

Sveučilište u Dubrovníku Ekonomski fakultet

Lapadska obala generala Nojka Marinovića 7, 20000 Dubrovnik tel: 00 385 20 445 901, e-mail: ekonomija@unidu.hr Obrazac

IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

SVEUČILIŠNI DIPLOMSKI STUDIJ BUSINESS ECONOMICS - TOURISM

Ovjera Dekan

Potnis:

Datum: 28.5.2025.

Ovjera Rektor

Potpis:

Datum: __21.05.2025.



Ekonomski fakultet Lapadska obala generala Nojka Marinovića 7, 20000 Dubrovnik tel: 00 385 20 445 901, e-mail: ekonomija@unidu.hr

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1. godina diplomskih studija



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List of compulsory and elective courses with number of teaching hours and ECTS credits allocated GRADUATE STUDY - TOURISM

LIST OF COURSES

Year of	f study: 1					
Semes	ter: 1					
No.	COURSE CO-ORDINATOR	COURSE	L	Е	S	ECTS
		COMPULSORY COURSES				
1.	Ivona Vrdoljak Raguž, PhD, Full Professor with tenure Dorotea Markasovič, Research and Teaching Assistant	Corporate Governance	20 0	0 20	0	7
2.	Iris Mihajlović, PhD, Associate Professor Mirta Brajak, MA	Management of Tour Operators	20 0	0 20	0	7
3.	Zorica Krželj, PhD, Associate Professor Sandra Serdarević, MA	Economics of Entrepreneurship	20 0	0 20	0	6
		ELECTIVE COURSES				
4.	Meri Šuman Tolić, PhD, Associate Professor Melko Dragojević, Research and Assistant Teacher	Capital Budgeting	20 0	0 20	0	5
5.	Tonći Svilokos, PhD, Associate Professor Amila Pervan, Research and Teaching Assistant	Financial Modelling	20 0	0 20	0	5
6.	Matea Matić Šošić, PhD, Associate Professor	Managing Prices	20	20	0	5

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Year o	f study: 1					
Semes	ter: 2					
No.	COURSE CO-ORDINATOR	COURSE	L	Е	S	ECTS
		COMPULSORY COURSES				
1.	lvana Pavlić, PhD, Full Professor Barbara Puh, PhD, Associate Professor	Market Research in Tourism	10 10	10 10	0	7
2.	Ana Portolan, PhD, Associate Professor Stjepan Garvan, MA, Teaching and Research Assistant	Sustainable Tourism	20	0 20	0	7
3.	Tonći Svilokos, PhD, Associate Professor Zdenka Obuljen Zoričić, PhD, Teaching and Research Assistant	Quantitative Methods in Business Decision-Making	20 0	0 20	0	6
		ELECTIVE COURSES				
4.	Ivona Vrdoljak Raguž, PhD, Full Professor with tenure Dorotea Markasović, MA	Strategic Management	20 0	0 20	0	6
5.	Iris Lončar, PhD, Associate Professor Mario Bilić, MA, Lecturer	Financial Reporting and Auditing	20 0	0 20	0	5
6.	Ana Pušić, PhD, Assistant Professor Ivona Antolović, MA	Integrated Marketing Communication	20 0	0 20	0	5
7.	Iris Lončar, PhD, Associate Professor	Managerial Accounting	20	20	0	5
8.	Katija Vojvodić, PhD, Full Professor	International Business Negotiations	20	20	0	5



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Code												
Course r	name	Corpora	ate Gov	vernanc	e							
Study pr	ogramme	Busines	s Econ	omics								
Field of s	study	Tourism	1									
Level of	the study	Underg	raduat	:e				Gradi	uate			Χ
program	ime	Postgra specialis						Postgraduate doctoral				
Head lec	turer	Ivona V	rdoljak	Raguž,	PhD), Fu	II Prof	essor v	vith ten	ure		
Associate	e	Dorotea	Dorotea Markasovič, Research and Teaching Assistant									
Year of s	study	1				Seme	ster					
Course	Compulsor	Х	Com	pulsor			Electi	ve		Electi	ctive	
status	y course of		_	irse of			cours	e of		cours	se of	
	the study		the fi	eld of			the st	tudy		the fi	ield of	
	programme		study	/			progr	amm		study	/	
							е					
		7		Percen	tage	of e	e-learn	ing				
workload	d coefficient											
Number	of semester	Lecture	s:	20		Seminars:		5:		Exerc	cises:	20
hours												
ECTS stu workload Number hours	y course of the study programme dent d coefficient	7	y cou the fi study	rse of eld of / Percen	tage		cours the st progr e e-learn	e of cudy ramm ing		cours the fi study	se of ield of /	2

Course objectives

The objectives of the course are to familiarise students with corporate governance as a scientific discipline, philosophy and practice.

Course prerequisites and competency requirements

Course content

Introductory lecture - generally about the modern corporation and corporate governance. Enterprise, modern corporation and management structures - concepts, systems and theories of corporate governance. Context and external mechanisms of corporate governance - definition of corporate governance, mechanisms of corporate governance and systems of corporate governance. Corporate social responsibility and corporate governance. Theoretical framework of corporate governance - agency theory and utility theory. National and supranational legislation and corporate governance. Corporate Governance Code. The role of HANFA and the Zagreb Stock Exchange and corporate governance. The role of the supervisory board in corporate governance - the basic roles of the supervisory board, the supervisory board in the Croatian system of corporate governance, the legal powers of the supervisory board, the size and structure of the supervisory board, the organisation of the work of the supervisory board. Supervisory board and strategic management of the company - company strategy and supervisory board, representation of interests in the supervisory board, relationship between the supervisory board and management, influence of the supervisory board on strategy formulation and implementation. Top management remuneration models. Information systems

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and corporate management. Corporate reporting. Internal audit and analysis of financial statements in the function of corporate management.

Learning outcomes at the level of the study programme to which the course contributes

- 1. Plan and analyse the management of modern corporations from different perspectives.
- 2. Understand the context and external mechanisms of corporate governance.
- 3. Judge the importance of social responsibility.
- 4. Differentiate between the agency theory and the service theory, and the stakeholder approach.
- 5. Create business strategies in modern corporations.
- 6. Critically judge the methods of corporate reporting and the methods of conducting internal audits and analysing financial reports, all in the function of the highest quality corporate management, and offer possible alternative solutions.

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Perform management tasks in all categories of companies regardless of size and the activity they perform.
- Analyse cases from business practice (with regard to the internal and external environment, resources, opportunities, threats, strengths and weaknesses, portfolio analysis and levels and types of strategies).
- Offer possible alternative ways of dealing with strategic sources and evaluate the benefits and risks of all of alternative solutions and to recommend the best alternative solution as well as the assessment and evaluation of the chosen one strategic alternatives.

Mar	ndatory literature (at the time of the submiss	sion of the stud	y programme p	roposal)			
	Title		Number of copies in the library	Availability via other media			
1.	Monks, R. A. G., Minow, N., Corporate Gove	sufficient	online				
	Wiley and Sons, 2011. (selected chapters)						
Opt	ional literature (at the time of the submissio	n of the study բ	programme pro	posal)			
1.	Baker, K. H., Anderson, R., Corporate Governance, A Synthesis of Theory, Research and						
	Practice, John Wiley and Sons, 2010.						
Stru	cture of classes:						
	Lectures	Laboratory	/				
	Seminars and workshops	Field work					
	Exercises		the mentor				
	ndependent assignments	Knowledge	etests				
	Multimedia and internet	Other					
	Distance learning						
Con	nments						
				_			
Stu	dent obligations						



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Screening of student's work (specify the proportion of ECTS credits for each activity so that the
total number of ECTS credits is equal to the credit value of the course):

				,	
Class attendance	1	Activity in class	1	Practical training	
Experimental work		Research		Independent work	
Essay	1	Report		Exercises	
Preparations for		Seminar essay	1	Preliminary exam	2
exercises					
Project		Written exam	1	Oral exam	
(Other - describe)		(Other - describe)		(Other - describe)	

Grading and evaluation of student work over the course of instruction and at the exam

Attendance of lectures, active participation, partial exams, individual work and written exam.

Ways of monitoring quality and success of course performance to ensure the acquisition of the set

the set learning outcomes

The quality of the programme, the teaching process, teaching skills and the level of mastery of the material must be established will be conducted by conducting a written evaluation based on questionnaires and other standardised methods in accordance with the acts of the University of Dubrovnik. Evaluation by professional colleagues. Self-observation, analysis and corrections.

Other information (according to the proponent's opinion)

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F04-12

Code												
Course r	name	Manage	Management of Tour Operators									
Study pr	ogramme	Busines	Business									
Field of s	study	Tourism	1									
Level of	the study	Underg	raduat	te				Gradi	uate			Χ
program	nme	Postgra specialis						_	Postgraduate doctoral			
Head led	turer	Iris Miha	Iris Mihajlović, PhD, Associate Professor									
Associat	e	Mirta Br	ajak, I	MA								
Year of s	study	1.					Seme	ester	ter 1.			
Course	Compulsor		Com	pulsor	Х		Electi	ve		Elec	tive	
status	y course of		•	urse of			cours	se of		coui	rse of	
	the study		the f	ield of			the st	tudy		the	field of	
	programme		study	y			progr	ramm		stud	ly	
							е					
ECTS stu		6		Percen	tage	of e	e-learn	ing				
workload	d coefficient									ı		
_	of semester	Lecture:	s:	20		Seminars:			Exer	cises:	20	
hours												

Course objectives

The objective of the course is to:

- a) Develop, analyse and evaluate solutions for tourism problems in an intermediary sphere, pointing out structural changes in travel demand and transformation processes in distribution systems
- b) Assess practices and professional roles in the context of varied disciplines related to organisers and travel intermediaries on tourism market
- c) Devise creative and entrepreneurial responses to problems in the process of creating tourism products
- d) Apply relevant technology for the management of tourism experiences and product placement: building flexibility and personalisation respecting the core traditional principles
- e) Plan, lead, organise and control resources for effective and efficient operations in capital-intensive sphere of tour operator's industry
- f) Create, apply, and evaluate marketing strategies for TO
- g) To master uncertainties in the management of travel intermediaries: controlling the core business operations relating to product planning, product placement (booking, distribution, promotion), customer service; planning annual budgets and monitoring return on investment

Course prerequisites and competency requirements

Course prerequisites and competency requirements are based on:



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- analytical approach towards understanding the role of travel intermediaries respecting the specifics of travel market place
- understanding challenges in the environment caused by disintermediation processes

Course content

Development of the business of tour operators. Market assumptions and historical conditions for the development of travel organisers. The mission of travel organisers in terms of socioeconomic changes. Mass tourism. Conceptual and functional difference between tour operators and travel agencies, types and functions of tour operators. Creation of package arrangements - types, production, price calculation. Development and transformation of distribution channels - the role of ICT in the business of tour operators. Yield management. Innovations and the role of innovative tools in the placement of tour operator products. The role of innovation in the specialisation of tour operator products. The impact of new trends in the tourism market on the specialisation of tour operator products. Internal specialisation in response to dynamic change. Organised travel market - Germany, Great Britain, Italy, France, Scandinavia, the Netherlands, other markets - market specifics, the most important tour operators. Promotion and organisation of sales of package deals - forms of promotional activities, catalogue and online catalogue, forms of sales. Protection of tourist consumers in accordance with the EU guidelines and the role of tour operators in development.

Learning outcomes at the level of the study programme to which the course contributes

- Analyse the changes in micro and macro marketing environment on the tourism market,
- Understand the role of tour operators in the sustainable development of a tourist destination.
- Correctly interpret the specifics of consumer protection in the tour operator business and the specifics of cooperation between tour operators and hotel companies,
- Explain the importance of local partnerships and cooperation in tourist destination development, and analyse numerous issues arising while entering into such partnerships,
- Manage marketing information and identify market opportunities,
- Analyse the positive and negative impacts of the tourism development on the environment.

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Understand the role of tour operators and travel intermediaries in terms of dynamic changes on travel market
- Apply the knowledge and core business principles in tour operator's management
- Explain the importance of business partnerships arising from market complexities influenced by high competition travel
- Analyse the qualitative changes on initial travel market places as origins that are the generators of organised travel
- Understand the specifics of cooperation between tour operators and service providers in terms of evolution of distribution systems,
- Correctly interpret the specifics of consumer protection in the tour operator business and understand its impacts on other tour operator's functions



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Mai	ndatory literature (at the time of the submission of the stud	y programme p	roposal)
		Number of	Availability via
	Title	copies in the	other media
		library	
1.	Roy A. Cook, Cathy J. Hsu, and Joseph J. Marqua. (2014).	5	online
	The Business of Hospitality and Travel (5th Edition),		
	Prentice Hall/Pearson; ISBN-10: 0133113531rc (selected		
	chapters)		
2	Mancini, Conducting Tours. (2001). 3rd Edition Delmar	2	online
	Thomson Learning (selected chapters)		
3.	Mihajlović, I. (2014). The Impact of Global Trends at the	sufficient	Online
	Level of Macro Environment Dimensions on The		
	Transformation of Travel Intermediaries, WSEAS		
	TRANSACTIONS on BUSINESS and ECONOMICS In Vol.11 E-		
	ISSN: 2224-2899 (selected chapters)		
4	Melkić, S and Čavlek, N. (2020). The impact of blockchain	sufficient	online
	technology on tourism intermediation Tourism, Vol. 68/		
	No. 2/ 2020/ 130 – 143 (selected chapters)		
5	Čavlek, N. (2013). Travel and tourism intermediaries. In L.	sufficient	online
	Dwyer, & P. Forsyth (Eds.), International Handbook on		
	the		
	Economics of Tourism (pp. 155–172). (selected chapters)		
6.	Holloway J. (2006). The Business of Tourism 7th Edition,	3	online
	The Prentice Hall, Pearson: Harlow (selected chapters)		
Opt	ional literature (at the time of the submission of the study μ		
1.	Buhalis, D., Laws, E., Tourism Distribution Channels, Practi	ce, Issues and T	ransformations,
	Continuum London, 2001.		
2.	Adeberta, B., Danb, R. J., Longhib, C., Case Study: Innovation		-
	case of Tourism, Tourism Management, Vol. 32, 2011., str.		
3	Buhalis, D., eTourism: Information Technology for Strategi	c Tourism Mana	igement,
	Pearson, London, 2003.		
4	European Commission , Health and Consumers DG. Study	on Consumer D	etriment in the
_	area of Dynamic Packages, London Economics , 2009.		
5	Kracht, J., Wang, Y., Examining the Tourism Distribution Ch	nannel: Evolutio	n and
_	Transformation , Emerald Group Publishing, 2009.		1 1 4 1 5 5
6	Čavlek N., Tour Operators and Destination Safety, , Annals	s of Tourism Res	search Vol. 29.,
_	No. 2., 2002 , 2021., str. od 478, str. do 496		1.1.1
7.	Žmuk, B; Dumičić, K.; Mihajlović, I., Resić, E. Novkovska, B.	•	•
	levels on the number of tour operators and travel agencie		•
	// Knowledge and business challenge of globalisation in 20	119: conference	proceedings of

UNITE U DURROLA LINE VALUE PROLATION OF STUDIORUM REGISTRATION OF STUD

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the 8th international scientific conference / Kovač, Tatjana ; Cingula, Marijan (ur.). Celje: Fakulteta za komercialne in poslovne vede, 2019. str. 271-280							
Structure of classes:	ciairic ii	1 posioviie vede, 2013. sti	. 27 1 2	30			
∠ Lectures ☐ Laboratory ∑ Seminars and workshops ☐ Field work ∑ Exercises ☐ Work with the mentor ☐ Independent assignments ☐ Knowledge tests ☐ Multimedia and internet ☐ Other ☐ Distance learning ☐ Other							
Comments							
Student obligations							
Independent work, essa							
		ecify the proportion of EC equal to the credit value o			hat the		
Class attendance		Activity in class	0,3	Practical training			
Experimental work		Research		Independent work	0,6		
Essay	0,3	Report		Exercises			
Preparations for exercises		Seminar essay		Preliminary exam	4,8		
Project		Written exam		Oral exam			
(Other - describe)		(Other - describe)		(Other - describe)			
	of stud	ent work over the course o	of instr	uction and at the exam	L		
Competences of studen	ts are a	assessed and evaluated on	n the b	pasis of an independent			
Ways of monitoring qua set the set learning outcom		success of course perfor	mance	to ensure the acquisition	of the		
Monitoring the quality and efficiency of the course. The quality of the programme, teaching process, teaching skills and the level of acquired curriculum will be verified by means of verbal and written evaluation based on questionnaires and other standardised methods and in accordance with the regulations of the University of Dubrovnik.							
Other information (acco	rding to	the proponent's opinion)				
Group works through te	amwor	k, projects					

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Code											
Course	name	Econon	nics of	f Entrep	rene	urs	hip				
Study pr	ogramme	Busines	SS								
Field of	study	Tourisn	า								
Level of	Level of the study Undergraduate			ate				Grad	uate		Χ
program	nme	Postgra	duate	5				Postg	graduate		
		speciali	st					docto	oral		
Head led	turer	Zorica Krželj, PhD, Associate Professor									
Associat	e	Sandra	Serda	arević, N	1A						
Year of s	study	1					Seme	ester	1		
Course	Compulsor		Com	pulsor			Electi	ve		Elective	
status	y course of	Χ	у со	urse of			cours	se of		course	
	the study		the f	field of			the st	tudy		of the	
	programm		stud	У			progr	ram		field of	
	е						me			study	
ECTS stu	ıdent	6		Percen	tage	of	e-learr	ning		0%	
workloa	d coefficient										
Number	of	Lecture	s:	20		Se	eminars:			Exercise	20
semeste	r hours									s:	

Course objectives

Students will be able to understand the process of entrepreneurship and be able to understand the economic and social conditions for the establishment and successful operation of an enterprise.

Course prerequisites and competency requirements

- Correctly explain and interpret the basic concepts of entrepreneurship
- Define, describe and compare costs
- Define principles of enterprise activity
- Evaluate calculation of enterprise performance and determination of enterprise value
- Describe business policy of enterprise
- Evaluate of enterprise success in business through productivity, efficiency and profitability

Course content

Concept and content of economics of entrepreneurship; Economic environment; Business, entrepreneur and entrepreneurship; Economic and social conditions for the establishment and successful operation of an enterprise; Principles of enterprise activity; Planning and financing, means and operation of enterprises in the market; Theory of costs - concept and types, places and carriers of costs; Types and methods of costing; Determination of price theory and application of cost theory in pricing policy in various market situations; Calculation of enterprise performance and determination of enterprise value; Success and measures of enterprise success in business - productivity, efficiency and profitability; Business policy of the enterprise; Economic functions of the enterprise - procurement, production and sales.

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Learning outcomes at the level of the study programme to which the course contributes

- Describe the basic characteristics of entrepreneurship
- Identify the role of economic environment on business
- Utilise entrepreneurial skills in running a business
- Analyse types and methods of costing
- Distinguish economic functions of the enterprise
- Utilise measures of enterprise success in business

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Explain the characteristics of entrepreneurship;
- Analyse basic financial indicators;
- Explain the types of costs;
- Know economic functions of the enterprise;
- Analyse the role of economic environment on business;
- Know calculation of enterprise performance.

Tarovi	t carealation of effect prize performance.						
Manda	atory literature (at the time of the submi	ssion of the stu	udy programme	e proposal)			
	Title		Number of copies in the library	Availability via other media			
m	akwi, F.M. Entrepreneurship and small b anagement, Consulting Group, Bonn, Go D20. (selected chapters)	sufficient	online				
M. Pr	carborough, N.M., Effective Small Busine anagement: An Entrepreneurial Approa- rentice Hall: Upper Saddle River, NJ, 2012 napters)	sufficient	online				
Option	nal literature (at the time of the submiss	ion of the stud	y programme p	roposal)			
2. Há	atten, T.S. Small Business Management learning, USA, 2012.		hip and Beyond	l, CENGAGE			
Structu	ure of classes:						
Ser Exe	ctures minars and workshops ercises dependent assignments ultimedia and internet stance learning	Laborator Field work Work with Knowledg Other	the mentor				
COITIIII	icito						
Studer	nt obligations						



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The obligations of full-time students are prescribed by the University of Dubrovnik's study regulations, the study programme, and the curriculum, and are explained in detail in the introductory lecture. To fulfil their obligations, full-time students must:

- 1. actively participate in class and earn at least 50% of the total points in continuous assessment,
- 2. earn at least 50% of the total points in exercises,
- 3. by the end of the semester choose, create, present, and defend student project.

The obligations of part-time students differ from those of full-time students in that part-time students are not required to attend lectures. Part-time students may compensate for the points that full-time students can earn in lectures by completing assignments in additional deadlines.

Students who do not meet the required obligations will lose the right to take the exam.

Screening of student's work (specify the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the credit value of the course):

Class attendance	0.5	Activity in class	0.2	Practical training	
Experimental work		Research		Independent work	1.
					2
Essay	0.3	Report		Exercises	0.
					9
Preparations for	0.5	Seminar essay	0.3	Preliminary exam	
exercises					
Project	0.6	Written exam	0.5	Oral exam	
(Other - describe)		(Other - describe)		(Other - describe)	

Grading and evaluation of student work over the course of instruction and at the exam

Continuous assessment of the work of all students during the semester includes:

- 1. Attendance and activity in class (the percentage of the grade is 5%),
- 2. Active participation in exercises through independent problem solving, preparation and delivering of seminars (the percentage of the grade is 25%),
- 3. Development, presentation, and defence of their student's project (the percentage of grade is 20%),
- 4. Two written midterm exams in the practical part and one written midterm exam in the theoretical part (the percentage of the grade is 50%).

The collected minimum of 50% of the points during the continuous assessment exempts the student from the classical examination, which is organised during the examination period. The classical exam is taken by students who have fulfilled their obligations but have collected less than 50% of the points during the continuous assessment.

The exam is written, and it tests the student's theoretical and practical knowledge. To pass the exam, the student must achieve at least 50% of the points from the theoretical part of the exam and at least 50% of the points from the practical part of the exam.

Success in the exam and other knowledge tests is expressed in grades according to the Study and Examination Regulations of the University of Dubrovnik.



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Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes

The methods of quality and performance control of courses that ensure the acquisition of the specified learning outcomes are carried out in accordance with the regulations of the University of Dubrovnik.

Other information (according to the proponent's opinion)

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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

Code										
Course r	name	Capital	Budg	eting						
Study pr	rogramme	Tourisn	า							
Field of	study	Busines	SS							
Level of	the study	Underg	ate	Graduate			e		Х	
program	nme	Postgraduate					Postgrac	luate		
		specialist				doctoral				
Head led	cturer	Meri Šuman Tolić, PhD, Associate Professor								
Associat	:e	Melko Dragojević, MA, Resea					rch and Assi	stant Te	acher	
Year of s	study	5.					Semester	7.		
Course	Compulsor		Com	pulsor			Elective	Χ	Elective	Χ
status	y course of		у со	urse of			course of		course	
	the study		the 1	field of			the study		of the	
	programm		stud	y			program		field of	
	е						me		study	
ECTS stu	ECTS student 5 Perce			Percer	ntage	of	e-learning	0%		
workloa	orkload coefficient									
Number	of	Lecture	s:	20	20 Sem		minars:	inars: 10		10
semeste	er hours								s:	

Course objectives

The main objective of this course is to provide a framework that allows students to critically analyse corporate capital investment decisions from a financial perspective.

Course prerequisites and competency requirements

Knowledge of MS Excel

Course content

- 1. The concept and basics of capital budgeting
- 2. Real and financial investments
- 3. Types and characteristics of investment projects
- 4. Capital budgeting procedure and rules
- 5. Data collection and finding alternatives, project cash flow estimation and determination of capital budget
- 6. Methods of financial decision making, calculation of investment projects' financial efficiency
- 7. Selection of the optimal project
- 8. Determining the cost of capital. Capital structure.
- 9. Risk and capital budgeting
- 10. Special cases of capital budgeting. Internationally capital budgeting.

Learning outcomes at the level of the study programme to which the course contributes

After completing the course students will:

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- understand and apply appropriate quantitative and qualitative tools to analyse tourism investment projects in the presence of risk and uncertainty
- Analyse the changes in micro and macro environment when deciding about long-term financing decisions in the tourism industry
- study how to do project investment analysis, how to evaluate investment opportunities, and how to make optimal long-term investment decisions in tourism organisation

Expected learning outcomes at the level of the course (4-10 learning outcomes)

After completing the course and passing the exam students will be able to:

- 1. understand the important characteristics of financial, real and intangible assets and the formation of investment projects
- 2. acquire specific knowledge in the field of project cash flow forecast, project risk analysis and forecasting and the inclusion of relevant risk in project performance assessment
- 3. identify the risks and calculate the returns of investment projects using different tools of financial analysis (NPV, IRR, payback, etc.)
- 4. understand the scope and limitations of individual method of evaluating investment projects and possibilities of their combining
- 5. analyse the risk-return profile of investment opportunities in different scenarios
- 6. identify the best investment alternative

Mand	latory literature (at the time of the submission of th	ne study pro	gramme proposal)
		Number of	Availability via other media
	Title	copies in the library	
1.	Eterson, P., Fabozzi, F. (2002), Capital Budgeting: Theory and Practice, JOHN WILEY & SONS, ISBN: 0471-218-332 (selected chapters)	sufficien t	http://160592857366.fr ee.fr/joe/ebooks/tech/ Wiley%20Capital%20B udgeting%20Theory%2 0and%20Practice.pdf
2.	Sandeep Goel (2015) Capital Budgeting, Business Expert Pre ISBN: 9781606499870 (selected chapters)	sufficien t	online
Optio	nal literature (at the time of the submission of the	study progr	amme proposal)
1.			
Struct	ture of classes:		
Se Ex	eminars and workshops Field Work	ratory work with the medelege	entor



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Multimedia and internet	Other
□ Distance learning	
Comments	

Student obligations

The obligations of full-time students are prescribed by the University of Dubrovnik's study regulations, the study programme, and the curriculum, and are explained in detail in the introductory lecture. To fulfil their obligations, full-time students must:

- 1. attend class regularly (at least 75%) and they will receive 5% of their final grade
- 2. actively participate in lectures and exercises; if they contribute to the discussions they can gain additional 5% of their final grade
- 3. actively participate in lectures and exercises by development of research, report, seminar essay or consulting project, which must be submitted in written form and presented orally and use demo software and simulators to practice trading on different markets with virtual money to become familiar with trading software and get a sense of how the market works- they can receive 20% of the finale grade
- 4. pass two written midterm exams:

First midterm exam (35% of total grade)

Second midterm exam (35% of total grade)

The exam is written, and it tests the student's theoretical and practical knowledge. The collected minimum of 50% of the points during the continuous assessment exempts the student from the classical examination, which is organised during the examination period. Passing only one midterm exam is not enough for a passing grade.

5. Classical written exam:

The classical exam is taken by students who have fulfilled their obligations but have collected less than 50% of the points during the continuous assessment. The exam is written, and it tests the student's theoretical and practical knowledge. To pass the exam, the student must achieve at least 50% of the exam.

Students can choose to answer orally if there is a valid reason.

The obligations of part-time students differ from those of full-time students in that part-time students are not required to attend lectures. Part-time students may compensate for the points that full-time students can earn in lectures by completing assignments in additional deadlines

Students who do not meet the required obligations will lose the right to take the exam.

screening of student's work (specify the proportion of EC13 credits for each activity so that									
the total number of ECTS credits is equal to the credit value of the course):									
Class attendance	Class attendance 0.2 Activity in class 0.25 Practical training 0.8								
Experimental work		Research Independent work							

Screening of student's work (specify the proportion of ECTS credits for each activity so that



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Essay	Report		Exercises	
Preparations for	Seminar essay	0.2	Preliminary exam (2)	3.5
exercises				
Project	Written exam	✓	Oral exam	✓
(Other - describe)	(Other - describe)		(Other - describe)	

Grading and evaluation of student work over the course of instruction and at the exam

Continuous assessment of the work of all students during the semester includes:

- 1. Attendance and activity in class (the percentage of the grade is 10%, 0.5 ECTS points),
- 2. Active participation in lectures and exercises through independent problem solving, preparation and delivering of seminars and presentations (the percentage of grade is 20%, maximum 1.0 ECTS),
- 3. Two written midterm exams (70%), each 1.75 ECTS points

Success in the exam and other knowledge tests is expressed in grades according to the Study and Examination Regulations of the University of Dubrovnik.

Performance and grade

- 50-59% basic criteria met grade: sufficient (2)
- 60-70% average performance with some errors grade: good (3)
- 71%-89% above average performance with minor errors- grade: very good (4)
- 90%- 100% outstanding performance grade: outstanding/excellent (5)

Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes

The methods of quality and performance control of courses that ensure the acquisition of the specified learning outcomes are carried out in accordance with the regulations of the University of Dubrovnik

Other information (according to the proponent's opinion)

Teaching materials for students, current information and all other data are available by Merlin e-learning system to all students.

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F04-12

Code													
Course r	name	Financial	Mode	elling									
Study pr	rogramme	Business	Business										
Field of	study	Tourism	Tourism										
Level of	the study	Undergraduate						Gradua	ate			Χ	
program	nme	Postgraduate specialist						Postgra					
Head led	turer	Tonći Svi	onći Svilokos, PhD, Associate Professor										
Associat	Associate Amila Pervan, Resea					d Te	achin	g Assist	ant				
Year of s	study	1 st					Semester		1 st				
Course	Compulsor		Com	pulsor			Elect	ive		Ele	ctive	Х	
status	y course of		у соц	urse of			cour	se of		cou	ırse of		
	the study		the f	ield of			the s	study		the	field		
	programm		stud	y			prog	ramm		of s	study		ļ
	е						е						
ECTS student 5 Pe			Percer	ntage	of e	e-learr	ning	0%					
workload coefficient											•		
Number	of	Lectures		Х		Ser	Seminars:			Exe	ercises		Χ
semeste	er hours									:			

Course objectives

The goal of this course is to show students how to develop sophisticated financial models using spreadsheet tools in order to provide financial statements projections and firm evaluations.

Course prerequisites and competency requirements

Basic knowledge of Excel

Course content

INTRODUCTION - What is financial modelling, how to build a financial model

TIME VALUE OF MONEY - calculation of the present value of the principal, calculation of the future value of the principal, the present value of several equal payments, the future value of several equal payments, loan repayment models

FINANCIAL ANALYSIS - Financial statements (Balance Sheet, Profit and Loss Account, Cash Flow Statement, horizontal, vertical and trend analysis), calculation of financial indicators (indicators of liquidity, indebtedness, activity, profitability, valuation of investments)

APPLICATION OF FINANCIAL MODELING IN BUSINESS PLANNING - financial modelling based on historical data from financial statements, projection of financial indicators, projection of income and expenses (income statement), planning of working capital, planning of depreciation,

UNITE U DURROLA LINE VALUE PROLATION OF STUDIORUM REGISTRATION OF STUD

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assessment of future indicators investment valuation, assessment of necessary borrowing and debt repayment

ASSESSMENT OF COMPANY VALUE - Book value, market value, comparative analysis of companies, analysis of discounted cash flow, weighted average cost of capital (weighted average cost of capital - WACC), beta companies

Learning outcomes at the level of the study programme to which the course contributes

- Determine the ways of analysing tourism organisations and policies in the economic and social sphere
- Make a portfolio analysis of business entities in the catering, hotel and tourism industry

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- 1. Student will be able to use financial modelling techniques in the sphere of business analysis and business decision-making
- 2. Student will be able to apply the techniques of making plans, financial analysis, investment evaluation, value assessment of companies
- 3. Student will be able to set up a financial model for evaluating the optimal borrowing and debt repayment plan

4. Student will be able to evaluate a various kind of securities (shares, bonds and options) Mandatory literature (at the time of the submission of the study programme proposal) Number of Availability via other media Title copies in the library Pignataro, P., (2013) Financial modelling & Valuation, A Sufficient online Practical Guide to Investment Banking and Private Equity, WILEY & SONS, New Jersey. (selected chapters) Fairhurst, S., D., 2012, Using Excel for Business Analysis, Sufficient online A Guide to Financial Modelling Fundamentals, , WILEY & SONS, Singapore, (selected chapters) Optional literature (at the time of the submission of the study programme proposal) Benninga, S., (2021), Financial modeling, 4th edition, The MIT Press Cabridge, Massachusetts, London, England., (selected chapters) Fabozzi, J., F., Modigliani, F., Jones., J., F., Ferri, M., G., (2002) Foundations of Financial Markets and Institutions, third edition, Pearson Education International. (selected chapters) Structure of classes: Lectures Laboratory

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Seminars and worksho Exercises Independent assignme Multimedia and intern Distance learning	Field w Work w Knowle	vith th	e mentor ests					
Comments								
Student obligations								
Active participation in clas	ses							
Student has the obligation	n to at	tend at least 70 ^o	% of the clas	sses in	order to access the			
colloquiums and the final	exam							
Screening of student's wo	rk (sp	ecify the propor	tion of ECT:	S cred	its for each activity so t	that the		
total number of ECTS cred	lits is	equal to the cred	dit value of t	the co	urse):			
Class attendance	0.5	Activity in class	5	0.5	Practical training			
Experimental work		Research			Independent work			
Essay		Report			Exercises	0.5		
Preparations for	0.5	Seminar essay			Preliminary exam	3		
exercises								
Project		Written exam Oral exam						
(Other - describe)		(Other - descri	be)		(Other - describe)			
Grading and evaluation of	fstude	ent work over th	e course of	instru	ction and at the exam			
Grading and evaluation of student work over the course of instruction and at the exam Knowledge tests and two preliminary exams are alternative to final written exam The achieved number of total points (in %) corresponds to following grades: 0-49 insufficient (1) 50-64 sufficient (2) 64-79 good (3) 80-89 very good (4) 90-100 excellent (5)								
 Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes Class attendance records and documentation about students' results in knowledge tests and in preliminary exams All course learning outcomes are to be verified by the course teacher in the final exam 								
Student poll on lect Other information (accord								



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F04-12

Code										
Course	name	Managi	ng Pri	ces						
Study pr	ogramme	Busines	SS							
Field of	study	Tourism	า							
Level of	the study	Underg	radua	te			Grad	uate		Χ
program	nme	Postgraduate specialist			Postgra doctora			graduate oral		
Head led	turer	Matea N	Matea Matić Šošić, PhD, Associate Professor							
Associat	е									
Year of s	study	1				Seme	ester	ter 1(winter)		
Course	Compulsor		Com	pulsor		Electi	ive		Elective	
status	y course of		у соц	ırse of		cours	se of		course	
	the study		the f	ield of		the s	tudy		of the	
	programm		study	y		prog	ram		field of	
	е					me			study	
ECTS stu	ident	Percentage			tage o	f e-leari	ning			
workloa	d coefficient									
Number semeste		Lecture	s:	20	S	Seminars:			Exercise s:	20

Course objectives

Students will understand role of internet marketing in contemporary business and the integration of traditional marketing techniques into the context of internet environment

Course prerequisites and competency requirements

Basic of marketing

Course content

Fundamentals of price; Factors of pricing - costs, financial analysis of pricing; Factors of pricing-consumer's analysis; Psychological aspects of pricing; Interaction of price and marketing mix; Pricing over the product life cycle; Tactics for pricing differently across segments; Pricing strategies, Multidimensional prices; Analysing constraints on pricing.

Learning outcomes at the level of the study programme to which the course contributes

Understand the role of price in the organisation,

Apply the methods to improve price realisation,

Correctly interpret the specifics of tourist destination management,

Make and implement the effective pricing strategies,

Explain the importance of setting the right prices,

Manage competition and market opportunities as a source of price advantages,

Analyse the impact of pricing factors on the organisation.

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Expected learning	g outcomes	at the level of the	course (4	l-10 le	arning outcom	nes)			
Apply the technic	ues and mo	dels for pricing a	dvantages	5					
Explain purpose	and importa	nce of setting the	right prio	e for	sustainable pr	ofit			
Identify different tactics for pricing differently across segments									
Generate and ap	ply the right	pricing strategy i	n a marke	et					
Identify the possible pricing restrictions									
Mandatory literature (at the time of the submission of the study programme proposal)									
					Number of	Availabili	ty via		
		Title			copies in the	other me	edia		
					library				
1. Pricing Strate	egies: A Mar	keting Approach,	Robert M		sufficient	online			
Schindler (se	_								
2. Smart Pricing	g: How Goog	gle, Priceline, and	Leading		sufficient	online			
Businesses U	Jse Pricing Ir	nnovation for Pro	fitability,						
Jagmohan Ra	aju, Z. Zhang	(selected chapte	rs)						
3. Price Manag	ement, Strat	egy, Analysis, De	cision,		sufficient	online			
Implementat	ion, Hermai	nn Simon, Martin	Fassnach	t,					
2019 (selecte	2019 (selected chapters)								
Optional literature (at the time of the submission of the study programme proposal)									
1. The strategy and tactics of pricing, A guide to growing more profitably, Nagle Hogan Zale,									
fifth edition, Pearson 2014.									
Structure of classes:									
Lectures			Labo	ratory	′				
Seminars and	workshops		Field	work					
Exercises			Work	with	n the mentor				
Independent	-	5	Knov	vledge	ge tests				
Multimedia ai			Othe	r					
Distance lear	ning								
Comments									
Student obligatio	ns								
Screening of stud	dent's work	(specify the prop	ortion of I	ECTS o	redits for each	า activity s	o that the		
total number of E	CTS credits	is equal to the cr	edit value	of the	course):				
Class attendance	0.7	Activity in class		0.5	Practical train	ning			
Experimental wo	rk	Research			Independent	work	0.7		
Essay	1.2	Report			Exercises		0.9		
Preparations for		Seminar essay			Preliminary e	exam			
exercises									
Project		Written exam			Oral exam				
(Other - describe)	(Other - describe	e)		(Other - desc	ribe)			



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Grading and evaluation of student work over the course of instruction and at the exam

It includes:

- 1. Attendance and activity in class (the percentage of the grade is 5%),
- 2. Active participation in homework through independent preparation and delivering of presentations (the percentage of the grade is 25%),
- 3. Development, presentation, and defence of student's work/presentations (the percentage of the grade is 20%),
- 4. Two written midterm exams in the practical part and one written midterm exam in the theoretical part (the percentage of the grade is 50%).

The collected minimum of 50% of the points during the continuous assessment exempts the student from the classical examination, which is organised during the examination period. The classical exam is taken by students who have fulfilled their obligations but have collected less than 50% of the points during the continuous assessment.

The exam is written, and it tests the student's theoretical and practical knowledge. To pass the exam, the student must achieve at least 50% of the points from the exam.

Success in the exam and other knowledge tests is expressed in grades according to the Study and Examination Regulations of the University of Dubrovnik.

Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes

The methods of quality and performance control of courses that ensure the acquisition of the specified learning outcomes are carried out in accordance with the regulations of the University of Dubrovnik.

Other information (according to the proponent's opinion)

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F04-12

Code									
Course name	Marke	et Resea	arch in 1	ouris	sm				
Study programme	Busin	ess							
Field of study	Touris	m							
Level of the study	Under	Undergraduate				Gradua	ite		X
programme	_	Postgraduate specialist			Postgraduat doctoral				
Head lecturer		Ivana Pavlić, PhD, Full Professor and Barbara Puh, PhD, Associate Professor							ciate
Associate									
Year of study	first	first			Semester				
Course Compulso	•	Comp	ulsory	Χ		Elective		Elective	
status y course o	f	cours	e of			course of		course	
the study		the fie	eld of			the study		of the	
programn		study				program		field of	
е						me		study	
ECTS student 7			Percen	tage	of e	e-learning			
workload coefficier	workload coefficient								
Number of semester hours	Lectur	es:	20		Ser	ninars:	20	Exercise s:	

Course objectives

In this course the main objectives are to learn how to:

- conduct research in tourism
- collect data
- transform data into meaningful information
- apply results to solve business problems in tourism and/or capitalise on feasible opportunities
- analyse contemporary trends in tourism market
- interpret research findings and prepare a final report to the management team
- determine when research is required, understand how to properly conduct research with an unbiased perspective, prepare research reports that interpret findings in a graphic and narrative format and use basic statistical inferences to substantiate research findings

Course prerequisites and competency requirements

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Course content

Tourism market research characteristics. Tourism market trends. Marketing Information System (MIS) in tourism. Databases in the field of tourism. Tourism market research process. Defining research problems and goals. Types of tourism market research. Research plan development. Research methods - observation and survey. Collection and analysis of secondary data. Primary

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data collection. Sampling plan. Research instruments. Processing, interpretation and presentation of results. Research for the needs of the tourism market segmentation. Competition research at the tourism market. Research for the needs of catering business entities. Research for the needs of intermediaries in the organisation and sale of tourist services. Research for the needs of transport companies. Customer satisfaction survey in tourism and hospitality. Research for the needs of brand management in tourism. Research for the development of sustainable tourism.

Learning outcomes at the level of the study programme to which the course contributes

- Correctly interpret the specifics of consumer protection in the tour operator business and the specifics of cooperation between tour operators and hotel companies
- Implement a tourist market survey project
- Manage marketing information and identify market opportunities
- Analyse the changes in micro and macro marketing environment on the tourism market
- Make a strategic marketing plan for the tourism industry

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Reproduce and apply basic knowledge about the theoretical and methodological foundations of tourism market research. Plan and organise tourism market research
- Evaluation of the problem and goal of the research and set the working hypotheses of the research
- Create a research plan, define a sample and determine research methods
- Research instrument design and data collection
- Compare, analyse, process and interpret data
- Create a report and present the results of tourism market research

Mandatory literature (at the time of the submission of the study programme proposal)

		Number of	Availability via
	Title	copies in the	other media
		library	
1.	Malhotra, N., (2019), Marketing research, an applied	1	Online
	orientation, Seventh edition, Pearson (selected		
	chapters)		
2.	Sarstedt, M. and Mooi, E. (2014). A Concise Guide to	4	Online
	Market Research, The Process, Data, and Methods		
	Using IBM SPSS Statistics, Springer, 2nd edition		
	(selected chapters)		

Optional literature (at the time of the submission of the study programme proposal)

- 1. Burns, A. and Bush, R. (2014). Marketing research, Pearson
- 2. Altinay, L., Paraskevas, A & Jang, S., Planning Research in Hospitality and Tourism 2nd Edition, Routledge, 2015

Structure of classes:

∠ Lectures	
Seminars and workshops	⊠ Field work

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Exercises			Work with the mentor						
🔲 Independent assignm	Knowledge tests								
🔀 Multimedia and inter	Other								
Distance learning									
Comments									
Student obligations									
Minimum:									
70% of total attendance									
50% of total activity									
50% of total assignment									
50% of two colloquium o	50% of two colloquium or examine								
Screening of student's work (specify the proportion of ECTS credits for each activity so that the									
total number of ECTS credits is equal to the credit value of the course):									
Class attendance	0.5	Activity in class	;	0.5	Practical training				
Experimental work		Research		2	Independent work	0.5			
Essay		Report		2	Exercises				
Preparations for	i	Seminar essay	ļ		Preliminary exam				
exercises									
Project	1	Written exam		0.5	Oral exam				
(Other - describe)		(Other - describe)			(Other - describe)				
Grading and evaluation of	of stud	dent work over t	he course	e of ins	struction and at the exa	n			
Continuous, multilevel	testii	ng of knowledg	ge and d	evelop	ed understanding. Ch	ecking the			
understanding of the si	ubject	matter of cons	umer beh	aviour	through short tests, pa	artial exam			
and assignment.									
Ways of monitoring qual	_	d success of cou	rse perfo	rmanc	e to ensure the acquisit	ion of			
the set learning outcome									
_					ent of other obligations.				
		•			y at the end of each ser	nester.			
- Learning outcomes assessed by course co-ordinator.									
Other information (accor	ding t	to the proponen	t's opinio	n)					
1									

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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

Code												
	2200	Cuctaina	Tustainable Tourism									
	Course name Sustainable Tourism											
Study pr	rogramme	Business										
Field of	study	Tourism	Tourism									
Level of	the study	Undergra	Undergraduate				Graduate				X	
program	nme	Postgrad	uate					Postgra	duate			
		specialist	t					doctoral				
Head led	cturer	Ana Portolan, PhD, Associate Professor										
Associat	:e	Stjepan Garvan, MA										
Year of study							Semester					
Course	Compulsor		Compu	Isor	sor		Elective			Ele	ctive	
status	y course of		y cours	e of	Х		course	e of the		coı	urse of	
	the study		the field	d of			study			the	e field	
	programm		study				progra	amme		of	study	
	е											
ECTS stu	ıdent	7 Percentage			of	e-learr	ning	10%				
workloa	d coefficient											
Number	of	Lectures		10		Seminars:		s:		Exe	ercises	10
semeste	er hours									:		
Community of the state of the s												

Course objectives

The main objective of the course is to indicate and analyse the role and the importance of sustainable development in the tourism.

Course prerequisites and competency requirements

Course content

Conceptualisation of sustainability and its relevance to tourism.

Basic principles of sustainable development.

Indicators of sustainable development.

The implementation of indicators of sustainable development in the development of tourist destinations.

Theoretical background of sustainable tourism.

Indicators of sustainable tourism.

Dimensions of sustainable tourism (environmental, economic and socio-cultural).

The concept of a destination carrying capacity (calculation and setting the limits of acceptable changes caused by tourism development).

Key actors in sustainable tourism.

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F04-12

Learning outcomes at the level of the study programme to which the course contributes

Recognise and protect natural and cultural heritage with the aim of fostering the development of a high-quality tourist offer

Analyse the positive and negative impacts of the tourism development on the environment Set limits for tourism development so that it brings the desired economic benefit but does not cause the saturation of an area

Expected learning outcomes at the level of the course (4-10 learning outcomes)

Correctly interpret knowledge of the theoretical and methodological basis of sustainable development and sustainable tourism; objectives; strategies; and principles; as well as of the instruments, holders, and implementation of the sustainable tourism development policy.

Critically think over positive and negative effects of tourism development on environment.

Set the limits within which tourism development will not lead to the saturation of destination while at the same time achieving the desired economic effects.

Recognise and protect natural and cultural values to foster the development of responsible and sustainable tourism.

Explain, interpret and differentiate indicators of sustainable development and sustainable tourism required for decision making in the future.

Mandatory literature (at the time of the submission of the study programme proposal) Number of Availability via other media Title copies in the library Swarbrooke, J., Sustainable Tourism Management, CABI Online Sufficient Publishing, 2011. (selected chapters) Weaver, D., Sustainable Tourism, Butterworth Heinmann, Sufficient Online 2008. (selected chapters) Indicators of Sustainable Development, A Guidebook, Sufficient Online WTO, Madrid, 2004. (selected chapters) Making Tourism More Sustainable, A Guide for Policy Sufficient Online Makers, WTO, Madrid, 2005. (selected chapters) Optional literature (at the time of the submission of the study programme proposal) Harris, R., Griffin, T., Williams, P., Sustainable Tourism - A Global Perspective, Elsevier, Amsterdam, 2003. Wearing, S., Neil, J., Ecotourism: Impacts, Potentials and Possibilities, Butterworth Heinemann, Oxford, 2003. Monwforth, M., Munt, I., Tourism and Sustainability, Routledge, 2008. Structure of classes: X Lectures Laboratory Seminars and workshops Field work

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Exercises			⊠ Wo	ork wit	h the mentor					
Independent assi	gnments	5								
Multimedia and internet				Other						
Distance learning										
Comments		<u>.</u>								
Student obligations										
The obligations of f	ull-time	students include a	ittendir	ng clas	sses, being active in cla	asses, a	nd			
presenting one case	study in 1	front of colleagues d	luring c	lasses	, as well as writing two co	lloquiur	ms			
during the course or	a writter	exam at the end of	the ser	mester	. Obligations of part-tim	e studer	nts			
include the preparat	ion of or	e case study and ex	kam in v	writter	form at the end of the	semeste	er.			
Screening of student	s work	specify the proport	ion of	ECTS c	redits for each activity s	so that t	he			
total number of ECTS	credits	is equal to the credi	it value	of the	course):					
Class attendance	0,6	Activity in class		0,6	Practical training					
Experimental work		Research			Independent work	0,4				
Essay		Report			Exercises					
Preparations for		Seminar essay			Preliminary exam	2,7				
exercises										
Project		Written exam		2,7	Oral exam					
(Other - describe)		(Other - describe)			(Other - describe)					
Grading and evaluation of student work over the course of instruction and at the exam										
The monitoring of st	tudents'	work during classes	s will b	e carr	ied out by monitoring a	ittendar	ıce			
and activities during	the class	ses, as well as the p	repara	ition ai	nd presentation of one	case stu	ldy			
during the teaching	process	. Evaluation of stud	dents' v	vork w	vill be carried out by co	lloquiur	ms			
and/or a written exa	m on exa	am dates.								
Ways of monitoring	quality a	nd success of cours	e perfo	orman	ce to ensure the acquisi	tion of t	he			
set learning outcome	<u> </u>									
The quality of the p	rogramr	ne and of the tead	hing p	rocess	, teaching skills, and th	ne level	of			
acquired knowledge	will be v	verified by means o	f a writ	ten ev	aluation based on ques	stionnair	res			
and other standardis	sed meth	ods complying with	the re	gulatio	ons of the University of I	Dubrovr	ıik.			
Peer review. Self-eva	luation,	analysis, and correc	tions.							
Other information (a	ccording	to the proponent's	opinio	n)						



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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

Code													
Course	name	Quantita	Quantitative Methods in Business Decision-Making										
Study pr	rogramme	amme Business											
Field of	study	Tourism											
Level of	the study	Undergraduate			(Graduate				Χ	
program	nme	Postgrad	uate					Postgraduate					
		specialist	t		doctora								
Head led	turer	Tonći Svilokos, PhD, Associate Professor											
Associat	e	Zdenka Obuljen Zoričić, PhD											
Year of study		2 nd					Semester 2 nd						
Course	Compulsor		Com	Compulsor X			Elective			Elect	tive		
status	y course of		у соц	ırse of	rse of		course of			cour	se of		
	the study		the f	ield of			the s	study		the f	field of		
	programm		study	y			prog	ramm		stud	У		
	е		e										
ECTS stu	ıdent	Percentage of				of e	-learr	ning	0%				
workloa	d coefficient												
Number	of	Lectures	5:			Seminars:		s:		Exer	cises:	Х	(
semeste	r hours												

Course objectives

The goal of this course is to help students develop an understanding which management science techniques are most useful, how they are used, and, most importantly, how they can assist managers in making better decisions.

Course prerequisites and competency requirements

Basic knowledge of mathematics (solving systems of equations and matrices)

Course content

Introduction: problem solving and decision making, quantitative analysis, models of cost, revenue and profit; Linear programming: standard problem of the maximum, minimum; Dual; General model; Graphical method of LP problem solving; Sensitivity analysis and interpretation of the solution; The use of QSB software package and Excel for LP problem solving. The transportation problem: basic concepts and problem setting; The transportation problem as LP problem; Transportation methods to find the initial solution (North-West corner method, minimum cost method and Vogel method); Transport optimisation methods (stepping stone method, MODI method); The use of QSB software package to solve the problem of transport. Analytic hierarchy process (AHP): structure, comparison in pairs. Calculating the vector preference of criteria within themselves. Calculating the vector preference of alternatives within

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F04-12

criteria. The sensitivity analysis. Measuring consistency (AHP). The use of Expert Choice software package and Excel for AHP problem solving.

Learning outcomes at the level of the study programme to which the course contributes

- Apply the techniques and models of analysing various levels and forms of tourist destination system planning
- Make a strategic marketing plan for the tourism industry
- Make a portfolio analysis of business entities in the catering, hotel and tourism industry

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- 1. The student will be able to discuss the characteristics of the problem-solving and decision-making procedure
- 2. The student will be able to define linear programming models: the standard maximum/minimum problem, show the connection between the standard maximum and minimum problem (their dual relationship)
- 3. The student will be able to use the LP approach for solving particular real life problems
- 4. The student will know how to define a transportation model, convert a transport model into an LP problem,
- to use of special transportation methods for finding the initial solution and transport optimisation methods with and without degeneration
- 5. The student will be able to discuss advantages and disadvantages of AHP method compared to other known multicriterial methods; to choose some real life problem, to formulate it as an AHP problem, and to solve the problem
- 6. The student will recognise the importance of post optimal analysis

Mai	Mandatory literature (at the time of the submission of the study programme proposal)								
		Number of	Availability via						
	Title	copies in the	other media						
		library							
1.	Anderson, R. D., Sweeney, J., D., Williams, A. T., Camm, D.	Sufficient	online						
	J., Martin, K., An Introduction to Management Science:								
	Quantitative Approaches to Decision Making 15th								
	Edition, 2019 (selected chapters)								
Opt	Optional literature (at the time of the submission of the study programme proposal)								
1.	. Vanderbei, J. R., Linear Programming, Springer International Publishing, 2020								
2.	Mishra, S. Solving transportation problem by various methods and their comparison.								
	International Journal of Mathematics Trends and Technology, 44(4), 270-275, 2017.								
3.	Gaudenzi, B., & Borghesi, A. Managing risks in the supply chain using the AHP method. The								
	International Journal of Logistics Management, 2006								
4.	Li, F., Phoon, K. K., Du, X., & Zhang, M. Improved AHP n	nethod and its a	pplication in risk						
	identification. Journal of Construction Engineering and Ma	nagement, 139(3	3), 312-320, 2013.						

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Structure of classes:										
Lectures Seminars and worksho	ops		Laboratory Field work							
Exercises		Work with the mentor								
Independent assignme	Independent assignments				ests					
Multimedia and intern	et		Other							
Distance learning										
Comments										
Student obligations										
Active participation in class	ses									
Student has the obligation	า to at	tend at least 70%	% of the clas	ses in	order to access the					
colloquiums and the final										
Screening of student's wo	Screening of student's work (specify the proportion of ECTS credits for each activity so that the									
total number of ECTS cred						it tile				
Class attendance	0.5				Practical training	<u> </u>				
Experimental work	0.5	Research		0.5	Independent work					
Essay		Report			Exercises	1				
Preparations for	1	Seminar essay			Preliminary exam	3				
exercises	-		Jenninai essay							
Project		Written exam			Oral exam					
(Other - describe)		(Other - describ	oe)							
Grading and evaluation of	stude			instru	(Other - describe) ction and at the exam					
Knowledge tests and two										
	•	,								
The achieved number of t	otal p	oints (in %) corre	esponds to f	ollow	ing grades:					
0-49 insufficient (1)										
50-64 sufficient (2)										
64-79 good (3)										
80-89 very good (4)										
90-100 excellent (5)	90-100 excellent (5)									
Ways of monitoring qualit	ty and	success of cour	se perform	ance t	to ensure the acquisition (ofthe				
set learning outcomes										
 Class attendance recor 	ds and	d documentatior	า about stud	dents'	results in knowledge tests	and				
in preliminary exams										
			ed by the co	urse to	eacher in the final exam					
Student poll on lecture	r and	class efficacy								



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Other information (according to the proponent's opinion)	



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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

Code												
Course	name	Strategic Management										
Study pr	rogramme	Busines	s Eco	nomics								
Field of	study	Tourism	1									
Level of the study		Underg	radua	aduate			Grad	uate		Х		
programme		Postgra		9			7	Postgraduate				
		speciali	St				docto	orai				
Head led	turer	Zorica k	(rželj,	PhD, As	socia	ate profe	ssor		'			
Associat	e	Dorotea	a Mar	kasović,	MA							
Year of study		1				Sem	ester	П				
Course	Compulsor		Com	pulsor		Elect	ive	Х	Elective			
status	y course of		у соі	urse of		cour	se of		course of			
	the study		the f	field of		the s	study		the field			
	programm		stud	у		prog	ram		of study			
	е					me						
ECTS stu	ıdent	6		Percen	tage	of e-lear	ning		-			
workloa	d coefficient											
Number	of	Lecture	s:	20		Semina	s:		Exercises:	20		
semeste	r hours											
Course	Course objectives											

Course objectives

The objectives of the course are to familiarise students with strategic management as a scientific discipline, philosophy and practice.

Course prerequisites and competency requirements

Course content

Introduction to strategic management. Strategy and strategic management - the concept of strategy, strategic management, strategic management process, strategic management process stages, strategic management development. Strategic environmental analysis - the concept of environment, the external and internal environment. Examples of a strategic environmental analysis of an enterprise example. Strategic intent - the concept of vision, mission, goals, strategy, concrete examples of strategic intentions. Strategy formulation - corporate strategy, business and functional strategies - corporative level corporate strategies: a major strategy and business portfolio, examples of concrete businesses and corporate Strategies. The concept of business strategy, Porter's generic pole strategy, functional strategy. Examples of enterprise strategy implementation from business practice. Strategy implementation and strategic control - concept and methods for implementing strategies for entrepreneurs. Resource approach to enterprise strategy - VRIO Access. Global strategic management - strategic alliances and partnerships - the concept of strategic alliances, state-level alliances, the advantages and disadvantages of strategic alliances, the notion of global strategic management, the way outsourcing to foreign markets.

Learning outcomes at the level of the study programme to which the course contributes

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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

- 1. To distinguish between strategy and strategic management from various aspects.
- 2. To manage all categories of enterprises irrespective of their size and activity.
- 3. To analyse cases from business practice (with respect to external and internal environment, resources, opportunities, threats, strengths and weaknesses, portfolio analysis as well as strategy levels and kinds).
- 4. To offer alternatives in solving strategic sources and to estimate the benefits and risks of all the alternatives.
- 5. To recommend the best alternative solution as well as evaluation and assessment of the selected strategic alternative.
- 6. To understand the difference between the structural and resource-based strategy approach.
- 7. To apply models of project strategic management and to understand varied models of international marketing, particularly the role and importance of strategic alliances in contemporary business operations.

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Distinguish strategy from strategic management from different perspectives.
- To perform management tasks in all categories of companies regardless of size and the activity they perform.
- Analyse cases from business practice (with regard to the internal and external environment, resources, opportunities, threats, strengths and weaknesses, portfolio analysis and levels and types of strategies).
- Offer possible alternative ways of dealing with strategic sources and evaluate the benefits and risks of all of alternative solutions and to recommend the best alternative solution as well as the assessment and evaluation of the chosen one strategic alternatives.
- Apply strategic project management models and understand different ways of existing foreign markets, especially the role and importance of strategic alliances in modern business

Ma	Mandatory literature (at the time of the submission of the study programme proposal)									
		Number of	Availability via							
	Title	copies in the	other media							
		library								
1.	David, F.R., Strategic management: concept, thirteen	sufficient	online							
	edition, Pearson Education, 2011. (selected chapters)									
2.	Wheelen, T. L., Hunger, J.D., Strategic Management and	sufficient	online							
	Business Policy: Toward Global Sustainability, thirteen									
	edition, Pearson Education, 2012. (selected chapters)									
3.	Dess, G.G., et al., Strategic management: text and	sufficient	online							
	cases, McGraw-Hill Education, 2014. (selected									
	chapters)									

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4	Vrdoljak Raguž, I., Pod	drug,	N., Jelenc, L., Neost	rategic		sufficient	onlin	е		
	Management: An Inte	rnat	ional Perspective on	n Trends						
	and Challenges, Sprin	iger,	2016. (selected chap	pters)						
Opt	cional literature (at the	time	of the submission of	of the stu	ıdy	programme p	roposal)			
1.	Coulter, M., Strategic	Man	agement in Action, s	sixth edit	ion	, Pearson Edu	cation, 2013.	2		
2.	Hitt, M. A., Ireland R.	D., H	oskisson, R. E., Strat	egic Mar	nag	ement: Compe	titiveness ar	nd		
	Globalization, Concep	ots, C	engage Learning, 20	010.						
3.	Barney, J. B., Clark, D.	N., F	Resourced Based Th	eory Cre	atir	ng and Sustain	ing Competit	tive		
	Advantage, Oxford University Press, 2007.									
4.										
	South-Western, 2009									
5.	Hill, C., Jones, G., Stra	tegic	Management Theor	ry: An Int	tegr	rated Approach	າ, Cengage			
	Learning, 2009.									
Stru	ucture of classes:									
\boxtimes	Lectures			Laborat	ory	,				
	Seminars and worksho	ops		Field wo	ork					
\boxtimes	Exercises			Work w	ith 1	the mentor				
	Independent assignments									
\boxtimes	Multimedia and intern	et		Other						
\boxtimes	Distance learning									
Cor	nments									
Stu	dent obligations									
Scr	eening of student's wo	rk (sı	pecify the proportion	n of ECTS	S cr	edits for each	activity so th	at the		
tota	al number of ECTS cred	dits is	s equal to the credit	value of	the	course):				
	ss attendance	1	Activity in class		1	Practical train	ning			
Exp	erimental work		Research			Independent	work			
Ess		1	Report			Exercises				
	parations for		Seminar essay		1	Preliminary e	exam	1		
	rcises		,							
Pro	ject		Written exam		1	Oral exam				
	her - describe)		(Other - describe)			(Other - desc	ribe)			
Grading and evaluation of student work over the course of instruction and at the exam										
Attendance of lectures, active participation, partial exams, individual work and written exam.										
Ways of monitoring quality and success of course performance to ensure the acquisition of										
the set learning outcomes										
The quality of the programme, the teaching process, teaching skills and the level of mastery of										
	material must be esta				-			-		
	estionnaires and other			-		_				
	provnik. Evaluation by							-		



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Other information (according to the proponent's opinion)	



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IZVEDBENI PLAN NASTAVE ZA AKADEMSKU 2025./2026.

F04-12

Code												
Course r	name	Financia	Financial Reporting and Auditing									
Study pr	ogramme	Busines	Business									
Field of	study	Tourism										
Level of	the study	Underg	raduate				Gradu	ıate		Χ		
program	nme	Postgra	duate				Postg	raduate				
		speciali	st				docto	ral				
Head led	turer	Iris Lončar, PhD, Associate Professor										
Associat	e	Mario Bilić, MA, Lecturer										
Year of s	study	1 Se					ester	2. / sun	nmer			
Course	Compulsor		Compu	ılsor		Elect	ive		Elective			
status	y course of		y cours	se of		cour	se of		course			
	the study		the fiel	d of		the s	study	Χ	of the			
	programm		study			prog	ram		field of			
	е					me			study			
ECTS stu		5	P	ercenta	ge of	e-lear	ning		20%			
workloa	d coefficient								2070			
Number		Lecture	ures:		Se	Seminars:			Exercise	20		
semeste	r hours								s:	20		

Course objectives

The aim of the course is to familiarise students with the financial accounting process and prepare them to understand and correctly apply the theories, methods and categories contained in externally oriented financial statements. This will constructively enable them to participate in the design of the flow of information and the organisation of the entire information process (or in the broader sense of the business process) in concrete business systems. In addition, this course provides knowledge about the process of auditing, i.e. the independent verification of a company's financial information. Upon completion of the course, students will be able to evaluate all company financial reports and assess the validity and reliability of the information they contain.

Course prerequisites and competency requirements

The knowledge of basic accounting theories and practices required for active participation in this course is acquired during the undergraduate studies.

Course content

- 1. Theoretical concept of financial accounting and main users of financial accounting information
- 2. Accounting principles and standards

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F04-12

- 3. Balance sheet, income statement, cash flow statement, statement of changes in equity, notes to the financial statements the main features of each financial statement and the constituent parts
- 4. The adjustment process accrual based accounting versus cash based accounting
- 5. Audit framework and objectives, internal vs. external audit, benefits and limitations, statutory duties of the auditor
- 6. Principles of auditing
- 7. Audit process: planning the engagement, performing audit procedures, closing, reporting
- 8. Process of detecting and preventing errors and fraud

Learning outcomes at the level of the study programme to which the course contributes

- > Determine the ways of analysing tourism organisations and policies in the economic and social sphere,
- Efficiently manage numerous organisers of tourist activities
- Solve problems of the functioning of economic systems

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- 1. Understand and be able to apply all accounting techniques available for the preparation of company financial statements
- 2. Understand and apply all auditing standards that must be applied in the audit of financial statements
- 3. Record, summarise and present data in financial statements
- 4. Analyse, interpret and audit the accuracy of the information presented
- 5. Apply and understand advanced accounting, reporting and auditing frameworks, standards and practices

Mandatory literature (at the time of the submission of the study programme proposal)

		Number of	Availability via
	Title	copies in the	other media
		library	
1.	Elliott, B. & Elliott, J. (2019): Financial accounting and	sufficient	online
	reporting, 19th Edition, Pearson Education (selected		
	chapters)		
2.	Porter, B.; Simon, J. & Hatherly, D. (2014): Principles of	sufficient	online
	External Auditing, 4th Revised Edition, John Wiley &		
	Sons (selected chapters)		
3.	Gray, I., Crawford, L.; & Manson, S. (2019) The Audit	sufficient	online
	Process: Principles, Practice and Cases, 7th Edition,		
	Cengage Learning (selected chapters)		
4.	Lončar, I. (2022) Lectures (PP presentations) and other	sufficient	online
	information about the course FINANCIAL		

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of the University of				te						
Optional literature (at the time of the submission of the study programme proposal)										
1. Fraser, L. & Ormiston, A. (2015) Understanding Financial Statements, 11th Edition, Pearson - Global Edition										
2. Revsine, L. et al. (2020) Financial Reporting and Analysis, 8th Edition, McGraw-Hill Irwin										
Structure of classes:										
∠ Lectures ☐ Laboratory Seminars and workshops ☐ Field work ∠ Exercises ☒ Work with the mentor ☐ Independent assignments ☒ Knowledge tests ☒ Multimedia and internet ☐ Other ☒ Distance learning ☐ Other										
Comments										
Student obligations										
Active participation in class - lectures and exercises and taking the examination through two										
colloquiums, i.e. in the form of a written exam and oral examination.										
Screening of student's work (specify the proportion of ECTS credits for each activity so that the										
total number of ECTS c		1								
Class attendance	0,4	Activity in class	5	0,4	Practical traini					
Experimental work	<u> </u>	Research			Independent v	work	0,8			
Essay		Report			Exercises		0,4			
Preparations for		Seminar essay	1		Preliminary ex	kam	0,8			
exercises	<u> </u>									
Project		Written exam		1,3	Oral exam		0,8			
(Other - describe)		(Other - descri			(Other - descri					
Grading and evaluation						the exam				
The examination is taken by two colloquiums or by a written and oral exam. A prerequisite for a positive grade is that at least 50% of the total score is achieved in each colloquium. The written exam is considered passed if the student has achieved at least 50% of the total score. A prerequisite for participation in the oral examination is passing the written exam.										
Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes										
The quality of the cours learning outcomes, is						•				



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harmonised with the acts of the University of Dubrovnik (student survey on the quality of teaching, self-analysis of teaching staff, etc.).

Other information (according to the proponent's opinion)

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Course name	Integra	ted Ma	arketing	Com	nmur	ication			
Study programme	Business								
Field of study	Tourism								
Level of the study	Underg	raduat	te			Gradua	ite		Χ
programme	Postgra speciali		Postgra doctora						
Head lecturer	Ana Pušić, PhD, Assistant Professor								
Associate	Ivona A	ntolov	ić, MA						
Year of study	first					emester			
Course Compulsor		Com	pulsor		Е	lective		Elective	X
status y course of		y cou	irse of		С	ourse of		course	
the study		the fi	ield of		t	ne study		of the	
programm		study	/		р	rogram		field of	
e					n	ne		study	
ECTS student	5		Percen	tage	of e-	earning			
workload coefficient									
Number of semester hours	Lecture	s:	20	20 Ser		nars:	20	Exercise s:	

Course objectives

- Provide useful knowledge about marketing communication
- Train students (through classes, interactive discussions and practical exercises) to work in different areas of marketing communication, work in advertising agencies or other related areas
- Develop critical thinking and practice of integrated marketing communication.

Course prerequisites and competency requirements

-

Course content

Introduction to the process of integrated marketing communication; Communication process; Sources, messages and communication channels; Consumer behaviour; Advertising organisation - the role of advertising agencies; Advertising - creative strategy, planning and development; Advertising - planned media strategies, budgeting and evaluation; Public relations; Corporate advertising; Direct marketing and advertising via the internet; Sales promotion and personal selling; Digital marketing; Evaluation of the promotional programme.

Learning outcomes at the level of the study programme to which the course contributes

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- Correctly interpret the specifics of consumer protection in the tour operator business and the specifics of cooperation between tour operators and hotel companies
- Implement a tourist market survey project
- Manage marketing information and identify market opportunities
- Analyse the changes in micro and macro marketing environment on the tourism market
- Make a strategic marketing plan for the tourism industry

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- The theoretical and methodological basis classification of the integrated marketing communication
- Creation of different learned concepts and methods of marketing communication
- Evaluation of concrete teamwork, define the duties and responsibilities of team members and coordinate the team
- Work designing in different fields of marketing communication; in advertising agencies or other related areas

	 Creation of the basic skills of creating a promotional campaign 								
Mai	ndatory literature (at the time of the submission of the st	udy programme	e proposal)						
	Title	Number of copies in the library	Availability via other media						
1.	Belch, G. & Belch, M., Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill, 2019. (selected chapters)	sufficient	online						
2.	Clow, K.E., Baack, D.E., Integrated Advertising, Promotion and Marketing Communications, Pearson, 2018. (selected chapters)	sufficient	online						
Opt	Optional literature (at the time of the submission of the study programme proposal)								
1.									
2.	Jones, S.K. & Kelly, J.S, The IMC Case Book: Cases in Integration	grated Marketin	g Communications,						
	Second Edition, Kindle edition, 2020.								
Stru	ucture of classes:								
\boxtimes	Lectures	-							
	Seminars and workshops 📗 🔛 Field wor	k							
		h the mentor							
	Independent assignments 💹 Knowledg	ge tests							
	Multimedia and internet U Other								
□ Distance learning □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □									
Cor	Comments								
Student obligations									
Mir	nimum:								



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70% of total attendance 50% of total activity 50% of total assignment 50% of two colloquium or exam

Screening of student's work (specify the proportion of ECTS credits for each activity so that the total number of ECTS credits is equal to the credit value of the course):

				•	
Class attendance	0.5	Activity in class 0.5		Practical training	
Experimental work		Research	0.5	Independent work	1
Essay		Report	1	Exercises	
Preparations for		Seminar essay		Preliminary exam	
exercises					
Project	1	Written exam	0.5	Oral exam	
(Other - describe)		(Other - describe)		(Other - describe)	

Grading and evaluation of student work over the course of instruction and at the exam

Continuous, multilevel testing of knowledge and developed understanding. Checking understanding the subject matter of consumer behaviour through the short tests, partial exam and assignment.

Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes

- Monitoring of students' course attendance and fulfilment of other obligations.
- Course assessment through anonymous student survey at the end of each semester.
- Learning outcomes assessed by course co-ordinator.

Other information (according to the proponent's opinion)



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F04-12

Code										
Course r	name	Managerial Accounting								
Study pr	ogramme	Busines	SS							
Field of	study	Tourism	1							
Level of	the study	Underg	radua	ate			Gradu	ıate		Χ
program	nme	Postgra	duate	è			Postg	raduate	9	
		speciali	st				docto	ral		
Head led	turer	Iris Lončar, PhD, Associate Professor								
Associat	е									
Year of study		1	Semes			ster	2. / su	ımmer		
Course	Compulsor		Com	pulsor		Electiv	⁄e		Elective	
status	y course of		у соі	urse of		cours	e of		course of	
	the study		the f	ield of		the st	udy	Х	the field	
	programm		stud	У		progr	amm		of study	
	е					е				
	ECTS student workload coefficient		5 Percentage			of e-lear	ning	20%		
	Number of semester hours		s:	20	20 Se		rs:		Exercises:	20
Course	objectives									

The aim of the course is to familiarise students with the managerial accounting process and prepare them to understand and correctly apply the theories, methods and categories contained in managerial accounting internal reports. This would be a constructive way to enable them to participate in the design of the information flow and the organisation of the entire information process (or in a broader sense the business process) in concrete business systems. The ultimate goal would be to enable students to interpret and use strategic accounting reports in their future management functions and, by recognizing the possibilities of this discipline, to know what information can be extracted from it, provided the information requirements are properly set.

Course prerequisites and competency requirements

The knowledge of basic accounting theories and practices required for active participation in this course is acquired during the undergraduate studies.

Course content

- 9. Theoretical concept of managerial accounting position and role in corporate governance.
- 10. Accounting aspects of cost management in the business process.
- 11. The process of planning and control in the management of business systems.
- 12. Responsibility accounting (business plan, budgeting, transfer pricing).
- 13. Cash flow management.
- 14. Strategic accounting and its instruments (costing process, target costing, quality costing, lifetime, BSC).
- 15. Defining and interpreting relevant information in the accounting and financial statements required for the decision-making processes.

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16. Connecting the accounting and financial business aspects with the managerial decision-making process.

Connecting

Learning outcomes at the level of the study programme to which the course contributes

- Determine the ways of analysing tourism organisations and policies in the economic and social sphere
- > Efficiently manage numerous organisers of tourist activities
- > Solve problems of the functioning of economic systems

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- 1. Determine the place and role of the managerial accounting information system in theory and practice, especially within the complex information system of companies.
- 2. Apply various managerial accounting techniques in the 'production' of internal accounting reports that help managers solve various problems in business systems and suggest the optimal way to make decisions.
- 3. Evaluate items in the internal managerial reports.
- 4. Explain how accounting decisions are influenced by employee and leadership needs.
- 5. Make predictions about possible future trends based on available financial and internal reports.
- 6. Provide the knowledge and possibility of understanding various influences on the basis of internal reports in order to be able to participate in decision-making in the Board of Directors.

Mandatory literature (at the time of the submission of the study programme proposal)

		Number of	Availability via
	Title	copies in the	other media
		library	
1.	Garrison, R. H., Noreen, E. W. & Brewer, P. C. (2021)	sufficient	online
	Managerial Accounting, 17 th Edition, McGraw-Hill/Irwin		
	(selected chapters)		
2.	Drury, C. & Tayles, M. E. (2021) Management and Cost	sufficient	online
	Accounting, 11 th Edition, Cengage Learning (selected		
	chapters)		
3.	Werner, M. L. & Jones, K. H. (2009) Introduction to	sufficient	online
	Management Accounting – A User Perspective, 3 rd		
	Edition, Kendall Hunt Publishing (selected chapters)		
4.	Gupta, D. (2016) "Best" Management Accounting:	sufficient	online
	Successful Business - Decision Making & Budgeting,		
	Kindle Edition (selected chapters)		
5.	Lončar, I. (2022) Lectures (PP presentations) and other	sufficient	online
	information about the course MANAGERIAL		
	ACCOUNTING available on the website of the		
	University of Dubrovnik (selected chapters)		

Optional literature (at the time of the submission of the study programme proposal)



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1.	Hossain, D. M. et al. (2011) Contemporary Issues in Strategic Management Accounting: Six Lecture Modules, LAP LAMBERT Academic Publishing						
2.	Mowen, M. M., Hansen, D. R. & Heitger, D. L. (2018) Managerial Accounting: Cornerstone of						
	Business Decision-Making, 7 th Edition, Cengage Learning						
3.							
	6 th Edition, South-Western College Publishing						
Stru	icture of classes:						
	✓ Lectures ☐ Laboratory ✓ Seminars and workshops ☐ Field work ✓ Exercises ☐ Work with the mentor ✓ Independent assignments ☐ Knowledge tests ✓ Multimedia and internet ☐ Other ✓ Distance learning ☐ Other						
	nments						
Stu	dent obligations						
Active participation in class - lectures and exercises and taking the examination through two colloquiums, i.e. in the form of a written exam and oral examination.							
Screening of student's work (specify the proportion of ECTS credits for each activity so that the							
total number of ECTS credits is equal to the credit value of the course):							
Clas	ss attendance	T T			0,4	Practical training	
Exp	erimental work		Research			Independent work	0,8
Ess	ау		Report			Exercises	0,4
Pre	parations for		Seminar essay	,		Preliminary exam	0,8
exe	rcises						
Pro	ject		Written exam		1,3	Oral exam	0,8
(Otl	(Other - describe) (Other - describe) (Other - describe)						
Grading and evaluation of student work over the course of instruction and at the exam							

The examination is taken by two colloquiums or by a written and oral exam.

A prerequisite for a positive grade is that at least 50% of the total score is achieved in each colloquium.

The written exam is considered passed if the student has achieved at least 50% of the total score. A prerequisite for participation in the oral examination is passing the written exam.

Ways of monitoring quality and success of course performance to ensure the acquisition of the set learning outcomes

The quality of the course programme and the teaching process, which ensures the acquisition of learning outcomes, is systematically carried out by written evaluation, the form of which is harmonised with the acts of the University of Dubrovnik (student survey on the quality of teaching, self-analysis of teaching staff, etc.).

Other information (according to the proponent's opinion)



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Code												
Course r	name	International Business Negotiations										
Study pr	ogramme	Business										
Field of	study	Tourism										
Level of the study		Undergraduate		ate				Grad	uate		X	
programme		Postgra speciali						Postg	graduate oral			
Head led	Katija Vojvodić, PhD, Full Professor											
Associate		-										
Year of study		1st				Semester Summer		er				
Course	Compulsor		Compulsor				Elective		Χ	Elective		
status	y course of		у соі	course of			course of			course		
	the study		the f	field of	d of		the st	tudy		of the		
	programm		stud	У			program			field of		
	е						me			study		
ECTS student		5	5 Percen			ntage of e-learning						
workload coefficient												
Number of		Lectures:		20		Seminars		s:	0	Exercise	20	
semester hours										s:		
Course objectives												

The aim of the course is to familiarise students with the process of international business negotiations, in particular with the impact of culture on international business negotiations and specific features of negotiating in different parts of the world (Europe, North and South America, Africa, Asia and Australia).

Course prerequisites and competency requirements

None

Course content

Basic business negotiating terms. The nature of business negotiations. Business negotiation process. Principles and techniques of negotiations. Negotiating skills. Negotiating power. Strategies and tactics of negotiation. Introduction to international business negotiation. Features of international business negotiation. The challenges of international negotiations. The specific features of international negotiations. The context of environment and directness. International business negotiation outcomes. The impact of culture on international business negotiations. Culturally sensitive strategies in negotiations. The importance of time in international business negotiations. Communication and international business negotiation. Negotiating in different types of businesses. Ethics in international business negotiations. Ethical issues in international business negotiations. Negotiators' propensity towards unethical methods. Business protocol. Specific features of negotiating in different parts of the world. Basic specificities of international business negotiations in Europe, North and South America, Africa, Asia and Australia. Characteristics and examples of international negotiations in Europe. Case studies of selected European countries. Characteristics and examples of international negotiations in North and

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South America. Case studies of selected countries in the Americas. Characteristics and examples of international negotiations in Africa. Case studies of selected African countries. Characteristics and examples of international negotiations in Asia and Australia. Case studies of Australia and selected Asian countries.

Learning outcomes at the level of the study programme to which the course contributes

- 1. To specify and define the basic terms and elements of the business negotiation process.
- 2. To explain, compare, and discern the principles and techniques of business negotiations.
- 3. To determine the basic features of negotiations and identify the negotiation skills.
- 4. To classify, discern, and compare the strategies and tactics of international business negotiations.
- 5. To anticipate the challenges of international business negotiations and identify the specific features of international negotiations.
- 6. To discuss the impact of culture on international business negotiation.
- 7. To recognise the importance of communication and communication skills in international business negotiation.
- 8. To present and discuss the specific features of negotiations in different types of businesses.
- 9. To discuss ethical issues in international business negotiations.
- 10. To state and explain the specific features of negotiating in different parts of the world, and apply them correctly in the international business negotiation process.

Expected learning outcomes at the level of the course (4-10 learning outcomes)

- Master an integral knowledge of economics and of economic disciplines
- Explain the importance of local partnerships and cooperation in tourist destination development, and analyse numerous issues arising while entering into such partnerships
- Manage marketing information and identify market opportunities

- Analyse the changes in micro and macro marketing environment on the tourism market								
Ма	Mandatory literature (at the time of the submission of the study programme proposal)							
		Number of	Availability via					
	Title	copies in the	other media					
		library						
1.	Ghauri, P. N., Ott, U. F., Rammal, H. G., International	Sufficient	Online					
	Business Negotiations, Edward Elgar Publishing, 2020.							
	(selected chapters)							
2.	Garten, F., The International Manager, CRC Press -	Sufficient	Online					
	Taylor & Francis Group, 2015. (selected chapters)							
Opt	Optional literature (at the time of the submission of the study programme proposal)							
1.	1. Karsaklian, E., The Intelligent International Negotiator, Business Expert Press, 2014.							
2.	2. Katz, L., Principles of Negotiating International Business, Booksurge Publishing , 2008.							
Str	Structure of classes:							
	✓ Lectures ☐ Laboratory							

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Seminars and work Exercises Independent assig	nmen	ots S	Field work Work with the mentor Knowledge tests			
Multimedia and in	ternet	:	ther			
Comments						
-						
Student obligations						
Attendance in class.						
Active participation in	class.					
Preparation and prese	ntatioع	on of assignments.				
Study of literature and	յ prep	aration for exam.				
Screening of student's	work	(specify the proportion	of EC	TS credits for each activity so	that the	
total number of ECTS	credit	s is equal to the credit v	alue of	the course):		
Class attendance		Activity in class		Practical training		
Experimental work		Research		Independent work	1.0	
Essay		Report		Exercises	1.0	
Preparations for	1.0	Seminar essay		Preliminary exam	1.0	
exercises		-		,		
Project		Written exam	1.0	Oral exam		
(Other - describe)		(Other - describe)		(Other - describe)		
Grading and evaluatio	Grading and evaluation of student work over the course of instruction and at the exam					
Class attendance						
Student activity in class						
Work on the assignment						
Taking a colloquium or written exam.						
Ways of monitoring quality and success of course performance to ensure the acquisition of the						
set learning outcomes						
The quality of the programme, the teaching process, teaching skills and the level of mastery of						
the material is determined by conducting written evaluations based on questionnaires and in						
other standardised ways in accordance with the acts of the University of Dubrovnik (student						
survey on the quality of teaching, self-analysis of teachers, etc.).						
Other information (according to the proponent's opinion)						
-						