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| <b>Студијски програм/студијски програми:</b> Banking and Finance, Банкарство и финансије   |                   |  |               |
| <b>Врста и ниво студија:</b> дипломске академске, заједнички програм   |                   |  |               |
| <b>Назив предмета:</b> Financial Reporting and Analysis/ Финансијско извештавање и анализа   |                   |  |               |
| <b>Статус предмета:</b> compulsory/ обавезан   |                   |  |               |
| <b>Број ЕСПБ:</b> 8  |                   |  |               |
| <b>Услов:</b> with previous knowledge of subjects  |                   |  |               |
| <b>Циљ предмета</b> To present the basis and the framework of International Financial Reporting Standards (IFRS) and the basic points of each standard as well as examples of application together with interpreting the result and analyzing the outcome. Special analysis will be presented on the differences between sets of financial reporting standards and their implication on the analysis of financial statements.  |                   |  |               |
| <b>Исход предмета биће</b> The competencies the students are expected to acquire are: Understanding of the basis of financial reporting ; Applying the major methods that IFRS provide for the main items, using the proper accounts: Analysing the financial reports based on the main balances as well as on the main notes; Understanding and analysing the yearly result of operations based on the beginning and ending financial reporting sets.   |                   |  |               |
| <b>Садржај предмета</b><br>1. The basis and users of financial reporting (lecture);<br>2. Accounting principles;<br>3. Initial Review of a set of a financial reporting set;<br>4. The major methods that IFRS provide for the main items (intangibles, fixed assets, investments, securities, accounts receivable, provisions etc);<br>5. Use of proper accounts;<br>6. Analysis the financial reports based on the main balances as well as on the main notes;<br>7. The yearly result of operations based on the beginning and ending financial reporting sets;<br>8. Differences between the financial reporting of a company vs a group of companies;<br>9. Auditing a financial reporting set and the main points of reconciliation;<br>10. Review and analysis of published financial reporting sets. |                   |  |               |
| <b>Литература:</b><br>(international and domestic textbooks, monographs, studies and articles) International Accounting Standards Board (2007): <i>International Financial Reporting Standards IFRSs (Bound Volume)</i> , IASB, London.<br>International Accounting Standards Board (2007): <i>A Guide through International Financial Reporting Standards (IFRSs)</i> , IASB, London.   |                   |  |               |
| <b>Број часова активне наставе</b>   |                   |  | Остали часови |
| Предавања:<br>15x3=45  | Вежбе:<br>15x1=15 | Други облици наставе:<br>Студијски истраживачки рад: 1 (припреме за завршни рад) |               |
| <b>Методе извођења наставе:</b><br>Ex-catedra, interactive teaching, discussion groups, seminars, progress tests   |                   |  |               |
| <b>Оцена знања (максимални број поена 100)</b>   |                   |  |               |
| <b>Предиспитне обавезе</b>   | <b>поена</b>      | <b>Завршни испит</b>   | <b>Поена</b>  |
| активност у току предавања   | 25                | писмени испит  | 50            |
| тестови  | 25                | усмени испит   |               |
| семинар-и  |                   |  |               |