RĪGAS TEHNISKĀ UNIVERSITĀTE

RTU Course "Financial Accounting of the Property"

22000 Faculty of Engineering Economics and Management

General data

Code	IV0019
Course title	Financial Accounting of the Property
Course status in the programme	Compulsory/Courses of Limited Choice
Responsible instructor	Ineta Geipele
Academic staff	Sanda Lapuķe Gita Actiņa
Volume of the course: parts and credits points	1 part, 4.0 credits
Language of instruction	LV
Annotation	Importance of accounting for economic operation of a company. Organization of accounting in a company. Real estate record-keeping in the accounting system, specifics of accounting and writing-off of real estate and movable property. Updating of property value. Application of accounting information.
Goals and objectives of the course in terms of competences and skills	To be able to establish accurate accounting and property record keeping system in property which has to be managed, but at the same time observing system's basic principles and laws and regulations in force which helps to acquire knowledge about tax system and payment order in the republic of Latvia.
Structure and tasks of independent studies	Students independently study theoretical material: teaching material and analyze and evaluate situations making decisions and basing on their opinion when participate in discussions.
Recommended literature	1.Alsiņa R., Zolotuhina K., Bojarenko J. Vadības grāmatvedības pamati. - Rīga.: RaKa, 2000.- 180 lpp. 2.Bojarenko, Jūlija. Finanšu grāmatvedība: teorija un prakse / J. Bojarenko, L. Beļavska, A. Tjurina. Rīga : KIF Biznesa komplekss, 2009. 2 sēj. : tab., veidlapas ; Grāmatvedības un finanšu koledžas bibliotēka ; Nr. 11-12 . ISBN 9789984761572 (1). 3.Grigorjeva G. Jesemčina A., Grāmatvedības pamati. Rīga.: Jumava - 2002., 87 lpp. 4.Januška M. Viss par pamatlīdzekļu uzskaiti. Rīga.: Merkurijs Lat - 2004., 223 lpp. 5.Kavale, Lūcija Nodokļu politikas un administrēšanas pamati : mācību līdzeklis ekonomikas apakšnozaru (finanses un kredīts, grāmatvedības uzskaite, uzņēmējdarbība, apdrošināšana u.tml.) pilna un nepilna laika studentiem / Lūcija Kavale, Aina Joppe. Rīga : [Latvijas Universitāte], 2008 78 lpp. : diagr., sh., tab. ; ISBN 9789984450100. 6.Korsaka T., Raņķevica V. Ievads grāmatvedībā. Rīga.: Latvijas komercbanku asociācija - 2005., 263 lpp. 7.Latvija. Likums par nekustamā īpašuma nodokli. [Rīga] : Kamene, 2008. 92 lpp. : veidlapas ; ISBN 9789984758558. 8.Nodokļu likumi un to piemērošana : likumi un tos skaidrojošie MK noteikumi. - Rīga : Biznesa komplekss, 2007., 320 lpp. ISBN 9984761495 9.Rurāne M. Finansu pārvaldība. Rīga.: Latvijas izglītības fonds - 2004., 283 lpp. 10.Uzskaite vienkāršā ieraksta sistēmā : saimnieciskās darbības ieņēmumu un izdevumu uzskaites žurnāls / žurnāla "Grāmatvedība un Ekonomika" autoru kolektīvs pēc VID metodisko rekomendāciju materiāliem. Rīga : Beno Prese, [2010] 79 lpp. : tab., veidlapas ; Grāmatvedības prakse, 2010, Nr. 2 . 11.Vanags J. Nekustamā īpašuma ekonomika : mācību grāmata / Jānis Vanags. - Rīga : RTU izdevniecība, 2010., 297 lpp. ISBN 9789934100208
Course prerequisites	Subject is based on knowledge acquired in previous study period

Course contents

Content	Full- and part-time intramural studies		Part time extramural studies	
	Contact Hours	Indep. work	Contact Hours	Indep. work
Organization of accounting work in real estate company.	4	6	2	8
Accounting and record keeping basics.	4	6	2	8
Fixed assets: formation and accounting.	4	6	2	8
Balance.	4	6	2	8
Income: collection and accounting.	2	4	1	5
Classification of management expenses.	4	6	2	8
Drafting up of residential houses exploitation expenses estimate.	4	6	2	8
Administrative costs, building maintenance and public utilities expenses.	4	6	2	8
Planning and expenses of repair works.	4	6	2	8
Price inquiry organization, application drafting and delivery.	2	1	1	2
Drafting up and analysis of annual report.	4	6	2	8
Tax types and payment order.	4	6	2	8
Inventory: organization.	4	7	2	9

Total:	48	72	24	96

Learning outcomes and assessment

Learning outcomes	Assessment methods
To acquire Accounting and record keeping basics.	Practical tasks
To know economic assets of the company: source and economic process as well as their financial result accounting by observing basic principles of accounting and laws and regulations in force.	Practical tasks, case analysis
To organize preparation of budget planning, reports and financial reports. (including preparation and coordination of income and expenses estimate)	Practical tasks, case analysis
To organize stated payment calculation, collection and settlement with service provider as it is stated in standards in stated order for housing management.	Practical tasks, case analysis
To be able to analyze results of housing management activity.	Practical tasks, case analysis, examination

Evaluation criteria of study results

Criterion	%
Practical tasks	30
Case studies	20
Presentation	10
Exam	30
Activity in class discussions	10
Total:	100

Study subject structure

Part	CP	Hours			Tests		
		Lectures	Practical	Lab.	Test	Exam	Work
1.	4.0	40.0	20.0	0.0		*	