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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 | Public Sector Accounting |
| Level of study | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | Second |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Tadija ĐukićBojana Novićević |
| Teaching mode |  [x] Lectures [ ] Group tutorials [ ]  Individual tutorials [ ] Laboratory work [ ]  Project work [ ]  Seminar [ ] Distance learning [ ]  Blended learning [x]  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** |
| [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** | **25** |
| **Practical teaching** | **10** | **Oral examination** | **25** |
| **Teaching colloquia** | **25** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |