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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 | | | | Special-Purpose Financial Statements | | |
| 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 | | | | Dejan V. Spasić | | |
| Teaching mode | | | | Lectures Group tutorials  Individual tutorials  Laboratory work  Project work  Seminar  Distance learning  Blended learning  Other | | |
| **PURPOSE AND OVERVIEW (max. 5 sentences)** | | | | | | |
| *Acquiring the knowledge and skills necessary for the preparation and use of financial statements of a group (Consolidated financial statements), financial statements that are prepared in special circumstances and the tax balance sheet.*  *Student will be able to understand the need, goals and rules for the preparation of consolidated financial statements, special-puropse financial statements, as well as tax-balance. Above mentioned knowledge and skills will enable students to prepare such statements, analyse and interpret them independently for the purposes of making appropriate decisions.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *Module 1: Consolidated financial statements - theoretical background and methodology according to IFRS (definitions, control,consolidation methods concerning equity, intra-group transactions, profit and losses);*  *Module 2: Special-purpose financial statements - Legal and economic essence and accounting treatment of: establishing and changing the legal form, M&A, spinn-offs, sell-offs, reorganization, bankruptcy and liquidation of the company*  *Module 3: Tax-balance sheet - a theoretical and legal basis for the taxation of the company profit and methodology of the preparation of the balance sheet in accordance with the national regulation and IAS 12* | | | | | | |
| **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** | **5** | | **Written examination** | | |  |
| **Practical teaching** | **5** | | **Oral examination** | | | **70** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |