STUDY PROGRAMME - FINANCIAL REPORT AND AUDIT

First semester

CODE	COURSE	Credits	Classes	Total
				(PT)*
4EK202512	FINANCIAL REPORTING	6	2+2+1	156
4EK201412	FINANCIAL REPORTS ANALYSIS	6	2+2+1	156
4EK202612	AUDIT	6	2+2+1	156
	ELECTIVE COURSE/faculty	4	2+1+1	120
	ELECTIVE COURSE/faculty	4	2+1+1	120
	ELECTIVE COURSE/university	4	2+1+1	120
TOTAL CREI	DITS	30	12+9+6	828
ELECTIVE C	OURSES (CHOOSE TWO)			
4EK202812	INTERNAL AUDIT	4	2+1+1	120
4EK202912	INTERNATIONAL STANDARDS FOR FINANCIAL REPORT AND AUDIT	4	2+1+1	120
4EK203012	ENTERPRISE FINANCING	4	2+1+1	120
4EK201012	ORGANIZATIONAL BEHAVIOR	4	2+1+1	120
	Choose one of the offered courses			
UGD203212	RESEARCH METHODOLOGY	4	2+1+1	120
UGD202312	APPLIED DATA ANALYSIS	4	2+1+1	120

Second semester

CODE	COURSE	Credits	Classes	Total (PT)*
4EK202712	COSTS MANAGEMENT	6	2+2+1	156
	DISSERTATION	24	0+0+24	720
TOTAL CRE	DITS	30		876

Ann	ex No.3	Program	n of the	Course - :	second	cycle stı	udies	
1.	Title of t	ne Course	FI		REPORT	ING		
2.	Code		4E	K202512				
3.	Study Pr	ogram	FI	NANCIAL F	EPORT	ING AND		Г
4.	Organize	er of the study progra	m Ur	niversity Go	ce Delce	ev		
	(unit or i departm	nstitute, Faculty, ent)	Fa	culty of Eco	onomics			
5.	Cycle (fii cycle)	rst, second and third	Se	cond cycle				
6.	Academi	c year / semester	Fi	t/First	7.	Numbe credits		6
8.	Professo	or (s)	Pr	of. D-r Riste	e Temjar	novski		
			Do	oc. D-r Alek	sandar k	Kostadinc	ovski	
9.	Requirer the Cour	nents for enrollment se						
	reporting assets, o	ng concepts in more de system; revenue; final bligations reporting; no ited financial reporting	ncial co otificatio	ndition and n of capital;	cash flo reportir	ws; repor ng in term	ting for	the
11.	Fundame measurer flows; Me	of the course progra ental concepts and con- ment and reporting of e easurement and report ment and reporting of e	ceptual earnings ing of fu	s, financial o Inds; Measu	conditior uring and	n, operatio d reportin	ons and g obliga	ations;
12.	-	methods: writing method of pres	entatior	ı				
13.	Total ava	ailable time		156				
14.	Distribut	ion of available time		2+2+1	/ per we	ek		
15.	Forms of activities	f teaching / learning	15.1.	lectures / contact te e-teachin	eaching			2 hours
			15.2.	theoretica exercises	al and p	ractical		

				e-exams, preparatio independent semina work			
16.	Other	forms of activities.	16.1.	Project tasks		2	hours
			16.2.	Individual tasks			hours
			16.3.	Home learning		1	hours
17.	Metho	od of assessment					
	17.1.	Tests / oral exams				70 p	ooints
	17.2.	Seminars (paper / pro and/or oral)	oject - p	presentation: written		10 p	ooints
	17.3.	Activity and participa	tion			20 p	ooints
18.	Asses	sment Criteria (points	1	up 50 points	5	(five)	(F)
	score)		51 to 60 points	6	(six)	(E)
				61 to 70 points	7	(seven)	(D)
				71 to 80 points	8	(eight)	(C)
				81 to 90 points	9	(nine)	(B)
				91 to 100 points	10	(ten)	(A)
19.	-	ture requirement and		Success of 60% of the	collo	quiums and	the
	passi	ng the final exam		final exam			
20.	Langu	age of teaching / stud	у	Macedonian			
21.	Metho of tea	od of monitoring the qu ching	uality	Self-evaluation			

Literat	Literature										
	Requ	Required literature									
	No.	Author	Title	Publisher	Year						
	1.	Rusevski Trajko	Finansisko	Faculty of	2008						
22.1.			smetkovodstvo 2	Economics-							
				Skopje							
	2.										
	3.										
	Additional literature										
	No.	Author	Title	Publisher	Year						
	1.	Riahi-Belkaoui, Ahmed	Critical Financial	Quorum	1998						
22.2.			Accounting Problems-	Books,							
			issues and solutions	London							
	2.										
	3.										

Ann	ex No.3								
		Program	n of the	Co	ourse - secc	ond o	cycle stu	udies	
	THERE		-				0 ANI AL 3	VOIO	
1.		he Course					5 ANAL	1919	
2.	Code				01412				
3.	Study Pr	-			NCIAL REPO			AUDIT	
4.	-	er of the study progra			ersity Goce D		V		
	departm	nstitute, Faculty, ent)	Fa	cul	ty of Econom	nomics			
5.	-	rst, second and third	Se	CO	nd cycle				
	cycle)								
6.	Academ	ic year / semester	Fift	th/l	First	7.	Numbe	er of	6
							credits	5	
8.	Professo	or (s)	Pro	of.	D-r Risto Fot	tov			
			Do	c.	D-r Olivera G	Gjorg	ieva-Traj	jkovska	
9.	•	ments for enrollment	/						
	the Cour								
10.	Purpose	s of the curriculum (o	compete	eno	cies):				
		se is to assist studer			•		•		•
		statements of enterpr						-	
		on the one hand, and fo will be able to collect,							
		various financial ratios	•				-		
	obtained	from the analysis for n	haking b	us	iness decisio	ons.	• • •		
11.	Content	of the course progra	m:						
	Introduct	ion to the analysis; Dat	a source	es	for analytical	l exa	mination	and their	
	-	on; Methods of analysis	• • •		•	•			
		nts; Introduction to fina							ia of
		; Balance Sheet; Incon statements in terms of						•	
		s; Analysis of operatior			•			•	Jeeme
		situation of the enterp		•	•		•		
12.	Learning	j methods:							
	Oral and	writing method of pres	entation	n					
13.	Total ava	ailable time			156				
14.	Distribut	ion of available time			2+2+1 / per	wee	ek		
15.	Forms o	f teaching / learning	15.1.	le	ctures / the	oreti	cal -		2 hours
	activities	6		CC	ontact teach	ing,			
				e-	teaching				

16.	Other	forms of activities.	15.2.	exercises, e-exams, preparatio independent semina work Project tasks	n of		nours
			16.2. 16.3.				hours hours
			10.3.	Home learning		I 1	iou s
17.	Metho	od of assessment					
	17.1.	Tests / oral exams				70 p	oints
	17.2.	Seminars (paper / pr and/or oral)	oject - p	presentation: written		10 p	oints
	17.3.	Activity and participa	tion			20 p	oints
18.	Asses	ssment Criteria (points	5/	up 50 points	5	(five)	(F)
	score)	-	51 to 60 points	6	(six)	(E)
			_	61 to 70 points	7	(seven)	(D)
			_	71 to 80 points	8	(eight)	(C)
			_	81 to 90 points	9	(nine)	(B)
				91 to 100 points	10	(ten)	(A)
19.	-	ture requirement and ng the final exam		Success of 60% of the final exam	collo	quiums and	the
20.	Langu	lage of teaching / stud	y	Macedonian			
21.	Metho of tea	od of monitoring the qu ching	uality	Self-evaluation			

22.	Literat	ure				
		Requi	ired literature			
		No.	Author	Title	Publisher	Year
	22.1.	1.	Fridson, Martin and Alvarez, Fernando	Financial statement analysis – a practitioner's guide	John Wiley & Sons, New York,	2002
	22.1.	2.	Tracy, John A.:	How to read a financial report : wringing vital signs out of the numbers, 5th ed,	John Wiley & Sons Inc, New York,	1999
		3.				
	22.2.	Addit	ional literature	1	1	1
	<i>∠∠.</i> ∠.	No.	Author	Title	Publisher	Year

	1.		
	2.		
	3.		

Ann	ex No.3	Program of	the Course - sec	ond	cycle studies		
1.	Title of th	ne Course	AUDIT				
2.	Code		4EK202612				
3.	Study Pr	ogram	FINANCIAL REF	ORT	ING AND AUDIT		
4.	Organize	er of the study program	University Goce	Delce	۷۷		
	(unit or in departme	nstitute, Faculty, ent)	Faculty of Econo	mics			
5.	Cycle (fir cycle)	st, second and third	Second cycle				
6.	Academi	c year / semester	Fifth/First 7. Number of credits				
8.	Professo	or (s)	Prof. D-r Risto F	otov		1	
			Doc. D-r Janka D	Dimitro	ova		
9.	Requiren the Cour	nents for enrollment se					
10.	Purpose	s of the curriculum (com	petencies):				
	theoretica After the role in de imminent	iscipline is designed to offe al and practical aspects of class, students should be eveloped economies, to audit profession to integ entities in the report the a	f auditing in conte able: to know the understand the pr rate acquired kno	mpor key ofess wled	ary turbulent enviro aspects of auditing ional and legal reg ge about the opera	and its gulation of	
11.	Content	of the course program:					
	Content of the course program: Definition, role and importance of auditing and audit occupation in modern economies; Professional regulation in the auditing profession - audit standards, professional ethics in the auditing profession; Professional liability of auditors; planning review process and types of audit tests, Fundamental concepts of auditing: materiality, risk and audit evidence in the audit, audit tests, analytical procedures and job documentation; Internal control: Using the method of sample audit report of the auditor auditing profession in Macedonia; Professional training of auditors in developed economies in our country.						
12.	Learning	methods:					
	Oral and	writing method of presenta	ation				
13.	Total ava	ilable time	156				
14.	Distribut	ion of available time	e 2+2+1 / per week				

4 5		4 - 4				
15.	Forms of teaching / learning	15.1.		1 -	2	hours
	activities		contact teaching,			
			e-teaching			
		15.2.	theoretical and prac	tical		
			exercises,			
			e-exams, preparatio	n of		
			independent semina	ar		
			work			
16.	Other forms of activities.	16.1.	Project tasks		2	hours
		16.2.	Individual tasks			hours
		16.3.	Home learning		1	hours
17.	Method of assessment					
	17.1. Tests / oral exams				70 p	points
	17.2. Seminars (paper / pro	ject - j	presentation: written		10 p	ooints
	and/or oral)					
	17.3. Activity and participat	ion			20 p	ooints
18.	Assessment Criteria (points /	1	up 50 points	5	(five)	(F)
	score)		51 to 60 points	6	(six)	(E)
		F	61 to 70 points	7	(seven)	(D)
		F	71 to 80 points	8	(eight)	(C)
			81 to 90 points	9	(nine)	(B)
			91 to 100 points	10	(ten)	(A)
19.	Signature requirement and		Success of 60% of the	collo	quiums and	the
	passing the final exam		final exam			
20.	Language of teaching / study	,	Macedonian			
21.	Method of monitoring the qua	ality	Self-evaluation			
	of teaching					

	Required literature									
	No.	Author	Title	Publisher	Year					
	1.	Zorica Bozinovska	Revizija	Ekomomski	2001					
22.1.		Lazarevska		fakultet -						
				Skopje						
	2.									
	3.									
22.2.	Addit	Additional literature								
22.2.	No.	Author	Title	Publisher	Year					

1.	Alvin A. Arens, James K. Loebbecke	Auditing	Prentice Hall, New York	2000
2.				
3.				

Ann	ex No.3	Program of	the Course - see	cond	cycle studies			
1.	Title of the	he Course	INTERNAL AUD	DIT				
2.	Code		4EK202812					
3.	Study Pr	ogram	FINANCIAL REF	PORT	ING AND AUDIT			
4.	-	er of the study program	University Goce Delcev					
	(unit or in departme	nstitute, Faculty, ent)	Faculty of Econo	omics				
5.	Cycle (fir cycle)	rst, second and third	Second cycle					
6.	Academi	c year / semester	Fifth/First	7.	Number of credits	4		
8.	Professo	or (s)	Prof. D-r Riste T	emjar	novski	L		
			Doc. D-r Janka I	Dimitr	ova			
9.	Requirent the Cour	nents for enrollment se						
10.	Purposes of the curriculum (competencies):							
	theoretica environm role in de for interna the activit	lule is designed to offer al and practical aspect ent. Here they should be f veloped economies, to un al audit to develop skills for ties of internal audit as th t and communication with	s of internal au familiar with key as derstand the profe or professional jud e planning of inter	dit ir spects ession gmen mal au	o contemporary s of internal audit al and imminent t, to gain knowle udit until the forn	turbulent ing and its legislation dge about		
11.	Content	of the course program:						
	Management of the Department for Internal Audit Definition, role and importance of internal audit in modern economies; Professional education of internal auditors; Evidence in internal audit reporting to internal audit, fraud audit, Working documentation on internal audit; Professional Regulation in internal audit ; review process; control structure; Developing an annual audit plan.					tors;		
12.	Learning	ı methods:						
	Oral and	writing method of present	ation					
13.	Total ava	ailable time	120					
14.	Dictribut	ion of available time	2+1+1 / p					

16.3. Home learning 1 hour 17. Method of assessment 17.1. Tests / oral exams 70 points 17.1. Tests / oral exams 70 points 10 points 17.2. Seminars (paper / project - presentation: written and/or oral) 10 points 17.3. Activity and participation 20 points 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B)	45			45.4			0	le a coma
Image: second state of the second s	15.		• •	15.1.		11 -	2	nours
15.2. theoretical and practical exercises, e-exams, preparation of independent seminar work 16. Other forms of activities. 16.1. Project tasks 1 hour 16. Other forms of activities. 16.1. Project tasks 1 hour 16.2. Individual tasks hour 16.2. Individual tasks hour 17. Method of assessment 16.3. Home learning 1 hour 17. Seminars (paper / project - presentation: written and/or oral) 10 point 10 point 17.3. Activity and participation 20 point 5 (five) (Five) (Five) 18. Assessment Criteria (points / score) up 50 points 5 (five) (D) (D) 18. Assessment Criteria (points / score) 91 to 100 points 8 (eight) (C) 81 to 90 points 8 (eight) (C) 19. Signature requirement and Success of 60% of the colloquiums and the 10. 10.		activi	lies		•			
16. Other forms of activities. 16.1. Project tasks 1 hour work 16. Other forms of activities. 16.1. Project tasks 1 hour independent seminar work 17. Method of assessment 16.3. Home learning 1 hour independent seminar work 17. Method of assessment 16.3. Home learning 1 hour independent seminar independent seminar work 17. Method of assessment 16.3. Home learning 1 hour independent seminar independent seminar independent seminar independent seminar work 17.1. Tests / oral exams 70 point 1 hour independent seminar independent seminar independent seminar independent seminar independent seminar work 17.1. Tests / oral exams 70 point independent seminar					e-teaching			
16. Other forms of activities. 16.1. Project tasks 1 hour work 16. Other forms of activities. 16.1. Project tasks 1 hour work 17. Method of assessment 16.2. Individual tasks hour work 17. Method of assessment 16.3. Home learning 1 hour work 17. Method of assessment 70 point 1 hour work 17.1. Tests / oral exams 70 point 10 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 point 17.3. Activity and participation 20 points 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 51 to 60 points 6 (six) (E 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the				15.2	theoretical and prac	tical		
16. Other forms of activities. 16.1. Project tasks 1 hour 16. Other forms of activities. 16.1. Project tasks 1 hour 16.2. Individual tasks hour 16.2. Individual tasks hour 17. Method of assessment 16.3. Home learning 1 hour 17. Tests / oral exams 70 point 10 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 points 10 points 17.3. Activity and participation 20 points 5 (five) (F 18. Assessment Criteria (points / score) Up 50 points 5 (five) (D) 71 to 80 points 8 (eight) (C) 81 to 90 points 8 (eight) (C) 19. Signature requirement and Success of 60% of the colloquiums and the					exercises,			
16. Other forms of activities. 16.1. Project tasks 1 hour 16. Other forms of activities. 16.1. Project tasks 1 hour 16.2. Individual tasks hour 16.3. Home learning 1 hour 17. Method of assessment 16.3. Home learning 1 hour 17. Method of assessment 70 point 17.1. Tests / oral exams 70 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 point 17.3. Activity and participation 20 point 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 19. Signature requirement and Success of 60% of the colloquiums and the					e-exams, preparatio	on of		
16.Other forms of activities.16.1.Project tasks1 hour16.16.2.Individual taskshour16.3.Home learning1 hour17.Method of assessment16.3.Home learning1 hour17.Tests / oral exams70 point17.2.Seminars (paper / project - presentation: written and/or oral)10 point17.3.Activity and participation20 point18.Assessment Criteria (points / score)up 50 points5 (five) (F61 to 70 points7 (seven) (D)71 to 80 points8 (eight) (C81 to 90 points9 (nine) (B)91 to 100 points10 (ten) (A)19.Signature requirement andSuccess of 60% of the colloquiums and the					independent semina	ar		
16.2. Individual tasks hour 16.3. Home learning 1 hour 17. Method of assessment 16.3. Home learning 1 hour 17. Tests / oral exams 70 point 17.1. Tests / oral exams 70 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 point 17.3. Activity and participation 20 points 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 61 to 70 points 6 (six) (E 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the					work			
16.3. Home learning 1 hour 17. Method of assessment 70 point 17.1. Tests / oral exams 70 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 point 17.3. Activity and participation 20 point 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the	16.	Other	forms of activities.	16.1	Project tasks		1	hours
17. Method of assessment 17.1. Tests / oral exams 70 point 17.2. Seminars (paper / project - presentation: written and/or oral) 10 point 17.3. Activity and participation 20 points 18. Assessment Criteria (points / score) up 50 points 5 (five) (F 61 to 70 points 7 (seven) (D) 71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A)				16.2	Individual tasks			hours
17.1.Tests / oral exams70 points17.2.Seminars (paper / project - presentation: written and/or oral)10 points17.3.Activity and participation20 points18.Assessment Criteria (points / score)up 50 points5 (five) (F61 to 70 points6 (six) (E61 to 70 points7 (seven) (D)71 to 80 points8 (eight) (C81 to 90 points9 (nine) (B)91 to 100 points10 (ten) (A)19.Signature requirement andSuccess of 60% of the colloquiums and the				16.3	Home learning		1 hours	
17.2.Seminars (paper / project - presentation: written and/or oral)10 points17.3.Activity and participation20 points18.Assessment Criteria (points / score)up 50 points5 (five) (F18.Assessment Criteria (points / score)0 points6 (six) (E10.61 to 70 points7 (seven) (D)11.71 to 80 points8 (eight) (C11.81 to 90 points9 (nine) (B)11.91 to 100 points10 (ten) (A)11.11.Signature requirement andSuccess of 60% of the colloquiums and the	17.	Metho	od of assessment					
and/or oral)20 points17.3.Activity and participation20 points18.Assessment Criteria (points / score)up 50 points5 (five) (F51 to 60 points6 (six) (E61 to 70 points7 (seven) (D)71 to 80 points8 (eight) (C81 to 90 points9 (nine) (B)91 to 100 points10 (ten) (A)19.Signature requirement andSuccess of 60% of the colloquiums and the		17.1.	Tests / oral exams				70 p	ooints
17.3.Activity and participation20 points18.Assessment Criteria (points / score)up 50 points5 (five) (F51 to 60 points6 (six) (E61 to 70 points7 (seven) (D)71 to 80 points8 (eight) (C81 to 90 points9 (nine) (B)91 to 100 points10 (ten) (A)19.Signature requirement andSuccess of 60% of the colloquiums and the		17.2.	Seminars (paper / pro	ject -	presentation: written		10 p	ooints
18.Assessment Criteria (points / score)up 50 points5(five)(F51 to 60 points6(six)(E61 to 70 points7(seven)(D)71 to 80 points8(eight)(C81 to 90 points9(nine)(B)91 to 100 points10(ten)(A)19.Signature requirement andSuccess of 60% of the colloquiums and the								
score)51 to 60 points6(six)(E61 to 70 points7(seven)(D)71 to 80 points8(eight)(C81 to 90 points9(nine)(B)91 to 100 points10(ten)(A)19.Signature requirement andSuccess of 60% of the colloquiums and the		17.3.	Activity and participati	ion			20 p	ooints
61 to 70 points7(six)(E61 to 70 points7(seven)(D)71 to 80 points8(eight)(C81 to 90 points9(nine)(B)91 to 100 points10(ten)(A)19.Signature requirement andSuccess of 60% of the colloquiums and the	18.	Asses	ssment Criteria (points /	1	up 50 points	5	(five)	(F)
71 to 80 points 8 (eight) (C 81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the		score)		51 to 60 points	6	(six)	(E)
81 to 90 points 9 (nine) (B) 91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the					61 to 70 points	7	(seven)	(D)
91 to 100 points 10 (ten) (A) 19. Signature requirement and Success of 60% of the colloquiums and the				F		8	(eight)	(C)
19. Signature requirement andSuccess of 60% of the colloquiums and the					81 to 90 points	9	(nine)	(B)
				F	91 to 100 points	10	(ten)	(A)
passing the final exam final exam	19.	9. Signature requirement and			Success of 60% of the	e collo	quiums and	the
		passi	ng the final exam		final exam			
20. Language of teaching / study Macedonian	20.	Langu	lage of teaching / study	'	Macedonian			
21. Method of monitoring the quality Self-evaluation	21.		• •	ality	Self-evaluation			
of teaching		of tea	ching					

		Required literature							
		No.	Author	Title	Publisher	Year			
2	2.1.	1.	Pickett, K. H. Spencer	The Essential Handbook of Internal Auditing	Wiley, West Sussex,	2005			
		2.	Moeller, Robert:	Brink's modern internal auditing, 6th ed,	John Wiley & Sons, Inc., New Jersey	2005			
		3.							

	Additional literature								
	No.	Author	Title	Publisher	Year				
22.2.	1.								
	2.								
	3.								

Ann	ex No.3						
		Program of	the Course - seco	ond	cycle studies		
1.	Title of tl	ne Course	INTERNATIONAL STANDARDS FOR FINANCIAL REPORT AND AUDIT				
2.	Code		4EK202912				
3.	Study Pr	ogram	FINANCIAL REPO	ORT	ING AND AUDIT		
4.	-	er of the study program	University Goce D	Pelce	ev		
	(unit or i departmo	nstitute, Faculty, ent)	Faculty of Economics				
5.	Cycle (fii cycle)	rst, second and third	Second cycle				
6.	Academi	c year / semester	Fifth/First	7.	Number of credits	4	
8.	Professo	or (s)	Prof. D-r Krume Nikoloski				
			Doc. D-r Olivera Gorgieva - Trajkovska				
9.	Requirer the Cour	nents for enrollment se					
10.	Purpose	s of the curriculum (com	petencies):				
	illustration Committe applying commerc	ject discipline provides ns of all accounting standa ee. It should enable sur IFRS in the recording of tr ial entities. Through detail ily understand generally a	ards issued by Inter ccessful solution of ansactions and pre ed explanations of t	nation f matrice para he th	onal Accounting S any practical prol ation of financial re heory of IFRS stud	tandards blems in eports by	
11.	Content	of the course program:					
	Statemer Statemer Recogniti term and	on to International Financ hts: Balance Sheet, Incom ht of cash flows; Determini on of revenues; Property, current liabilities; Leasing statements.	e Statement, Stater ng the fair value; Fi plant and equipme	ment nano nt; Ir	t of changes in equical instruments; S ntangible assets; L	uity; upplies; .ong-	
12.	Learning	methods:					
	Oral and	writing method of present	ation				

13.	Total available time		120			
14.	Distribution of available time		2+1+1 / per week			
15.	Forms of teaching / learning activities	15.1.	lectures / theoretica contact teaching, e-teaching	2	hours	
		15.2.	theoretical and prace exercises,	tical		
			e-exams, preparation independent semina work			
16.	Other forms of activities.	16.1.	Project tasks		1	hours
		16.2.	Individual tasks			
		16.3.	Home learning	1	hours	
17.	Method of assessment	1			L	
	17.1. Tests / oral exams				70 p	points
	17.2. Seminars (paper / pro and/or oral)	ject - p	presentation: written		10 p	points
	17.3. Activity and participati	ion			20 p	ooints
18.	Assessment Criteria (points /	1	up 50 points	5	(five)	(F)
	score)		51 to 60 points	6	(six)	(E)
			61 to 70 points	7	(seven)	(D)
			71 to 80 points	8	(eight)	(C)
			81 to 90 points	9	(nine)	(B)
		[91 to 100 points	10	(ten)	(A)
19.	Signature requirement and passing the final exam		Success of 60% of the final exam	collo	quiums and	the
20.	Language of teaching / study		Macedonian			
21.	Method of monitoring the qua of teaching	ality	Self-evaluation			

	Required literature								
	No.	Author	Title	Publisher	Yea				
22.1.	1.	Sluzben vesnik na Republika Makedonija br. 159	Pravilnik za vodenje na smetkovodstvo.	Sluzben vesnik na Republika Makedonija br. 159	2009				

	3. Addit	ional literature			
	No.	Author	Title	Publisher	Year
22.2.	1.	Epstein, B. J, Jermakowicz, E.K.:	Interpretation and Application of International Financial Reporting Standards	John Wiley & Sons, Inc., Hoboken, New Jersey,	2010
	2.	Ankarath, N., Ghosh, T.P.	Understanding IFRS Fundamentals	John Wiley & Sons, Inc., Hoboken, New Jersey	2010
	3.				

Ann	ex No.3 Prog	ram of the Cours	e - seco	ond	cycle studies			
1.	Title of the Course	ENTERP	RISE FI	NAN	CING			
2.	Code	4EK2030	4EK203012					
3.	Study Program	FINANCI	AL REPO	ORTI	NG AND AUDIT			
4.	Organizer of the study pro	ogram Universit	/ Goce D)elce	V			
	(unit or institute, Faculty, department)	Faculty o	Faculty of Economics					
5.	Cycle (first, second and th cycle)	hird Second of	Second cycle					
6.	Academic year / semester	Fifth/Firs	t	7.	Number of	4		
					credits			
8.	Professor (s)	Prof. D-r	Risto Fo	tov				
9.	Requirements for enrollments for enrollments for enrollments the Course	ent						
10.	Purposes of the curriculur to impart basic knowledge in to enable them to understan interpret the impact that fina	the field of managed the process of	ing finan financial	cial a deci	assets within the sion-making, as	enterprise well as to		
11.	Content of the course pro Enterprise, capital and fi Financial analysis and fi Basic financial concepts Long-term financial deci Short-term financial dec Cost of capital, leverage	inancial managem nancial planning; ; sions; isions;	ent;					

12.	Learning methods:					
	Oral and writing method of pres	entati	on			
13.	Total available time		120			
14.	Distribution of available time		2+1+1 / per we	ek		
15.	Forms of teaching / learning activities	15.1.	lectures / theoret contact teaching, e-teaching	cal -	2	hours?
		15.2	 theoretical and particular exercises, e-exams, preparating independent sem work 	tion of		
16.	Other forms of activities.	16.1	Project tasks		1hours	
		16.2	Individual tasks	Individual tasks		
		16.3	Home learning		1	hours
17.	Method of assessment					
	17.1. Tests / oral exams				70 p	ooints
	17.2. Seminars (paper / pro and/or oral)	ject -	presentation: writter	1	10 p	ooints
	17.3. Activity and participati	ion		20 points		
18.	Assessment Criteria (points /	1	up 50 poin	s 5	(five)	(F)
	score)	F	51 to 60 poin	s 6	(six)	(E)
		F	61 to 70 poin	s 7	(seven)	(D)
		F	71 to 80 poin	s 8	(eight)	(C)
		F	81 to 90 poin	s 9	(nine)	(B)
			91 to 100 poin	s 10	(ten)	(A)
19.	Signature requirement and passing the final exam		Success of 60% of final exam	he collo	quiums and	the
20.	Language of teaching / study	,	Macedonian			
21.	Method of monitoring the qua of teaching	ality	Self-evaluation			

22.	Literature									
	22.1.	Required literature								
		No.	Author	Title	Publisher	Year				
		1.	Fotov, Risto	Finansiski menadzment	Ekonomski fakultet Stip	2010				

		2.	Arsov, Saso		Finansiki menadzm	ent		Ekonor fakultet Skopje	t	2008
		_	ional literature							
		No.	Author		Title			Publi	sher	Year
	22.2.	1.	James C. Van Horne, John M. Wachowicz, Jr					Fundamental s of Financial Management, 10th edition	ancial ement,	1998
		2.	Ross, Stephen, R. Westerfield, J. Jaff	e Corporate Finance			McGrav Irwin,	v-Hill,	1999	
Ann	ex No.3		Program of	the Co	urse - sec	ond	cycle stud	dies		
1.	Title of	the Co	urse	ORGANIZATIONAL BEHAVIOR						
2.	Code				01012					_
3.	Study F	-						AUDIT		_
4.	-	institu	ne study program te, Faculty,	University Goce Delcev Faculty of Economics						
5.	Cycle (f cycle)	irst, se	cond and third	Second cycle					_	
6.	Acaden	nic yea	r / semester	Fifth /	' first	7.	Number credits	of	4	
8.	Profess	or (s)		Prof.	D-r Trajko N	lices	ki			
				Doc.	D-r Janka D	imitr	ova			
9.	Require		for enrollment							
10.	students organiza questior leadersh	s in ur ations. T ns: the nip theo	ne curriculum (com inderstanding the be The syllabus of this of man as an individu ries, authority, powe	ehavior course ual, mo	of the permainly focus	eople ses i oups	ts attentior and beh	oday's on to the fo avior of	complex ollowing groups,	
11.	Intro indiv orga	duction vidual; C inizatior	course program: ; Organizational beh Organizational behav n; Motivation; Power of the organizational	viour ar , The ir	nd the organ Individual and	izatio	on; Groups	s in the	lership;	

12.	Learning methods:							
	Oral and writing method of pres	entatic	n					
13.	Total available time		120					
14.	Distribution of available time		2+1+1 / per week					
15.	Forms of teaching / learning activities	15.1.	lectures / theoretica contact teaching, e-teaching	al -	2	2hours		
		15.2.	practical exercises, e-exams, preparation independent semin work	on of				
16.	Other forms of activities.		I. Project tasks		1hours			
		16.2.	Individual tasks			hours		
		16.3.	Home learning		1	hours		
17.	Method of assessment							
	17.1. Tests / oral exams				70	points		
	17.2. Seminars (paper / proj and/or oral)	ject - p	presentation: written		10	points		
	17.3. Activity and participati	on			20	points		
18.	Assessment Criteria (points /		up 50 points	5	(five)	(F)		
	score)		51 to 60 points	6	(six)	(E)		
			61 to 70 points	7	(seven)	(D)		
			71 to 80 points	8	(eight)	(C)		
			81 to 90 points	9	(nine)	(B)		
			91 to 100 points	10	(ten)	(A)		
19.	Signature requirement and passing the final exam		Success of 60% of the final exam	e collo	quiums and	the		
20.	Language of teaching / study		Macedonian					
21.	Method of monitoring the qua of teaching	lity	Self-evaluation					

	Required literature								
	No.	Author	Title	Publisher	Year				
22.1.	1.	Drakulevski, Ljubomir	Leadership-base for effective strategic management	Faculty of Economics, Skopje	1999				

	3. Addit	ional literature			
	No.	Author	Title	Publisher	Year
22.2.	1.	Kinicki, Angelo, Robert Kreitner	Organizational Behavior, key conncepts, skills & best practices	McGraw-Hill, Irwin, Hightstown	2006
	2.	Roobbins, Stephen P	Bitni elementi organizacsikog ponasanja	MATE, Zagreb	1995
	3.				

Ann	ex No.3	Program	n of the Course - second cycle studies					
1.	Title of th	e Course	RESEARCH METHODOLOGY					
2.	Code		UGD203212	UGD203212				
3.	Study Pro	gram	FINANCIAL REPO	ORTI	ING AND AUDIT			
4.	Organizer	of the study program	University Goce De	lcev				
	(unit or in departme	stitute, Faculty, nt)	Faculty of Economics					
5.	Cycle (firs	t, second and third cycle)	Second cycle					
6.	Academic	year / semester	fifth/first	7.	Number of credits	4		
8.	Professor	(s)	Ph.D. Riste Temjano	ovski,	associate professor			
9.	Requirem Course	ents for enrollment the	no					
10.	Purposes -	of the curriculum (compete	ncies):					
11.	Content o	f the course program:						

12.	Learni	ng methods:						
	-Oral a	nd writhing examination						
					Γ			
13.		vailable time			120 hours			
14.		ution of available time	1		2+1+1 per week			
15.	Forms activit	of teaching / learning	15.1		ectures / theoretical -	2 hours		
	activit	les			ontact teaching,			
			15.2		e-teaching	<u></u>		
			15.2		heoretical and practic exercises,	aı		
					e-exams, preparation o	of		
					ndependent seminar v			
16.	Other	forms of activities.	16.1	. P	Project tasks 1 hour			
			16.2	. II	ndividual tasks			
			16.3	. ⊦	Iome learning			1 hour
17.	Metho	od of assessment						
	17.1.	Tests / oral exams						70 points
	17.2.	Seminars (paper / project	t - pre	senta	ation: written			10 points
		and/or oral)						
	17.3.	Activity and participation						20 points
18.	Assess	ment Criteria (points / scor	re)		up 50 points	5	(five)	(F)
					51 to 60 points	6	(six)	(E)
					61 to 70 points	7	(seven)	(D)
					71 to 80 points	8	(eight)	(C)
					81 to 90 points	9	(nine)	(B)
					91 to 100 points	10	(ten)	(A)
19.	-	ure requirement and passir	ng	60%	6 success achievement	on pa	rtial and f	final
		al exam		exa				
20.	Langua	age of teaching / study		Ma	cedonian, English			

21.	Method of monitoring the quality of	Self-evaluation
	teaching	

	Requi	red literature			
22.1.	No.	Author	Title	Publisher	Year
	1. B. Krstev	B. Krstev	Research methodology	UGD-skript	
	2.	C. Mojanovski	Research methodology	UKIM-learning book	
	3.				
	Additi	onal literature			
	No.	Author	Title	Publisher	Yea
22.2.	1.				
	2.				
	3.				

