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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Finance, Banking and Insurance |
| Course title | Financial Reporting |
| Level of study | [ ] Bachelor [x]  Master’s [ ]  Doctoral |
| Type of course | [ ]  Obligatory [x]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | First |
| Number of ECTS allocated | 5 |
| Name of lecturer/lecturers | Milorad StojilkovićTadija Đukić |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [x]  Project work [x]  Seminar [ ] Distance learning [ ]  Blended learning [ ]  Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| *Gaining knowledge of accounting concepts, principles and theoretical bases of financial reporting as well as developing skills for the implementation of IAS / IFRS in the preparation, presentation, interpretation and revision of financial statements**Studentс will be able to understand the process of providing financial and accounting information about the company and their communication to customers and decision makers* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *Introduction, Legal, professional and internal regulations of financial reporting, Harmonization of financial reporting framework for the preparation and presentation of financial statements, presentation of financial statements under IAS 1, Recognition and evaluation elements and financial position, financial reporting of cash flows and changes in equity, the role of the notes in the financial reporting process, Interim financial reporting, Analysis and interpretation of financial statements, audit of financial statements in the function of improving the quality of financial reporting* |
| **LANGUAGE OF INSTRUCTION** |
| [x] Serbian (complete course) [ ]  English (complete course) [ ]  Other \_\_\_\_\_\_\_\_\_\_\_\_\_ (complete course)[x] 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** | **15** | **Oral examination** | **60** |
| **Teaching colloquia** | **10** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |