



# **BUSINESS ECONOMICS UNDERGRADUATE PROFESSIONAL STUDY PROGRAMME CURRICULUM**

Mostar, April 2023

## Table of Contents

<b>1. INTRODUCTION</b> .....	3
<b>2. GENERAL INFORMATION ABOUT THE STUDY PROGRAMME</b> .....	4
<b>3. BASIC CHARACTERISTICS OF THE STUDY PROGRAMME</b> .....	6
<b>4. STUDY PLAN</b> .....	21
<b>Entrepreneurship track</b> .....	22
<b>Accounting and Taxes track</b> .....	24
<b>Doing Business in Tourism track</b> .....	26

## 1. INTRODUCTION

The curriculum of an undergraduate professional study programme Business Economics is the result of the regular review process, which began with the Decision of the Senate at the session held on 26 February 2022 (No. 01-993-1 / 22). The regular revision procedure was carried out according to the *Rulebook on the procedure of adopting new and revisions of existing study programmes* (No. 01-993-1 / 22). It stipulates that the Committee coordinates a revised curriculum. The Committee also includes student representatives and external users, and the scientific-teaching/artistic-teaching council of the organizational unit submits their proposal to the University Senate for adoption.

In order to involve all stakeholders in the process of improving the study programme, a public hearing was held on March 29, 2023.

The conclusions of the public debate were taken into account during the development of the curriculum.

In addition to the conclusions of the public debate, the recommendations of the Expert Committee from the last institutional accreditation in 2020 were taken into account. The recommendations include practical work outside the University (where applicable), application of legal and internal acts on the minimum share of pre-examination obligations in the final grade of all courses, and the application of modern teaching methods with the student at the centre of the teaching process.

Also, during the development of the curriculum, all strategic tasks in the strategic area of education from the *University Development Strategy 2018-2023*, which relate to the curriculum and teaching process, were carried out (more in the chapter "3.1. Link to the University Development Strategy").

In addition, when making decisions on the type of changes, all relevant statistical data and survey results collected and conducted in the period since the last revision/adoption of the study programme were analysed: student surveys on quality of teaching, customer satisfaction survey, recommendation of the ISO team for certification and annual report of the Faculty of Economics.

Taking into account all the above, the following changes have been made in this revised curriculum in comparison to the existing one: removing shortcomings of existing curriculum, introduction of new obligatory and elective courses, inclusion of demands from economy and labour market regarding implementing practice in the curriculum.

Since the study programme in the first two years has common courses at each year, obligatory courses of a study track are chosen at the second and third year, this document is structured as follows: information common for the study programme are given first, then then specifics of each study track and curricula that are divided on curricula of common courses and curriculum of courses of each study track.

## 2. GENERAL INFORMATION ABOUT THE STUDY PROGRAMME

Study programme:	Business Economics – professional study programme
Tracks:	1) Entrepreneurship 2) Accounting and Taxes 3) Doing Business in Tourism
Cycle:	1st (I.)
Type:	Professional study programme
Scientific area:	Social Sciences
Scientific field:	Economics
Scientific branch:	General Economics; Marketing; Management; Finance; Accounting; Tourism
Academic title:	Professional Bachelor of Economics
EQF qualification level:	6
Duration of the study programme:	3 years, 6 semesters
ECTS:	180 ECTS
Language:	Croatian
Mode of study:	Full-time/Part-time
Awarding institution:	University of Mostar
Institution administering studies:	University of Mostar, Faculty of Economics
Study programme objectives:	It is to achieve basic theoretical and practical professional knowledge in economics. It is to train students for permanent acquiring of new knowledge and skills and ability of working in marketing, management, finance, accounting and tourism.
Study programme competencies:	<ul style="list-style-type: none"> <li>• Ability to analyse and make problem solutions within the area of applied economics</li> <li>• Ability to analyse business environment and effects on business</li> <li>• Ability to apply knowledge in starting business, tasks from accounting, finance, marketing, management, tourism</li> </ul>
Study programme / tracks learning outcomes:	<p><b>Learning outcomes for all study tracks:</b></p> <ul style="list-style-type: none"> <li>• explain key economic categories and uses instruments from statistics, mathematics and informatics in management and communicate in one of business languages (EFPEB-IU-1)</li> <li>• analyse and make problem solutions within applied economics (EFPEB-IU-2)</li> <li>• analyse principal functions and processes in management (EFPEB-IU-3)</li> <li>• analyse business environment and effects on business (EFPEB-IU-4)</li> <li>• apply knowledge for starting business, organizing and managing business (EFPEB-IU-5)</li> </ul> <p><b>Learning outcomes for Entrepreneurship track:</b></p> <ul style="list-style-type: none"> <li>• analyse business environment and recognizes opportunities and threats (EFPEB-IU-1)</li> <li>• apply knowledge for development of entrepreneurial</li> </ul>

	<p>idea and realization of entrepreneurial project and establishment of a company (EFPEOSB-IU-2)</p> <ul style="list-style-type: none"> <li>• apply knowledge in organizing business functions in established company (EFPEOSB-IU-3)</li> <li>• apply principles of socially responsible business of organisations (EFPEOSB-IU-4)</li> </ul> <p><b>Learning outcomes for Accounting and Taxes track:</b></p> <ul style="list-style-type: none"> <li>• analyse taxation system, especially taxation of a company, crafts and individual (EPPERPSB-IU-1)</li> <li>• make system of accounting monitoring of production and sale and cost accounting (EPPERPSB-IU-2)</li> <li>• apply methods and techniques of financial planning, analyse and understanding internal and external financial reports and control (EPPERPSB-IU-3)</li> <li>• apply knowledge in accounting and finance in decision-making (EPPERPSB-IU-4)</li> </ul> <p><b>Leering outcomes for Doing Business in Tourism track:</b></p> <ul style="list-style-type: none"> <li>• analyse touristic market, resources and possibilities for their usage in tourism (EFPETPSB-IU-1)</li> <li>• apply specific knowledge in tourism and trends in touristic business (EFPETPSB-IU-2)</li> <li>• apply knowledge in managing touristic companies (EFPETPSB-IU-3)</li> <li>• apply modern IT technologies in improving touristic business and relations with clients (EFPETPSB-IU-4)</li> </ul>
Opportunities after graduation:	Graduated bachelors in economics are trained to independently perform tasks within the field of economics in economy and public sector.
Accreditation:	The University of Mostar received a Decision on institutional reaccreditation on 14 January 2020 from the competent Ministry of Education, Science, Culture and Sports of the HNŽ on the recommendation of the Agency for Development of Higher Education and Quality Assurance of BiH, after which the University was registered in the State Register of Accredited Higher Education Institutions.

## 3. BASIC CHARACTERISTICS OF THE STUDY PROGRAMME

### 3.1. Connection with the Development strategy of the University of Mostar

In the *Development Strategy of the University of Mostar 2018 - 2023* in the strategic area of education, several strategic goals are related to the curriculum and its elements.

Objective 1 defines that the University, in cooperation with stakeholders, will develop, approve, implement and continuously monitor and improve study programmes at all levels. The following tasks arise from clearly defined learning outcomes related to labour market needs, following the European Qualifications Framework (EQF):

- Task 1: clearly define the objectives and anticipated learning outcomes of each study programme and harmonize the content of the study programme with them, following the appropriate level of the European Qualifications Framework and the qualification standard
- Task 2: Introduce a transparent and consistent process of revision and improvement of study programmes with the participation of students and other stakeholders
- Task 5: ensure realistic allocation of ECTS credits, through a defined system of ECTS coordination at all study levels
- Task 6: improve the interdisciplinarity of all study programmes by enabling elective courses at the university level.

Objective 3 refers to the development of a wide network of teaching bases, including organizations from different areas of activity, to establish cooperation that will enable the connection of practice, science, art, and higher education. The following tasks arise from it:

- Task 2: increase the number of hours and the share of teaching practice in study programmes and the share of ECTS credits acquired by it
- Task 3: increase the number of bachelor/master papers related to the topic and content.

### 3.2. Compliance with the achievements of a certain scientific/artistic area and labour market and connection with the standards of occupations/qualifications

Objectives, competencies, and learning outcomes at the level of the study programme are defined in a way that is in line with the achievements of a particular scientific/artistic area and labour market and related to the standards of occupations/qualifications.

To harmonize with the achievements of the scientific/artistic area, the representatives of teachers in the Committee for the development of the revised curriculum and other teachers who participated in the development of syllabi for each course took into account current achievements and trends in scientific area social sciences, field economics.

Also, student representatives and external users were appointed to the Committee for the development of the revised curriculum to harmonize with the labour market. Public hearing was organized with the participation of experts from practice and economics (Mepas d.o.o. Široki Brijeg, FIS d.o.o. Vitez, Savez računovođa, revizora i finansijskih djelatnika F BiH i dr.), and their suggestions were taken into account in the development of the curriculum.

Since no occupational standard or qualification standard has been defined at any level in BiH, the following documents have been taken into account Decision on the standard classification of

occupations in the FBiH (Official Gazette of the FBiH, Vol. XI, No. 40, No. 8, 2004), which lists occupations under the category "Gender 2. Experts and Scientists" - economist.

Jobs / competencies / learning outcomes from all the above documents are implemented in the competencies and learning outcomes at the study programme level listed in Chapter "2. General information about the study programme and are realized in core courses, in order to ensure that all students achieve them with the acquired qualification. Coverage of learning outcomes at the level of study programme at all study tracks with learning outcomes at the level of obligatory courses is shown by the matrix of learning outcomes in special chapter.

### **3.3. Comparability with study programmes in the country and abroad**

The study programme is comparable with study programmes of faculties of economics in the country and in the Republic of Croatia.

Comparability is reflected exclusively in the competencies and learning outcomes at the level of study programmes and in the duration of studies, while the study programme retains its specifics mainly through the structure, course names, and ECTS credits.

### **3.4. Openness to student mobility**

Student mobility is defined by the *Rulebook on international mobility*, which refers to administrative support for students, student mobility documents, insurance, method of application, the procedure for recognizing mobility and information package. The unique recognition methodology is defined at the university level by the Senate Decision on the adoption of a single form for the *Decision on recognition of courses, ECTS credits, grades, and professional practice during student mobility*, which is recorded in the diploma supplement. Students can find information on mobility programmes and accompanying forms on the University's website and through vice-dean for international cooperation at the Faculty of Economics that forward information from the International Relations Office to student representatives.

### **3.5. Conditions for enrolment in the study programme and transfer from other study programmes**

The *Rulebook on study* of the University of Mostar defines the right to enrol in undergraduate, graduate, and integrated study programmes, which is done through a public competition. The Senate, at the proposal of the scientific-teaching / artistic-teaching council of the organizational unit, and with the consent of the Governing Board of the University and the competent Ministry of Education, Science, Culture and Sports of HNŽ, announces a public tender. It is published on the website and bulletin board Faculty of Economics, which contains information on the conditions for enrolment, entrance examination, tuition fees, criteria for selecting candidates, and other information.

When transferring from other study programmes, a request is submitted to the dean at the Faculty of Economics, and the appropriate committee decides on the possibilities and conditions for enrolment.

### **3.6. Conditions for enrolment in the next semester and year of study and graduation**

Conditions for enrolment in the next semester and higher year of study are defined by the *Rulebook on study* of the University of Mostar.

The study programme ends with writing and defending Bachelor's thesis that is granted with 6 ECTS credits.

Manner and procedure of defence of Bachelor's / Master's thesis and their methodology of writing are defined in the Rulebook on Bachelor's thesis of the Faculty of Economics University of Mostar.

### 3.7. Organization of the study programme

The study programme is organized as a three-year study in six semesters. Study year is organized in two semesters in the academic year, and classes are held according to the schedule through weeks. Professional practice is organized on the manner that students have to perform 330 hours of work in solving specific practical tasks depending on student's interest in the sector of economy, public administration and non-profit organisations.

### 3.8. Structure of the study programme

Since the undergraduate professional programme Business Economics has three study tracks Entrepreneurship, Accounting and Taxation, Doing Business in Tourism, there are two common years of study and study track is chosen at the second year.

In this chapter structure of relation between obligatory courses and courses of study tracks will be given in the following tables.

Structure that refers to number of hours of a certain type of classes and classes in total.

ECTS by type of course	1. year		2. year		3. year	
	Winter semester	Summer semester	Winter semester	Summer semester	Winter semester	Summer semester
ECTS credits of the common core courses	30	30	24	24	0	10
ECTS credits of the common elective courses	0	0	0	0	0	0
ECTS credits of the courses from the study track	0	0	6	6	30	20
<b>IN TOTAL</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>

Table preview of the structure that refers to the number of hours of each type of class and classes in total, the number of hours of practice and the number of hours of independent work of a student in the total workload of a student



Year of study: I									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB101	Principles of Economics	45	15	0	60	0	120	180	6
EFPEB102	Business Mathematics	30	30	0	60	0	120	180	6
EFPEB103	Principles of Informatics	30	15	0	45	0	135	180	6
EFPEB104	Organisation	30	30	0	60	0	120	180	6
EFPEB105-EJ/ EFPEB105-NJ	English Language 1/ German Language 1	30	30	0	60	0	120	180	6
In total		165	120	0	285	0	615	900	900
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: I									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB201	Principles of Statistics	30	30	0	60	0	120	180	6
EFPEB202	Principles of Accounting	30	30	0	60	0	120	180	6
EFPEB203	Commercial Law	30	30	0	60	0	120	180	6
EFPEB204	Entrepreneurship	30	30	0	60	0	120	180	6
EFPEB205-EN/ EFPEB205-NJ	English Language 2/ German Language 2	30	30	0	60	0	120	180	6
In total		150	150	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

## Entrepreneurship track

Year of study: II									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB301	Economy of BiH	45	15	0	60	0	120	180	6
EFPEB302	Principles of Marketing	30	30	0	60	0	120	180	6
EFPEB303	Principles of Management	30	30	0	60	0	120	180	6
EFPEB301	Human Resources Management	30	30	0	60	0	120	180	6
EFPEB304	Social Responsibility and Business Ethics	30	30	0	60	0	120	180	6
In total		165	135	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: II									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB401	Principles of Taxation in BiH	30	30	0	60	0	120	180	6
EFPEB401	Family Entrepreneurship	30	30	0	60	0	120	180	6
EFPEB402	Business Finances	45	15	0	60	0	120	180	6
EFPEB403	Economics of Company	45	15	0	60	0	120	180	6
EFPEB404	Professional Practice	0	0	0	0	180	0	180	6
In total		150	90	0	240	180	480	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESPOB501	Market Research	30	30	0	60	0	120	180	6
EFPESPOB502	Business Planning	30	30	0	60	0	120	180	6
EFPESPOB503	Procurement and Logistics Management	30	30	0	60	0	120	180	6
EFPESPOB504	Integrated Marketing Communication	30	30	0	60	0	120	180	6
EFPESPOB505	Electronical and Mobile Business	30	30	0	60	0	120	180	6
In total		150	150	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESPOB601	Capital Markets	30	30	0	60	0	90	150	5
EFPESPOB602	Entrepreneurial Workshop	60	0	0	60	0	90	150	5
EFPESPOB603	Sale Management	30	30	0	60	0	90	150	5
EFPESPOB604	New Business Strategies	30	30	0	60	0	90	150	5
EFPESB601	Professional Practice	0	0	0	0	150	0	150	5
EFPESB602	Bachelor's Thesis	0	0	0	0	0	150	150	5
In total		150	90	0	240	150	510	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30



## Accounting and Taxes track

Year of study: II									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB301	Economy of BiH	45	15	0	60	0	120	180	6
EFPEB302	Principles of Marketing	30	30	0	60	0	120	180	6
EFPEB303	Principles of Management	30	30	0	60	0	120	180	6
EFPEB301	Trade Accounting	30	30	0	60	0	120	180	6
EFPEB304	Social Responsibility and Business Ethics	30	30	0	60	0	120	180	6
In total		165	135	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: II									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB401	Principles of Taxation in BiH	30	30	0	60	0	120	180	6
EFPEB401	Cost Accounting	30	30	0	60	0	120	180	6
EFPEB402	Business Finances	45	15	0	60	0	120	180	6
EFPEB403	Economics of Company	45	15	0	60	0	120	180	6
EFPEB404	Professional Practice	0	0	0	0	180	0	180	6
In total		150	90	0	240	180	480	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESRPB501	Analytical Book-keeping	30	30	0	60	0	120	180	6
EFPESRPB502	Company Taxation	30	30	0	60	0	120	180	6
EFPESRPB503	Banking and Payment Transactions	45	15	0	60	0	120	180	6
EFPESRPB504	Financial Planning, Control and Analysis	30	30	0	60	00	120	180	6
EFPESRPB505	Financial Accounting	30	30	0	60	0	120	180	6
In total		165	135	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESRPB601	Capital Markets	30	30	0	60	0	90	150	5
EFPESRPB602	Taxation of Income and Property	45	15	0	60	0	90	150	5
EFPESRPB603	Tax Accounting	30	30	0	60	0	90	150	5
EFPESRPB604	Workshop for Accountants	60	0	0	60	0	90	150	5
EFPEB601	Professional Practice	0	0	0	0	150	0	150	5
EFPEB602	Bachelor's Thesis	0	0	0	0	0	150	150	5
In total		165	75		240	150	510	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

### Doing Business in Tourism track

Year of study: II									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB301	Economy of BiH	45	15	0	60	0	120	180	6
EFPEB302	Principles of Marketing	30	30	0	60	0	120	180	6
EFPEB303	Principles of Management	30	30	0	60	0	120	180	6
EFPEB301	Principles of Tourism	45	15	0	60	0	120	180	6
EFPEB304	Social Responsibility and Business Ethics	30	30	0	60	0	120	180	6
In total		180	120	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: II									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPEB401	Principles of Taxation in BiH	30	30	0	60	0	120	180	6
EFPEB401	Touristic Geography	45	15	0	60	0	120	180	6
EFPEB402	Business Finances	45	15	0	60	0	120	180	6
EFPEB403	Economics of Company	45	15	0	60	0	120	180	6
EFPEB404	Professional Practice	0	0	0	0	180	0	180	6
In total		165	75	0	240	180	480	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Winter semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESTPB501	Market Research	30	30	0	60	0	120	180	6
EFPESTPB502	Business Planning	30	30	0	60	0	120	180	6
EFPESTPB503	Hotel Management	45	15	0	60	0	120	180	6
EFPESTPB504	Integrated Marketing Communication	30	30	0	60	0	120	180	6
EFPESTPB505	Information System in Tourism and Catering	30	30	0	60	0	120	180	6
In total		165	135	0	300	0	600	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30

Year of study: III									
Summer semester									
Course code	Course title	Teaching hours			I. Teaching, in total	II. Hours of practice	III. Independent work	Workload hours, in total (I.+II.+III.)	ECTS
		L	T	S					
EFPESTPB601	Business of Touristic Agencies	45	15	0	60	0	90	150	5
EFPESTPB602	Specific Forms of Tourism	45	15	0	60	0	90	150	5
EFPESTPB603	Sale Management in Tourism	45	15	0	60	0	90	150	5
EFPESTPB604	Business of Catering Companies	45	15	0	60	0	90	150	5
EFPESB601	Professional Practice	0	0	0	0	150	0	150	5
EFPESB602	Bachelor's Thesis	0	0	0	0	0	150	150	5
In total		180	60	0	240	150	510	900	30
ECTS for core courses									30
ECTS for elective courses									0
ECTS IN TOTAL									30



### **3.9. The optimal number of enrolled students concerning space, equipment, and number of teachers**

Enrolment quotas before the beginning of each academic year are adopted by the Governing Board of the University, at the proposal of the Senate, and with the consent of the competent ministry.

Students can study as full-time or part-time students. Full-time students are those who study according to the programme with a full teaching schedule. Full-time students pay their costs by themselves. Part-time students are students who attend the study programme in addition to work or other activities.

### **3.10. Resources required to conduct the study programme**

Teachers from the University and teachers from reference higher education institutions in academic ranks from the relevant scientific area, field, and branch participate in the implementation of the study programme. Data on the structure of teaching staff by rank and education, gender and age structure, scientific research productivity, mobility, and project activities of teaching staff are regularly monitored through the bodies from the quality assurance system. These data are processed at the level of the study programme and organizational unit, and are published in annual reports.

Physical resources for study programme at the Faculty of Economics are classrooms with classical and modern audio and visual equipment, IT equipment with two students the most at one computer, library – IT centre.

### **3.11. Study programme quality assurance system**

The purpose, goal, structure, operation and areas of evaluation of the quality assurance system of the University of Mostar are defined by the *Rulebook on the structure and operation of the quality assurance system of the University of Mostar* (No. 01–3039/20).

According to the *Rulebook*, the quality assurance system at the University of Mostar consists of permanent bodies of the quality assurance system at the university level: the Quality Assurance and Improvement Committee and the Quality Assurance and Improvement Office. The Faculty of Economics includes the Quality Assurance and Improvement Committee, which consists of the Vice-Dean for academic affairs, the Quality Coordinator, the representative of the teaching staff, the student representative, and the representative of the administrative and technical staff. The Quality Coordinator at the Faculty of Economics is also a member of the Quality Assurance and Improvement Committee.

The *Rulebook* defines the competencies and activities of each body from the quality assurance system. Bodies from the quality assurance system carry out regular activities defined by the *University Quality Assurance Manual at the University of Mostar*, which relate to conducting surveys and monitoring and data processing. Based on the implemented activities, annual reports are prepared at the level of the study programme, organizational unit, and the University.

### 3.12. Matrix of learning outcomes

The matrix of learning outcomes is presented at the level of each study track in a separate chapter.

Table 1. Matrix of learning outcomes Entrepreneurship track:

IU-EFPES IU-predmet	EFPEB-IU-1	EFPEB-IU-2	EFPEB-IU-3	EFPEB-IU-4	EFPEB-IU-5	EFPEPOB –IU-1	EFPEPOB –IU-2	EFPEPOB –IU-3	EFPEPOB –IU-4
EFPEB101	X								
EFPEB102	X								
EFPEB103	X								
EFPEB104				X	X			X	
EFPEB105	X								
EFPEB201	X								
EFPEB202		x							
EFPEB203				X					
EFPEB204			X	X	X	X	X		
EFPEB205	X								
EFPEB301	X	X	X	X					
EFPEB302			X			X	X	X	
EFPEB303			X	X	X		X		
EFPEB304				X		X			X
EFPEB401					X				
EFPEB402	X	x							
EFPEB403	X	X			X				
EFPEB404							X	X	X
EFPEB601							X	X	X
EFPEB602	X	x	X	X	X	X	X	X	X
EFPEPOB301			X			X		X	
EFPEPOB401				X		X		X	
EFPEPOB501					X	X			
EFPEPOB502			X		X			X	
EFPEPOB503			X					X	
EFPEPOB504		x		X			X		
EFPEPOB505	X			X		X			
EFPEPOB601				X	X	X	X		
EFPEPOB602					X	X	X		
EFPEPOB603						X	X		
EFPEPOB604		x		X	X				

Table 2. Matrix of learning outcomes Accounting and Taxes track

IU-EFPES IU-predmet	EFPEB-IU-1	EFPEB-IU-2	EFPEB-IU-3	EFPEB-IU-4	EFPEB-IU-5	EFPERPSB-IU-1	EFPERPSB-IU-2	EFPERPSB-IU-3	EFPERPSB-IU-4
EFPEB101	X								
EFPEB102	X								
EFPEB103	X								
EFPEB104				X	X			X	
EFPEB105	X								
EFPEB201	X								
EFPEB202		X							
EFPEB203				X					
EFPEB204			X	X	X	X	X		
EFPEB205	X								
EFPEB301	X	X	X	X					
EFPEB302			X						
EFPEB303			X	X	X		X		
EFPEB304				X					
EFPEB401					X				X
EFPEB402	X	X							X
EFPEB403	X	X			X				X
EFPEB404							X	X	X
EFPEB601							X	X	X
EFPEB602	X	X	X	X	X	X	X	X	X
EFPERPB301		X						X	X
EFPERPB401					X		X		
EFPERPB501							X		
EFPERPB502				X	X	X			X
EFPERPB503					X				X
EFPERPB504					X			X	
EFPERPB505		X						X	X
EFPERPB601					X				X
EFPERPB602				X	X	X			
EFPERPB603						X			
EFPERPB604					X			X	

Table 3. Matrix of learning outcomes Doing Business in Tourism track

IU-EFPES IU-predmet	EFPEB-IU-1	EFPEB-IU-2	EFPEB-IU-3	EFPEB-IU-4	EFPEB-IU-5	EFPEB-IU-1	EFPEB-IU-2	EFPEB-IU-3	EFPEB-IU-4
EFPEB101	X								
EFPEB102	X								
EFPEB103	X								
EFPEB104				X	X			X	
EFPEB105	X								
EFPEB201	X								
EFPEB202		X							
EFPEB203				X					
EFPEB204			X	X	X	X	X		
EFPEB205	X								
EFPEB301	X	X	X	X		X			
EFPEB302			X						
EFPEB303			X	X	X				
EFPEB304				X					
EFPEB401					X				
EFPEB402	X	X							
EFPEB403	X	X			X				
EFPEB404							X	X	X
EFPEB601							X	X	X
EFPEB602	X	X	X	X	X	X	X	X	X
EFPEB301						X	X		
EFPEB401						X	X		
EFPEB501					X	X	X	X	X
EFPEB502			X		X			X	
EFPEB503						X	X	X	
EFPEB504		X		X					
EFPEB505						X	X		X
EFPEB601						X	X	X	
EFPEB602						X	X	X	
EFPEB603						X	X	X	
EFPEB604						X	X	X	

## 4. STUDY PLAN

Year of study: I							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESB101	Principles of Economics	Core	45	15	0	0	6
EFPESB102	Business Mathematics	Core	30	30	0	0	6
EFPESB103	Principles of Informatics	Core	30	15	0	0	6
EFPESB104	Organisation	Core	30	30	0	0	6
EFPESB105-EN/ EFPESB105-NJ	English Language 1/ German Language 1	Elective	30	30	0	0	6
ECTS for common core courses							24
ECTS for common elective courses							6
ECTS IN TOTAL							30

Year of study: I							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESB201	Principles of Statistics	Core	30	30	0	0	6
EFPESB202	Principles of Accounting	Core	30	30	0	0	6
EFPESB203	Commercial Law	Core	30	30	0	0	6
EFPESB204	Entrepreneurship	Core	30	30	0	0	6
EFPEB104-EN/ EFPEB104-NJ	English Language 2/ German Language 2	Elective	30	30	0	0	6
ECTS for common core courses							24
ECTS for common elective courses							6
ECTS IN TOTAL							30

## Entrepreneurship track

Year of study: II							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB301	Economy of BiH	Core	45	15	0	0	6
EFPEB302	Principles of Marketing	Core	30	30	0	0	6
EFPEB303	Principles of Management	Core	30	30	0	0	6
EFPEB304	Human Resources Management	Core	30	30	0	0	6
EFPEB305	Social Responsibility and Business ethics	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: II							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB401	Principles of Taxation in BiH	Core	30	30	0	0	6
EFPEB402	Family Entrepreneurship	Core	30	30	0	0	6
EFPEB403	Business Finances	Core	45	15	0	0	6
EFPEB404	Economics of Company	Core	45	15	0	0	6
EFPEB405	Professional Practice	Core	0	0	0	180	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: III							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESPOB501	Market Research	Core	30	30	0	0	6
EFPESPOB502	Business Planning	Core	30	30	0	0	6
EFPESPOB503	Procurement and Logistics Management	Core	30	30	0	0	6
EFPESPOB504	Integrated Marketing Communication	Core	30	30	0	0	6
EFPESPOB505	Electronical and Mobile Business	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: III							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESPOB601	Capital Markets	Core	30	30	0	0	5
EFPESPOB602	Entrepreneurial Workshop	Core	60	0	0	0	5
EFPESPOB603	Sale Management	Core	30	30	0	0	5
EFPESPOB604	New Business Strategies	Core	30	30	0	0	5
EFPESB601	Professional Practice	Core	0	0	0	150	5
EFPESB602	Bachelor's Thesis	Core	0	0	0	0	5
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

## Accounting and Taxes track

Year of study: II							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB301	Economy of BiH	Core	45	15	0	0	6
EFPEB302	Principles of Marketing	Core	30	30	0	0	6
EFPEB303	Principles of Management	Core	30	30	0	0	6
EFPEB301	Trade Accounting	Core	30	30	0	0	6
EFPEB304	Social Responsibility and Business Ethics	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: II							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB401	Principles of Taxation in BiH	Core	30	30	0	0	6
EFPEB401	Cost Accounting	Core	30	30	0	0	6
EFPEB402	Business Finances	Core	45	15	0	0	6
EFPEB403	Economics of Company	Core	45	15	0	0	6
EFPEB404	Professional Practice	Core	0	0	0	180	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30



Year of study: III							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESRPB501	Analytical Book-keeping	Core	30	30	0	0	6
EFPESRPB502	Company Taxation	Core			0	0	6
EFPESRPB503	Banking and Payment Transactions	Core	45	15	0	0	6
EFPESRPB504	Financial Planning, Control and Analysis	Core	30	30	0	0	6
EFPESRPB505	Financial Accounting	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: III							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESRPB601	Capital Markets	Core	30	30	0	0	5
EFPESRPB602	Taxation of Income and Property	Core	45	15	0	0	5
EFPESRPB603	Tax Accounting	Core	30	30	0	0	5
EFPESRPB604	Workshop for Accountants	Core	60	0	0	0	5
EFPESB601	Professional Practice	Core	0	0	0	150	5
EFPESB602	Bachelor's Thesis	Core	0	0	0	0	5
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

## Doing Business in Tourism track

Year of study: II							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB301	Economy of BiH	Core	45	15	0	0	6
EFPEB302	Principles of Marketing	Core	30	30	0	0	6
EFPEB303	Principles of Management	Core	30	30	0	0	6
EFPESTP301	Principles of Tourism	Core	45	15	0	0	6
EFPEB304	Social Responsibility and Business Ethics	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: II							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPEB401	Principles of Taxation in BiH	Core	30	30	0	0	6
EFPESTP401	Touristic Geography	Core	45	15	0	0	6
EFPEB402	Business Finances	Core	45	15	0	0	6
EFPEB403	Economics of Company	Core	45	15	0	0	6
EFPEB404	Professional Practice	Core	0	0	0	180	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: III							
Winter semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESTPB501	Market Research	Core	30	30	0	0	6
EFPESTPB502	Business Planning	Core	30	30	0	0	6
EFPESTPB503	Hotel Management	Core	45	15	0	0	6
EFPESTPB504	Integrated Marketing Communication	Core	30	30	0	0	6
EFPESTPB505	Information Systems in Tourism and Catering	Core	30	30	0	0	6
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30

Year of study: III							
Summer semester							
Course code	Course title	Course status	Teaching hours			Hours of practice	ECTS
			l	t	s		
EFPESTPB601	Business of Touristic Agencies	Core	45	15	0	0	5
EFPESTPB602	Specific Forms of Tourism	Core	45	15	0	0	5
EFPESTPB603	Sale Management in Tourism	Core	45	15	0	0	5
EFPESTPB604	Business of Catering Companies	Core	45	15	0	0	5
EFPESTPB601	Professional Practice	Core	0	0	0	150	5
EFPESTPB602	Bachelor's Thesis	Core	0	0	0	0	5
ECTS for common core courses							30
ECTS for common elective courses							0
ECTS IN TOTAL							30