|  |
| --- |
|  **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 of Cash Flow |
| Level of study | [ ] Bachelor [ ]  Master’s [x]  Doctoral |
| Type of course | [ ]  Obligatory [x]  Elective |
| Semester  |  [ ]  Autumn [x] Spring |
| Year of study  | First |
| Number of ECTS allocated | 10 |
| 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)** |
| *Acquiring knowledge and skills necessary for the organization of the accounting system in order to compile reports on cash flows, analysis and planning of cash flows of the company in order to manage the funds of the company.**Ability to compile reports on cash flows, analysis and planning of cash flows; ability to manage financial resources of the company, shaping the financial structure and capital structure, organization of the accounting system for the purpose of reporting cash flows* |
| **SYLLABUS (brief outline and summary of topics, max. 10 sentences)** |
| *The evolution of financial reporting of cash flows; The basic categories for Cash Flow Statement; The reasons of this statement of cash flows ; Methods for the preparation of the cash flows (direct method, indirect method of companies); Financial reporting of cash flows in the Republic of Serbia; Comparative analysis finanansijskog reporting of cash flows in the US, UK and under IAS / IFRS; Specific areas of financial reporting of cash flows (financial reporting of the cash flows of banks, insurance companies, investment funds and the budget users). determining net cash flow and gross cash flow); Organisation of the accounts for the purposes of reporting cash flows (using the system account cash flows, the use of fixed accounts and pages of coverage of cash flows and reprocessing journal entry); Analysis of cash flows (methods of analyzing cash flows and analysis instruments); Planned cash flows as a function of liquidity management companies (functional plans as a basis for planning cash flows, capital investment planning, preparation of the planned upeh balance, the cash flow statement and balance sheet); Use of information on cash flows (placement of surplus, deficit financing, maintenance of liquidity and solvency, financial structure and capital structure of enterprise; Financial reporting of cash flows in the Republic of Serbia; Comparative analysis finanansijskog reporting of cash flows in the US, UK and under IAS / IFRS; Specific areas of financial reporting of cash flows (financial reporting of the cash flows of banks, insurance companies, investment funds and the budget users* |
| **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** | **20** | **Written examination** |  |
| **Practical teaching** |  | **Oral examination** | **50** |
| **Teaching colloquia** | **30** | **OVERALL SUM** | **100** |
| **\*Final examination mark is formed in accordance with the Institutional documents** |