

Study program: Finance, accounting and banking (Module: Finance and accounting), Business informatics and e-business			
Course name: Financial reports analysis			
Professor: Ivan Z. Mihailovic, PhD			
Subject status: compulsory			
ECTS: 6			
Requirements: no requirements			
Aim of the course The aim of the course is to familiarize students with the concept, role and significance of financial reporting, in the existing national and international normative frameworks, which define the forms and methods of preparing and presenting financial reports, as well as to familiarize students with instruments of their analysis, with an understanding of the application of these instruments in the sense of linking and interpreting financial reports in order to assess the performance of a business, the financial position and the ability of a company to adjust cash flows.			
Course outcomes After successfully completing the course, students will have the necessary knowledge to prepare financial reports in accordance with the applicable normative regulations; to properly read and interpret financial reports, as well as to apply traditional and modern instruments of accounting financial analysis of balance sheets.			
Content of the course <i>Theoretical lectures</i> Concept, role and importance of financial reporting. Normative financial reporting regulations. Theory of financial report analysis. Financial analysis tools. General analysis of financial statements. Ratio analysis of financial reports. Analysis of cash flows. Net turnover fund analysis. Scoring model. Analysis of reports on overall business result. Analysis of consolidated financial statements with specificities. <i>Practical course work</i> System of financial reporting; Conceptual framework of financial reporting; Method of analysis of financial reports; Types of analysis of financial reports; Horizontal and vertical analysis of financial reports – real-life examples. Analysis of benchmarking position – real-life example; Analysis of property report - real-life example, Analysis of financial position - real-life example, Contemporary performance measures, Other accounting reports and their information power.			
Literature <ul style="list-style-type: none"> • Жагер, Л., Жагер, К., Сачер Мамић И., Север С. <i>Анализа финансијских извештаја</i>, Масмедиа Загреб, 2008. • Родић, Ј., Андрић, М., Вукелић, Г., Вуковић, Б. <i>Анализа финансијских извештаја</i>, Економски факултет Суботица, 2015. 			
Total number of active teaching classes	Lectures: 45	Practical course work: 30	
Teaching methods Lectures; practical course work, presentations of good examples of professional practice, case studies			
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	45	
Colloquium 2	/		
Term paper(s)	/		