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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Accounting, Auditing and Financial Management |
| Course title | Business and Financial Restructuring of Enterprises |
| 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 | Ksenija Denčić-MihajlovDejan Spasić |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [x]  Project work [ ]  Seminar [ ] Distance learning [ ]  Blended learning [ ]  Other |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** |
| *The course focuses on the design, analysis, and implementation of financial strategies aimed at repositioning and revitalizing companies faced with major competitive or environmental challenges, problems, and opportunities. The course helps you to learn how to create corporate value by restructuring a company or by undergoing a business combination. Discussions will focus on debt restructuring, leveraged buyouts and recapitalizations, corporate downsizing programs, mergers and acquisitions, corporate spin-offs, divestitures, and tracking stock.* *Acquiring skills for selecting and applying techniques of corporate restructuring;**Improve understanding of the instruments for assessing the needs of enterprise restructuring;**Enhance students' skills at maiking decision on the selection of optimal measures for overcoming the crisis in business;**Extend knowledge of the tax and accounting treatment of balance sheet restructuring transaction.* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *I Corporate governance and restructuring**II Business restructuring**III Financial resrukturing**IV Restructuring of companies in crisis**V The financial evaluation and financing of restructuring**VI Legal Framework of application of restructuring techniques**VII Accounting and tax aspects of restructuring* |
| **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** | **30** | **Written examination** |  |
| **Practical teaching** |  | **Oral examination** | **50** |
| **Teaching colloquia** | **20** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |