

Appendix 5.2. Course book

**Alfa BK University,
Faculty of Finance, Banking
and Audit**

Study program – Basic academic studies

ACCOUNTING AND AUDIT

Course book

Course: Sociology
Teacher: Aleksandar Prnjat
Course status: Mandatory
Number of ECTS: 8
Precondition courses: None
Educational goal The aim of the course is to acquaint students with the basic assumptions and concepts of sociology as a scientific discipline.
Educational outcomes (acquired knowledge): After completing the course, students will learn the basic sociological concepts, assumptions and theories.
<p>Course content/structure</p> <p>The theoretical part of the course consists of acquainting the students with the concepts and assumptions on which Sociology lies. The practical part of the course consists of discussions and presentations of term papers, through which the students will show whether they have mastered different sociological theories.</p> <p>Week one:</p> <p>Lecture - introductory class, introduction to topics and methods of work</p> <p>Practical part of the course - introduction.</p> <p>Week two:</p> <p>Lecture – Marriage and family</p> <p>Practical part of the course – Discussion of Marriage and family</p> <p>Week three:</p> <p>Lecture – Governance and politics</p> <p>Practical part of the course – Discussion of governance and politics</p> <p>Week four:</p> <p>Lecture – Culture and society</p> <p>Practical part of the course – Discussion of Culture and society</p> <p>Week five:</p> <p>Lecture – Religion</p> <p>Practical part of the course – Discussion of the sociological aspects of religion</p> <p>Week six:</p> <p>Lecture – Modern organizations</p> <p>Practical part of the course – Discussion of modern organizations</p> <p>Week seven:</p> <p>Lecture – Race, Ethnicity and Migration</p> <p>Practical part of the course – Discussion of Race, Ethnicity and Migration</p> <p>Week eight:</p> <p>Lecture – Theoretical Opinions in Sociology</p> <p>Practical part of the course – Discussion of the Theoretical Opinions in Sociology.</p> <p>Week nine:</p> <p>Lecture – Labor and Economy</p> <p>Practical part of the course – Discussion of the Labor and Economy</p> <p>Week ten:</p> <p>Lecture – Social interaction and Nonverbal Communication</p> <p>Practical part of the course – Discussion of Social interaction and Nonverbal Communication</p> <p>Week eleven:</p> <p>Lecture – Sociological aspects of poverty</p> <p>Practical part of the course – Discussion of the Sociological aspects of poverty</p> <p>Week twelve:</p>

Lecture – Sociological aspects of education Practical part of the course – Discussion of Sociological aspects of Education Week thirteen: Lecture – Sociological aspects of Feminism Practical part of the course – Discussion of Sociological aspects of Feminism Week fourteen: Lecture – A moral point of view – Sociological theories of crime and criminal behavior Practical part of the course – Discussion of Sociological theories of crime and criminal behavior Week fifteen: Lecture – The closing lecture - Recapitulation of the course. Practical part of the course – Preparation for exam.		
Literature A. Giddens, Sociology, Polity Press, Cambridge, 2001 E. Durkheim, The Elementary Forms of Religious Life, Oxford University Press, 2008 A. W. Small, The Meaning of Sociology, <i>American Journal of Sociology</i> Vol. 14, No. 1 (Jul., 1908), pp. 1-14 (14 pages), <u>The University of Chicago Press</u> M. Haralambos, M. Holborn, Sociology, HaperCollins UK, 2008. A. Giddens, Central Problems in Social Theory: Action, Structure, and Contradiction in Social Analysis, University of California Press, 1979.		
Number of active teaching classes (weekly)	Lectures:: 2	Practical classes: 2
Teaching methods Lectures: methods of working with text, verbal methods and discussion methods. dialectic methods, workshops, written papers, and online discussion environments.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: activity during lectures 10 50 practical classes 10 colloquiums 10 seminar 20		
		Final exam: oral part of exam

Course: Microeconomics		
Teacher: Drinka Peković		
Course status: Mandatory		
Number of ECTS: 9		
Precondition courses: None		
Educational goal Introducing students to microeconomic categories, principles, fundamental economic mechanisms and standard methodological tools used in the study of the optimal choice of economic entities and the consequences of such a choice. The optimal choice of consumers, producers and investors will be studied. The equilibrium mechanisms of supply and demand in the conditions of different market structures will also be studied. In particular, the rational behavior of economic entities in conditions of risk and uncertainty will be analyzed. Finally, the cases in which market action does not lead to an optimal outcome will be considered (externalities, public goods and markets with asymmetrically informed entities).		
Educational outcomes (acquired knowledge): The student is able to independently identify problems, goals and priorities related to the economic aspects of understanding the supply and demand. The student can understand the market structures that occur in practice. The student will be able to use the basic economic instruments, to analyze the alternative use of limited resources and the strategic behavior of market entities. By applying the learned models, he will be able to solve real market problems in a modern and efficient way.		
Course content/structure Introduction to microeconomics Market, supply, and demand Elasticity of demand and supply Consumer theory Production and the behavior of firms Costs Perfect competition Monopoly Oligopoly and game theory Monopolistic competition Risk and uncertainty Asymmetric information Externalities and public goods		
Literature Hal, R.V. (2014) <i>Mikroekonomija</i> , Ekonomski fakultet, Beograd. Mankju, N.G., Tejlor, R.M. (2016) <i>Ekonomija</i> , Ekonomski fakultet, Beograd. Pindyck, S.R., Rubinfeld, L.D. (2005) <i>Mikroekonomija</i> , Data Status, Beograd Samuelson, A. P., Nordhaus, D. W. (2011) <i>Ekonomija</i> , 19. Izdanje, Mate d.o.o., Zagreb.		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods: interactive method, case study		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Colloquium exam: 30 50 Lecture attendance: 5 Exercise attendance: 5 Activity during lectures: 10		
		Final exam: Written part of the exam:

Course: Mathematics		
Teacher: Rešić Sead, Mihajlov-Carević Miroslava		
Course status: Mandatory, first year, first semester		
Number of ECTS: 8		
Precondition courses: None		
Educational goal The main objective of the course is to analyze different areas of mathematics such as financial mathematics, matrices, systems of linear equations, differential and integral calculus, which are important for application in economics.		
Educational outcomes (acquired knowledge): Students will gain the basic knowledge of financial mathematics. They will be able to understand the role of mathematics in solving real problems and to apply the tools of matrix, differential and integral calculus.		
Course content/structure Introduction to financial mathematics. A simple interest account. Complex interest. Annuities. Loan amortization. Functions. Excel and functions. Application of excerpts. Integrals. Differential equations. Matrices. Systems of linear equations		
Literature <ul style="list-style-type: none"> • Marić, N. Matematika, Data status, Beograd, 2008. • Raymond A. Barnett, Michael R. Ziegler, Karl E. Byleen, College Mathematics for Business, Economics, Life Sciences & Social Sciences, 11/E, Prentice Hall, 2008. 		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods Lectures: Ex catedra; interactive method; application of computers and modern software. Exercises: Solving practical and theoretical tasks in exercise classes.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations:		
activity during lectures 10 colloquiums 50		Final exam: written part of exam 40

Course: English language 1			
Teacher: Aferdita Crnisanin			
Course status: Mandatory, first year, first semester			
Number of ECTS credits: 5			
Precondition courses: no			
Course objective Introduction to the basic areas of business English. Systematic building of adequate vocabulary and completion of knowledge of grammar basics with even practice of basic skills (reading, writing, listening & speaking). Enabling students to use professional literature in English, for proper communication in all basic areas of English business language			
Outcome of the course Students are able to use spoken and written English in simpler, everyday situations.			
Course content Theoretical classes Course content English 1 is English for academic and professional purposes in the field of informatics. Knowledge of general English at the intermediate level is assumed and professional English is processed. The main goals of teaching are methodical processing of modern professional texts and the adoption and expansion of knowledge about IT terminology, introducing students to the specific structures of the language of science and technology, as well as the systematization of relevant grammar. The most common skills are reading, understanding original English, speaking, and translating. At the end of the course, students should be able to present / understand basic topics related to their profession. Practical classes: Exercises, Other forms of teaching, Study research work Use of article, noun, adjectives, pronouns, auxiliary verbs (be, do, have), modal verbs. Use and construction of verb tenses (Present Simple, Present Continuous, Present Perfect, Past Simple, Future forms). Questionable and negative sentence form. Vocabulary related to everyday topics: dating, family, free time, work, food and drink, naming and description of everyday objects, description of people and places and the like.			
<ul style="list-style-type: none">• Literature• • (2004): Oxford Oxford Dictionary of Business Oxford, University Press• • Mitic, G. (2005): "Reading Texts, Short English Grammar Book," FON, Belgrade• • Prnjat, Z. & Petkovic, V .. (2006): "English Language 1", FTB University "BK", Belgrade• • Murphy, R. (2007): "English Grammar in Use". Third Edition. CUP• • "Business English Reader 1" (collection of professional texts adapted to the curriculum in electronic edition)• • monolingual and bilingual dictionaries			
Number of hours of active teaching (weekly)	Theoretical classes: 2		Practical classes: 1
Teaching methods Classes are realized with the help of modern technology and are supported by a series of practical examples with the aim that students master the subject as well as possible. Workshops for the exchange of ideas and knowledge through group discussion are also applied. Mentoring and team work are used in the preparation of seminar papers on the agreed topic.			
Knowledge assessment (maximum number of points 100)			
Pre-exam obligations	Points	final exam	Points
<i>activity during the lecture</i>	10	<i>written exam</i>	20
<i>practical teaching</i>	10	<i>oral exam</i>	20
<i>Colloquia</i>	30		
Seminars	10		

Course: Fundamentals of Management		
Teacher: Jovanović Nj. Dražen		
Course status: Mandatory		
Number of ECTS: 8		
Precondition courses: None		
Educational goal Acquiring knowledge about management and managers from the point of view of business functions that a manager should have in the 21st century; to provide fundamental-general knowledge of management theory and practice that will serve as a framework for the study of other management disciplines.		
Educational outcomes (acquired knowledge): The student with the acquired knowledge and skills can manage business functions in the organization; understands the levels of business goals (policy, strategy, tactics, operations); applies the function of management in judging (evaluating) business policy, efficiency and quality; gets to know the essence and role of business in a modern organization.		
Course content/structure Curriculum, methodology of teaching process realization. Key determinants of management. The roots of management. Evolution of management systems. Organization and the need for management. Planning. Organizing. Guidance. Control. Decision making. Corporate culture. Business communication and negotiations.		
Literature Primary Literature <ul style="list-style-type: none"> • Робинс, П. С. и М. Кутлер, <i>Менаџмент</i>, 8. издање, Дата Статус, Београд, 2005. • Chuck, W, <i>Принципи менаџмента</i>, Дата Статус, Београд, 2010. • Стонер, Џејмс А, Ф, и други, <i>Менаџмент</i>, Желнид, Београд, 2001. Secondary Literature <ul style="list-style-type: none"> • Ерић, Дејан, <i>Увод у менаџмент</i>“ Економски факултет, Београд, 2000. 		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods Lectures are supported by modern teaching aids and active participation of students. Processing business examples, discussions, simulation games and reflections.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Activity during the lecture: 15 Practical Education: 15 Preliminary Examination: 30 Term paper: 10 Final exam Oral part of the exam: 30		

Course: Business statistics		
Teacher: Rešić M. Sead		
Course status: Mandatory		
Number of ECTS: 9		
Precondition courses: None		
Educational goal Defining the relationship between statistics and other business areas. Using techniques or procedures necessary to manipulate and apply concepts. Introduction to the logical approach in problem solving and decision making with the application of statistical techniques.		
Educational outcomes (acquired knowledge): The student gains the knowledge to apply what has been learned to solve practical problems in business and economic areas, through the development, evaluation, and selection of alternative statistical techniques.		
Course content/structure Data collection. Descriptive statistics. Simple aspects of probability concepts. Discrete and continuous distribution including binomial and normal. Sampling theory. Hypothesis testing. Regression and correlation. Data: sources and benefits. Data collection: secondary and primary sources. Presentation of numerical information. Data summarization. Index numbers. Regression analysis. Time series analysis and prediction. Probability. Probability Distributions Rating. Hypothesis testing. Introduction to quantitative techniques applicable in business management including collection and presentation of numerical data, sampling problems, environments, frequency of distribution and deviation. Business forecasting techniques including extrapolation and interpretation of index numbers and time series. The application of computer technology in solving business problems.		
Literature Савић, М., <i>Пословна статистика</i> , Економски факултет, Суботица, 2005. Levine, J., Stephan, M. and M. Bereson, <i>Statistic for Managers Using Microsoft Excel</i> , Prentice-Hall, 2001.		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods Lectures: Ex catedra; interactive method. Using the modern computer software. Practical classes: Explaining unclear theoretical parts through discussion with students. Solving the practical problems, both in small groups and individually, using modern statistical packages.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: activity during the lecture 5 practical classes 5 colloquiums 30 seminar paper 20		
		Final exam: oral part of exam 40

Course: Fundamentals of information technology		
Teacher: Stanković D. Ivan		
Course status: Mandatory		
Number of ECTS: 8		
Precondition courses: None		
Educational goal The knowledge about the basic concepts and elements of computer technology and the basic architecture of the computer system. The student will gain the practical knowledge of the modern information technologies application.		
Educational outcomes (acquired knowledge): The student will be able to understand the importance of modern databases in terms of storage and retrieval of data, information and knowledge in the digital economy, as well as the importance their implementations in a network environment, which will increase their efficiency and effectiveness.		
Course content/structure Introduction to the basic concepts of computer systems; Getting to know the hardware components of a computer system; Basic computer system architecture; Getting to know the software components of a computer system; Basics of software development component; Malware; Introduction to basic database concepts; Importance of databases in business systems; Database design procedures; Basic concepts of communication technology; Networks and network architecture; Internet and Internet services;		
Literature <ul style="list-style-type: none"> • Ђорђевић Г., <i>Информационе технологије у дигиталној економији</i>, БТО, Београд, 2011, ISBN 86-905115-9-4, COBISS.SR-ID 187505676 • Крсмановић, С., <i>Информациони системи у мрежном окружењу</i>, Универзитет »Браћа Карић«Београд, 2001. • Jessup, L., Valacic, J., <i>Information Systems Today</i>, Prentice Hall, 2003. 		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods Lectures are supported by modern teaching aids, especially computers, and the active participation of students. Practical teaching Practical tasks from the material that is covered in the theoretical classes will be solved.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations:		
activity during lectures 10		Final exam:
practical classes 10		oral part of exam 30
colloquiums 40		
seminar paper 10		

Course: Italian language 1		
Teacher: Biljana Mirčić		
Course status: Elective		
Number of ECTS: 5		
Precondition courses: None		
Educational goal During the course, students should master grammatical structures, vocabulary and language skills at a level that enables them to provide and request basic personal information, to make simple phone calls.. The program also includes the extension of knowledge about Italian culture and lifestyle.		
Educational outcomes (acquired knowledge): Students should have knowledge and competencies that correspond to level A1-1 of level A1 of the the Common European Framework of Reference for Languages.		
Course content/structure Lessons 1,2,3,4 Espresso 1: 1. Primi contatti: greeting people.introducing oneself. Introducing someone else. Giving one's phone number. Numbers (1-20). 2. Io e gli altri: Give information about oneself. Ask about the others. Numbers (20-100). 3. Buon appetito! ordering in a café and in a restaurant , asking for the bill, booking a table; 4. Tempo libero: talking about free time and leisure activities, expressing one's likes and dislikes, asking and telling time; Grammar: reading and writing rules, present tense of essere, chiamarsi, avere, plural and singular nouns , present tense of regular and irregular verbs, definite and indefinite articles		
Literature Luciana Z., Giovanna R., (2005): "Espresso 1", Alma Edizioni , Firenze Распор, З., Вучо Ј., (2003): "Практикум вјежбе читања и превођења", Универзитет Црне Горе Susanna N. "Grammatica pratica della lingua italiana", Alma Edizioni Firenze		
Number of active teaching classes (weekly)	Lectures:: 2	Practical classes: 1
Teaching methods Teaching method is based on a communicative approach.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Exercise attendance 10 Lecture attendance 10 Final exam: Written part of the exam - tasks and theory 50 Oral part of the exam 30		

Course: SPANISH LANGUAGE 1			
Teacher: Ana M. Vukić			
Course status: Elective			
Number of ECTS: 5			
Precondition courses: none			
Educational goal: Develop Spanish language competence – sublevel A1-1 of level A1, CEFR			
Educational outcomes (acquired knowledge): Acquisition of language competence at sublevel A1-1 of level A1 of the Common European Framework of Reference for Modern Languages (mastering the basic language skills of reception and production)			
Course content <i>Lectures:</i> <ul style="list-style-type: none">• Introductory lecture - basic information about the Spanish language, Hispanic literatures and civilizations• Alphabet, reading rules, basic and ordinal numbers• Grammatical gender and members; matching adjectives and nouns• Verb morphology and use of verb forms: indicative of the present three conjugations, the verbs ser and ester and irregular verbs• Demonstrative adjectives, qualifiers, possessive adjectives and pronouns, indefinite adjectives and pronouns, interrogative pronouns, comparison of adjectives• Question words ¿Cómo / Cuánto / Dónde / Qué / Quién• Contrast hay / está-n; very much• Prepositions en and a with movement verbs• Direct and indirect object <i>Practical classes:</i> <ul style="list-style-type: none">• Communication situations: presentation and introduction, post office, restaurant, theater, bus station, etc.• Reading authentic Spanish texts intended for a given level• Practicing basic correspondence• Interactive multimedia exercises: grammar and lexical exercises on examples of Spanish music• Introduction to Hispanic culture and art through authentic video material• Training to search Spanish websites Training in the use of the Spanish keyboard on a computer and the use of appropriate tools (multimedia dictionaries, spelling checkers, etc.)			
Literature Equipo Prisma, <i>Prisma comienza: Método de español para extranjeros: nivel A1. Prisma del alumno</i> , Madrid, Edinumen, 2007 (Unidades 1- 6) Equipo Prisma, <i>Prisma comienza: Método de español para extranjeros: nivel A1. Prisma de ejercicios</i> , Madrid, Edinumen, 2007 (Unidades 1- 6) Ortega, J.C., <i>La peña</i> , Madrid, Edinumen: Lecturas graduadas de español, 2007 Blázquez Lozano, M. J. y Villegas Galán, M. A., <i>Universo gramatical</i> , Madrid, Edinumen, 2010 Николић, В., <i>Шпански речник (шпанско-српски, српско-шпански)</i> , Никшић, Јасен, 2014 http://dle.rae.es/			
Number of active teaching classes (weekly)		Lectures: 3	Practical classes:1
Teaching methods: The basic form of work and study are lectures (theoretical classes) and exercises (practical classes), and auxiliary presentations and consultations. Several methods of foreign language teaching are combined, and the basis is a communicative method.			
Knowledge evaluation (maximum 100 points)			
Pre- examination obligations	Points	Final exam	Points
Attendance	10	Written part of the exam	70

		Oral part of the exam	
Coloquium exam	20		
Seminar(s)	-		

Course: Marketing Principles		
Teacher: Jovanović Nj. Dražen, Petković Đ. Branko		
Course status: Mandatory		
Number of ECTS: 6		
Precondition courses: None		
Educational goal Introduction to the basic assumptions, postulates and criteria of marketing; functioning of the exchange system in modern business, the use of marketing principles and marketing strategic patterns to ensure the survival and development of companies in a modern dynamic environment; introduction to integrated research methods and techniques with key marketing concepts in order to improve the market and development position of the company and ensure long-term sustainable differential advantage.		
Educational outcomes (acquired knowledge): Enabling students to understand marketing as a business function and apply knowledge practices; independent market analysis; demand and sales forecasting, etc.		
Course content/structure <i>Theoretical Education:</i> Introduction to marketing. An overview of the development of marketing theory. Definition of marketing, strategic planning and marketing as a process. Marketing environment (micro and macro environment, stakeholders, factors-economic, political, social, technological, demographic and cultural). Consumer and customer behavior (application of behavioral and cognitive principles in marketing). The concept of market. Segmentation, targeting, positioning for competitive advantage. Consumer relationship marketing. Product and service strategy. Value, brand, brand assets. New product development and product life cycle. Innovation and modeling the degree of product innovation. The concept of marketing mix (4P) and modifications of the same in service marketing. Product price formation. Distribution and logistics management. Promotion and advertising. Integrated marketing communication. On-line marketing. Global market and social marketing. Corporate social responsibility and marketing ethics. <i>Practical Education:</i> Considering the product life cycle on different examples. How to achieve an effective combination of elements of the marketing mix? Analysis of integrated marketing communications from the aspect of different phases of the product life cycle. Application of the Internet as a means of communication in a global environment (analysis on examples of global companies). Project: research of the degree of application of new technologies on the Serbian market. How to achieve an effective combination of elements of the marketing mix? Analysis of integrated marketing communications from the aspect of different phases of the product life cycle. Application of the Internet as a means of communication in a global environment (analysis on examples of global companies). Project: research of the degree of application of new technologies on the Serbian market. How to achieve an effective combination of elements of the marketing mix? Analysis of integrated marketing communications from the aspect of different phases of the product life cycle. Application of the Internet as a means of communication in a global environment (analysis on examples of global companies). Project: research of the degree of application of new technologies on the Serbian market.		
Literature Primary Literature <ul style="list-style-type: none"> Маричић Б, Глигоријевић М, Милисављевић М, (2012): <i>Основи маркетинг</i>, Економски факултет, Београд Secondary Literature <ul style="list-style-type: none"> Kotler, Ph., Armstrong, G., (2013): <i>Principles of marketing with MyMarketingLab</i>, Pearson Educations, New Jersey 		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods Teaching methods: ex cathedra; discussion groups; seminars; colloquia, case studies from practice.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Activity during the lecture: 10		

Practical Tasks: 10

Preliminary Examination: 20

Term paper: 10

Final exam

Oral part of the exam: 50

Course: Macroeconomics		
Teacher: Lidiya Madžar, PhD		
Course status: Mandatory		
Number of ECTS: 7		
Precondition courses: None		
Educational goal: Introduction to basic macroeconomic categories, development of analytical and practical way of thinking and acquiring the ability to understand macroeconomics trends.		
Educational outcomes (acquired knowledge): Ability to analyse and understand current macroeconomic trends, development trends and the capability to predict future economic processes.		
Course content/structure: Introduction to Macroeconomics: Ten principles of Economics and basic macroeconomics problems; The economic system; Basic macroeconomic aggregates: GDP and its components; Retail price index and cost of living measurement; Production and growth; Aggregate supply and aggregate demand: the economy equilibrium in the long-term and short-term; Unemployment and the natural rate of unemployment; Keynesian and Monetarist understanding of balance, Phillips curve, Ocun's law and Phillips-Ocun model; Macroeconomics of open trade; Macroeconomic theory of open economy (IS-LM and AS-AD model); Economic, monetary and fiscal policy; Contemporary trends in Macroeconomics and macroeconomic policy instruments.		
Literature Mankiw, G., N., Macroeconomics, 10 th Edition, Macmillan Learning, New York, 2019. Mankiw, G., N., Principles of Economics, 7 th Edition, Cengage Learning, Stamford, USA, 2015. Mankiw, G., N., Macroeconomics, Seventh Edition, Worth Publishers, New York, 2010. Taylor, J., B., Uhlig, H., Handbook of Macroeconomics, Elsevier, Amsterdam, 2016. Begg, D., Ficher, S., Dornbusch, R., Economics, Eight Edition, McGraw-Hill, Berkshire, 2005.		
Number of active teaching classes (weekly)	Lectures: 30	Practical classes: 45
Teaching methods: Lectures with the active participation of students. Students' engagement by means of seminar papers' presentation. Discussions in teams about the field of case study. Simulations of certain macroeconomic phenomena.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Final exam: Colloquium exam: Homework: Lecture attendance: Exercise attendance: (Complex exercises) Colloquium exam: 20 Exercise attendance 5 Lecture attendance 5 Written part of the exam - tasks and theory 40 Oral part of the exam Presentation 15 Project 15 Theoretical part of the exam		

Course: Basics of accounting		
Teacher: Bešlić Rupić I. Ivana; Trivunac-Beke J. Jozefina		
Course status: Mandatory		
Number of ECTS: 6		
Precondition courses: None		
Educational goal Acquisition of theoretical-analytical and practical knowledge from accounting methodology, acquisition of knowledge and skills of using accounting information for the needs of making business decisions of various users (investors, creditors, etc.).		
Educational outcomes (acquired knowledge): Enabling students to show, based on theoretical teaching, an understanding of the role of accounting in the context of the operation and development of financial markets, as well as the benefits and limits that accompany the use of accounting information; to master the basics of recording business changes and preparation of financial statements and opportunities and problems that pose a challenge to managers.		
Course content/structure <i>Theoretical part (lectures):</i> Accounting information: quality of information, goals; users, subject of accounting; Accounting principles; Financial reports; Accounting changes that affect the balance sheet and income statement; Dual accounting instruments - diary and general ledger; Accounting instruments - inventory, opening balance sheets, trial, and closing sheets; Formal conclusion of the book and preparation of the balance sheet and income statement; Raising capital; Accounting treatment of inventories; Accounting treatment of fixed assets; Expenses and revenues; Carrying out pre-closing actions and posting on the balance sheet date; Determining and accounting for the financial result. Preparation of financial statements. <i>Practical part (exercises):</i> Solving practical tasks; Simulation of business situation.		
Literature Škarić-Jovanović, K. (2014). <i>Finansijsko računovodstvo</i> , Beograd: Ekonomski Fakultet. Malinić, S. (2008). <i>Osnove računovodstva</i> , Kragujevac: Ekonomski fakultet. Selected texts of the teacher's choice		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods Ex-chair; discussion groups; colloquia, case studies from practice		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Colloquium: 20 Lecture attendance: 10 Exercise attendance: 10 Seminary paper: 10 Final exam Written part of the exam: 50		

Course: Business Law		
Teacher: Božović Srđa		
Course status: Mandatory, second year, third semester		
Number of ECTS: 6		
Precondition courses: None		
Educational goal The aim of this course is to introduce students with the legal framework of business and business decision-making. The goal is to acquire basic knowledge about general concepts of law, basic institutes of individual branches of law, business entities, their relationship with the state and legal affairs that they perform in mutual relations. In addition to the general concepts in this subject, the student will gain practical knowledge necessary for understanding and solving very specific business problems.		
Educational outcomes (acquired knowledge): Students will be able to: identify and apply the fundamental values of law and justice, relevant legal principles, to explore the relationship between law and social, political or economic factors.		
Course content/structure The concept and subject of business law. Sources of law. The place of business law in the legal system. Fundamentals of real law. Fundamentals of the law of obligations. Legal status of business entities. Forms of business organization. Forming and registering a company. Functioning of the company. Duties of director and manager. Concept, subject, method and sources of company law; Business entities - partnership and limited partnership; Capital companies - joint stock company and limited liability company; Legal operations of companies, termination of companies, etc. Company insolvency. Commodity contracts. Sale contract; Order agreement; Brokerage agreement; Commercial Representation Agreement, Commission Agreement, Forwarding Agreement, Control Agreement, Storage Agreement; Insurance contract; Contract of carriage; Publishing contract; License Agreement; Franchise agreement, timesharing agreement; Banking and securities; Credit affairs; Bank deposits (cash deposit, savings deposit, bank current accounts, non-cash deposit, securities deposit, safe deposit box agreement). Banking services (letter of credit, bank guarantee, payment operations, clearing, documentary collection, other service banking operations); Securities: Bill of exchange; check.; Introduction to international commercial law.		
Literature <ul style="list-style-type: none"> • Васиљивић. М. (2012) <i>Трговинско право</i>, Правни факултет Универзитета у Београду, Београд • Васиљивић. М (2012) <i>Компанијско право – право привредних друштава</i>, Правни факултет Универзитета у Београду, Београд • Ђорђевић С. (2011), <i>Право међународних уговора</i>, Београд • Перовић Ј. (2014), <i>Међународно привредно право</i>, Београд Јовановић Н., Радовић М. (2012), <i>Практикум из трговинског права</i> , Београд		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods The lectures are supported by modern teaching aids and the active participation of students. Individual and common presentation of seminar papers, as well as discussions based on the analysis and deepening of case studies.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: activity during lectures 10 practical classes 20 colloquiums 20 seminar 20		
		Final exam: oral part of exam 30

Course title: English language 2			
Teacher: Aferdita Crnisanin			
Course status: Mandatory, second year, third semester			
Number of ECTS: 5			
Precondition courses: English language 1			
The goal of the subject The aim of the course is to provide students with sufficient prior knowledge for independent work in the profession and for further training in a global context.			
Outcome of the course Students are able to use spoken and written English in simpler, everyday situations.			
Course content Theoretical classes Course content English 2 is English for academic and professional purposes in the field of informatics. Knowledge of general English at the intermediate level is assumed and professional English is processed. The main goals of teaching are methodical processing of modern professional texts and the adoption and expansion of knowledge about IT terminology, introducing students to the specific structures of the language of science and technology, as well as the systematization of relevant grammar. The most common skills are reading, understanding original English, speaking, and translating. At the end of the course, students should be able to present / understand basic topics related to their profession. Practical classes: Exercises, Other forms of teaching, Study research work Analysis of texts from the processed areas.			
Literature <ul style="list-style-type: none">• (2004): Oxford Oxford Dictionary of Business Oxford, University Press• Mitic, G. (2005): "Reading Texts, Short English Grammar Book," FON, Belgrade• Prnjat, Z. & Petkovic, V .. (2006): "English Language 1", FTB University "BK", Belgrade• Murphy, R. (2007): “English Grammar in Use”. Third Edition. CUP• "Business English Reader 1" (collection of professional texts adapted to the curriculum in electronic edition)• monolingual and bilingual dictionaries			
Number of hours of active teaching (weekly)	Theoretical classes: 2		Practical classes: 1
Teaching methods Classes are realized with the help of modern technology and are supported by a series of practical examples with the aim that students master the subject as well as possible. Workshops for the exchange of ideas and knowledge through group discussion are also applied. Mentoring and team work are used in the preparation of seminar papers on the agreed topic.			
Knowledge assessment (maximum number of points 100)			
Pre-exam obligations	Points	final exam	<i>Points</i>
<i>activity during the lecture</i>	10	<i>written exam</i>	20
<i>practical teaching</i>	10	<i>oral exam</i>	20
<i>Colloquia</i>	30		
Seminars	10		

Course: Business Finance		
Teacher: Suzana Balaban		
Course status: Mandatory		
Number of ECTS: 9		
Precondition courses: None		
Educational goal The basic knowledge of business finance. Students need to know whatever basic skills are applicable to their specific area. It is important for students to be able to analyze information in order to test the validity of their knowledge.		
Educational outcomes (acquired knowledge): Enabling students for practical work related to business finance, including knowledge about financial analysis, financial leverage and cash flow analysis. Students should be able to participate in financial strategies and plans making, estimate the capital costs and financial risk. In addition, students should be able to do independent or team business analysis.		
Course content/structure Introduction to Business Finance Financial Ratio Analysis Cash flow analysis Risk assessment and decision making Financial leverage Financial strategy and financial planing Portfolio theory Sources of long-term finance Cost of capital estimation and dividend decision Corporate restructuring International aspects of business finance		
Literature V. Horne, J. Wachowicz, Fundamental fo Financial Management, 13th Edition, Prentice Hall, 2006 E. McLanez, Business Finance: Theory and Practice, Pearson Education limited, 2017 S. D. Fairhurst, Using Excel for Business Analysis, Wiley, 2013 D. P. Peterson, F. J. Fabozzi, The Basics of Finance, An Introduction to Financial Markets, Business Finance and Portfolio Management, John Wiley & Sons Inc., 2010 D. Krasulja, M. Ivanišević, Poslovne finansije, Faculty of Economics, Belgrade, 2006		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 3
Teaching methods Interactivity, discussion groups, case study analysis		
Knowledge evaluation (maximum 100 points) Exercise and lecture attendance: 10 Written part of the exam - tasks and theory: 60 Project: 20 Final oral part of the exam: 10		

Course: Operation research			
Teacher: Marija Paunović, Danijela Karaklić			
Course status: Mandatory			
Number of ECTS: 8			
Precondition courses: passed exams in Mathematics and Statistics			
Educational goal. Operational research includes quantitative scientific methods that can be used to determine optimal solutions to numerous economic problems. The educational goal of this course is to provide the student with knowledge related to the characteristics of certain economic problems, mathematical models that can be used to present these problems and mathematical methods that will be used to find their optimal solutions.			
Educational outcomes (acquired knowledge): Having mastered the content of this course, students will be able, for a number of economic problems, knowing their characteristics, to define and collect the necessary data, to form a suitable mathematical model to find the optimal solution.			
Course content/structure <i>Theoretical lectures</i> Linear programming (general problem of LP - primary and dual, algorithms of simplex method, post-optimal analysis, LP application models); Transport problem and scheduling problem; Game theory; Network planning (analysis of the structure, time and costs of project implementation); Inventory models (deterministic and stochastic); Queue theory; Repair problem; <i>Practical course:</i> Analysis of the application of theoretical methods and models, formation of models and procedures for solving specific economic problems, sensitivity analysis of the optimal solution.			
Literature Обрад Тодоровић: ОПЕРАЦИОНА ИСТРАЖИВАЊА, Економски факултет Ниш, Ниш 2004. Обрад Тодоровић, Миливоје Пешић: ОПЕРАЦИОНА ИСТРАЖИВАЊА – збирка решених задатака, Економски факултет Ниш, Ниш 2006.			
Number of active teaching classes (weekly)			Other classes
Lectures: 3	Practical classes: 3		
Teaching methods Theoretical explanation of methods and models, solving practical tasks, presentation of seminar papers and discussions			
Knowledge evaluation (maximum 100 points)			
Pre-examination obligations	points	Final exam	points
Activity during lectures	5	Written exam	
Practical classes	5	Oral exam	50
Colloquiums	30		
Seminars	10	Total points	100

Course: International Economics		
Teacher: Madžar Lidija		
Course status: Mandatory		
Number of ECTS: 8		
Precondition courses: None		
Educational goal: The educational goal of the subject is to introduce students with the theory and practice of International Economics, the valid bilateral and multilateral rules in international trade, international capital flows (loan, FDI, an portfolio investments), with the role and functioning of contemporary multinational companies (MNCs), as well as with their corresponding impact on economic growth and development. The aim of the course is also to acquaint students with the functions of relevant global, and regional financial organizations (the IMF, the World Bank, the EBRD, the Asian Development Bank, etc.), with special emphasis on the European Economic and Monetary Union.		
Educational outcomes (acquired knowledge): In addition to relevant academic knowledge, students will analyse past practice, and current trends to be able to understand, analyse, and interpret more complex, and events with more dispersed effects in the international economy.		
Course content/structure: Processes of globalization and regionalization in the contemporary global economy; Contemporary trade flows – the volume, dynamics, regional and sectoral structure; Institutionalization of international trade environment – the World Trade Organization, functioning, negotiations and impact; Contemporary capital flows – the volume and dynamics, regional and sectoral structure; Foreign exchange market and exchange rate systems; International Monetary System – the Gold Standard and the Breton-Woods` Monetary System; International investment flows, portfolio and foreign direct investments; Transnational corporations and their functioning in the global economy – technology, investment and trade; Institutionalization of the international monetary cooperation – the BIS Bank, the IMF, the World Bank and regional development banks; Balance of payments and resolving its imbalances; Technological flows in the world and technology transfer.		
Practical classes: Solving a practicum that follows the content of the subject, testing theoretical knowledge in the form of a colloquium, reporting and presenting the seminar paper, simulation of certain phenomena of market economy (globalization – anti-globalism).		
Literature Popovčić-Avrić, S., Vidas-Bubanja, M., (2009), <i>Međunarodna ekonomija</i> , Zavod za udžbenike i FEFA, Beograd. Pelevic, B., Vuckovic, V., (2007), <i>Međunarodna ekonomija</i> , Ekonomski fakultet, Beograd. Krugman, P., Obstfeld, M., Melitz, M., (2016), <i>International Economics</i> , Pearson Global, New York.		
Additional Gopinath, G., Helpman, E., Rogoff, K., (2014), <i>Handbook of International Economics</i> , Harvard University, Cambridge MA, USA.		
Number of active teaching classes (weekly)	Lectures: 45	Practical classes: 45
Teaching methods: Ex cathedra, interactive class methods; case study analysing.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Exercise attendance and activities: 10 Practical classes: 10 Colloquium exam: 30 Presentation: 20		
		Final exam: Oral part of the exam: 30

Course: Italian language 2		
Teacher: Biljana Mirčić		
Course status: Elective		
Number of ECTS: 5		
Precondition courses: successfully passed exam in Italian language 1		
Educational goal Student should be able to use and understand familiar everyday expressions and sentences related to meeting specific needs. They should be able to present themselves and others, to ask other people questions about their life, profession and habits as well as to answer such questions. They should be able to communicate in a simple way, if the interlocutors speak slowly and clearly and if they are ready to help them.		
Educational outcomes (acquired knowledge): Acquisition of language competence at level A1-2 of level A1 of the Common European Framework of Reference for Modern Languages		
Course content/structure Espresso 1 5. In albergo: booking a hotel room, asking for information on accommodation , describing a room, complaining about one's room; 6. In giro per l'Italia: describing a city, asking for directions. 7. Andiamo in vacanza!: talking about past actions and understanding descriptions of past events, talking about one's holiday activities, talking about the weather. Grammar: present tense: modal verbs , past tense: passato prossimo, prepositions a, in, su, di, da, compound prepositions		
Literature Luciana Z., Giovanna R., "Espresso 1" Alma Edizioni Firenze Luciana Z., Giovanna R., (2005): "Espresso 2" Alma Edizioni Firenze Зеница Р., Јулијана В., (2003): "Практикум вјежбе читања и превођења" Универзитет Црне Горе, Susanna N. "Grammatica pratica della lingua italiana", Alma Edizioni Firenze		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 1
Teaching methods Teaching method is based on a communicative approach		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Final exam: Colloquium exam: Homework: Lecture attendance: Exercise attendance: (Complex exercises Exercise attendance 10 Lecture attendance 10 Written part of the exam - tasks and theory 50 Oral part of the exam 30 Presentation/ Project/ Theoretical part of the exam)/		

Course: SPANISH LANGUAGE 2			
Teacher: Ana M. Vukić			
Course status: Elective			
Number of ECTS: 5			
Precondition courses: successfully passed Spanish language 1			
Educational goal: Develop Spanish language competence – sublevel A1-2 of level A1, CEFR			
Educational outcomes (acquired knowledge): Acquisition of language competence at sublevel A1-2 of level A1 of the Common European Framework of Reference for Modern Languages (mastering the basic language skills of reception and production)			
Course content <i>Lectures:</i> <ul style="list-style-type: none">• Adverbs también / tampoco• Constructions estar / seguir + gerundio; ir a / pensar / preferir / querer / poder / hay que / tener que / deber + infinitivo• Verb morphology and use of verb forms: pretérito perfecto, imperativo afirmativo, pretérito indefinido, pretérito perfecto• Adverbs for time• Conjunctions of textual cohesion (y, pero, es decir, one example place)• Relative sentences• Ser / estar difference• Direct object pronouns <i>Practical classes:</i> <ul style="list-style-type: none">• Communication situations: shopping, free time, weather conditions, city• Reading newspaper articles• Practice correspondence (informal and formal)• Interactive multimedia exercises: grammar and lexical exercises on examples of Spanish music• Introduction to Hispanic culture and art through authentic video material• Training to search Spanish websites Training in the use of the Spanish keyboard on a computer and the use of appropriate tools (multimedia dictionaries, spelling checkers, etc.)			
Literature Equipo Prisma, <i>Prisma comienza: Método de español para extranjeros: nivel A1. Prisma del alumno</i> , Madrid, Edinumen, 2007 (Unidades 7 -12) Equipo Prisma, <i>Prisma comienza: Método de español para extranjeros: nivel A1. Prisma de ejercicios</i> , Madrid, Edinumen, 2007 (Unidades 7-12) Oscar, J.L. <i>Amnesia</i> , Madrid, Edinumen: Lecturas graduadas de español, 2007 Blázquez Lozano, M. J. y Villegas Galán, M. A. <i>Universo gramatical</i> , Madrid, Edinumen, 2010 Николић, В., <i>Шпански речник (шпанско-српски, српско-шпански)</i> , Никшић, Јасен, 2014 http://dle.rae.es/			
Number of active teaching classes (weekly)		Lectures: 3	Practical classes:1
Teaching methods: The basic form of work and study are lectures (theoretical classes) and exercises (practical classes), and auxiliary presentations and consultations. Several methods of foreign language teaching are combined, and the basis is a communicative method.			
Knowledge evaluation (maximum 100 points)			
Pre- examination obligations	Points	Final exam	Points
Attendance	10	Written part of the exam	50

		Oral part of the exam	20
Colloquium exam	20		
Seminar(s)	-		

Course: Financial reporting
Teacher: Jozefina Beke-Trivunac
Course status: Compulsory
Number of ECTS: 7
Precondition: Fundamental accounting
Course objective: The course's primary goal is to enable students to understand all aspects of financial reporting in an international environment. The course is designed to help students understand the importance of financial reporting compliance with International Financial Reporting Standards. The course's particular goal is to enable students to get acquainted with best practices in financial reporting.
Course outcome: The expected learning outcome is the acquisition of theoretical knowledge and knowledge of financial statements used in the international environment and the rules used in compiling them for the intended purpose, i.e., purpose and goal to be achieved. The desired learning outcome involves understanding the objectives and comprehensiveness of standards, key concepts and definitions, accounting policies, and critical analysis of financial statements. Students will understand the need to align financial reporting with the reporting system for business management and business control purposes. Students will also learn about international organizations' role that direct financial and non-financial reporting in an international environment (IASB, IFAC, Global Reporting Initiative, TheIIC, etc.).
Course content:
Theoretical classes: Basic goals of international financial reporting standards and critical issues they are focused on; Comprehensiveness of standards, i.e., recognition of specific transactions and events that are subject to standardization in the international framework; Accounting policies, i.e., an overview of particular accounting principles, bases, and conventions, rules and practices to be adopted by the entity to comply with specific standards; Presentation and disclosure, i.e., how financial and non-financial items are presented in the financial statements, as well as aspects of their presentation from the point of view of various users of financial statements, and in particular investors.
Practical classes: Includes work on specific examples of entity financial statements. The practical work also includes a critical analysis of the entity's operations based on published financial statements, case studies, and a comparative analysis of different entities' financial statements. Working in small groups also enables critical consideration of professional texts in this field and modeling the internal control system built into the financial reporting system.
Literature:
<ul style="list-style-type: none"> • International financial reporting standards, translated in Serbian (IFRS) published on the Serbian Ministry of Finance website. • Zoran Petrović, Finansijsko izveštavanje, Univerzitet Singidunum, Beograd, 2011. • Other literature recommended by the teacher.
A number of hours of active teaching: Lectures: 30 Exercises: 30 Other forms of teaching: independent work:
Teaching methods:
Theoretical classes: Theoretical presentations, analysis of practical cases.
Practical classes / Project analysis, problem-solving with solution interpretation, presentation, and presentation of seminar papers.
Knowledge assessment (maximum number of points 100)
Pre-examination obligations: activity during the lecture 10 points; practical classes 10 points; colloquium 30 points; seminar 10 points;
Exam: written exam 20 points; oral exam 20 points.

Course: Cost accounting		
Teacher: Bešlić Rupić I. Ivana, Bešlić Obradović I. Dragana; Trivunac-Beke J. Jozefina		
Course status: Mandatory		
Number of ECTS: 6		
Precondition courses: Passed the exam Basics of accounting		
Educational goal Introducing students to the key terms and concepts of costs and the basic concepts of the cost accounting system.		
Educational outcomes (acquired knowledge): After mastering the subject matter, students will be able to fully understand the basic terms and concepts of cost accounting that are necessary for them to manage costs in the business of the organization, as well as to understand and apply accounting methods of cost accounting system.		
Course content/structure <i>Theoretical part (lectures):</i> Introduction to cost accounting; Concepts; Methods of presenting expenses in the income statement (Methods of calculating costs according to the content of the cost price); Cost accounting systems (Cost allocation; Classification of costs by function and the manner of their allocation to products and services); Division of cost accounting systems, Limitations of traditional cost accounting systems; Activity Costing System (ABC); Other cost accounting systems. <i>Practical part (exercises):</i> Solving practical tasks; Simulation of business situation.		
Literature Beke-Trivunac, J., (2015). <i>Računovodstvo troškova</i> , autorizovana skripta /authorized script/ Selected texts of the teacher's choice		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods Ex-chair; discussion groups; colloquia, case studies from practice		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Colloquium: 30 Lecture attendance: 10 Exercise attendance: 10 Seminary paper: 10 Final exam Written part of the exam: 20 Oral part of the exam: 20		

Course title: English language 3			
Teacher: Aferdita Crnisanin			
Course status: Mandatory, fourth year, fifth semester			
Number of ECTS: 5			
Precondition courses: English 2			
Course objective Students are introduced to the basic concepts from the narrower field of profession in English, where the main goal is to provide students with knowledge of the professional language for quality monitoring of information literature in English. Since, in order to achieve that goal, it is equally necessary to know the vocabulary, i.e. the contents of the English language itself, as well as the language structures, have a significant place in grammar.			
Outcome of the course The student understands texts and has the ability to present professional content with special emphasis on communication skills. The student can use professional literature and express his ideas as well as new knowledge in English in written and oral communication			
Course content Theoretical classes English language lingua franca of the information age. Means of communication and communication globalization, mass media. Electronic computer: historical development of computers and their application. Types of computers, main parts of computers, computer management. Computer education in English-speaking countries. Dynamics of information language development. Internet. Use of English on the Internet, abbreviations and acronyms. Rules of conduct on the Internet, computer crime. Expressing mathematical concepts in English. Practical classes: Exercises, Other forms of teaching, Study research work The exercises practice the comparative pronunciation of internationalism in the field of information systems in English and Serbian. Practicing with verbs and verb tenses in active and passive. Also in the exercises, students prepare teaching materials that are successively published on the course website.			
Literature <ul style="list-style-type: none">• (2004): Oxford Oxford Dictionary of Business Oxford, University Press• Mitic, G. (2005): "Reading Texts, Short English Grammar Book," FON, Belgrade• Prnjat, Z. & Petkovic, V .. (2006): "English Language 1", FTB University "BK", Belgrade• Murphy, R. (2007): "English Grammar in Use". Third Edition. CUP "Business English Reader 1" (collection of professional texts adapted to the curriculum in electronic edition) Thomson, A.J., Martinet, A.V. (2003). A Practical English Grammar, Oxford University Press monolingual and bilingual dictionaries			
Number of hours of active teaching (weekly)	Theoretical classes: 2	Practical classes: 1	
Teaching methods Communicative and grammatical-translation method in combination.			
Knowledge assessment (maximum number of points 100)			
Pre-exam obligations	Points	Final exam	<i>Points</i>
<i>activity during the lecture</i>	10	<i>written exam</i>	
<i>practical teaching</i>	15	<i>oral exam</i>	40
<i>Colloquia</i>	20		
Seminars	15		

Course: Actuarial and Financial Mathematics			
Teacher: Marija Paunović			
Course status: Elective			
Number of ECTS: 6			
Course ID. 1P143			
Precondition courses: Mathematics			
Educational goal. Introducing students to the basic problems and methods of financial and actuarial mathematics.			
Educational outcomes (acquired knowledge): Ability to use the acquired knowledge in the application of actuarial and financial mathematics methods; ability to solve specific practical problems.			
Course content/structure <i>Theoretical lectures</i> Elementary concepts in financial transactions. Simple interest rate. Complex interest rate.. Loans. Applications: determining the efficiency of investments, prices of securities and derivatives. Repayment of loans and credits. Basic actuarial principles. Actuarial - the basis for the formation of tariffs in life insurance. Introduction to actuarial mathematics. Types of life insurance. Annuities. Technical basis of life insurance. Mortality tables. Reliable mortality table. Actuarial basis of property insurance. Actuarial basis of capital insurance. <i>Practical course:</i> Practical examples in life and property insurance. Exercises for calculating various forms of simple and complex interest accounts and other financial calculations related to the areas of financial operations.			
Literature Marija Kerkez, Poslovna matematika, Beograd, 2017. Jelena Kočović, Aktuarske osnove formiranja tarifa u osiguranju lica, Beograd, 2000. Selected texts			
Number of active teaching classes (weekly)			Other classes
Lectures: 2		Practical classes: 2	
Teaching methods. Theoretical explanation of methods and models, solving practical tasks, discussions, interactive method; case study from practice			
Knowledge evaluation (maximum 100 points)			
Pre-examination obligations	points	Final exam	points
Activity during lectures	10	Written exam	30
Practical classes	15	Oral exam	
Colloquiums	30		
Seminars	15	Total points	100

Course: Banking		
Teacher: PhD Marijana Joksimovic, Full time professor		
Course status: Mandatory/Elective		
Number of ECTS: 6		
Precondition courses: None		
Educational goal The course aims to acquaint students with the basic determinants of the concept of bank as a financial intermediary and the concept of money, as the subject of its business, as well as the nature and type of banking business and the basic risks it faces in that business.		
Educational outcomes (acquired knowledge): At the end of the course, students will be able to understand the basic concepts, determinants and nature of banking, business processes and instruments of banking and what makes a bank a special financial institution in the economy of a country.		
Course content/structure The course is divided into two thematic units. The first thematic unit, entitled Bank as a specific financial intermediary, deals with the role and importance of the bank in the economy of a country, the concept, basic functions and time value of money, bank functions as a financial intermediary and basic risks faced by the bank in its business. The second thematic unit, entitled Banking business processes, deals with the basic types of banking operations and basic financial instruments, non-banking financial institutions and the nature of their operations. The content of the first unit consists of: development, role and basic functions of money; formation of money accumulation and financial savings; types of banks and banking operations, bank functions as a financial intermediary; formation of financial and investment potential, principles of banking operations and asymmetry of information; The content of the second unit consists of: commercial banking and types of business of commercial banks, investment banking, private banking, virtual banking, non-banking financial institutions, regulation of supervision of banks and definition of the term bank.		
Literature Beke-Trivunac, J. , Osnove bankarstva, Univerzitet «Braća Karić», Beograd, 2007. Predrag Kapor, Marijana Joksimović, 'Bankarstvo'', Megatrend univerzitet, Beograd, 2015. Predrag Kapor, Marijana Joksimović, ''Upravljanje finansijskim rizicima'', Megatrend univerzitet, Beograd, 2012. Mishkin C. Ф. (2014): Ekonomija novca, bankarstva i finansijskih tržišta, Мате д.о.о. Београд		
Number of active teaching classes (weekly)	Lectures:: 30	Practical classes: 30
Teaching methods Lectures with the active participation of students to analyze cases from practice. Making short papers on the assignment topic, under the supervision of teachers and their presentation.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Colloquium exam: 40 : Exercise attendance:10 Presentation 10, Final exam: 40		

Course title: Accounting information systems			
Teacher: Denić Nebojša			
Course status: Mandatory, fifth semester, third year			
Number of ECTS points : 6			
Condition: passed exam Fundamentals of information technology			
Educational goal The student gets acquainted with the basic rules and the latest methods in design information systems, as well as with the specifics of information systems in accounting, his special tasks and goals that in the process of development must be harmonized with the goals of the business system in which it will be implemented. The student gets acquainted with the basic aspects of information systems in accounting, basic concepts of the reporting system and is introduced to the importance and necessity application of modern information security systems.			
Course outcome With the acquisition of the necessary knowledge, the student will be able to understand the role and significance of information systems in accounting from the aspect of managing business systems or aspects realization of the decision-making process.			
Course content: Theoretical classes <ul style="list-style-type: none"> • Conceptual basics of information system in accounting (ISR) • Methodological concept of ISR development • Database design using REA data model • ISR applications: revenue and expenditure cycles • General ledger and reporting system • Security aspects of the accounting information system • Practical teaching MS Business office operations (Word, Excel, PowerPoint and Internet Explorer) according to the ECDL program, for the first level of ECDL certificates			
Literature: Meigs&Meigs : „Računovodstvo – temelji poslovnog odlučivanja“, Mate d.o.o Zagreb, Romney M., Steinbart P. (2006) „Accounting Information Systems“, Pearson Prentice Hall, Whigham D. (2007.): “Business Data Analysis using EXCEL”, Oxford University Press,			
Number of hours of active teaching (weekly)	Theoretical classes: 3	Practical classes: 3	Other forms of teaching: 0
Teaching methods : Ex chair; interactive method; case study from practice			
Knowledge assessment (maximum number of points 100)			
Prerequisites	Points	Final exam	Points
Activity during lectures	10	Written exam	20
Practical classes	10	Oral exam	30
Colloquiums	20		
Seminars	10	<i>Total points</i>	<i>100</i>

Course: Management Accounting		
Teacher: Trivunac Beke J. Jozefina, Bešlić Obradović I. Dragana, Bešlić Rupić I. Ivana		
Course status: Mandatory		
Number of ECTS: 8		
Precondition courses: Passed the exam Basics of accounting		
Educational goal Introducing students to the information needs of business decision makers, access to costs in making business decisions and budgeting.		
Educational outcomes (acquired knowledge): After completion of the course, students will be able to understand organization as a system of activities; information that is necessary for business decision makers at different levels of decision making; the relationship between cost, volume and profit; business activities; approach to evaluating and selecting optimal business strategies in order to minimize costs, as well as the role and importance of budgeting, ie. allocation of resources to achieve the goals of the organization.		
Course content/structure <i>Theoretical part (lectures):</i> Accounting information system and its components; Types of information adapted to different levels of decision making. Activities that add value. The impact of a change in factors on the break-even point and business decision-making, based on that information; Alternative business decision making; Buy/produce, eliminate /keep the product; Introduction of a new product, sell a semi-finished product /finalize the product, selection of the most favorable share of the product in the range. Types of budget, budgeting and budget execution. <i>Practical part (exercises):</i> Solving practical tasks; Business situation simulation.		
Literature Beke-Trivunac, J. (2016). <i>Skripta za predmet "Upravljačko računovodstvo"</i> . Beograd: ALFA Univerzitet. Malinić D., Milićević, V., Stevanović, N. (2013). <i>Upravljačko računovodstvo</i> . Beograd: Centar za izdavačku delatnost Ekonomskog fakulteta. Malinić, S. (2008). <i>Upravljačko računovodstvo i obračun troškova učinaka</i> . Kragujevac: Ekonomski fakultet. Selected texts of the teacher's choice		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods Ex-chair; discussion groups; colloquia, case studies from practice		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Colloquium: 30 Lecture attendance: 10 Exercise attendance: 10 Seminar paper: 10 Final exam Written part of the exam: 20 Oral part of the exam: 20		

Course: Auditing and control
Teacher: Trivunac Beke J. Jozefina
Course status: Mandatory, third year, sixth semester
Number of ECTS: 9
Precondition: Passed the exams in Basic of Accounting.
Course objective: Understanding the concept and role of control in the management of the organization. Introduction to types of controls and models of control frameworks. Understanding the role of internal audit in the system of internal controls. Understanding the external auditor's approach to the internal control system. Understanding of regulatory requirements for reporting on the internal control system by the external auditor.
Course outcome: Students who pass this course will be able to: understand the organization's management system as a set of relationships between business objectives, entrepreneurial risks, and internal controls; understand the models of control frameworks and gain basic knowledge about the application of these models in practice; understand the relationship between management, leadership, external and internal audit in the organization's management system. They understand the nature of the reporting requirements on the functioning of internal controls by the external auditor, particularly on the functioning of controls in the financial reporting system.
Course content: Theoretical teaching: The concept of organization management. Goals, risks, and controls as elements of organizational management. Types and division of controls Means of control. Control models (COSO, ERM). System of internal controls in the process of financial reporting. The role of internal audit in the design of internal controls. The external auditor's approach to the system of internal controls in the process of auditing financial statements (understanding, examination, evaluation, control risk assessment, audit risk assessment). Reporting to the external auditor on the functioning of internal controls. Regulation and best practice of reporting on the internal control system's functioning, especially on the internal control system in the financial reporting process. Practical classes: Solving practical tasks. Business situation simulation.
Theoretical classes: The concept of critical balance analysis. Types of fraudulent activities. The triangle of deception. Internal control systems in the function of preventing fraud. Factors of fraud and actions. Possibilities for presenting fraudulent activities in accounting records and financial statements and presenting fraudulent acts in the balance sheet. Presenting fraudulent activities in the income statement. Responsibility for preventing fraud. Financial and forensic audit;
Practical classes: Solving practical tasks. Business situation simulation.
Literature:
Compulsory: Bahram Soltani, REVISION: International Approach, Mate Belgrade, 2010 (selected parts) Beke-Trivunac, Jozefina, Jelena Vučinić, Milkica Veselinović, Dr. Dragan Milačić, Dr. Živka Pržulj, Dr. Slavko Rakočević, Velibor Sikimić, Internal revision: management, risks and control - Second supplemented edition, Institute of Economics and Finance, Belgrade, 2014. (selected parts)
Supplementary: Selected articles from professional journals chosen by the teacher.
Number of hours of active teaching: Lectures: 45 Exercises: 45 Other forms of education: - 0
Teaching methods: Lectures are conducted with the support of modern teaching aids and students' active participation. Exercises are performed by modeling selected audit procedures in the PC room in the Excel program, by individual work of students through the preparation and presentation of seminar

papers.
Knowledge assessment (maximum number of points 100)
Pre-examination obligations: Activity during the lecture 10 points; Practical classes 10 points; Colloquium-20 points; Seminar 20 points;
Exam: Written exam 20 points; Oral exam 20 points; Total Points 100

Course: Organizational behaviour		
Teacher: Jovanović Nj. Dražen, exercises: Petrović Nj. Aleksandra		
Course status: Elective		
Number of ECTS: 7		
Precondition courses: None		
Educational goal The aim of this course is to acquaint students with the importance of the impact of organizational behavior and preparation for understanding management with different functional requirements for the establishment of effective and dynamic domestic and international markets.		
Educational outcomes (acquired knowledge): Introducing students to techniques and methods of preparation for understanding business functions and behavior in companies-organizations. Highly accepted new technologies in the effect of success in business companies, as well as the introduction and understanding of vital managerial skills and responsibilities as well as the ability to effectively and efficiently manage organizational systems.		
Course content/structure Subject content: Theoretical teaching <ul style="list-style-type: none"> – Management theory; Personality; Management and leadership; Human resources development; Training and education; – Career development planning; rewarding and motivating employees; protection of employees at work and working relations; Perception; Motivation; Motivation theories; Stress and violence in the workplace; – Groups and teams; Power and manifestation of power; Conflicts and conflicts in the organization; Decision making; – Communication in the organization; Organizational culture; Organizational structure and design; – Organizational dynamics. <i>Practical classes.</i> Preparation and defense of seminar paper, discussion group.		
Literature <ul style="list-style-type: none"> • Јанићијевић, Н, <i>Организационо понашање</i>, Датастатус, Београд, 2009. • Зимањи, В, Шушњар, Ш, Г, <i>Организационо понашање</i>, Економски факултет Суботица, 2005. • Јовановић, М, Живковић, М, Цветковски, Т. <i>Организационо понашање</i>, Мегатрендуниверзитет, Београд, 2007. 		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 3
Teaching methods Teaching is conducted through lectures, exercises, seminar paper, taking the colloquial part of the exam and an oral exam.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Activity during the lecture: 10 Practical Education: 10 Preliminary Examination: 20 Term paper: 10 Final exam Oral part of the exam: 50		

Course: Financial markets and stock exchanges		
Teacher: Barjaktarović R. Miljana		
Course status: Elective		
Number of ECTS: 8		
Precondition courses: None		
Educational goal The aim of the course is basic knowledge about specifics of the financial system, financial markets, financial instruments and financial institutions as intermediaries in the financial market. Students will be able to analyze modern investment processes, capital market and foreign exchange market, as well as the financial institutions, with special emphasis on investment banks, investment funds, institutional investors.		
Educational outcomes (acquired knowledge): Ability of the student to understand: the structures of the financial market, its segments and financial instruments; the difference between debt and equity financial instruments, fixed-income and variable-yield financial instruments; specifics of the primary and secondary financial market; major economic models that describe the price of financial assets; specifics of functioning investment banks, the various types and forms of investment funds and institutional investors.		
Course content/structure The role of financial markets and institutions and the structure of the financial system. Interest rates. Money market and money market instruments. Foreign exchange market. Bond market. Mortgage market. Stock market. Investment banking. Yield and risk of financial instruments. Portfolio theory and risk diversification. Secondary capital market. Fundamental and technical analysis. Forward market - futures, options, swaps. Stock market - microstructure of the financial market. Financial markets regulation. Deposit financial institutions. Investment funds. Insurance companies. Pension funds. Other intermediaries in financial markets.		
Literature <ul style="list-style-type: none"> • Erić, D., Šukić, M. <i>Finansijska tržišta u uslovima krize</i>, Institut ekonomskih nauka, Beograd, 2021. • Šoškić, D., Živković, B. <i>Finansijska tržišta i institucije</i>, Ekonomski fakultet, Beograd, 2009. • Barjaktarović, M. <i>Finansijska tržišta</i>, Alfa Univerzitet, skripta, Beograd, 2013. • Saunders, A., Cornett, M. M., <i>Finansijska tržišta i institucije</i>, Masmedia, Zagreb, 2006. • Omerhodžić, S. <i>Finansijska tržišta i institucije</i>, Harfo graf, Tuzla, 2008. 		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods Lectures with active participation of students with short knowledge tests. Individual work of students through the presentation of seminar papers and discussions in teams related to case studies and simulations of business situations.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: activity during lectures 10 colloquiums 30 seminar 10		
		Final exam: oral part of exam 50

Course: Italian language 3		
Teacher: Biljana Mirčić		
Course status: Elective		
Number of ECTS: 5		
Precondition courses: successfully passed exam in Italian language 2		
Educational goal Student should be able to give and ask an information about personal experiences, habits and routines, to describe him/herself and other people, and to write short, simple notes and messages and very simple personal letter. The program also includes the extension of knowledge about Italian culture and lifestyle.		
Educational outcomes (acquired knowledge): Acquisition of language competence at level A2-1 of level A2 of the Common European Framework of Reference for Modern Languages		
Course content/structure Lessons 8, 9, 10 Espresso 1; : 8. Saponi d'italia, talking about one's eating habits, writing a shopping list, talking about typical Italian recipes, understanding recipe instructions, describing one's favorite recipe, doing grocery shopping, indicating quantities 9. Vita quotidiana: describing one's work habits and working hours, describing and asking about someone's daily routine, describing one's daily routine, talking about one's country's public holidays, writing a postcard for one's favorite national holiday, 10. Fare acquisti: shopping for clothes and shoes, making a polite request, describing one's look on special occasions; Grammar: direct pronouns: forms and position, partitive use of preposition di, ne, indefinite adjectives: quanto, present tense: reflexive verbs, indirect pronouns		
Literature Luciana Z., Giovanna R., "Espresso 1" Alma Edizioni Firenze, Зеница Р., Јулијана В., (2003): "Практикум вјежбе читања и превођења" Универзитет Црне Горе, Susanna N. "Grammatica pratica della lingua italiana", Alma Edizioni Firenze		
Number of active teaching classes (weekly)	Lectures:: 2	Practical classes: 1
Teaching methods Teaching method is based on a communicative approach		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Final exam: Colloquium exam: Homework: Lecture attendance: Exercise attendance: (Complex exercises Exercise attendance 10 Lecture attendance 10 Written part of the exam - tasks and theory 50 Oral part of the exam 30 Presentation / Project / Theoretical part of the exam) /		

Course: SPANISH LANGUAGE 3		
Teacher: Ana M. Vukić		
Course status: Elective		
Number of ECTS: 5		
Precondition courses: none		
Educational goal: Develop Spanish language competence – sublevel A2-1 of level A2, CEFR		
Educational outcomes (acquired knowledge): Acquisition of language competence at sublevel A2-1 of level A2 of the Common European Framework of Reference for Modern Languages (mastering the basic language skills of reception and production)		
Course content <i>Lectures:</i> <ul style="list-style-type: none"> • Verb morphology and use of verb forms: pretérito indefinido; perfect perfect (us in Spain and Hispanic America) • Constructions volver + a + infinitive; That + noun + tan / more + adjective! • Contrast ser / esta • Verbs of movement with prepositions a, de, en • Shorter (apocorized) forms of the adjective bueno, malo, primero, tercero, grande • Comparative, superlative • Coherence and cohesion of the text: y, pero, es decir, en primer lugar • Pronouns for direct and indirect object; indefinite pronouns and adjectives • Expressing surprise; temporal expressions; frequency expressions and adverbs • Indirect speech <i>Practical classes:</i> <ul style="list-style-type: none"> • Communication situations: free time, nightlife of young people in Spain, social relations, at the post office / bar / theater, at the bus station, etc .; historical facts, internet • Reading newspaper articles • Practice basic correspondence (informal and formal) • Interactive multimedia exercises: grammar and lexical exercises on examples of Spanish music • Introduction to Hispanic culture and art (through film, literature and relevant available content) • Monitoring Spanish-language media on the Internet 		
Literature Equipo Prisma, <i>Prisma continúa: Método de español para extranjeros: nivel A2. Prisma del alumno</i> , Madrid, Edinumen, 2007 (Unidades 1 -6) Equipo Prisma, <i>Prisma continúa: Método de español para extranjeros: nivel A2. Prisma de ejercicios</i> , Madrid, Edinumen, 2007 (Unidades 1-6) Rodríguez Sordo, M. <i>El secreto de Diana</i> , Madrid, Edinumen: Lecturas graduadas de español, 2009 Blázquez Lozano, M. J. y Villegas Galán, M. A. <i>Universo gramatical</i> , Madrid, Edinumen, 2010 Николић, В., <i>Шпански речник (шпанско-српски, српско-шпански)</i> , Никшић, Јасен, 2014 (двојезични речник) http://dle.rae.es/		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes:1
Teaching methods: The basic form of work and study are lectures (theoretical classes) and exercises (practical classes), and auxiliary presentations and consultations. Several methods of foreign language teaching are combined, and the basis is a communicative method.		
Knowledge evaluation (maximum 100 points)		

Pre- examination obligations	Points	Final exam	Points
Attendance	10	Written part of the exam	40
		Oral part of the exam	20
Colloquium exam	30		
Seminar(s)	-		

Course: Forensic accounting
Teacher: Trivunac Beke J. Jozefina
Course status: Mandatory
Number of ECTS: 8
Precondition: Passed the exams in Financial Reporting and Auditing and Control
Course objective: Introducing students to understand the ways fraud is most often recognized in accounting records and financial reports and developing a critical analysis of the financial statements.
Course outcome: After mastering the subject matter, students will master the financial statements' critical analysis techniques and acquire the knowledge needed to identify fraudulent actions stated in the financial statements.
Course content:
Theoretical classes: The concept of critical balance analysis. Types of fraudulent activities. The triangle of deception. Internal control systems in the function of preventing fraud. Factors of fraud and actions. Possibilities for presenting fraudulent activities in accounting records and financial statements and presenting fraudulent acts in the balance sheet. Presenting fraudulent activities in the income statement. Responsibility for preventing fraud. Financial and forensic audit;
Practical classes: Solving practical tasks. Business situation simulation.
Literature:
Compulsory:
<ul style="list-style-type: none"> • Petković, Aleksandar, Forenzička revizija - Kriminalne radnje u finansijskim izveštajima, SRRS, 2010. • Beke-Trivunac, Jozefina, Jelena Vučinić, Milkica Veselinović, dr Dragan Milačić, dr Živka Pržulj, dr Slavko Rakočević, elibor Sikimić, Interna revizija: upravljanje, rizici i kontrola – Drugo dopunjeno izdanje, Institut za ekonomiku i inansije, Beograd, 2014. ISBN 978-86-483-0104-8, COBISS.SR-ID 208367884. Odeljci: 11 – Etika i revizija, 12 – Upravljanje skladaenošću poslovanja i 13 – Rizik prevare.
Supplementary: Selected texts of the teacher's choice.
Number of hours of active teaching: Lectures: 45 Exercises: 45 Other forms of education: - Independent work
Teaching methods: Lectures are presented by modern teaching aids and students' active participation and consideration of case studies. Exercises are performed by analyzing examples from practice or simulated models and preparing and presenting seminar papers.
Knowledge assessment (maximum number of points 100)
Pre-examination obligations: Activity during the lecture 10 points; Practical classes 10 points; Colloquium-30 points; Seminar 10 points;
Exam: Written exam 20 points; Oral exam 20 points; Total Points 100

Course title: English language 4			
Teacher: Aferdita Crnisanin			
Course status: Mandatory, fourth year, seventh semester			
Number of ECTS: 5			
Precondition courses: English language 3			
Course objective The aim of the course is to acquaint students with the concepts from the narrower field of profession in English, where the main goal is to provide students with knowledge of professional language necessary for quality monitoring of information literature in English.			
Outcome of the course The student is trained to write abstracts and abstracts and presentations in English.			
Course content Theoretical classes Structure, organization and data processing. Information systems. Information networks, data transmission and information. Data transmission systems. Kinds of. Programming and programming languages. Types of programs. Operating systems. Basics of written and oral communication. Basics of business correspondence. E-commerce. Application of modern technology in business communication. Review of grammatical structures: indefinite verb forms and their translation. Review of grammatical structures: noun and prepositional sets. An overview of grammatical structures: conjunctions and their role in a sentence. Types of complex sentences. Review of grammatical structures: types of dependent sentences. Participle in dependent sentences. Practical classes: Exercises, Other forms of teaching, Study research work Writing a summary and abstract, e-mail, presentation. Using the Internet CDs and dictionaries for this purpose.			
Literature <ul style="list-style-type: none">• (2004): Oxford Oxford Dictionary of Business Oxford, University Press• Mitic, G. (2005): "Reading Texts, Short English Grammar Book," FON, Belgrade• Prnjat, Z. & Petkovic, V .. (2006): "English Language 1", FTB University "BK", Belgrade• Murphy, R. (2007): "English Grammar in Use". Third Edition. CUP• "Business English Reader 2" (collection of professional texts adapted to the curriculum in electronic edition)• monolingual and bilingual dictionaries			
Number of hours of active teaching (weekly)	Theoretical classes: 2		Practical classes: 1
Teaching methods Communicative and grammatical-translation method in combination.			
Knowledge assessment (maximum number of points 100)			
Pre-exam obligations	Points	final exam	<i>Points</i>
<i>activity during the lecture</i>	10	<i>written exam</i>	20
<i>practical teaching</i>	10	<i>oral exam</i>	20
<i>Colloquia</i>	30		
Seminars	10		

Course: Tax system and policy		
Teacher: Drinka Peković		
Course status: Mandatory, fourth year, seventh semester		
Number of ECTS: 6		
Precondition courses: None		
Educational goal Introducing students to the fundamental theoretical and historical development of the tax system in our country and current changes in order to harmonize our tax system with the tax systems in the EU.		
Educational outcomes (acquired knowledge): Enabling students to apply tax laws in practice, especially in international business, as well as to deal with tax issues in public sector institutions.		
Course content/structure Public revenues Taxes - concept, elements and goals of taxation Principles of taxation Effects of taxation, tax evasion and double taxation Taxes on property Corporate taxes on profits Taxes on income of individuals Taxes on goods and services Tax systems and tax reforms Tax administration Tax procedure Tax competition and tax harmonization		
Literature Radičić, M., Raičević, B. (2011) <i>Javne finansije – teorija i praksa</i> , Data Status, Beograd Vukša, S. (2011) <i>Poreski i carinski sistem i politika</i> , Etnostil, Beograd Popović, D. (2015) <i>Poresko pravo</i> , Pravni fakultet, Beograd Stiglic, J. (2013) <i>Ekonomija javnog sektora</i> , Ekonomski fakultet, Beograd		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 2
Teaching methods interactive method, case study		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Colloquium exam: 30 40 Lecture attendance: 5 Exercise attendance: 5 Activity during lectures: 10 Presentation: 10 <div style="text-align: right;"> Final exam: Written part of the exam: </div>		

Course: Budget accounting		
Teacher: Bešlić Rupić I. Ivana		
Course status: Elective		
Number of ECTS: 6		
Precondition courses: Passed the exam Basics of accounting		
Educational goal The main goal of the course is to acquaint students with the role, importance and application of budget accounting in economics.		
Educational outcomes (acquired knowledge): Introducing students to the basic elements of the budget system, organization, and functioning of budget accounting according to current regulations, instruments of budget accounting organization, implementation of the accounting procedure, organization and reporting of direct and indirect budget users.		
Course content/structure <i>Theoretical part (lectures):</i> Basic features and tasks of budget accounting; General issues of budget accounting: management, organization; Chart of accounts; Normative regulations of budget accounting; Users of budget funds and needs for financial reporting; Financial statements of budget accounting; Management aspect of budget accounting reporting; The result of the segment as a function of the total result of users of budget funds; Consolidation of financial statements of budget accounting. <i>Practical part (exercises):</i> Solving practical tasks; Simulation of business situation.		
Literature Gajić, Lj., Rakić, Lj. (2014). <i>Finansijski izveštaji budžetskog računovodstva</i> , Subotica: Ekonomski fakultet, Univerzitet u Novom Sadu. Čanak, J., Kilibarda, Z., <i>Primena kontnog plana za budžetsko računovodstvo</i> , Savez RR Srbije, Beograd, aktuelno izdanje. /current edition/ Uredba o budžetskom računovodstvu – aktuelno izdanje. /current edition/ Borović, N. (2019). <i>Primeri knjiženja po Kontnom planu za budžetski sistem</i> , Beograd: Informativno poslovni centar (IPC). Selected texts of the teacher's choice		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods Ex-chair; discussion groups; colloquia, case studies from practice		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Colloquium: 30 Lecture attendance: 10 Exercise attendance: 10 Seminar paper: 10 Final exam Written part of the exam: 20 Oral part of the exam: 20		

Course: Financial management		
Teacher: Suzana Balaban		
Course status: Elective		
Number of ECTS: 6		
Precondition courses: passed the Business finance exam		
Educational goal The basic knowledge of the financial management. Students need to know whatever the basic skills are applicable to their specific area. It is important for students to be able to analyze information in order to test the validity of their knowledge.		
Educational outcomes (acquired knowledge): Enabling students for practical work related to the financing decision, financial assets and optimal capital structure. Students should be able to financial forecast. Expanded discussion of the special topics in financial management provides some practical application of the theory.		
Course content/structure Introduction to Financial Management Fundamental Concepts in Financial Management Financing Decision and Market Efficiency Financial Assets Risk Management Investing in Long-Term Assets: Capital Budgeting Capital Structure and Dividend Policy Working Capital Management and Financial Forecasting Mergers, Corporate Control and Governance Special Topics in Financial Management		
Literature R. A. Brealey, C. S. Myers and F. Allen, Principles of Corporate Finance, 12th Edition, McGraw-Hill Education, 2017. F. E. Brigham and J. F. Houston Fundamentals of Financial Management, Fifteenth edition, Cengage Learning, 2019. P. P. Drake and F. J. Fabozzi, The Basics of Finance, John Wiley & Sons Inc. 2010.		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 3
Teaching methods Interactivity, discussion groups, case study analysis		
Knowledge evaluation (maximum 100 points) Exercise and lecture attendance: 10 Written part of the exam - tasks and theory: 60 Project: 20 Final oral part of the exam: 10		

Course: Investment and project management		
Teacher: Suzana Balaban		
Course status: Mandatory		
Number of ECTS: 6		
Precondition courses: None		
Educational goal The basic knowledge of the investment and project management. Students need to know whatever the basic skills are applicable to their specific area. It is important for students to be able to analyze information in order to test the validity of their knowledge.		
Educational outcomes (acquired knowledge): Enabling students for practical work related to investment management, investment theories and strategies. Students should be able to participate in the equity and bond analysis, as well as portfolio management, estimate a use of the credit sensitive instruments. In addition, students should be able to manage a project in a complex world.		
Course content/structure Introduction to Investment Management Financial Theories Equity Analysis and Portfolio Management Bond Analysis and Portfolio Management Valuation Models Fixed Income and Credit Sensitive Instruments Behavioral Finance and Investment Strategies Project Management in a Complex World		
Literature Z. Bodie, A. Kane, A. J. Marcus, Investments, Tenth Edition, McGraw Hill, New York, 2014 F. J. Fabozzi, H. M. Markovitz, The Theory and Practice Investment Management: Asset Allocation, Valuation, Portfolio Construction and Strategies, Second Edition, John Wiley & Sons, 2011 H. R. Kerzner, Project Management: Case Studies, Fourth Edition, Wiley, 2013 R. Vishwanath, C. Krishnamurti, Investment Management A Modern Guide to Security Analysis and Stock Selection, Springer-Verlag Berlin Heidelberg, 2009 Z. Vasiljević, Upravljanje investicijama, Univerzitet Braća Karić, Belgrade, 2006 K. F. Reilly, K. C. Brown, Investment Analysis & Portfolio Management, 2011		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 3
Teaching methods Interactivity, discussion groups, case study analysis		
Knowledge evaluation (maximum 100 points) Exercise and lecture attendance: 10 Written part of the exam - tasks and theory: 60 Project: 20 Final oral part of the exam: 10		

Course: Auditing financial statements
Teacher: Trivunac Beke J. Jozefina
Course status: Mandatory, fourth year, eighth semester
Number of ECTS: 6
Precondition: Passed exam in Auditing and control
Course objective: Introduction to audit services' nature and the importance of independent audit of financial statements. Introduction to International Standards on Auditing. Understanding the methodology of performing the audit of financial statements. Understanding the structure and content of the independent auditor's report and the type of audit opinions. Getting to know other types of assurance services provided by an independent auditor.
Course outcome: After mastering the subject matter, students will understand how independent audit reports meet the needs of different users and how they contribute to increasing the organization's value. A particular outcome is understanding the relationship between the business's nature, risks, and controls in the financial reporting process and the audit approach to these elements in the financial statement audit process. Familiarity with International Standards on Auditing enables students to understand the importance of the audit planning process, the audit process, and the process of reporting on the results of the audit of financial statements and the nature of other assurance services provided by external auditors.
Course content: Significance and role of the financial reporting process. The role of external audit in the financial reporting process. The gap in the expectations of users of audit reports. Independent auditor's report as a result of the audit. Types of audit opinions. The business model of the organization. The nature of the business, objectives, risks, and risk controls. Reliability and integrity of financial reporting. Management's assertions about the financial statements. Audit planning, inherent risk, residual risk, and audit risk. The notion of material significance. Critical balance sheet analysis. Assessment of the internal control system. Methodology of sample selection for testing. How the external auditor uses the services of the internal auditor. Types of audit evidence. Auditor's responsibility for criminal acts and errors. Other assurance services. Code of Ethics for Accountants and Auditors.
Theoretical classes: Significance and role of the financial reporting process. The role of external audit in the financial reporting process. The gap in the expectations of users of audit reports. Independent auditor's report as a result of the audit. Types of audit opinions. The business model of the organization. The nature of the business, objectives, risks, and risk controls. Reliability and integrity of financial reporting. Management's assertions about the financial statements. Audit planning, inherent risk, residual risk, and audit risk. The notion of material significance. Critical balance sheet analysis. Assessment of the internal control system. Methodology of sample selection for testing. How the external auditor uses the services of the internal auditor. Types of audit evidence. Auditor's responsibility for criminal acts and errors. Other assurance services. Code of Ethics for Accountants and Auditors.
Practical classes: Creating a business model of the organization on a real or imagined example. Recognition of goals, risks, and controls on the completed business model. Approach to auditing financial statements on a real or imaginary example. Comparative analysis of published audit reports and reports on other assurance services. Writing an audit report.
Literature:
Compulsory: Bahram Soltani, REVISION: International Approach, Mate Belgrade, 2010 (selected parts) • International Standards on Auditing, Association of Accountants and Auditors of Serbia, (current

edition). • Journal "Auditor" (selected topics) of the Institute of Economics and Finance, Belgrade.
Supplementary: Selected articles from professional journals chosen by the teacher.
Number of hours of active teaching: Lectures: 45 Exercises: 45 Other forms of education: - 0
Teaching methods: Lectures are conducted with the support of modern teaching aids and students' active participation. Exercises are performed by modeling selected audit procedures in the PC room in the Excel program, by individual work of students through the preparation and presentation of seminar papers. Other forms of teaching: Execution of assigned projects in teams.
Knowledge assessment (maximum number of points 100)
Pre-examination obligations: Activity during the lecture 10 points; Practical classes 10 points; Colloquium-20 points; Seminar 20 points;
Exam: Written exam 20 points; Oral exam 20 points; Total Points 100

Course: Quality Management		
Teacher: Jovanović Nj. Dražen, exercises: Babić M. Vladan		
Course status: Mandatory		
Number of ECTS: 6		
Precondition courses: None		
Educational goal The goal of this course is for students to master the knowledge of quality (which includes all areas of human activity: product quality - services, management, government and life), metrology, standardization, accreditation, certification, quality management systems, their implementation and certification.		
Educational outcomes (acquired knowledge): By studying the subject, knowledge is acquired that can be successfully applied in all business organizations. Their application would improve business and the organization would thus gain a competitive advantage in both domestic and foreign markets.		
Course content/structure Roots of thought about quality and management. Scientific approach to quality. Quality gurus (Deming, Juran, Ishikawa, Taguchi, Figenbaum, Crosby). Quality history. Basic elements of quality. Metrology. Standardization. Accreditation. Certification. Market control. National accreditation system. Regional and world accreditation system. Quality to the single market. World quality control. Concepts of quality management system. PDCA cycle. QMS according to the ISO 9000 series of standards. EMS according to the ISO 14000 series of standards. Integrated management systems. Standards and points of standards on training and education. Tools and methods for quality improvement. Quality and education. Concepts of quality management system. Implementation and certification of QMS. Information systems quality management. ISO / IEC 20000 and ISO / IEC 27000 standards.		
Literature Primary Literature <ul style="list-style-type: none"> Ушћумлић, Д, Бабић, Ј. (2016): <i>Квалитет и менаџмент квалитетом</i>, Економски факултет, Београд Вулановић В, Камберовић Б., Станивуковић Д, (2002) <i>Систем квалитета 9001:2000</i>, ФТН, ИТЦ, Нови Сад Ђорђевић Д, Ђоћкало Д., (2001): <i>Основе управљања квалитетом</i>, Теаграф, Београд, 2001. Secondary Literature <ul style="list-style-type: none"> Moracanin V, "Total Quality Management and Six Sigma", chapter 8: Competence Education and Training for Quality book edited by Tauseef Aized, ISBN 978-953-51-0688-3, Published: August 1, 2012. 		
Number of active teaching classes (weekly)	Lectures: 2	Practical classes: 2
Teaching methods The course is taught according to standard methods of higher education, ie university teaching in the form of theoretical lectures and practical exercises, combined with examples from practice, independent and team work and mandatory seminar work (project assignment) during the semester.		
Knowledge evaluation (maximum 100 points) Pre-examination obligations Activity during the lecture: 10 Preliminary Examination: 25 Term paper: 25 Final exam Oral part of the exam: 40		

Course: Business Ethics
Teacher: prof. Dr Aleksandar Prnjat
Course status: Elective
Number of ECTS: 6
Precondition courses: None
Educational goal Introducing students to the basic concepts and assumptions on which the principles of Business Ethics are based. Putting in context the principles on which Business Ethics are based through comparison with classical normative ethical theory.
Educational outcomes (acquired knowledge): Upon completion of the course, students will be able to show what role virtue and integrity play in Business success. The student will gain knowledge on how to recognize difficulties in the world of Business, and thus will find the best way to overcome them, through the development of Moral character in Business.
Course content/structure Theoretical teaching is based on introducing students to the basic concepts and problems of Business Ethics and linking Business Ethics with traditional Ethical Theory. Practical classes consist of defending a seminar paper, in which the student presents and solves some of the problems of Business Ethics. Week one: Lecture – Introductory class, introduction to topics and methods of work Practical part of the course – Introduction. Week two: Lecture – The source or origin of Morality- A way of establishing a Moral phenomenon. Practical part of the course – Discussion of the way of establishing a Moral phenomenon. Week three: Lecture – Specificity of Moral value criterion Practical part of the course – Discussion of Moral value criterion Week four: Lecture – The relationship between Business and Morals Practical part of the course – Discussion of the relationship between Business and Morals Week five: Lecture – Business ethics as part of Ethics Practical part of the course – Discussion of Business ethics as part of Ethics Week six: Lecture – Mobbing as one of the problems in Business Ethics. Practical part of the course – Discussion of mobbing as one of the problems in Business Ethics Week seven: Lecture – Marketing, truth and advertising Practical part of the course – Discussion of marketing, truth and advertising Week eight: Lecture – Responsibility, certainty and Moral conflict in Business Ethics Practical part of the course – Discussion of responsibility, certainty and Moral conflict in Business Ethics Week nine: Lecture – Virtue and Business Practical part of the course – Discussion of Virtue and Business Week ten: Lecture - Moral distance and modern Business

<p>Practical part of the course- Discussion of moral distance and modern Business</p> <p>Week eleven:</p> <p>Lecture - Capitalism, commodities and Ethics</p> <p>Practical part of the course - Discussion of capitalism, commodities and Ethics</p> <p>Week twelve:</p> <p>Lecture - Neoliberalism</p> <p>Practical part of the course - Discussion of Neoliberalism</p> <p>Week thirteen</p> <p>Lecture – The social responsibility of Business</p> <p>Practical part of the course - Discussion of the social responsibility of Business</p> <p>Week fourteen:</p> <p>Lecture – Utilitarianism</p> <p>Practical part of the course - Discussion of Utilitarianism</p> <p>Week fifteen:</p> <p>Lecture – The closing lecture - recapitulation of the course.</p> <p>Practical part of the course – Preparation for exam.</p>		
<p>Literature</p> <p>C. Jones, R.T. Boss, M. Parker, Business ethics a critical approach, Routledge, New York, 2005</p> <p>M. Velasquez, Business ethics: Concepts and cases, Prentice Hall, New Jersey, 2002.</p> <p>S. Clegg, M. Kornberger, C. Rhodes, Business Ethics as Practice, BJM, 2006</p> <p>A. Crane, D. Matten, S. Glozer, L. J. Spence, Business ethics, Oxford University Press, 2016</p> <p>J. Cory, Business Ethics: The Ethical Revolution of Minority, Kluwer Academic Publishers, 2001.</p>		
Number of active teaching classes (weekly)	Lectures:: 2	Practical classes: 2
<p>Teaching methods</p> <p>Lectures includes: methods of working with text, verbal methods and discussion methods.</p> <p>Practical part of the course includes: dialectic methods, workshops, written papers, and online discussions.</p>		
<p>Knowledge evaluation (maximum 100 points)</p> <p>Pre-examination obligations:</p> <p>activity during lectures 10</p> <p>practical classes 10</p> <p>colloquiums 20</p> <p>seminar 10</p> <p>Final exam: oral part of exam 50</p>		

Course: Economics of public sector		
Teacher: Drinka Peković		
Course status: Elective, fourth year, eighth semester		
Number of ECTS: 6		
Precondition courses: None		
Educational goal The main objective of the course is to analyze the economic role of government in the modern mixed economies. Students consider the ways in which the government solves economic problems within the public sector and how it influences decision-making in the private sector. The aim of the course is for students to understand the role of the government in important programs of public spending, such as education, health system, defense, social security system, etc.		
Educational outcomes (acquired knowledge): Enabling students to critically consider the market and government failure, as well as ways to overcome them; Developing the ability to assess economic and financial aspects of public sector; Training for work in public companies and public institutions, state and local administration, in expert teams.		
Course content/structure The economic role of government; Economic activities of government Market failure; Government failure Public sector in market economy; Macroeconomic efficiency analysis The methods of poverty and inequality measurement Public expenditures programs (health care system, education, social security system, defense expenditures etc.) Public revenues; taxes and public expenditures of Serbia Taxation theory and politics Public-private partnership; Public choice and political interests The specifics of the public sector and the role of the government in economies in transition		
Literature Stiglitz, J.E. (2013). <i>Economics of the Public Sector</i> , Ekonomski fakultet, Beograd Bajec, J., Joksimović, Lj. (2010). <i>Savremeni privredni sistemi</i> , Ekonomski fakultet, Beograd Rakić, B. (2011). <i>Javno-privatno partnerstvo: mogućnosti i ograničenja</i> , Ekonomski fakultet, Niš		
Number of active teaching classes (weekly)	Lectures: 3	Practical classes: 3
Teaching methods interactive method; case study analysis		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Colloquium exam: 40 Activity during lectures: 10 Presentation: 10 Final exam: 40		

Course: Italian language 4		
Teacher: Biljana Mirčić		
Course status: Elective		
Number of ECTS: 5		
Precondition courses: successfully passed exam in Italian language 3		
Educational goal Students should be able to understand phrases and the highest frequency vocabulary related to areas of most immediate personal relevance (basic personal and family information, shopping, local area, employment). They should be able to catch the main point in short, clear, simple messages and announcements, to communicate in simple and routine tasks requiring a simple and direct exchange of information on familiar topics and activities.		
Educational outcomes (acquired knowledge): Acquisition of language competence at level A2-2 of level A2 of the Common European Framework of Reference for Modern Languages		
Course content/structure Lessons 1, 2 and 3 Espresso 2: 1. La famiglia: describing a family tree, talking and writing about one's family and family habits 2. Da piccola... describing past situations and actions that occurred repeatedly, talking about one's childhood , 3. Non è bello ciò che è bello...:understanding and giving physical description, describing one's personality, reading one's horoscope Grammar: possessive adjectives + nouns referring to family relationships, past tense: passato prossimo form of reflexive verbs, past tense: imperfetto (forms and use), imperfetto forms of irregular verbs: essere, fare, bere, dire, passato prossimo vs. Imperfetto, present conditional (regular and irregular forms), demonstrative adjectives: quello (singular and plural forms) use of auxiliaries essere and avere with cominciare and finire, superlativo assoluto with molto + adjective or suffix -issimo ,molto (adjective and adverb)		
Literature Luciana Z., Giovanna R., (2005): "Espresso 2" Alma Edizioni Firenze Зеница Р., Јулијана В., (2003): "Практикум вјежбе читања и превођења" Универзитет Црне Горе, Susanna N. "Grammatica pratica della lingua italiana", Alma Edizioni Firenze		
Number of active teaching classes (weekly)	Lectures::	Practical classes:
Teaching methods Teaching method is based on a communicative approach		
Knowledge evaluation (maximum 100 points) Pre-examination obligations: Final exam: Colloquium exam: Homework: Lecture attendance: Exercise attendance: (Complex exercises Exercise attendance 10 Lecture attendance 10 Written part of the exam - tasks and theory 50 Oral part of the exam 30 Presentation / Project / Theoretical part of the exam) /		

Course: SPANISH LANGUAGE 4			
Teacher: Ana M. Vukić			
Course status: Elective			
Number of ECTS: 5			
Precondition courses: none			
Educational goal: Develop Spanish language competence – sublevel A2-2 of level A1, CEFR			
Educational outcomes (acquired knowledge): Acquisition of language competence at sublevel A2-2 of level A2 of the Common European Framework of Reference for Modern Languages (mastering the basic language skills of reception and production)			
Course content <i>Lectures:</i> <ul style="list-style-type: none">• Verb morphology and use of verb forms: pretérito imperfecto; contrast - too perfect / too indefinite / too imperfect; imperfect future; simple condition; affirmative imperative, negative imperative; present subject• Frequency contributions• Contributions during: antes / ahora; before / from / from / from / from• Constructions: soler + infinitive ;, estar (imperfect) + gerundio; si + present present + future imperfect;• Introduction to the differences in the use of indicatives and subjunctives <i>Practical classes:</i> <ul style="list-style-type: none">• Communication situations: household chores, education, history, inventions and discoveries, politics, press, advertisements, transport, fairy tales, in the pharmacy• Reading newspaper articles• Practice correspondence (formal and informal)• Interactive multimedia exercises: grammar and lexical exercises on examples of Spanish music• Hispanic culture and art (through music, film and seminar papers on Hispanic countries and their selected characteristics)• Internet content search related to Hispanic cultures Active use of appropriate multimedia content (dictionaries, virtual classrooms, etc.)			
Literature Equipo Prisma, <i>Prisma continúa: Método de español para extranjeros: nivel A2. Prisma del alumno</i> , Madrid, Edinumen, 2007 (Unidades 7-12) Equipo Prisma, <i>Prisma continúa: Método de español para extranjeros: nivel A2. Prisma de ejercicios</i> , Madrid, Edinumen, 2007 (Unidades 7-12) Díaz Ballesteros, P. <i>El paraguas blanco</i> , Madrid, Edinumen: Lecturas graduadas de español, 2009 Blázquez Lozano, M. J. y Villegas Galán, M. A. <i>Universo gramatical</i> , Madrid, Edinumen, 2010 Николић, В., <i>Шпански речник (шпанско-српски, српско-шпански)</i> , Никшић, Јасен, 2014 http://dle.rae.es/			
Number of active teaching classes (weekly)		Lectures: 3	Practical classes:1
Teaching methods: The basic form of work and study are lectures (theoretical classes) and exercises (practical classes), and auxiliary presentations and consultations. Several methods of foreign language teaching are combined, and the basis is a communicative method.			
Knowledge evaluation (maximum 100 points)			
Pre- examination obligations	Points	Final exam	Points
Attendance	10	Written part of the exam	40
		Oral part of the exam	20
Colloquium exam			
Seminar(s)	30		

Course: Final Degree Project
Teacher: All teachers in the study program
Course status: Mandatory
Number of ECTS: 6
Precondition course: Every student <i>enrolled</i> in the <i>third year</i> of the study program.
Education goal: The Final Degree Project gives students the possibility to put the conceptual, practical, and academic skills acquired throughout the bachelor into practice. The main objective of the final project is to answer a specific research question based on academic papers, books, and articles, using an adequate research methodology.
Educational outcomes (acquired knowledge): The students be able to independently and creatively apply the theoretical and practical knowledge acquired during their studies, to have the ability of critical thinking and logical reasoning and to present their conclusions clearly.
Course content/structure Final Degree Project is divided into two different formats: a written project and an oral presentation. Both parts of the project present different requirements that the student has to follow depending on the program. The Written Project should be divided into five different sections; introduction, literature review, methodology, results/discussion, and conclusion. Each section must contain specific content. The presentation follows a tight time-constraint. The advisors will be students' guide throughout their entire project. After completing the work the students will get a degree in Economics. Then, they will be qualified to work in a variety of organizations, having the opportunity for further education.
Teaching methods: Consultations, experimental and theoretical research
Knowledge evaluation (maximum 100 points) Review paper 50 Paper presentation 20 Answer the questions 30