

Course title: ACCOUNTING			
Lecturer: Pavle Parnicki			
Course status: Required, First Semester			
ECTS: 9			
Requirement: none			
Course aims			
The economy of our country (which has not, so far, developed management culture or market economy), is now required by the participants of the global financial markets, to harmonize accounting solutions, and create conditions to supplement the legal and professional solutions for the internationally recognized accounting profession.			
Course outcome			
Accounting is actually the language of business agreement. The main goal is that students, after completing lectures, seminars and successfully passing the exam, familiarize with the advanced and competent accounting profession and the key accounting categories and concepts that are widely used in business.			
Course content			
<i>Theory classes:</i>			
<ol style="list-style-type: none"> 1. COMPANIES IN THE MARKET ECONOMY 2. ACCOUNTING – PRIMARY SOURCE OF INFORMATION FOR THE EFFECTIVE MANAGEMENT OF COMPANIES 3. BOOKKEEPING SYSTEMS 4. ACCOUNT THEORIES FOR INTERPRETING DOUBLE BOOKKEEPING 5. BALANCE SHEET PRESENTATION OF COMPANY RESOURCES 6. ACCOUNTS AS A MEANS FOR SYSTEMATIC MONITORING OF BUSINESS CHANGES 7. FINANCIAL STATEMENTS - INFORMATION BASE FOR FINANCIAL DUE DILIGENCE 8. PROBLEMS OF FINANCIAL REPORTING 9. ANALYSIS 			
<i>Practical classes:</i> prezentacije izrađenih seminarskih radova, te rad studenata po manjim grupama na konkretnim zadacima, primerima, kako bi se problematika obrađena na predavanjima produbila.			
Presentation of seminar papers, working in small groups on specific tasks and examples, to clarify issues discussed in theory classes.			
Recommended Literature:			
Reading list:			
<ol style="list-style-type: none"> 1. Slobodan V. Vidaković, Finansijski due diligence privrednih društava, Novi Sad, 2007. 2. Slobodan V. Vidaković, Računovodstvo – jezik poslovnog sporazumevanja, Fabus, Novi Sad, 2002. 			
Further list:			
<ol style="list-style-type: none"> 1. David Alexander, Christopher Nobes, Finansijsko računovodstvo (međunarodni uvod), Mate, Zagreb, 2010. 2. Charles T. Horngren, Walter T. Harrison, Jr., M. Suzanne Oliver, Accounting, Prentice Hall, New Jersey, 2012 			
Number of active teaching classes	Theory classes: 3		Practice classes: 3
Teaching methods: Interactive classes, students participate in the creation of curriculum and exams.			
Knowledge assessment			
Pre-exam tasks	points	Final exam	points
In-class activity	10	written exam	30
Practice classes	10	oral exam	
Mid-term tests	40		
Seminar papers	10		