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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 | | | | Audit | | |
| 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 | | | | Milorad S. Stojilković  Ljiljana O. Bonić | | |
| 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 of the theory of audit and developing skills for the implementation of audit procedures for an opinion on the truthfulness and fairness of financial statements.*  *Students will be trained to: understand the nature, purpose and scope of audit, implement appropriate audit procedures, make correct conclusions based on the results of audit tests and prepare auditors' reports on financial statements.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *1. Introduction to the audit of financial statements, the theoretical basis of audit and professional ethics 2. The audit process (introduction to the client's environment, developing a global strategy of auditing, making a plan and program of auditing, auditing and forming an opinion on the audit of the financial statements) 3. Audit of positions in financial statements (individual companies and groups of companies) 4. Auditors' reports on financial statements 5. Internal audit and public sector audit (basic characteristics, models of organization, professional ethics and standards)* | | | | | | |
| **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** | **20** | | **Written examination** | | |  |
| **Practical teaching** | **10** | | **Oral examination** | | | **50** |
| **Teaching colloquia** | **20** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |