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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 Statements Theory and Analysis |
| Level of study | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [ ]  Autumn [x] Spring |
| Year of study  | Third |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Milorad S. StojilkovićLjiljana O. Bonić |
| 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 theoretical, methodological and practical knowledge about regular financial statements and their analysis;**Students will be trained to: prepare financial statements in accordance with the International Financial Reporting Standards; correctly read and interpret financial statements; master the skills of using traditional and modern instruments of the balance sheet analysis and perform financial analysis using a computer with the application of the software "ANA".* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *The place of financial statements theory and analysis in business accounting; balance sheet; profit or loss account; cash flow statement; statement of changes in shareholders' equity; notes to financial statements; business reports; traditional methods and techniques of the balance sheet analysis; modern methods and techniques of the balance sheet analysis; a financial analysis by the software "ANA".* |
| **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** | **10** | **Oral examination** | **50** |
| **Teaching colloquia** | **25** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |