

Study Programme	Accounting and Audit
Qualifications awarded	First degree
Professional title	Bachelor (appl.) in Accounting and Audit
Number of ECTS credits	180
Level of qualification according to the National Qualification Framework and the European Qualifications Framework	VS-1 (NQF) First cycle (EQF)
Field of study	Social sciences and humanities
Mode of study	Full-time
Language of instruction	Serbian
Work-based learning	In the College laboratories equipped with state-of-the-art equipment; In business systems whose main activities are relevant to the needs of this study programme.
Head of the study programme	Biljana Đuričić, MSc
<p style="text-align: center;">Programme objectives</p> <p>The main objective of the study programme is to provide students with knowledge and skills in the domain of modern accounting and audit, drawing on multidisciplinary as the essential characteristic of this study programme. Students will have acquired competencies necessary for understanding complex issues relating to the accounting and audit systems in both profit and non-profit organisations, and therefore become prepared to perform highly demanding tasks in this field. Students will have built a solid foundation for continuing their education both in the country and abroad.</p>	
<p style="text-align: center;">Programme outcomes</p> <p>General outcomes:</p> <ul style="list-style-type: none"> - students develop analytical and critical thinking skills; - students develop creativity and problem-solving skills enabling them to find optimal solutions for practical problems relating to accounting and audit; - students develop teamwork skills. <p>Specific outcomes:</p> <ul style="list-style-type: none"> - students acquire knowledge and skills in the field of modern accounting and audit: keeping financial and accounting records, accounting reports, accounting methods and cost management techniques, consolidation methods, accounting aspects of tax calculation, financial statement analyses, business plan writing techniques, business performance evaluation, auditing methods and techniques, internal control, external audit, preparation and presentation of financial statements for external users, preparation of reports for planning, control and auditing purposes; - students are provided opportunities to broaden their knowledge by learning about specific accounting systems such as commercial accounting, accounting for tourism, bank 	

accounting, investment accounting, pension accounting, insurance accounting, as well as by being introduced to the accounting systems of the EU member states;

- students develop skills required for successful accomplishment of highly demanding tasks in the field of accounting and audit in all economic and public administration sectors:
 - for-profit sector (manufacturing, commercial and service providing businesses)
 - financial sector (banks, insurance companies, investment and pension funds)
 - auditing companies
 - public sector (budget users and non-profit organizations);
- students are provided with a solid foundation for continuing education both in the country and abroad;
- students acquire knowledge in the field of management, entrepreneurship, information systems, human resource management, strategic development and gain proficiency in a foreign language;
- students develop verbal, non-verbal and written communication skills;
- students are enabled to keep pace with innovations in accounting and audit and use them in practice;
- students develop the awareness of the necessity of obeying the Code of Ethics for professional accountants and auditors.

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Accounting Fundamentals			
Teacher: Nedović D. Nada			
Course status: Compulsory			
Number of ECTS: 7			
Prerequisites: None			
Course aim: By mastering the subject matter of this course, students would become able to understand business operations of companies, and economic activities taking place in them. The aim is to introduce students to accounting-related contents, accounting documents and the chart of accounts.			
Course outcomes: Students will learn accounting fundamentals necessary for mastering more complex accounting knowledge.			
Syllabus: Theoretical instruction: Introduction to accounting. Accounting principles. Single-entry accounting. Double-entry accounting. Balance sheet. Balance sheet changes. Accounting instruments. Cashier job. Current account transactions. Customer/supplier analytics. Materials analytics in inventory accounting. Finished goods inventory in inventory accounting. Fixed assets accounting records with accompanying documentation. Recording transactions in subsidiary ledgers and preparing accompanying documentation. Setting up and closing accounting books. Accounting errors and how to correct them.			
Practical instruction: In practical classes, students practice preparing documentation, recording analytical accounting transactions, cash register transactions, current account transactions, and other types of analytical accounting records. Practical classes are held in the classroom, with students working in teams and using state-of-the-art technology (computers).			
Literature: Mandatory textbook: 1. Ilija Samardžić, Mirjana Medojević, Računovodstvo, Beogradska poslovna škola – visoka škola strukovnih studija Beograd, 2012. 2. Nada Nedović, Računovodstvo (manual),Užice, 2011.			
Number of active teaching classes: 75			Other classes:
Lectures: 30	Practical classes: 45	Other forms of instruction: Research study:	
Teaching methods: Lectures, ex cathedra, individual and group work on the preparation of documents and certain accounting records.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points:	Final exam	Points:
Activity during lectures	5	Written exam	50
Practical classes	10	Oral exam	-
Colloquia	35	-	-
Seminar papers	-	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Accounting Information System			
Teacher: Nebojša V. Ivković			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: None			
Course aim: The main aim of the course is introducing students to the role, importance and position of the accounting information system within the entire business information system of a company.			
Course outcomes: Students will be able to understand and apply the basic knowledge about designing new or adapting the existing accounting information systems to modern business requirements.			
Syllabus: Theoretical instruction: <ol style="list-style-type: none">1. Introduction – information systems (technology).2. Conceptual and methodological approaches to information systems development.3. Accounting information system.4. Accounting information system - input data: accounting documentation containing estimated and accrued values relating to business processes.5. Business processes as sources of business information necessary for accounting information systems.6. Accounting data processing.7. Data modeling and database design.8. Accounting records as the main financial, managerial, analytical and cost accounting database.9. Accounting information system - output data: accounting reports and financial statements.10. Users of accounting reports.			
Practical instruction: Working with computers, students design projects, do colloquia and prepare seminar papers.			
Literature: <ol style="list-style-type: none">1. Slobodan Malinić, Organizacija računovodstva, Ekonomski fakultet, Kragujevac, 2001.2. Jablan Stefanović, R., Računovodstveni informacioni sistemi, Ekonomski fakultet, Beograd, 2009.3. Stevanović, N., Upravljačko računovodstvo, Ekonomski fakultet, Beograd, 2003.4. Jablan Stefanović, R., Interni obračun, Ekonomski fakultet, Beograd, 2003.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction: Research study:	
Teaching methods: Lectures, laboratory exercises, colloquia, creating projects, consultations and seminar papers.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points:	Final exam	Points:
Activity during lectures	10	Written exam	45
Practical classes	25	Oral exam	-
Colloquia		-	-
Seminar papers	20	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Business and Environmental Ethics			
Teacher: Vesna Vasović			
Course status: Elective			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Teaching students how to cope with environmental issues and introduce new labour logic based on the postulates of the ecological paradigm.			
Course outcomes: The criticism of the anthropocentric view and promotion of the so-called ethical-ecological culture. Providing students with the skills needed for quality analysis, synthesis and prediction of the solutions to the problems of the protection of working and living environment.			
Syllabus: Theoretical instruction: Anthropocentrism and theoretical and philosophical assumptions of business ethics. Different civilizational models of cultural and social behaviour. Material practice and the predominance of anti-ecological awareness. The conflict between technological and economic development. Endangering the natural systems and processes. Engineers and ecological challenges. Occupational safety and health. Globalization and the necessity for new labour logic. The ecumene tired of urban ways. In the labyrinth of a risky society. Towards a sustainable society. Ecology as a subversive activity and as a criticism of the industrial civilization. Ecological crisis. Ecological culture. Ecological awareness and ecological education. Ecological terrorism. Environmental political activism – the possibility of the predominance of new business ethics. Business ethics and civilizational cultural models worldwide. Business ethics and the importance of communication. Public relations. Business life in sound cooperation circumstances. Ethical and business codex. New managers in terms of new theory and practice. Searching for democracy. Environmental awareness and ecological education. The rise of ecologism and new political emancipation movements. Business ethics and environmental laws in our country. Ecology, ethics, business. Ethics-ecology relationship theses. Business ethics and environmental protection ethics. Youth, ecology and actual practice. Reconciliation possibility – ecological management. To the new ecumene and to the victory of the principles of beauty, freedom and health. Practical instruction: Work, values, cultural patterns. The state of natural resources and actual practice. The criticism of cities and a desirable, tailor-made place. Business ethics and the sustainable living formula. New business culture and judgment. The desirable ethical, ecological, socio-political framework. Can we rely upon ecologism in our search for a better life? The greening of culture and material sphere in Serbia. Environmental and ethical ethos. The young and their awareness of the fundamental problems of a community. Reflections. The role of workshops in the promotion of the green.			
Literature: <ol style="list-style-type: none"> 1. Marković Ž. Danilo, <i>Socijalna ekologija</i>, Zavod za udžbenike i nastavna sredstva, Beograd, 2005. 2. Đukić Petar, Pavlovski Mile, <i>Ekologija i društvo</i>, EKO centar, Beograd, 1999. 3. Vukašin Pavlović (priređivač), <i>Ekologija i etika</i>, Beograd, 1996. 4. Priređivači John Drummond, Bill Bain, <i>Poslovna etika</i>, Beograd, 2001. 5. Priređivači Jovan Živković, Branimir Stojković, <i>Urbana kultura i ekologija</i>, Niš, 1994. 6. Milica Andevski, Milenko Kundačina, <i>Ekološko obrazovanje</i>, Užice, 2004. 7. Dragan Subotić, Jovica Lazić, <i>Poslovna etika i modeli modernizacije u Srbiji</i>, Beograd, 2002. 8. Richard T. de George, <i>Poslovna etika</i>, Beograd, 2003. 9. Bezbednost i zdravlje na radu knjiga 2 i Primenjeni deo, Vesna Vasović i grupa autora Visoka poslovno-tehnička škola strukovnih studija, Užice, 2011. 			
Number of active teaching classes: 60			Other classes:
Lectures:	Practical classes:	Other forms of instruction:	
		Research study:	

30	30			
Teaching methods:: Workshops – auditory, colloquial, consulting, demonstrative, etc. Using board and chalk, overhead projector and foil, video presentations, examples from practice, brochures, instructions, documents, notebooks and other demonstration material.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points:	Final exam	Points:	
Activity during lectures	10	Written exam	50	
Practical classes	10	Oral exam		
Colloquia	20			
Seminar papers	10			

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Business Communication				
Teacher: Slavoljub M. Vujović				
Course status: Elective				
Number of ECTS: 5				
Prerequisites: None				
Course aim: Understanding the role and importance of business communication for business operations of a company. Acquiring the knowledge and skills in the field of business communication following the principles of business ethics.				
Course outcomes: Upon the successful completion of this course, students will be able to understand the role and importance of different forms of internal and external communication in performing business transactions in a company. They will be able to study and critically analyze positive and negative real-world business communication examples. They will also be able to develop business communication strategies for particular companies.				
Syllabus:				
Theoretical instruction:				
<ul style="list-style-type: none">• The concept, role and importance of communication in general.• The concept, importance and forms of business communication.• Communication systems and organizational structures.• Written and oral communication, verbal and non-verbal communication.• The significance and use of information technologies in communication.• The correlation between culture and business communication.• The importance of business communication for business success.• Communication problems and how to overcome communication barriers.• Marketing and business communication.• The role and importance of ethics in communication.				
Practical instruction:				
The research and analysis of specific positive and negative aspects of business communication based on real-world examples.				
The comparative analysis and testing of the acquired knowledge and skills in practice.				
Literature:				
<ol style="list-style-type: none">1. Jokić Dragoslav, Poslovno Komuniciranje, VPTŠ, Užice, 2010.2. C. L. Bovee, J. V. Thill, Suvremena poslovna komunikacija, Mate, Zagreb, 2012.				
Number of active teaching classes: 90				Other classes:
Lectures: 45	Practical classes: 45	Other forms of instruction:	Research study:	
Teaching methods:				
Lectures, case studies, preparation and presentation of research-based seminar papers, discussions and workshops.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points: 70	Final exam	Points: 30	
Activity during lectures	30	Written exam		
Practical classes	-	Oral exam	30	
Colloquia	30	-	-	
Seminar papers	10	-	-	

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Business Economics			
Teacher: Nada D. Nedović			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Providing students with knowledge about specific characteristics of certain economic activities and organization of economic entities in the process of economic reproduction. The emphasis is on the internal economy of economic entities and the aim is to achieve the best possible business results.			
Course outcomes: Acquiring knowledge and skills required for the management of the internal economy of an economic entity under modern economic conditions in order to maximize its objectives.			
Syllabus: Theoretical instruction: Forms of business organization. Activities and goals of economic entities. Companies' funds and their sources. Appropriation and spending of funds. Costs and their characteristics. Cost management. Cost economics. Break-even point. Zone of optimality. Costs and capacity utilization levels. Marginal costs. Cost-based pricing. Price calculation. Economies of scale. Total income and profit. Distribution of profit. The system of taxes and other fiscal liabilities. Taxes, customs, contributions, compensations, fees, etc. Efficacy and efficiency of companies' performance as quality indicators of their business activities. Economic reproduction principles. Concepts, significance and measurement of productivity, cost-effectiveness and profitability. Securities – concept and types. Financial markets and trading in securities. Brokers and dealers as securities intermediaries. Practical instruction: Practical instruction is provided in practical classes. Seminar papers are defended in these classes and tasks relating to cost and income monitoring and analyses are performed. Break-even point calculation and profit and loss zone determination. Price calculation. Profitability diagram and determination of the volume of production at which business is profitable. Simulation of results on a diagram. Determination of the zone of optimality. Business efficiency measurement. Measurement and analysis of productivity, cost-effectiveness and profitability.			
Literature: Mandatory textbook: 1. N. Nedović, Ekonomika biznisa, VPTŠ Užice, 2009. Additional literature: 1. Dragana Pokrajčić, Ekonomika preduzeća, Ekonomski fakultet, Beograd, 2006.			
Number of active teaching classes: 75			Other classes:
Lectures: 3x15=45	Practical classes: 2x15=30	Other forms of instruction: Research study:	
Teaching methods: Monologue, dialogue and their combination, ex cathedra, case study.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	50
Practical classes	10	Oral exam	-
Colloquia	20	-	-
Seminar papers	10	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Business Finances			
Teacher: Biljana Đuričić			
Course status: Compulsory			
Number of ECTS: 7			
Prerequisites: None			
Course aim: Students acquire knowledge in the domain of obtaining funding and using funds in a company in order to achieve business liquidity and solvency. This knowledge is used by managers in companies of different types, regardless of their main activity, but also by entrepreneurs engaged in different sectors.			
Course outcomes: Acquiring knowledge on business finances and developing skills to use the available funds in a rational manner. The analysis of financing sources and the selection of the best source represent important issues especially when it comes to bank loans.			
Syllabus:			
Theoretical instruction:			
Rules for making business decisions. Vertical and horizontal financing rules. Types of finance. Self-financing and other sources of funding.			
Sources of finance and their prices. Short-term sources of finance. Long-term sources of finance. Owned funds. Borrowed funds. Cost of capital.			
Financial analysis. Liquidity indicators. Activity indicators. Financial structure indicators. Profitability indicators. Market value indicators. Leverage and risks. Cash flow reports.			
Assessment of capacity investment projects. Valuation of owned funds. Quality analysis of borrowed funds. Financial control of investments.			
Analyzing return on total assets, owned assets and borrowed assets. Asset and equity valuation. Equity valuation methods. Valuation reports.			
Practical instruction:			
It is organized during practical classes and implies performing tasks relating to financial analysis, defense of seminar papers and discussions on certain topics.			
The tasks performed include: calculating ratios and analysing liquidity, activity, financial structure, profitability and market value.			
Writing reports on financial flows; flows of total operating assets, net working capital and cash flow.			
Designing equity valuation projects.			
Literature:			
Textbook:			
D. Krasulja, M. Ivanišević, Poslovne finansije, Ekonomski fakultet, Beograd, 2007.			
Additional literature:			
M. Filipović, Poslovne finansije, Viša poslovna škola, Beograd, 2001. 2001			
Number of active teaching classes: 75			Other classes:
Lectures: 45	Practical classes: 30	Other forms of instruction:	
		Research study:	
Teaching methods:			
Monologue, dialogue, ex cathedra, case study.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	-
Practical classes	10	Oral exam	50
Colloquia	20	-	-
Seminar paper(s)	10	-	-

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Business Mathematics				
Teacher: Milenko T. Pikula				
Course status: Compulsory				
Number of ECTS: 7				
Prerequisites: none				
Course aim: Students master fundamental knowledge in the field of business mathematics, which they need in order to be able to successfully follow the lectures in professional and professional-applicative courses.				
Course outcomes: Developing students' ability to successfully solve mathematical, financial and statistical problems relating to practical tasks performed by professional economists in tourism industry.				
Syllabus:				
Theoretical instruction:				
Elements of mathematical logic.				
Real and complex numbers.				
Elements of linear algebra.				
Linear programming.				
Vector spaces and Boolean algebra.				
Real functions of a real variable (limes, derivative, integral).				
Economic functions (supply, demand, total costs, revenue).				
The concept of probability. Basic concepts of statistics.				
Interest rate savings accounts (simple, complex, decursive interest rate).				
Discount of bills of exchange.				
How to create an amortization schedule.				
Practical instruction:				
Students perform tasks relating to the abovementioned fields.				
Literature:				
1. R. Marković, Matematika, Viša tehnička škola, Užice 1996.				
2. M. Pikula, Matematika, Bijeljina 2003.				
3. R. Ralević i dr., Matematika za ekonomiste, Savremena administracija, Beograd, 1999.				
4. R. Miličić, M.Uščumlić, Zbirke zadataka iz matematike 1 i 2, Naučna knjiga, Beograd.				
5. P. Hotomski I Ž. Branović, Verovatnoća i statistika, Zrenjanin 1986.				
Number of active teaching classes: 75				Other classes:
Lectures: 30	Practical classes: 45	Other forms of teaching:	Research study:	
Teaching methods: Using board and chalk, instructions and other demonstration materials.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points 70	Final exam		Points 30
Activity during lectures	10	Written exam		30
Practical classes	10			
Colloquia	50			
Seminar paper(s)	-			

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Commercial Law				
Teacher: Panić Lj. Miodrag				
Course status: Compulsory				
Number of ECTS: 5				
Prerequisites: none				
Course aim: Introducing students to basic economic entities and business contracts: how to write a contract and interpret specific contractual provisions.				
Course outcomes: Mastering the knowledge on the appropriate preparation and interpretation of commercial contracts.				
Syllabus:				
Theoretical instruction:				
Law – the concept and legal norms. Legal persons (natural and legal persons).				
Legal relations. Legal affairs – the concept, elements and types. The concept of contract and contract signing.				
Invalid legal affairs. Obsolescence.				
Specifics of a commercial contract. Contracts concluded using modern means of communication. General characteristics of a sales contract. Contracts on mediation and representation. Modern commercial contracts – licensing agreements, franchise agreements and leasing contracts. Contracts for tourist services (contracts on the organization of journeys and allotment contracts).				
Practical instruction:				
How to write a commercial contract – important, natural and accidental elements.				
How to interpret specific contractual provisions (different types of interpretation).				
Literature:				
1. Vukićević S., Brković R., Poslovno pravo i osnove radnog prava, Kominotrade, Kraljevo, 2003.				
2. Panić, M., Privredno i radno pravo, skripta, VPTŠ Užice, 2010.				
Number of active teaching classes: 60				Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	Research study:	
Teaching methods: ex cathedra, colloquia and seminar papers				
Knowledge evaluation (maximum number of ECTS: 100)				
Pre-exam obligations	Points 50	Final exam	Points 50	
Active participation during lectures	20	Written exam	-	
Practical classes	-	Oral exam	50	
Colloquia	15			
Seminar paper(s)	15			

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Control and Audit				
Teacher: Dragan M. Kulina				
Course status: Compulsory				
Number of ECTS: 7				
Prerequisites: None				
Course aim: Providing students with knowledge and skills in the field of financial statement auditing, public expenditure auditing, internal audit and internal control. Students will master and understand the concepts, standards and processes of financial statement auditing and other types of auditing, including internal auditing of internal control systems.				
Course outcomes: Training students to work in teams involved in financial report auditing in compliance with international standards and other types of auditing.				
Syllabus:				
Theoretical instruction:				
The concept, importance and role of modern independent auditing. Theoretical grounds of auditing (aims, postulates, concepts, standards). Materiality and risks in auditing. Audit evidence. Phases of auditing process. Evaluation of internal audit systems. Audit risk assessment. Audit sampling. Financial statement audit. Audit reports. Internal audit. Public expenditure audit.				
Practical instruction:				
Preparation and oral defense of a seminar paper about a practical issue. Working in groups, students perform case studies. Checking students' understanding of control and audit issues. Active participation of students in lectures and practical classes.				
Literature:				
1. Andrić, M., Krsmanović, B., Jakšić, D., Revizija – teorija i praksa, peto izmenjeno i dopunjeno izdanje, Ekonomski fakultet, Subotica, 2009.				
2. Haves, R., Schilder, A., Dassen, R., Wallage, P., Principi revizije – međunarodna perspektiva, prevod, Savez računovođa i revizora Republike Srpske, Banja Luka, 2002.				
3. Kulina, D., Državna revizija, Ekonomski fakultet Istočno Sarajevo, 2012.				
Number of active teaching classes: 90				Other classes:
Lectures: 45	Practical classes: 45	Other forms of instruction:	Research study:	
Teaching methods:				
Lectures, interactive teaching, individual and group presentations, case study.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points: 50	Final exam	Points: 50	
Activity during lectures	10	Written exam	30	
Practical classes	10	Oral exam	20	
Colloquia	30			
Seminar papers	10			

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Electronic Business			
Teacher: Petrović M. Slobodan			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: None			
Course aim: Providing students with knowledge and skills in the field of electronic business and introducing them to the use of e-business in contemporary business world.			
Course outcomes: Students can successfully apply the acquired e-business knowledge when performing different business tasks.			
Syllabus: Theoretical instruction: Introduction to the Internet and electronic business. E-business development. Virtual organizations and virtual teams. Electronic commerce, its models and forms. Positioning and e-business software selection. Computer networks and electronic business infrastructure. Electronic banking and different ways of performing banking transactions. Payment models in business transactions. Electronic business and communication in public administration and electronic government. Types of electronic government. Internet marketing and creation of Internet marketing plans. E-business protection and security. E-business legislation and evaluation of e-business performance levels, e-business future.			
Practical instruction: The analysis and use of the Internet and WEB applications for business-related purposes. Preparing a seminar paper: an e-business case study. Public presentations of seminar papers using MS PowerPoint or some other software for creating business presentations and state-of-the-art computer equipment (PC, overhead projector).			
Literature: <ol style="list-style-type: none"> 1. R. Stankić, Elektronsko poslovanje, Ekonomski fakultet, Beograd, 2009, ISBN 978-86-403-0988-2 2. M. Ivković, B. Đorđević, Z. Subić, D. Milanov, Internet marketing i elektronsko poslovanje, Tehnički fakultet, Zrenjanin, 2005. 3. V. Milićević, Internet ekonomija, Fakultet organizacionih nauka, Beograd, 2002. ISBN 86-80239-76-32 			
Number of active teaching classes: 75			Other classes:
Lectures: 15*3=45	Practical classes: 15*2=30	Other forms of instruction:	
Research study:			
Teaching methods: 1. Oral presentation (monologue), 2. Conversation (dialogue), 3. Text analysis and discussion of chosen topics, 4. Examples from practice, brochures, instructions and other demonstration materials, 5. Work in computer laboratories with the access to the Internet and KOBSON data basis.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 70	Final exam	Points: 30
Active participation during lectures	0-10	Written exam	0-30
Practical classes	0-10	Oral exam	-
Colloquium	0-30	-	-
Seminar paper	0-20	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: English 1			
Lecturer: Gordana Ljubičić			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: None			
Course aim: Ensuring continuous learning of General English, as well as of English for Specific Purposes; further development of language skills – speaking, reading, writing, translating; providing students with skills required for communication about discipline-related topics; the integration of the acquired lexical and grammatical knowledge.			
Course outcomes: Acquiring the satisfactory level of foreign language proficiency.			
Syllabus: Theoretical instruction: The English language (BE/AE). Nouns (formation, plural). Articles (types and use). Great Britain today (the country and people). America (the country and people). Adjectives and adverbs (comparison). Verbs (types, tenses). Inventions and discoveries. Sequence of tenses (reported speech). Passive (tenses and use). Media (significance and influences). Using English in different situations.			
Practical instruction: - 1. Popović, Lj., Mirić, V. Gramatika engleskog jezika sa vežbanjima, Beograd, Zavet, 1996. 2. Liz&John Soars, New Headway English Course, Oxford, Oxford University Press, 1996. 3. Thompson A.,J., Martinet, A.V., A Practical English Grammar, Oxford, Oxford University Press, 1994. 4. Sue O'Connell, Advanced English C.A.E., Essex, Addison Wesley Longman Limited, 1999. 5. John Eastwood, Oxford Practice Grammar, Oxford, Oxford University Press, 1999. 6. Swan M., Practical English usage, Oxford, Oxford University, 1994.			
Number of active teaching classes:			Other classes:
Lectures: 2*15=30	Practical classes: 0	Other forms of instruction:	
Research study:			
Teaching methods: Monologue, dialogue.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points:	Final exam	Points:
Activity during lectures	10	Written exam	20
Practical classes	10	Oral exam	20
Colloquia	40		
Seminar papers			

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies - first degree studies			
Course title: English 2			
Teacher: Gordana Ljubičić			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: English 1			
Course aim: Developing students' ability to use scientific literature relating to the discipline they are being educated for.			
Course outcomes: Ensuring continuous learning of General English, as well as of English for Specific Purposes; further development of language skills – speaking, reading, writing, translating; providing students with skills required for communication about discipline-related topics; the integration of acquired lexical and grammatical knowledge; mastering specialized vocabulary and syntactic properties of the language for specific purposes; teaching students to translate and training them in dictionary use.			
Syllabus: Theoretical instruction: The future of the English language. Pronouns (types and use). Verbs (auxiliary and modal). Impersonal verb forms. Job interview (types, preparation), talking on the phone. Business correspondence (letters). Business meetings and negotiation. Sentence and its parts. Conditional sentences (3 types). Impersonal verb forms. Prepositions (types, use). The Internet (website, email). Practical instruction: Listening activities, simulation of business situations – using specialized vocabulary relating to the field of accounting and audit.			
1. Popović, Lj., Mirić, V. Gramatika engleskog jezika sa vežbanjima, Beograd, Zavet, 1996. 2. Liz&John Soars, New Headway English Course, Oxford, Oxford University Press, 1996. 3. Thompson A.,J., Martinet, A.V., A Practical English Grammar, Oxford, Oxford University Press, 1994. 4. Sue O'Connell, Advanced English C.A.E., Essex, Addison Wesley Longman Limited, 1999. 5. John Eastwood, Oxford Practice Grammar, Oxford, Oxford University Press, 1999. 6. Swan M., Practical English usage, Oxford, Oxford University, 1994.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	
Research study:			
Teaching methods:			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points:	Final exam	Points:
Activity during lectures	10	Written exam	20
Practical classes	10	Oral exam	20
Colloquia	40		
Seminar papers			

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Entrepreneurship				
Teacher: Radomir R. Stojanović				
Course status: Compulsory				
Number of ECTS: 6				
Prerequisites: none				
Course aim: Providing students with entrepreneurial knowledge and skills. In a contemporary, comprehensive and creative manner, students will be introduced to different ways of solving complex practical problems relating to starting one’s own business, its sustainable growth, development, and market survival by gaining a competitive advantage on the market.				
Course outcomes: Students will be able to: understand entrepreneurship, understand all activities necessary for successful startups and their sustainable development, understand and take advantage of contemporary forms of institutional support as an important factor of the business success of SMEs.				
Syllabus:				
Theoretical instruction:				
The concept of entrepreneurship, preconditions and obstacles for the development of entrepreneurship; the position and role of SME sector in domestic and international economy; elements of entrepreneurial endeavours; entrepreneurial teams and types of entrepreneurs; the role of environmental conditions in developing entrepreneurship; the importance of marketing for entrepreneurship; entrepreneurial strategies; market penetration strategies; entrepreneurship and innovations; institutional support to entrepreneurs (institutions, instruments, modern forms of incentives and support to entrepreneurial endeavours – business incubators, clusters, business angels, venture funds); risk management; business plan – role and elements.				
Practical instruction:				
Introducing students to techniques of creating a business plan. Creating a business plan for a specific entrepreneurial endeavour.				
Literature:				
Mandatory literature:				
1. Jokić, D., Preduzetništvo, Naučno istraživački centar NIC, Beograd, 2010.				
2. Avlijaš, R., Preduzetništvo i menadžment malih i srednjih preduzeća, Univerzitet Singidunum, Beograd, .				
Additional literature:				
1. Jokić, D., Viši nivo preduzetništva – Strategije top menadžmenta, izdanje autora i naučno-istraživačkog centra u Užicu, Beograd, 2006.				
2. Velimirović, D. Stojanović, R., Menadžment malih i srednjih preduzeća, VPŠ, Čačak, 2012.				
3. Paunović, B., Zipovski, D., Poslovni plan, Ekonomski fakultet, Beograd, 2011.				
Number of active teaching classes: 60				Other classes:
Lectures: 2x15=30	Practical classes: 2x15=30	Other forms of instruction:	Research study:	
Teaching methods:				
Oral presentations, dialogue and discussions.				
Forms of instruction: Interactive teaching, lectures, practical classes, presentations (individual and group ones), case studies, group and individual consultations, work with individual students (seminar papers, etc), tests.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations		Points: 60	Final exam	Points: 40
Activity during lectures		25	Written exam	30
Practical classes			Oral exam	10
Seminar paper(s)/ Colloquium I		15		
Colloquium II		20		

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Financial Accounting				
Teacher: Nedović D. Nada				
Course status: Compulsory				
Number of ECTS: 7				
Prerequisites: None				
Course aim: Introducing students to record-keeping aspects of financial accounting, the importance of financial accounting and its use in economics and accounting legislature, as well as introducing them to financial accounting as one of the most important sources of information for the management of a company.				
Course outcomes: Students will master double-entry accounting and techniques of recording economic changes. They will be trained to record business changes in financial accounting and to take part in the preparation of financial reports.				
Syllabus: Theoretical instruction: Chart of accounts. Obtaining funds. Acquiring fixed assets. Placement of securities. Accounting for fixed asset investments. Receivables and liabilities. Investments in materials and goods. Cost accounting. Deferred costs. Accounting of revenues. Deferred revenues. Pre-closing entries. Balance sheet and closing entries. Practical instruction: Practical classes will be held in computer laboratories with installed software for recording business transactions of a virtual company. They will practice the preparation of documents, accounting entries, and recording business changes in financial accounting.				
Literature: Textbook: 1. Kata Škarić-Jovanović, Računovodstvo Ekonomski fakultet, Beograd, 2013. Manual: 1. Nada Nedović, Računovodstvo, Užice, 2011.				
Number of active teaching classes: 90				Other classes:
Lectures: 45	Practical classes: 45	Other forms of instruction:	Research study:	
Teaching methods: During lectures, the subject matter of this course will be presented using PowerPoint presentations of examples in order to ensure better understanding. During practical classes, students will work in teams in order to solve real-world problems encountered by all types of companies in their business operations.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points:	Final exam	Points:	
Activity during lectures	5	Written exam	50	
Practical classes	10	Oral exam	-	
Colloquia	35	-	-	
Seminar papers	-	-	-	

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Financial Management			
Teacher: Đuričić Biljana			
Course status: Elective			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Providing students with knowledge required for the financial management in a company, for obtaining and managing funds in a way that will result in increasing profitability.			
Course outcomes: Students will be able to understand the importance of business functions of a company and how to manage business finances effectively, as well as the methods of improving financial management using information technologies.			
Syllabus: Theoretical instruction: The concept of funding. Owned sources of finance (long-term and short-term). Borrowed sources of finance (long-term and short-term). The analysis of different sources of finance. Financial planning. Projected balance sheet. Evaluation of financial performance and calculating projected income statements. Evaluation of possibility of achieving projected income. Business risk and leverage. Cash flow forecasting. Financial analysis and evaluation of financial performance of companies based on their results. Cash flow statements and net working capital reports. Net working capital management. Cash management. Customer management. Inventory management. Investment management. Financial analysis of total financial management performance.			
Practical instruction: Preparing projected balance sheets. Preparation and analysis of actual balance sheets. Financial analysis of balance sheets and calculation of financial ratios. Analysing obtained ratios and drawing conclusions. Proposing measures based on the obtained ratios. Preparing financial statements.			
Literature: <ol style="list-style-type: none"> 1. Petar Bojović, Poslovne finansije, Autor i „Čigoja“, Beograd, 2006. 2. Jovan Rodić, Milovan Filipović, Poslovne finansije, Asimex doo, Beograd, 2002. 3. D. Krasulja, M. Ivanišević, poslovne finansije, Ekonomski fakultet, Beograd, 2002. Students are encouraged to use other sources of knowledge, such as: other books, articles in national journals available at the library of the College of Applied Sciences Užice (journals: Poslovna politika, Ekonomika predužeca, etc), and international journals, documents of different companies, the Internet, personal and other people's practical experience.			
Number of active teaching classes: 75			Other classes:
Lectures: 30	Practical classes: 45	Other forms of instruction:	
Research study:			
Teaching methods: <ol style="list-style-type: none"> 1. Oral presentation (monologue), 2. Conversation (dialogue), 3. Work with text, 4. Examples from practice, brochures, instructions, documents and other demonstration materials, 5. Round table 			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	30
Practical classes	10	Oral exam	20
Colloquia	20	-	-
Seminar papers	10	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Financial Markets			
Teacher: Vujović M. Slavoljub			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: Passed exam in Business Finances			
Course aim: Providing students with theoretical and practical knowledge and skills in the field of financial markets and institutions. The main aim is to provide students with thorough and comprehensive knowledge about functioning principles of modern financial markets.			
Course outcomes: Theoretical, practical and applicable knowledge and skills are the basic outcomes of this study programme.			
Syllabus:			
Theoretical instruction: The role and importance of financial markets and financial instituitons. Money and its role in the development of financial markets. Understanding interest rates. Behaviour of interest rates. Interest rate structure – risk and maturity. Stock market. Rational expectations theory and efficient market hypothesis. Financial system and its structure. Financial structure theory. Importance, characteristics and efficiency of financial markets. Financial market efficiency theory. Price, revenue and other financial variables. Financial instruments and their structure. Financial market participants. Financial markets - structure and functions (cash market, capital market, foreign currency market, mortgage market and financial derivate market). Portfolio management. Financial market infrastructure and environment. Financial institutions. Basic elements of secondary financial market microstructure. Globalisation and internationalisation of financial markets. Financial market integrity regulation and protection.			
Practical instruction: The main aim of the study programme is the application of the knowledge acquired through theoretical instruction, training and professional practice in the field of financial markets. Lectures are accompanied by practical classes in which students perform tasks relating to investment, determining an optimal portfolio, reducing investment risks and using financial derivatives in order to reduce investment risks.			
1. F.S. Mishkin, Ekonomija novca, bankarstva i finansijska tržišta, Mate, Zagreb, 2013. 2. Slavoljub Vujović, Finansijska tržišta, autorsko izdanje, 2012. 3. Frederick S. Mishkin, Stanley G. Eakins, Finansijska tržišta i institucije, Mate, Zagreb, 2013.			
Number of active teaching classes: 90			Other classes:
Lectures: 45	Practical classes: 45	Other forms of teaching: Research study:	
Teaching methods: Scientific, professional and expert presentations, specialized round-table debates, case study, projects, scientific expertise, writing essays to present research results, mentorship, video presentations.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points	Final exam	Points
Activity during lectures	20	Written exam	30
Practical classes		Oral exam	20
Colloquia	15		
Seminar paper	15		

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Financial Statement Analysis				
Teacher: Biljana M. Đuričić				
Course status: Compulsory				
Number of ECTS: 6				
Prerequisites: None				
Course aim: Students acquire knowledge and skills necessary for the successful use of techniques and methods of basic financial statement analyses, as well as those required for performing analyses, drawing conclusions and making recommendations to the management of a company on the basis of the obtained results.				
Course outcomes: Students will be able to: (1) understand the concepts and measurements underlying financial statements, (2) perform efficient financial statement analyses, and (3) understand the choices companies make in preparing reports, and how they affect their business performance.				
Syllabus:				
Theoretical instruction:				
The concepts, aims and types of financial statement analysis.				
Business strategy analysis and financial reporting framework.				
The accounting analysis of policies and assessments used in the preparation of financial statements.				
The analysis of specific balance sheet items, balance sheets as a whole, and cash flow statements.				
Sensitivity auditing.				
Specificities of balance of trade and business performance analysis in an inflationary environment.				
Practical instruction:				
The analysis of examples of financial statements from Serbian and international business practice. Examples of performing horizontal and vertical financial statement analyses. The interpretation of obtained results. The analysis of the influence of the applied methods on business achievements.				
Literature:				
1. Milorad Stojiljković, Jovan Krstić, Finansijska analiza, Ekonomski fakultet, Niš, Niš, 2000.				
2. Jovan Ranković, Teorija bilansa, Ekonomski fakultet Beograd, Beograd, 2006.				
Number of active teaching classes: 60				Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	Research study:	
Teaching methods:				
1. Oral presentation - monologue, 2. Conversation - dialogue, 3. Work with text, 4. Examples from practice, brochures, instructions and other demonstration materials, 5. Case study				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations		Points: 50	Final exam	Points: 50
Activity during lectures		10	Written exam	50
Practical classes		10	Oral exam	
Colloquia		20		
Seminar paper(s)		10		

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Fiscal System				
Teacher: Stojanović B. Aleksandar				
Course status: Compulsory				
Number of ECTS: 6				
Prerequisites: None				
Course aim: By mastering the content of this course, students will become familiar with its numerous and complex categorical issues and problems, and will be able to evaluate their importance and scope from both micro and macroeconomic perspective. The explicit aim of this course is the systematization of students' knowledge about fiscal economy based on scientific achievements and contemporary practice.				
Course outcomes: The understanding of the fiscal system contributes to the success of a business. Students will improve their knowledge and skills in the field of fiscal economics, which will enable them to work as managers or members of teams whose duties require the understanding of public finances.				
Syllabus:				
Theoretical instruction:				
Grosso modo, the fiscal system comprises four wide areas: (1) public expenditures, (2) public revenues; (3) budget and similar financial institutions and (4) fiscal balance. Public (government) expenditures imply spending material resources (i.e. money) for the purpose of satisfying public needs; it is spending made by a country on collective needs. Public revenues refer to the funds a country uses to finance different public needs, i.e. public expenditures. They are part of newly generated income, and their sources are economically renewable. Two main types are: (1) derived revenues, earned by a country through the tax-based redistribution of national income and (2) revenues earned by a country through its business activities. A budget is an annual financial and legal act adopted by an assembly and comprising public expenditures and public revenues. Financial plans of mandatory social insurance organisations are similar to budgets. Fiscal balance represents a way of solving the problem of the distribution of public revenues and expenditures between higher and lower-level political and territorial units.				
Practical instruction:				
In addition to its theoretical part, each lecture will be followed by a practical class. Therefore, students are invited to engage actively in the learning process and suggest an appropriate case before or during lessons as they will be familiar with the timetable in advance. One of the main methods that will be used during practical classes is case study – the analysis of practical examples relating to theoretical knowledge provided during lectures. Furthermore, during practical classes students will discuss the prepared seminar papers, already approved by the teacher, and discussion topics will be announced in advance. Finally, students are invited to suggest topics for practical classes in compliance with the announced timetable, which they can do either during the classes or during consultations.				
Literature:				
1. Stojanović, A. i Raičević B., Javne finansije, Sarajevo, 2013.				
2. Raičević, B., Javne finanije, CID – Ekonomski fakultet, Beograd, 2007.				
Number of active teaching classes: 60				Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	Research study:	
Teaching methods:				
Lectures are delivered in traditional ways, using computer technology. Theoretical knowledge will be explained using examples from the current national and international public financial practice, accompanied by students' comments about these cases.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations		Points:	Final exam	Points:

Activity during lectures	10	Written exam	
Practical classes	10	Oral exam	30
Colloquia	30		
Seminar paper(s)	20		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Human Resource Management			
Teacher: Zorica Tanasković			
Course status: Elective			
Number of ECTS: 6			
Prerequisites: None			
Course aim: The aim of the course is to introduce students to the concepts of human resources and human resource management. Human resource management represents a series of decisions influencing the employer-employee relationship. It influences numerous effectiveness factors and its purpose is to increase the effectiveness of both employees and employers. Learning skills, changes and innovations, which are considered the intellectual capital of an organization, indicate the creative nature of workers' roles, which are the components of human resources. However, through human resource management, an employee and a company make strategic and joint investments in human capital, that will be exploited by both individuals and organizations in the future.			
Course outcomes: Students will be able to face human resource management problems.			
Syllabus: Theoretical instruction: Management and human resources. Human resource management models. Human resource planning. Recruitment. Selection of candidates. Training and lifelong education. Organizing staff training. Employee performance assessment. Choosing assessors. Staff development. Development and career management. Individual career management. Wage system. Wage system – the concept and definition. Salary elements. Rewarding managers. Human resources in modern management. Achievement motivation, goal-setting theory of motivation, self-efficacy theory of motivation. Expectancy theory of motivation. Organizational structure for increasing motivation. Three levels of integration of organizational role and organizational culture. Team work. Team selection. Team leader and training of managers. Labour relations and collective negotiations. Negotiation conflicts. Trade union. Types of strikes. Leaving an organization. Retirement. Intellectual capital Practical instruction: Seminar paper preparation. Seminar paper defense in groups. Colloquium.			
Literature: <ol style="list-style-type: none"> 1. Martinović M., Menadžment ljudskih resursa-predavanja, VPTŠ, Užice , 2006. 2. Bogićević B., Menadžment ljudskih resursa, Ekonomski fakultet, Beograd, 2006. 			
Number of active teaching classes: 60		Theoretical lectures: 2x15=30	Practical classes: 2x15=30
Teaching methods: Oral presentation (monologue). Conversation (dialogue). Work with text. Examples from practice, brochures, instructions and other demonstration materials. Laboratory work.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points	Final exam	Points
Activity during lectures	10	Written exam	20
Practical classes:	10	Oral exam	30
Colloquia	10		
Seminar paper	20		

Study programme: Accounting and Audit	
Type and level of studies: Undergraduate Vocational Studies	
Course title: Informatics Fundamentals	
Teacher: Nebojša V. Ivković	
Course status: Compulsory	
Number of ECTS: 6	
Prerequisites: None	
Course aim: <ul style="list-style-type: none"> • Training students to work in Windows environment. Introducing them to the fundamentals of computer technology (computer hardware components, their functions and characteristics). PC peripherals, their uses, principles of work, connection and setup. Local computer networks, the use, the principle of work and setting up. • Training students to use the MS Word, MS Excel, MS Power Point programmes, as well as the Internet and Internet programming tools. • Students acquire the fundamental knowledge, inevitable for anyone who works with a computer, regardless of their occupation. 	
Course outcomes: <ul style="list-style-type: none"> • Students will learn how to use the Windows operating system and set up the working environment. They will be able to work with folders and documents. They will be able to work with the most popular types of archives (ZIP, RAR, ARJ, 7z). • Students will learn how to create and edit both simple and complex written documents and circular letters in the MS Word programme package. • Students will learn how to design and format spreadsheets and apply different methods of data processing, using the MS Excel functions. • Students will learn how to create multimedia presentations in the MS Power Point programme package. • Students will learn to use the Internet. They will learn how to find the information they need on the Internet. They will learn how to create user accounts, receive and send electronic mail and documents. Video conferencing. • Students will acquire the knowledge about the functions and performance of PC hardware components and learn how to solve the basic hardware problems they may encounter during the work. • Students will be able to configure and set the parameters needed for the use of a computer in smaller wired LAN and wireless networks. 	
Syllable:	
Theoretical instruction: <ol style="list-style-type: none"> 1. Windows operating system 2. MS Word 3. MS Excel 4. MS Power Point 5. Internet 6. Fundamentals of computer science 	Practical instruction: <ol style="list-style-type: none"> 1. Windows operating system 2. MS Word 3. MS Excel 4. MS Power Point 5. Internet 6. Fundamentals of computer science
Literature: <ol style="list-style-type: none"> 1. <i>Excel 2007 Biblija</i>, John Walkenbach, Mikro knjiga 2. <i>Microsoft Office 2007 Biblija</i>, J.Walkenbach, H.Tyson, Mikro knjiga 3. <i>Windows XP, II izdanje, Professional</i>, Mark Minasi, Kompjuter biblioteka, 2002. 4. <i>WORD 2003</i>, Mikro knjiga, Beograd 2003. 5. <i>EXCEL 2003</i>, Patrick Blattner, Vodič kroz Microsoft office, CET, 2004. 6. <i>Windows-napredni alati</i>, Kompjuter biblioteka Čačak, 2003. 7. <i>I-NET +, II izdanje</i>, David Groth, Dorothy Mc Gee, Komjuter biblioteka, 2003. 8. <i>Kako rade računari</i>, Ron White, CET, 2003. 9. V. Devedžić, <i>Tehnologije inteligentnih sistema</i>, 2003. 	

10. <i>Internet-potpuni vodič</i> , Mikro knjiga, Beograd, 2000.				
Number of active teaching classes: 60				Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	Research study:	
Teaching methods:: Lectures, laboratory exercises, colloquia, designing projects, consultations and seminar papers.				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations		Points:	Final exam	Points:
Activity during lectures		10	Written exam	45
Practical classes		25	Oral exam	0
Colloquia				
Seminar papers		20		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: International Accounting Standards			
Teacher: Biljana M. Đuričić			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: None			
Course aim: Introducing students to international accounting regulations. International accounting standards and International financial reporting standards.			
Course outcomes: Students will be able to: (1) use appropriate standards while preparing balance sheet reports, (2) understand and use comparative financial statements.			
Syllabus: Theoretical instruction: Law on Accounting and Audit as part of accounting regulations in the Republic of Serbia. Using International accounting standards and International financial reporting standards for the purpose of financial reporting. Accounting policy and financial reporting governed by International financial reporting standards. Aims and qualitative features of financial reporting pursuant to International accounting standards. Financial statement presentation. Financial statement consolidation. Recognition and measurement of financial assets, financial liabilities, income and expenses. Publishing financial statements. Practical instruction: IFRS 1: Using IFRS for the first time; IFRS 2: Share-based payment transactions; IFRS 3: Business combinations; IFRS 4: Insurance contracts; IFRS 5: Non-current assets held for sale and discontinued operations; IFRS 6: Exploration for and evaluation of mineral resources; IAS 1: Presentation of financial statements; IAS 2: Inventories; IAS 7: Cash flow statements; IAS 8: Accounting policies, changes in accounting estimates and errors; IAC 10: Events after the reporting period; IAS 11: Construction contracts; IAS 12: Income taxes; IAS 14: Segment reporting; IAS 16: Property, plant and equipment; IAS 17: Leases; IAS 18: Revenue; IAS 19: Employee benefits; IAS 20: Accounting for government grants; IAS 21: The effects of changes in foreign exchange rates; IAS 23: Borrowing costs; IAS 24: Related party disclosures; IAS 27: Consolidated and separate financial statements; IAS 28: Investments in associates and joint ventures; IAS 29: Financial reporting in hyperinflationary economies; IAS 30: Disclosures in financial statements of banks and similar financial institutions; IAS 31: Investments in joint ventures; IAS 32: Financial instruments; IAS 33: Earnings per share; IAS 34: Interim financial reporting; IAS 36: Impairment of assets; IAS 37: Provisions, contingent liabilities and contingent assets; IAS 38: Intangible assets; IAS 39: Financial instruments; IAS 40: Investment property; IAS 41: Agriculture. The analysis of practical examples in the field of accounting and audit. Case study examples from different countries. The analysis of auditors' reports. The presentation and defense of seminar papers on topics relating to accounting and audit. Debates about practical examples.			
Literature: 1. Međunarodni računovodstveni standardi (Međunarodni standardi finansijskog izveštavanja) – prevod, 2010.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction: Research study:	
Teaching methods: 1. Oral presentation - monologue, 2. Conversation - dialogue, 3. Work with text, 4. Examples from practice, brochures, instructions and other demonstration materials, 5. Case study			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	50

Practical classes	10	Oral exam	
Colloquia	20		
Seminar paper(s)	10		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: International Business Operations			
Teacher: Miloš M. Jovanović			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: None			
Course aim: Acquiring knowledge and skills relating to international business operations of companies on the global market. In a modern and comprehensive manner, students will be taught how to solve complex international business problems in order to achieve relevant success on international markets.			
Course outcomes: Students will be able to understand the modern international business environment, evaluate different strategic options and international business formats, as well as to manage international business functions and activities.			
Syllabus: Theoretical instruction: The purpose and importance of international business operations. Essential characteristics of international management. Generic strategies in international business. Internationalisation and globalisation of business. Internationalisation processes of companies. International business environment. Influences of national business environments on international environment. International business and management – strategic options and formats. International marketing. International production management. International financial management. International human resource management, International organizational structures and behavior. International business negotiations, diplomacy and social responsibility.			
Practical instruction: Preparation of seminar papers on topics relating to practical issues and their oral presentations. Group-work activities: case study; checking students' understanding; answering problem-based questions. Active engagement of students during lectures and practical classes.			
Literature: Mandatory textbook: <ol style="list-style-type: none"> 1. Rakita, B., Međunarodni biznis i menadžment, Ekonomski fakultet, Beograd, 2006. 2. Đorđević, M., Međunarodno poslovanje preduzeća u globalnom okruženju, Ekonomski fakultet, Kragujevac, 2008. 3. Đorđević, M., Međunarodni marketing, Ekonomski fakultet, Kragujevac, 2005. Additional literature: <ol style="list-style-type: none"> 1. Wild, J., Wild, K., Han, J., International Business, Second Edition, Pearson Education, New Jersey, 2003. 2. Collins, K., Exploring Business, Pearson Education International, New Jersey, 2008. 			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	
Research study:			
Teaching methods: Ex cathedra, case study, discussion about selected topics, individual and group presentations, simulation.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points 50	Final exam	Points 50
Activity during lectures	10	Written exam	50
Practical classes	10		
Colloquium	20		
Seminar papers	10		

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Management				
Teacher: Aco Dogandžić				
Course status: Compulsory				
Number of ECTS: 6				
Prerequisites: None				
Course aim: Introducing students to the complexity of management, to various approaches to management problems, as well as to one of the possible systematic views of the management process.				
Course outcomes: Students are able to identify management problems and provide applicable solutions. Students develop teamwork skills.				
Syllable: <i>Theoretical instruction:</i> <u>Essence of management:</u> Socio-economic dimensions of management. Different views of management. Definition of management. Types of management. Phases of management process. <u>Organizations and managers:</u> Organization and its environment. Manager jobs. Ownership and management. Levels and types of managers. Knowledge and skills of managers. Management careers. <u>Development of management thought:</u> Previous contributions to development of management thought. Classical theory. Theory of interpersonal relations. Development of behavioral trends. Quantitative theory and development of management sciences. Systems approach to management. Situational approach. <u>Contemporary management:</u> Interdisciplinary character. Main trends in region. Globalization and management. Social responsibility and ethics. New challenges for managers. Appearance of new concepts. Total quality management (TQM). <u>Management process/planning:</u> Concept and scope of planning. Types of planning. Planning and decision-making. Managerial decisions. <u>Goals:</u> Different ways of understanding business goals. Classification of goals. Formulation of goals. Management through goal setting. <u>Strategy:</u> Concept and importance of strategy. Types of strategies. Strategy formulation. Strategic management. <u>Organizing:</u> The concept of organization. Organizational structure. Centralization – Decentralization. Lifecycle of an organization. Initiating organizational changes. Diagnosing the state of an organization and causes of changes. Creating the vision and planning a new organization. Planning and organizing the process of changes. Motivation for changes. Implementing changes. <u>Leadership:</u> Leadership – management. Groups and teams. Motivation. Communication. Conflicts. <u>Control:</u> Necessity and importance of control. Control process. Types of control. Information system and control. <i>Practical instruction:</i> A student, as a member of a group (team), publicly and orally presents and defends his/her part of the theme (or the whole theme) through discussion with other students ('the audience').				
Literature: Mandatory textbooks: <ol style="list-style-type: none"> Dejan D. Erić, <i>Uvod u menadžment</i>, Ekonomski fakultet – Viša škola za sportske trenere – Čigoja štampa, Beograd, 2000. Nebojša Janićijević, <i>Upravljanje organizacionim promenama</i>, Centar za izdavačku delatnost Ekonomskog fakulteta u Beogradu, Beograd, 2004. Additional literature: <ol style="list-style-type: none"> DŽ. Stoner, R. Friman, D. Gilbert, <i>Menadžment</i>, Želnid, Beograd, 2000 				
Number of active teaching classes: 75				Other classes:
Lectures: 3x15=45	Practical classes: 2x15=30	Other forms of instruction:	Research study:	

Teaching methods: Dialogue.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points	Final exam	Points
Participation in discussions during lectures	30	Written exam	0
Participation in discussions during practical classes	40	Oral exam	30

Study programme: Accounting and Audit				
Type and level of studies: Undergraduate Vocational Studies				
Course title: Managerial Accounting				
Teacher: Nada D. Nedović				
Course status: Compulsory				
Number of ECTS: 6				
Prerequisites: None				
Course aim: This is an interdisciplinary course. The managerial accounting concepts, techniques and methods which this course focuses on comprise traditional and modern cost calculation methods.				
Course outcomes: Developing students’ ability to help managers and other employees in companies by providing them with proper information needed for decision-making.				
Syllabus:				
Theoretical instruction: Managerial accounting and its role in providing information. Instruments of financial accounting reporting. Cost calculation systems and interim results. Cost calculation based on actual, projected and variable costs. Cost calculation based on target costs and activities. Break-even analysis. Providing information needed for determining prices. Providing information needed for decision-making. Providing information needed for planning and control. Motivational aspects of accounting planning and control.				
Practical instruction: Cost calculation techniques. Financial reporting techniques. Performing tasks. Case study.				
Literature: 1. Malinić D., Milićević, V., Stevanović, N., Upravljačko računovodstvo, Centar za izdavačku delatnost Ekonomskog fakulteta, Beograd, 2013. 2. Malinić, D., Milićević, V., Glišić, M., Upravljačko računovodstvo – zbirka zadataka, Centar za izdavačku delatnost Ekonomskog fakulteta, Beograd, 2013.				
Number of active teaching classes: 90				Other classes:
Lectures: 45	Practical classes: 45	Other forms of instruction:	Research study:	
Teaching methods: PowerPoint presentations during lectures, dialogue during practical classes				
Knowledge evaluation (maximum number of points: 100)				
Pre-exam obligations	Points:	Final exam	Points:	
Activity during lectures	5	Written exam	50	
Practical classes	10	Oral exam		
Colloquia	35			
Seminar paper(s)				

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Market Research			
Teacher: Jovanović M. Miloš			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Providing students with knowledge and skills in the field of market research so that they understand its importance for businesses, for efficient business decision-making and the process of establishing successful relationships between an organization and the relevant environment.			
Course outcomes: Training students for creative participation in the management of market research projects, ad hoc evaluation and continuous research projects, as well as for the analysis and design of marketing information systems.			
Syllabus: Theoretical instruction: Market research dimensions. Multidisciplinary market research. Organizing market research. Market research process. Identifying research problems and objectives. Identifying information sources. Developing sampling strategies. Choosing data collection methods. Attitude measurement. Creating questionnaires and organizing primary data collection. Data analysis. Reporting research findings. Marketing environment analysis. Determining market and sales potential. Fundamental dimensions of marketing information systems. Practical instruction: Measures of central tendency and their use in market research. Index numbers. An example of using the semantic differential and Staple scale in a business profile analysis. Using the Likert scale in image research. Ordinal scale measurement using multidimensional scaling. Practical tasks using market research examples of domestic and foreign companies. The concept of the creative sales analysis. Environmental scanning – case studies.			
Literature: Mandatory textbook: <ol style="list-style-type: none"> 1. Hanić, H., Istraživanje tržišta i marketing informacijski sistemi, Beograd, Ekonomski fakultet, 2006. Additional literature: <ol style="list-style-type: none"> 1. Aker, D., Kumar, V. i Dej, Dž., Marketinško istraživanje, Beograd, Ekonomski fakultet, 2008. 2. Salai, S. i Božidarević, D., Marketing istraživanje, Beograd, Savremena administracija, 2001. 			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	
Research study:			
Teaching methods: Ex cathedra, case study, interactive teaching, discussion about selected topics, individual and group presentations, simulations.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	50
Practical classes	10	Oral exam	-
Colloquia	30		
Seminar papers	-		

Study programme: Accounting and management			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Marketing			
Teacher: Zorica M. Sagić			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: none			
Course aim: Students acquire knowledge and skills in the field of marketing, which represents a practice-oriented business discipline of the utmost importance for the achievement of business success in the modern conditions of the market globalization and growing competition in all aspects of business.			
Course outcomes: Mastering scientific and professional knowledge and skills, required for the successful application of the basic marketing concepts. Understanding the instruments underlying the concept of marketing, as well as different ways of using these instruments when solving specific marketing problems.			
Syllabus:			
Theoretical instruction:			
Definition of marketing. The essence of the marketing concept. The concept of social marketing. Creating value and customer satisfaction. Marketing management in a company. Marketing environment. Marketing information systems and marketing research. End user research. Business market and business buying behaviour. Segmentation, target market selection and positioning. Product. New product. Production programme. Price. Distribution. Integrated marketing communications.			
Practical instruction:			
Presentation and analyses of different cases from the practice of domestic and foreign companies regarding marketing. Discussion (interactive participation) about the presented theory and additional information and examples, solving problems, asking questions, searching for answers. Simulation of business situations from practice and presentation of solutions.			
Literature:			
Mandatory textbook:			
1. Milisavljević M, Maričić B., Gligorijević M., Osnovi marketinga, Ekonomski fakultet, Beograd, 2007.			
Additional literature:			
1. Filipović V., Kostić, M., Marketing – teorija i praksa, beograd, Fakultet organizacionih nauka, 2005.			
2. Kotler, P., Keler, K., Marketing menadžment (prevod), Beograd, Data status, 2006.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction:	
Research study:			
Teaching methods: ex cathedra, case study, discussion about selected topics, individual and team presentations, simulations.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points	Final exam	Points
Activity during lectures	10	Written exam	50
Practical classes	10	Oral exam	
Colloquia	30		
Seminar paper(s)			

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Quality Management			
Teacher: Milutin R. Đuričić			
Course status: Elective			
Number of ECTS: 6			
Prerequisites: None			
Course aim: The course is aimed at providing students with the necessary knowledge on the synchronization and continuous improvement of all the activities within a business system, regarding both time and space.			
Course outcomes: Mastering the knowledge on the quality management in order to ensure that the services and products entirely meet and, if possible, exceed the expectations of clients-buyers.			
Syllabus:			
Theoretical instruction: The evolution of the idea of quality assurance, from the control of operations to the establishment of the control of each individual's contribution to a product quality assurance. The quality of a product (from the concept itself, through its implementation until the consumers' satisfaction is confirmed) – the number one priority of a business system management. The economic dimension of quality: the costs of quality, the costs of 'non-quality'. Optimizing quality costs. Monitoring quality costs. Reducing quality costs. An approach to the organisation of a quality management system with in a business system. Factors affecting the quality of products. Statistical quality control methods. Methods of improving the quality of products. A prosperous and profitable business system = quality + quality assurance training. The integrated management system – an important stage towards the achievement of business excellence and TQM. Computer aided quality assurance.			
Practical instruction: Auditory exercises (explanations and examples from the practice of business systems related to the theoretical instruction). Preparing seminar papers. The defense of the conclusions made during exercises and of seminar papers is mandatory.			
Literature:			
Textbook: 1. Đuričić R. M., Đuričić M. M. Aćimović-Pavlović Z., Savremeni integrisani menadžment sistem, IR-MIR, Užice, 2011.			
Additional literature: 1. M. Žižić, M. Lovrić, D. Pavličić, Metod statističke analize-zbirka rešenih zadataka, Ekonomski fakultet, Beograd, 2006. 2. Juran J.M., Oblikovanjem do kvaliteta, PS GRMEČ, Beograd, 1997. 3. Standardi: SRBS ISO 9001/2008, ISO 14001/2004, JUS A.A2.021, JUS A.A2.022, JUS N.NO.O29			
Number of active teaching classes: 75			Other classes:
Lectures: 45	Practical classes: 30	Other forms of instruction: Research study:	
Teaching methods: Oral presentation (monologue), conversation (dialogue), individual and group presentations, simulation, work with text. Examples from practice, brochures, instructions and other demonstrating material.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points 70	Final exam	Points 30
Activity during lectures	10	Written exam	30
Practical classes	10	Oral exam	-
Colloquia	2x20		-
Seminar papers	10		-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Russian 1			
Teacher: Terzić V. Svetlana			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: None			
Course aim: Teaching students how to use specialized literature relating to a specific discipline; developing students' language skills (reading, translation, conversation); combining lexical and grammatical structures. Increasing public awareness of the importance of management in a company through discipline-specific texts.			
Course outcomes: Providing continuous foreign language education upon high school completion. Developing communication skills and the skills that will enable students to cooperate with the immediate social and international environment.			
Syllabus: Theoretical instruction: Airport – parts of speech that decline; Customs – nouns (three types); Phone conversation – adjectives (hard and soft declension); At the post office – the comparative degree; Commercial letters; Hotel – the superlative degree; At the restaurant – verbs of motion; International fairs and exhibitions – adverbs of manner; The theatre life of Moscow – the imperative mood; The protection of workers - taking personal protection measures and informing the workers about the signs (the implementation of the international project TEMPUS JPHES 158781)			
Practical classes:			
Literature: <ol style="list-style-type: none"> 1. Marojević M., Ruski poslovni jezik, Beograd, Srpski leksikograf, 1996. 2. Aleksić B., Ruski jezik za ekonomiste, Beograd, Ekonomski fakultet, 2000. 3. Marojević R., Gramatika ruskog jezika, Beograd, Zavod za udžbenike i nastavna sredstva. 1983. 4. Terzić S., Odabrani tekstovi iz ruskog jezika struke, Užice, 2006. 			
Number of active teaching classes: 30			Other classes:
Lectures: 30	Practical classes: 0	Other forms of instruction:	
Research study:			
Teaching methods: Monologue and dialogue-based methods.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 70	Final exam	Points: 30
Activity during lectures	10	-	-
Practical classes	-	Oral exam	30
Colloquia	60	-	-
Seminar papers	-	-	-

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Russian 2			
Teacher: Terzić V. Svetlana			
Course status: Elective			
Number of ECTS: 5			
Prerequisites: Passed examination in Russian 1.			
Course aim: Teaching students how to use specialized literature related to a specific vocational area; developing students’ language skills (reading, translation, conversation); combining lexical and grammatical structures. Increasing public awareness of the importance of information technologies through vocation-specific texts.			
Course outcomes: Students can use the foreign language on their own. They will develop communication skills and learn how to use scientific literature.			
Syllabus:			
Theoretical instruction: Joint ventures – present participles. Advertisements – past participles. Commercial and industrial palaces – definite pronouns. Conversation in a Moscow bank – adverbs of reason, adverbs of purpose. Tourism – active present and past participles. World tourism congress – passive present and past participles. Environmental protection – economy vs. ecology. Business Russian texts.			
Practical instruction: Listening exercises to practise coping with unfamiliar business situations, using the specific accounting terminology.			
Literature: 1. Marojević M., Ruski poslovni jezik, Beograd, Srpski leksikograf, 1996. 2. Aleksić B., Ruski jezik za ekonomiste, Beograd, Ekonomski fakultet, 2000. 3. Marojević R., Gramatika ruskog jezika, Beograd, Zavod za udžbenike i nastavna sredstva. 1983. 1. Terzić S., Odabrani tekstovi iz ruskog jezika struke, Užice, 2006.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction: Research study:	
Teaching methods: Monologue and dialogue-based methods.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 70	Final exam	Points: 30
Activity during lectures	10		-
Practical classes		Oral exam	30
Colloquia	60	-	-
Seminar papers		-	-

Study programme: Accounting and Audit
Type and level of studies: Undergraduate Vocational Studies
Course title: Sociology
Teacher: Vesna Vasović
Course status: Compulsory
Number of ECTS: 5
Prerequisites: none
Course aim: Teaching students about what is specifically human, about everything that is the result of human activities, as well as promoting the awareness of the importance of social and working environment.
Course outcomes: Introducing students to the social orientation, as well as providing them with skills for critical and independent thinking about issues related to society and labour.
<p>Syllabus:</p> <p>Theoretical instruction:</p> <p>Society and truth, development of sociology – its position among other sciences – the role and classification of theories – classical theories – modern and postmodern theories – the system in general and social system – the global social system – society and nature – human energy – types of social action – social relations and their types – the concepts of <i>institution</i> and <i>organization</i> and their types – social groups and their importance in the global social system – the classification of social groups – the concept of <i>nation</i> and its development throughout history, the model of nations, the characteristics of a nation – castes, social classes, professions, intelligence – bureaucracy and technocracy – the concept, characteristics and models of <i>elite</i> – social power as common energy – power, government, authority – the importance of social power in the global social development – environmental problems – the importance of ecological culture – the necessity for sustainable development, ecological awareness and education, basic approaches to ecological problems and how to solve them – the national environmental policy – the EU environmental policy – the concept of <i>settlement</i> and its types – the concept and types of <i>marriage</i> and its accompanying institutions – the concept of <i>family</i>, its functions and accompanying institutions – population – the consequences of human reproduction – the concept of <i>economy</i> as a social category – job insecurity – the importance of safety and health at work – state – law – forms of political government – political subjects – the power of the ecology movement – the concept, types and cultures of <i>culture</i> – the culture of symbolic communication (language and signs) – the concept of <i>meaning</i> and its functions – cognitive and experiential culture – reasonable knowledge – the concept of <i>science</i> and its types – the concept and types of <i>mythology</i> – the concept, types and functions of <i>religion</i> – the concept, types and functions of <i>art</i> – normative culture (the concept, essence, nature, types) – traditional culture – everyday life culture – cultural values – cultural needs – <i>personality</i>, the concept and social character – the concept and types of <i>socialization</i> and <i>personalization</i> – old and new concepts of changes – the appearance of the unique world system – stratification – the division of the world (center, periphery, third world, transition zone).</p> <p>Practical instruction:</p> <p>Development of the sociological view of the world – research methods in sociology – the founder of sociology – Auguste Comte – the approaches to an individual and society in Emile Durkheim's work – the nature and causes of social changes in Max Weber's work – premodern world and industrial society – organizations and modern world and a ten-minute test – nation, national identity and globalization – the future of bureaucracy – the criticism of the logic of growth and urban “dinosaurs” – the ecological criticism of modern society – greening the world of life and work, ecological parties and movements – demographic transition and population dynamics – the analysis of unemployment, job insecurity – new social movements and political parties – new religious movements – identity, kitsch and trash – popular culture and cultural imperialism – poverty, social exclusion under the conditions of new divisions.</p> <p>Literature:</p> <ol style="list-style-type: none"> 1. M.Pečujlić, V.Milić, Sociologija, Službeni glasnik, Beograd, 2005. 2. E.Gidens, Sociologija, Ekonomski fakultet, Centar za izdavačku delatnost, Beograd, 2007.

3. Marković Ž. Danilo, Socijalna ekologija, Zavod za udžbenike i nastavna sredstva, Beograd, 2005.			
4. Nadić Darko, Ekologizam i ekološke stranke, Službeni glasnik, Beograd, 2007.			
5. Nadić Darko, Ekološka politika Evropske unije, skripta, Beograd, 2006.			
6. Đukić Petar, Pavlovski Mile, Ekologija i društvo, EKO centar, Beograd, 1999.			
7. Bezbednost i zdravlje na radu, knjiga 2			
8. Primenjeni deo - Vesna Vasović i grupa autora, VPTŠ, Užice, 2011.			
Number of active teaching classes: 60			Other classes:
Lectures: 45	Practical classes: 15	Other forms of instruction:	
Teaching methods: Workshops, auditory methods, colloquia, consultations, demonstrations and other methods. Using board and chalk, overhead projector and foils, video presentations, examples from practice, brochures, instructions, paper, notebooks and other demonstration materials.			
Assessment of knowledge (maximum number of points: 100)			
Pre-exam obligations	Points	Final exam	Points
Activity during lectures	10	Written exam	50
Practical classes	10	Oral exam	as agreed with students
Colloquia	20		
Seminar papers	10		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Special Accounting			
Teacher: Biljana M. Đuričić			
Course status: Compulsory			
Number of ECTS: 7			
Prerequisites: None			
Course aim: Students acquire theoretical, methodological and practical knowledge about accounting for banks and budget users. They will be able to understand the methodological basis, accounting principles, reporting standards and financial statements of banks and budget users.			
Course outcomes: Students will be able to prepare financial statements for banks and budget users, to use accounting information for banking and budget users' financial management, and to get actively involved in business transactions of banks and budget users.			
Syllabus:			
Theoretical instruction:			
The role and importance of accounting in banking management. Financial statements and financial analysis in banking. Accounting for banks. Budget entities, their types, characteristics and specific features. Laws on budget users. Accounting standards governing budget users' operations. Chart of accounts of budget entities. The methodology of recording business transactions in accounting for budget users. Financial statements of budget entities. Supervision and auditing of budget entities.			
Practical instruction:			
The analysis of examples from the practice of national and foreign banks and budget entities. Performing tasks and analyzing the obtained results. Practising for the exam. Periodical testing of students' theoretical and methodological knowledge.			
Literature:			
1. R Lukić, Bankarsko računovodstvo, Ekonomski fakultet, beograd, 2006. 2. Primena kontnog plana za budžetsko računovodstvo, SRRS, Beograd, 2007. 3. Međunarodni računovodstveni standardi za javni sektor, SRRS, Beograd, 2007.			
Number of active teaching classes: 75			Other classes:
Lectures: 45	Practical classes: 30	Other forms of instruction:	
Teaching methods:			
1. Oral presentation - monologue, 2. Conversation - dialogue, 3. Work with text, 4. Examples from practice, brochures, instructions and other demonstration materials, 5. Case study			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Written exam	50
Practical classes	10	Oral exam	
Colloquia	20		
Seminar paper(s)	10		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Statistics			
Teacher: Milenko T. Pikula			
Course status: Compulsory			
Number of ECTS: 7			
Prerequisites: none			
Course aim: Helping students master the fundamental concepts of the probability theory, such as: event, even probability, random variable and its significance. Also, students should be able to understand logic and concepts of statistical (inductive and probabilistic) reasoning, to calculate and properly interpret basic statistical indicators, to master basic statistical methods, postulates and limitations of their application, as well as to learn how to use and interpret the results obtained using modern statistical software packages.			
Course outcomes: Upon the completion of the course, students will be able to select the appropriate statistical method and conduct a simple statistical analysis of one or several events occurring in economics or science. They will be able to continue education in this field by enrolling in specialist study programmes.			
Syllabus:			
Theoretical instruction:			
Basic concepts of combinatorics. The concept of an event and the concept of classical and statistical event probability. Conditional probability. Random variables and their importance. Examination of the most significant discrete random variables and continuous random variables with a special emphasis on their use in statistics.			
Statistical model. Population and sample. Evaluation of parametres. Testing statistical hypotheses. Variance analysis. Linear regression and correlation.			
Practical instruction:			
Preparing seminar papers, through which they will demonstrate whether they have mastered using modern statistical software packages and whether they are able to use statistical procedures in discipline-related courses.			
Literature:			
Mandatory textbook:			
1. Miodrag Lovrić, Osnovi statistike, Ekonomski fakultet, Kragujevac, 2008.			
2. Nevenka Skakić, Teorija vjerovatnoće i matematička statistika, Naučna knjiga Beograd, 2001.			
Additional literature:			
3. Maja Biljan-August i drugi, Statistička analiza u ekonomiji, Ekonomski fakultet, Rijeka, 2009.			
Number of active teaching classes: 90			Other classes:
Lectures: 45	Practical classes: 45	Other forms of teaching:	
		Research study:	
Teaching methods: Lectures and practical classes. Seminar paper preparation. Individual and group presentations.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points 0	Final exam	Points 0
Activity during lectures	10	Written and oral exam	50
Practical classes	10		
Colloquia	20		
Seminar paper(s)	10		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Trade Management			
Teacher: Miloš M. Jovanović			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Providing students with trade-related knowledge and skills required for successful selling, procurement, trade (retail and wholesale) and marketing logistics.			
Course outcomes: Students will be qualified for the jobs in the field of trading in goods and services in commercial companies and other enterprises; they will be able to run trade-related businesses on their own, as well as to contribute to new scientific achievements in the field of trade management.			
Syllabus:			
Theoretical instruction: The concept of trade management. The concept of trade and its importance. Trade prosperity. Distribution channels. Commercial business resources. Trading competition. Conditions for success. Trading tricks and skills. Trade marketing. Trade communications. Procurement. Marketing logistics. Sales. Promotion. Price. Trading economics. Financial management and trading. Positioning in financial trading.			
Practical instruction: Exercises based on the examples from business practice of domestic and foreign trade companies. Simulating business practices of commercial organizations. Interactive participation in the discussion of the material presented during lectures, performing different tasks, asking questions, searching for answers. Preparing a seminar paper – trade business positioning strategy. Individual and collective presentation of students' seminar papers.			
Literature:			
Mandatory textbook: Jokić, D., Trgovačko preduzetništvo, Beograd, NIC, 2003.			
Additional literature: 1. Lovreta, S., Trgovinski menadžment, Beograd, Ekonomski fakultet , 2010 2. Petković, G., Modeli za donošenje odluka u trgovini, Beograd, Ekonomski fakultet, 2000.			
Number of active teaching classes: 75			Other classes:
Lectures: 45	Practical classes: 30	Other forms of instruction:	
		Research study:	
Teaching methods: Ex cathedra, case study, discussion about selected topics, individual and group presentations, simulation.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points 50	Final exam	Points 50
Activity during lectures	10	Written exam	50
Practical classes	10		
Colloquium			
Seminar papers	30		

Study programme: Accounting and Audit			
Type and level of studies: Undergraduate Vocational Studies			
Course title: Work Organization			
Teacher: Martinović P. Milan			
Course status: Compulsory			
Number of ECTS: 6			
Prerequisites: None			
Course aim: Providing students with the knowledge on organization development, organizational structures, the causes and consequences of human behaviour in an organization, human resource management, as well as management of organizational changes.			
Course outcomes: Upon the completion of this course, students will be able to understand the causes and nature of events in the organization will work for, and understand why certain processes take place in the organization. They will be able to manage organizations and people, undertake different activities in order to organise business and change both the organization and people in it.			
Syllabus:			
Theoretical instruction: Organization theory – its objectives, tasks and development. Classical organization theories. Henry Fayol, Frederick Taylor, Henry Ford. Neoclassical organization theories. Modern organization theory. Team organization. Types of companies. The organization of a company, the structure of a company, founding a company. Workforce development. Human working and living environment. Rights and duties of a company’s bodies and individuals regarding the protection at work. Planning. Methods and techniques for determining capacity utilization. Operational planning methods. Product development and study. Fundamental product development principles and tasks. Rapid product development. Research and development. Research tasks, development tasks, research and development organization. Production types. Computer integrated manufacturing (CIM) and preparation. Operational production planning. Time management. Product quality control. Machine maintenance. Internal transport, organizing storage services, preparing and providing production tools. Organizing management. Marketing - the definition and organization. Business aimed at stimulating new businesses.			
Practical instruction: Exercises: Determining the system of production capacity utilization. Seminar papers: Topics for seminar papers (determining topics, consultations during the work, checking and defending seminar papers). Colloquium.			
Literature: 1. M.Martinović, Organizacija preduzeća – udžbenik, VPTŠ, Užice, 2008. 2. M.Martinović, Organizacija proizvodnje – udžbenik, VPTŠ, Užice, 2000, 2002. 3. Students are encouraged to use other sources of knowledge about organization: other books, articles in national journals available in the library of the Business and Technical College of Applied Sciences in Užice (such as: Business Politics, The Economics of Enterprises, Technique, etc.) and in international journals (for students with proficient knowledge of foreign languages), documentation of companies, the Internet, personal experience and other people’s experience.			
Number of active teaching classes: 60			Other classes:
Lectures: 30	Practical classes: 30	Other forms of instruction: Research study:	
Teaching methods: Monologue, dialogue and the combination of the two, ex cathedra, case study.			
Knowledge evaluation (maximum number of points: 100)			
Pre-exam obligations	Points: 50	Final exam	Points: 50
Activity during lectures	10	Oral exam	50

Practical classes	10	-	-
Colloquia	10	-	-
Seminar papers	20	-	-