

Table S2.6.4. Preparation form of information lists of course (course syllabus)				
Course name PRINCIPLES OF ACCOUNTING				
Course code	Course status	Semester	Number of ECTS credits	Classes fund
Study programs for which it is organized				
Conditionality to other courses				
Aim of studying the course				
<ul style="list-style-type: none">to provide students with a wide range of necessary general knowledge in the field of accounting;to enable students to understand the economic changes that occur in the operations of a company, to understand how to record them and, finally, to present them formally through business books;enable students to acquire practical skills in the field of accounting, in order to be able to compile financial statements, use them and explain them to interested parties.enable personal growth by equipping students with competencies in the field of accounting, which later represent the basis for continuous education;to monitor, recognize, participate in the discussion of problems that are in the domain of accounting.				
Course content (teaching units, forms of individual student work, forms of knowledge testing) presented according to working weeks in the academic calendar:				
Preparatory week	Introduction, preparing and enrolling for the semester.			
I week (25.09)	THE CONCEPT, ROLE AND PLACE OF ACCOUNTING IN THE MODERN BUSINESS ENVIRONMENT; USERS OF ACCOUNTING INFORMATIN; FINANCIAL STATAMENTS;			
II week (02.10)	ACCOUNTING PRINCIPLES; ACCOUNTING REGULATION;			
III week (10.10)	COLLECTION AND ANALYSIS OF TRANSACTIONS; ACCOUNTING DOCUMENTATION			
IV week (16.10)	RECORDING TRANSACTIONS USING ACCPUNTING ORGANIZATION TOOLS;			
V week (23.10)	THE IMPORTANCE AND ROLE OF USING MODERN IT TEHNOLOGY IN ACCPUNTING.			
VI week (30.10)	FIRST MID-TERM TEST			
VII week (6.11)	ACCOUNTING ASPECT OF CAPITAL AND LIABILITIES (CURRENT AND LONG-TERM LIABILITY) REMEDIAL (MAKE UP) TEST			
VIII week (13.11)	ACCOUNTING ASPECT OF LONG-TERM ASSETS (tanja)			
IX week (20.11)	ACCOUNTING ASPECT OF INVENTORY (Merchandising transaction)			
X week	ACCOUNTING ASPECT OF RECEIVABLES AND INCOME(REVENUE RRECOGNTION PRINCIPLE)			
XI week	ACCOUNTING ASPECT OF EXPENSES			
XII week	PRE-CLOSING POSTINGS, CLOSING THE ACCOUNTS			
XIII week (11.12.)	MID-TERM TEST (12.12. 2024)			
XIV week	COMPILATION OF FINALNCIAL STATEMENTS			
XV week (25.12.)	REMEDIAL TEST AND PREPARATION FOR FINALY EXAM IN JANUARY			
Education methods				
<ul style="list-style-type: none">active participation of students in the process of teaching and exercises;interactive work with students;discussion and problem solving through case studies;PowerPoint presentations				
Student workload				

<u>Per week</u>	<u>Per semester</u>
8 ECTS credits x 40/30 =10 hours and 40 min	ECTS x 30 =240 hours
Structure: <i>1 hours and 30 min of lectures</i> <i>1 hours and 30 min of exercise</i> <i>3 hours and 40 min of independent work including consultation</i>	Structure: Lectures and final exams: 10 hours and 40 min*16 weeks=170 hours and 40 min Preparation before the start of semester (administration, enrolment): 10 hours and 40 min*2 weeks=21 hours and 20min Additional work –preparation for the corrective exam period: 48 hours
Student obligations during classes: 1. Mandatory attendance; 2. Mandatory homework 3. Mandatory discussion and interaction through case studies; 4. Mandatory team work through solving case studies	
Literature: 1. Weygandt,J.J., Kimmel . D. P., Mitchell E.J, Accounting Principles, Edition,Wiley, 2021 (Tanja Laković) 2. Mitchell Frenklin, Patty Graybeal, Dixon Cooper , Principles of Accounting, Volume 1: Financial Accounting OpenStax, Rice University, 2019 (Tanja Laković) 3. Walther, L., Financial accounting solution manual, Edition 2023 4. Walther, L., Financial accounting, Edition 2023	
Learning outcomes (aligned with the outcomes of the study program): After obtaining a Bachelor diploma in Economics, the student will be able to: <ul style="list-style-type: none"> • understand how the accounting information system functions; • analyze economic changes and explain how they can be recorded; • define and understand financial statements and recognize the users of financial statements; • actively participate in the process of recording certain economic changes; • understand the peculiarity of certain balance positions; • develop the ability of constructive insight and logical accounting thinking and to apply the same in practice; • apply and formally present new accounting knowledge in existing and newly established companies; • explain the components and compile financial statements. 	
Forms of knowledge testing and assessment: <ul style="list-style-type: none"> • TWO COLLOQUIUMS - maximum 30 points. <ul style="list-style-type: none"> ○ First colloquium: Problem theory questions and problem assignments ○ Second colloquium: Bookkeeping record identification of business changes • Application method: Written <ul style="list-style-type: none"> ○ The FINAL EXAM is scored with a maximum of 30 points. • Oral/written presentation - theoretical part of the material • STUDENT ACTIVITY is scored a maximum of 5 points. • ATTENDANCE is scored with a maximum of 5 points (up to 50% attendance with 2.5 points) • The student collects points cumulatively, so it is not necessary to win a minimum number of points. • A passing grade is obtained with a total of 50 points. 	
Name and surname of teacher and assistant: Professor Ana Lalević Filipović, PhD; Consultation: Thursday, 10:30 -11:30 am, held in room 308 or via email: analf@ucg.ac.me -Assistant profesor Tanja Laković, PhD, Consultation: Mondays, 3:00 -4:00 pm, held in room 415 or via e-mail: tanjavu@ucg.ac.me	

- Teaching assistant: Sofija Sekulić, MSc, Office hours: Thursdays, 9:00 – 10:00 am, held in room 418 or via e-mail: sofija.s@ucg.ac.me
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Specifics that need to be emphasized for the course: Non-existent
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