Study programme(s): Mathematics

Level: bachelor

Course title: Accounting

Lecturer: Đerđi Petković

Status: elective

ECTS: 6

Requirements:

Learning objectives

To introduce the basic understanding of accounting principles as a business language in the globalized world. Introduction of the instruments of double accounting system as well as other structures of accounting with the aim of financial reporting.

Learning outcomes

Knowledge of structure and companies' properties, influence of business events on the property and results and financial reporting.

Syllabus

Theoretical instruction: Accounting as a business language, double accounting and its instruments, chronological and systematic evidence, accounting documentation, errors in accounting and financial reporting.

Practical instruction: Follows the theoretical instructions.

Literature

1. Dmitrović, Š. Lj., Petković, Đ., Jakšić, D., Accounting, University of Novi Sad, Faculty of Economics, Subotica, 2006. Other

Weekly teaching load

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Lectures: 3	Exercises: 2	Other forms of	Student research:		
		teaching:			

Teaching methodology

Theoretical instructions followed by practical exercises.

Grading method (total number of points 100)					
Pre-exam obligations	points	Final exam	points		
practical problems		oral exam	30		
tests		written exam			
colloquia	70				