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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 Institutions Accounting | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | Second | | |
| Number of ECTS allocated | | | | 7 | | |
| Name of lecturer/lecturers | | | | Blagoje M. Novićević  Ljilja M. Antić  Tatjana M. Stevanović  Bojana B. Novićević Čečević | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *To enable students to prepare and draw financial statements of general purpose for banks and insurance companies, to prepare and draw financial and non-financial reports for management purposes in banks and insurance companies.*  *Acquiring theoretical , methodological and practical knowledge of bank and insurance company accounting ; Understanding the methodological basis of financial reporting and the application of international financial reporting standards to bank and insurance company financial reporting.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *The role and importance of accounting in the management of the bank; Accounting process in banks; Financial reporting and analysis of general purpose financial statements of banks; Internal business and financial reporting and performance analysis of a bank. The role and importance of accounting in the management of insurance companies; Basis of accounting processes in insurance companies; Basics of financial reporting and a financial analysis of insurance companies; Basics of internal business and financial reporting and performance analysis of insurance companies.* | | | | | | |
| **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** | **20** | | **Oral examination** | | | **50** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |