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|  **UNIVERSITY OF NIŠ** |
| **Course Unit Descriptor** | **Faculty**  | Faculty of Economics |
| **GENERAL INFORMATION** |
| Study program  | **Economics** |
| Study Module (if applicable) | Accounting, Auditing and Financial Management |
| Course title | Accounting Assessment of Financial Instruments |
| Level of study | [ ] Bachelor [x]  Master’s [ ]  Doctoral |
| Type of course | [ ]  Obligatory [x]  Elective |
| Semester  |  [x]  Autumn [ ] Spring |
| Year of study  | First |
| Number of ECTS allocated | 5 |
| Name of lecturer/lecturers | Tadija Đukić |
| 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)** |
| *Gaining knowledge of accounting principles for presentation, recognition, measurement and disclosure of financial instruments (primary and derivative) to make it easier to determine the effects of their valuation on the financial position, performance and cash flows**Training students for understanding the essence of financial instruments, their accounting for and presentation of information on financial assets, financial liabilities and equity instruments users to make economic decisions* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *1. Financial instruments as an element of the financial system 2. Normative regulations on financial instruments 3. Principles for presentation, recognition, measurement and disclosure of financial instruments 4. Accounting for basic and complex financial instruments 5. Accounting for derivative financial instruments* |
| **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** | **15** | **Oral examination** | **60** |
| **Teaching colloquia** | **10** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |