

(Table 5.2) Course unit description

Study programs: Business Economy and Management – module: Accounting and Business Finance			
Type and level of studies: Master studies (second level)			
Course unit: Special-purpose Balance Sheets			
Teacher in charge: Vladimir Obradović, PhD, Associate Professor, Dragomir Dimitrijević, PhD, Assistant Professor			
Language of instruction: English			
ECTS: 8 (eight)			
Prerequisites: /			
Semester: <i>Winter Semester</i>			
Course unit objective: Understanding the theoretical and methodological basis of the financial reporting process in special occasions in the lifetime of a company, i.e., with regard to the events with special cause, such as foundation, change of legal form, merger or acquisition, split-up, spin-off, restructuring, liquidation and bankruptcy.			
Learning outcomes of Course unit Students will know how to practically prepare and interpret special-purpose balance sheets – foundation balance sheet, balance sheet of change of legal form, merger and acquisition balance sheet, split-up balance sheet, spin-off balance sheet, restructuring balance sheet, liquidation balance sheet and bankruptcy balance sheet.			
Course unit contents <i>Theoretical lectures</i> Features of special-purpose balance sheets; Financial reporting in the process of foundation and change of legal form: foundation balance sheet, balance sheet of change of legal form; Financial reporting on status changes: merger and acquisition balance sheet, split-up balance sheet, spin-off balance sheet; Financial reporting of companies in crisis: business crisis and restructuring assumptions, restructuring measures; restructuring balance sheets; Financial reporting on a company's extinguishing: liquidation balance sheets, bankruptcy balance sheets <i>Practical teaching:</i> practice, other types of lectures, study research			
Literature 1. Hoyle, J.B., Schaefer, T.F., Douppnik, T.S. (2004), <i>Advanced Accounting</i> , McGraw-Hill/Irwin, New York (pp. 598-715) 2. Deegan, C., Ward A.M. (2013), <i>Financial Accounting and Reporting: An International Approach</i> , McGraw-Hill Education, Berkshire (pp. 564-573)			
Number of active teaching hours			Other classes
Lectures 30	Practice 30	Other forms of classes Independent work	
Teaching methods: lectures, discussion on selected topics, case studies, etc.			
Examination methods (maximum 100 points)			
Exam prerequisites	No. of points:	Final exam	No. of points:
Student's activity during lectures	5	written exam	
Practical classes	5	oral exam	30
Colloquiums	60		
Project			
Other			
Grading System			
Grade	Bo. Of Points:		Description
10	91-100		Excellent

9	81-90	Exceptionally good
8	71-80	Very good
7	61-70	Good
6	51-60	Passing
5	0-50	Failing