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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Accounting, Auditing and Financial Management** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | Financial Statements Theory and Analysis | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | Third | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Milorad S. Stojilković  Ljiljana O. Bonić | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *Acquiring theoretical, methodological and practical knowledge about regular financial statements and their analysis;*  *Students will be trained to: prepare financial statements in accordance with the International Financial Reporting Standards; correctly read and interpret financial statements; master the skills of using traditional and modern instruments of the balance sheet analysis and perform financial analysis using a computer with the application of the software "ANA".* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *The place of financial statements theory and analysis in business accounting; balance sheet; profit or loss account; cash flow statement; statement of changes in shareholders' equity; notes to financial statements; business reports; traditional methods and techniques of the balance sheet analysis; modern methods and techniques of the balance sheet analysis; a financial analysis by the software "ANA".* | | | | | | |
| **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** | | |  |
| **Practical teaching** | **10** | | **Oral examination** | | | **50** |
| **Teaching colloquia** | **25** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |