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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **General Economics** | | |
| Study Module (if applicable) | | | |  | | |
| Course title | | | | Public Sector Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | Fourth | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Tadija Đukić  Bojana Novićević | | |
| 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 of Public Sector Accounting. Understanding the methodological basis of accounting principles and standards for reporting in the public sector. Understanding financial statements of budget users.*  *Consideration normative basis for bookkeeping budget users. Knowledge of the basic features of the Public sector Accounting. Mastering the art of resolving specific problems and preparation of financial statements of budget users.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *Budget organizations, types, characteristics and their specifics. Legislation for budget users. Accounting standards governing the operations of budget users. Charts of accounts of budget organizations. The methodology of recording business events in Public Sector Accounting. Financial statements of budget organizations. Monitoring and reviewing budget organizations.* | | | | | | |
| **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** | | | **25** |
| **Practical teaching** | **10** | | **Oral examination** | | | **25** |
| **Teaching colloquia** | **25** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |