|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Finance, Banking and Insurance** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | Financial Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | First | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Tadija Đukić  Dejan Spasić  Milica Đorđević | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *Acquiring knowledge and skills in the areas of financial accounting, starting from the basics and principles of double-entry bookkeeping system, along with the accounting treatment of assets, liabilities, capital, expenses and revenues, and the preparation of basic financial statements - Balance Sheet and Income Statement*  *Students will be able to keep the books, prepare financial statements, as well as accounting information on the financial position, business performance and changes in the financial position for a wide range of users' needs.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *Introduction to the double-entry bookkeeping system as a starting point of companies' accounting studying. The basic bookkeeping-accounting categories and instruments, which are interconnected so as to provide the realization of the objectives and tasks of bookkeeping and financial accounting, are considered. Furthermore, the application of the double-entry bookkeeping system to the enterprises' business cycle, according to the official chart of accounts, is discussed, along with the use of appropriate methodological and organizational solutions to the preparation and treatment of Balance Sheet data. Thus, an adequate basis for the preparation of Financial Statements and accounting information for management and economic decision making is created.* | | | | | | |
| **LANGUAGE OF INSTRUCTION** | | | | | | |
| Serbian (complete course)  English (complete course)  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)  Serbian with English mentoring Serbian with other mentoring \_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
| **ASSESSMENT METHODS AND CRITERIA** | | | | | | |
| **Pre exam duties** | **Points** | | **Final exam** | | | **points** |
| **Activity during lectures** | **15** | | **Written examination** | | | **20** |
| **Practical teaching** | **15** | | **Oral examination** | | | **30** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |