|  |
| --- |
|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Accounting |
| Course title | Financial Reporting in the Conditions of Monetary Changes |
| Level of study | [ ] Bachelor [ ]  Master’s [x]  Doctoral |
| Type of course | [ ]  Obligatory [x]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | First |
| Number of ECTS allocated | 10 |
| Name of lecturer/lecturers | Dejan 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)** |
| *Acquiring both theoretical and methodological knowledge of financial reporting in terms of the monetary changes - inflationary and hyperinflationary and in case the changes in foreign exchange rates**Students will be able to understand the process of providing financial and accounting information about the company and their communication to users in inflationary conditions as well as in a hyperinflationary economy and concerning the changes in foreign exchange rates.* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *Introductory considerations;**The basic accounting concepts;**The regulatory framework for financial reporting;**Historical cost accounting;**Accounting of current value;**Accounting of general purchasing power;**Concepts the maintenance of equity and accounting of real equity value;**Foreign currency translation in hyperinflationary economies;**Consolidated financial statements in terms of the monetary changes;**The audit as a factor in the quality of financial reporting in terms of the monetary changes.* |
| **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** | **10** | **Written examination** |  |
| **Practical teaching** |  | **Oral examination** | **60** |
| **Teaching colloquia** | **30** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |