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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 | [x] Bachelor [ ]  Master’s [ ]  Doctoral |
| Type of course | [x]  Obligatory [ ]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | Fourth |
| Number of ECTS allocated | 7 |
| Name of lecturer/lecturers | Dejan V. Spasić |
| 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 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** |
| [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** | **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** |