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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 | Public Sector Auditing |
| 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 | Milorad S. StojilkovićLjiljana O. Bonić |
| 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)** |
| *Acquiring theoretical, methodological and practical knowledge of public sector auditing.**Students will be trained to: understand the characteristics and purpose of public sector audit; understand the process of regularity audit (audit of financial statements of public sector bodies and audit compliance with the law),performance audit, environmenta protection audit, audit of public procurement and auditing of privatization in the public sector; Bring out the correct conclusions on the basis of concrete audit procedures and prepare the auditors' reports.* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *1. The characteristics, development and organization of public sector auditing 2. Conceptual and regulatory framework for public sector auditing 3. Regularity audit of public sector (process of financial audit, process of audit compliance with the law and reporting) 4. Performance audit of public sector (process and reporting) 5. Revision of public procurements (process, procedures assurance on the legality and regularity of the performed audit and reporting) 6. Revision of privatization (the experience of countries with a tradition, development directions, procedure and reporting) 7. The function of public sector audit in preventing and detecting fraud and corruption 8. Supreme Audit Institution in the Republic of Serbia.* |
| **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** | **10** | **Written examination** | **50** |
| **Practical teaching** | **10** | **Oral examination** |  |
| **Teaching colloquia** | **30** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |