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| Study program: Finance, accounting and banking | | | |
| Course name: Financial accounting and banking | | | |
| Professor: Dragana S. Randjelovic, PhD | | | |
| Subject status: compulsory | | | |
| ECTS:: 7 | | | |
| Requirements: no requirements | | | |
| Aim of the course The aim of the course is for students to understand basic theoretical notions on which the system of double-entry bookkeeping is based. Familiarization with basic rules of accounting logging of business transactions and rules of evaluating elements of financial reports. Understanding the role and importance of accounting information as a basis for the realization of the process of making business decisions. | | | |
| Course outcomes After successfully completing the course, students will be able to: manage business ledgers, organize accounting in a business organization, prepares and presents financial reports which provide information on property, yield and financial status of a an enterprise, uses financial reports for the sake of making business decisions. | | | |
| Content of the course <i>Theoretical lectures</i> The notion and role of financial accounting, Conceptual framework of financial reporting; Financial reporting instruments; Business changes and their impact on company assets; Account clearing. Balancing in a regular annual ending; Business books closing. Preparation and presentation of the balance sheet, income statement and cash flow statement; Report on capital changes; Characteristics of bookkeeping records of commercial enterprises; Specific tasks; Transit product turnover. Representative tasks. Consignment tasks. <i>Practical course work</i> Users of accounting information; The importance of harmonization of financial reporting and IAS; General accounting principles; Other business-financial reports; Bookkeeping documentation; Principles of proper accounting; Accounting in regular yearly book closing of a production enterprise; Sale of trade goods; Deficit and surplus of trade goods; Calculation of financial result in a trade enterprise; Specific tasks. | | | |
| Literature | | | |
| <ul style="list-style-type: none"> • Ранђеловић, Д., <i>Финансијски рачуноводство и биланс</i> – ауторизована предавања, 2015. • Петровић, З., <i>Рачуноводство</i>, Сингидунум, Београд, 2012 • Ранковић, Ј., <i>Теорија биланса</i>, ЦИД, Београд, 2009 | | | |
| Total number of active teaching classes | Lectures: 30 | | Practical course work: 45 |
| Teaching methods Lectures; practical course work, presentations of good examples of professional practice, case studies, preparation and presentation of term papers | | | |
| Evaluation (maximum points 100) | | | |
| Pre-exam activities | Points | Final exam | Points |
| Active participation in lecture classes | 5 | Written exam | 45 |
| Active participation in practical course work | 5 | Oral exam | / |
| Colloquium 1 | 25 | | |
| Colloquium 2 | 20 | | |
| Term paper(s) | / | | |