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| **UNIVERSITY OF NIŠ** | | | | | | |
| **Course Unit Descriptor** | | **Faculty** | | | Faculty of Economics | |
| **GENERAL INFORMATION** | | | | | | |
| Study program | | | | **Economics** | | |
| Study Module (if applicable) | | | | Finance and Banking | | |
| Course title | | | | Financial Reporting in the Conditions of Monetary Changes | | |
| Level of study | | | | Bachelor  Master’s  Doctoral | | |
| Type of course | | | | Obligatory  Elective | | |
| Semester | | | | Autumn Spring | | |
| Year of study | | | | First | | |
| Number of ECTS allocated | | | | 10 | | |
| Name of lecturer/lecturers | | | | Dejan 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 both theoretical and methodological knowledge of financial reporting in terms of the monetary changes - inflationary and hyperinflationary and in case the changes in foreign exchange rates*  *Students will be able to understand the process of providing financial and accounting information about the company and their communication to users in inflationary conditions as well as in a hyperinflationary economy and concerning the changes in foreign exchange rates.* | | | | | | |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** | | | | | | |
| *Introductory considerations;*  *The basic accounting concepts;*  *The regulatory framework for financial reporting;*  *Historical cost accounting;*  *Accounting of current value;*  *Accounting of general purchasing power;*  *Concepts the maintenance of equity and accounting of real equity value;*  *Foreign currency translation in hyperinflationary economies;*  *Consolidated financial statements in terms of the monetary changes;*  *The audit as a factor in the quality of financial reporting in terms of the monetary changes.* | | | | | | |
| **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** | **10** | | **Written examination** | | |  |
| **Practical teaching** |  | | **Oral examination** | | | **60** |
| **Teaching colloquia** | **30** | | **OVERALL SUM** | | | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** | | | | | | |