

<b>Course title: Audit</b>			
<b>Lecturer : Jelica Eremić Dodić</b>			
<b>Course status: Elective, Eighth Semester</b>			
<b>ECTS: 7</b>			
<b>Requirements: none</b>			
Course aims: In the conditions of numerous corporate financial scandals and the economic crisis, the student must learn that auditing of financial reports is a process in which a competent, independent person accumulates and evaluates the proof on an information that can be quantified and which is related to an economic entity, with the aim of reporting about the degree of correspondence between the quantifiable information and the pre-established criteria. The system of auditing means attesting to the credibility of financial reports and giving opinion about its truthfulness and whether the company truthfully presents its position and degree of success.			
Course outcome: <ul style="list-style-type: none"> <li>- Developing skills for financial auditing</li> <li>- Developing skills for knowing the essence of internal control and auditing</li> <li>- Developing skills needed for recognizing the pint of state audit</li> </ul>			
Course content <ol style="list-style-type: none"> <li>1. The main point about auditing</li> <li>2. Harmonization of auditing</li> <li>3. Internal monitoring of business</li> <li>4. Standard model of auditing process</li> <li>5. Financial reports audit</li> <li>6. State audit</li> <li>7. Auditing businesses in the public sector</li> <li>8. Auditing information systems</li> </ol> <p><i>Theory classes:</i> Lectures are comprised of the presentation of set topics and interactive participation from the students though discussion on the given subject matter.</p> <p><i>Practice classes :</i> Presenting and defending seminar papers and work in small groups on specific case studies.</p>			
<b>Recommended Literature:</b>			
Reading list <ol style="list-style-type: none"> <li>1. Mirko Andrić, Branko Krsmanović&amp;Dejan Jakšić; Revizija – teorija i praksa, Subotica, 2002.god.</li> </ol>			
Further reading <ol style="list-style-type: none"> <li>1. Zbirka smernice interne revizije: MOPP * Stanovišta * Modeli (prevod smernica Instituta internih revizora), Udruženje internih revizora Srbije, Beograd, 2015 (ili naredna novija izdanja), <a href="http://www.uirs.rs">www.uirs.rs</a>.</li> <li>2. Principi revizije (Međunarodna perspektiva), R.Hayes, A.Schilder, R.Dassen, P.Wallage, Savez računovođa i revizora Republike Srpske, Banja Luka 2002. (navedena knjiga može se nabaviti u Savezu računovođa i revizora Srbije, Njegoševa 19)</li> <li>3. Međunarodni standardi i saopštenja revizije,kontrola kvaliteta, pregleda, ostalih uveravanja i srodnih usluga, knjiga I i knjiga II, 2015. izdanje Saveza Revizora i Računovođa Srbije,</li> <li>4. Robert L. Mainardi, Harnessing the Power of Continuous Auditing: Developing and Implementing a Practical Methodology, Publisher: Wiley; 1 edition (March 1, 2011), Language: English</li> <li>5. Alen, H.J.Dickson,P.M.,Graziano,C.,Kreither,C.,Lajoux,A.,Ozier,W.,Chair,V.,Salamacick,M.,Sinnett,B.,Waller,K.(2006). Information Technology control:GTAG-Global Technology Audit Guide.The Institut of Internal Auditors, Orlando</li> </ol>			
<b>Number of active teaching classes</b>		Theory classes: 2	Practice classes: 2
<b>Teaching methods:</b> Interactive teaching, students participate in the decisions about teaching and examining methods.			
<b>Knowledge assessment</b>			
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		