Study programme(s): Mathematics (M), Integrated Mathematics Studies (M5), **Applied Mathematics (MAP)**
Course title: ACCOUNTING (M136)
Lecturer(s): Nataša Spahić, Sanja Rapajić
Course status: elective
ECTS points: 6
Requirements:
Learning Objectives The aim of the course is to understand the theoretical basis on which the double-entry bookkeeping system is based, to get acquainted with the basic rules of bookkeeping of business changes and the rules of valuing the elements of financial statements. Also, the aim of the course is to consider the role and importance of accounting information as a basis for the implementation of the planning process, analysis and business decision-making process.
Learning Outcomes Mastered the basic logic and techniques of business bookkeeping, the ability to organize accounting in the company and the preparation of financial statements.
Syllabus *Theoretical instructions* 1. Concept and essence of accounting 2. Regulatory framework and harmonization of accounting standards 3. Assets (permanent and current) 4. Accounting planning 5. Bookkeeping 6. Accounting control 7. Accounting analysis 8. Accounting information 9. Procurement of business process factors 10. Cost accounting 11. Realization of final performances 12. Business results 13. Financial reporting *Practical instructions* - Balance, starting business books - permanent assets, materials, finished products, goods, error correction, operational accounting, financial assets, closing entries

Literature			
1. Lj. Dmitrović-Šaponja, Đ. Petkovic, D. Jakšić, **Računovodstvo**, Ekonomski fakultet, Subotica, 2010.			
Number of active classes	**Lectures: 3**		**Exercises: 2**
Teaching methods			
Classical teaching methods are used in lectures supported with beamer presentations. Interactive method. Practical tasks are performed during the exercises.			
Grading (maximum number of points 100)			
Pre-exam obligations	Points	**Final exam**	Points
colloquia	**50**	oral exam	**50**