Ann	ex No.3							
	Program of	he Course - first/seco	nd/th	ird cycle studies				
1.	Title of the Course	APPLIED DATA ANA	ALYSI	S				
2.	Code	UGD202312	UGD202312					
3.	Study Program	FINANCIAL REPO	FINANCIAL REPORTING AND AUDIT					
4.	Organizer of the study program	University Goce De	University Goce Delcev					
	(unit or institute, Faculty,	Faculty of Economi	cs					
	department)							
5.	Cycle (first, second and third cycle)	Second cycle						
6.	Academic year / semester	2012/2013/ I	7.	Number of	4			
				credits				
8.	Professor (s)	Ph.D. Tatjana Atana	asova	– Pacemska, profe	ssor			
9.	Requirements for enrollment the	no						
	Course							
10.	Students will be trained for planning	and achieving differen	t app	lied research tasks,	as well as			
	to use the results to solve practical	problems and make dec	ision	s. Also, they will lea	rn how to			

	use the program package SPSS (or	any othe	er p	program depending on the ne	ed for the research			
	process) designed for applied data	analysis	s b	ased on the methods of matl	nematical statistics.			
	During the courses, students will	gain th	еı	necessary skills and all the b	basic knowledge to			
	analyze and interpret the result	-			-			
	successful realization of the maste				·			
11.	Content of the course program:							
	 The common (theoretical methods of realization, to statistics – data collection Random variables, diffe Statistic examples and of Applied data analysis Descriptive statistics Hypothesis testing – pare Linear and nonlinear region 	he proc on, grou rent typ distribut rametric gressior	es ipi es ior	ng and presentation of random variables as	nition, goals,			
	 Variance analysis (ANOVA) Experiment design 							
		n SPSS	pr	ograms, Exel, Mathematic	a according to the			
	specific needs of differe							
12.	Learning methods:							
13.	Total available time			120 hours				
14.	Distribution of available time			2+1+1 per week				
15.	Forms of teaching / learning activities	15.1.	c e	ectures / theoretical - ontact teaching, -teaching	2 hours			
		15.2.	e e	heoretical and practical xercises, -exams, preparation of ndependent seminar work	1 hour			
16.	Other forms of activities.	16.1.	Ρ	roject tasks	1 hour			
		16.2.	h	ndividual tasks				

			16.3.	Home learning			
17.	Metho	od of assessment					
	17.1.	Tests / oral exams					30 points
	17.2.	Seminars (paper / project and/or oral)	- prese	ntation: written			50 points
	17.3.	Activity and participation					20 points
18.	Assess	ment Criteria (points / score	e)	up 50 points	5	(five)	(F)
				51 to 60 points	6	(six)	(E)
				61 to 70 points	7	(seven)	(D)
				71 to 80 points	8	(eight)	(C)
				81 to 90 points	9	(nine)	(B)
				91 to 100 points	10	(ten)	(A)
19.	Signat	ure requirement and passing	g 6	0% succsess achievemen	t from	the pre-e	exam
	the fin	al exam	a	ctivities (minimum total	42 poi	nts from p	partial
				xams, lectures, practical vorks)	classe	s and sem	ninar
20.	Langu	age of teaching / study	Ν	/lacedonian			
21.	Metho teachi	od of monitoring the quality on ng	of S	elf-evaluation and exterr	nal eva	luation	

Literatu								
	Requir	ed literature						
	No.	Author	Title	Publisher	Year			
22.1.	1.	Forthofer, R.N., Lee, E.S.	Introduction to Biostatistics: A Guide to Design, Analysis and Discovery	Academic Press, London	1995			
	2.	Soldic – Aleksic J.	Applied data analysis	Faculty of economics – Belgrade	2011			
	3.	Newbold. P., Carlson L.B., Thorn B.	Statistics for business and economics		2010			
	Additional literature							
	No.	Author	Title	Publisher	Year			
22.2.	1.	Montgomery, D.C.	Design and Analysis of Experiments	John Wiley and Sons Inc., New York	2001			
	2.							
	3.							

Ann	ex No.3	Program	of the	Course - sec	ond	cycle stu	udies		
1.	Title of t	ne Course	CC	COSTS MANAGEMENT					
2.	Code			K202712					
3.	Study Pr	ogram	FINANCIAL REPORTING AND AUDIT						
4.	Organizer of the study program			iversity Goce	Delce	V			
	(unit or i departmo	nstitute, Faculty, ent)	Fa	Faculty of Economics					
5.	Cycle (fii cycle)	rst, second and third	Se	Second cycle					
6.	Academi	c year / semester	Fif	th / second	7.	Numbe credits		6	
8.	Professo	or (s)	Pro	Prof. D-r Trajko Miceski					
				Doc. D-r Aleksandar Kostadinoski					
9.	Requirer the Cour	nents for enrollment se							
10.	I0. Purposes of the curriculum (competencies):								
	of costs and price calculation of the products. Such a process incorporates a number of principles, methods and procedures for determination of cost data and their re-use in the process of preparing financial statements, business decision, making periodic planning, cost control and results.							re-use	
11.	Content of the course program:								
	Accounting of costs within the accounting system; Costs and their division; Cost analysis; The analysis of costs, volume production and realization; Accounting procedures for coverage of costs (individual manufacturing, process manufacturing); Statement planning and cost control; Standard costs and other measures; Forms of allocation of costs; Introduction to accounting activities								
12.	Learning	methods:							
	Oral and	writing method of prese	entation						
13.	Total ava	ailable time		156					
14.	Distribut	ion of available time		2+2+1 / pe	er wee	ek			
15.	Forms of activities	f teaching / learning	15.1.	lectures / the contact teac e-teaching				2hours	

			15.2.	practical exercises, e-exams, preparatio independent semina work	on of		
16.	Other forms of activities. 16.1			Project tasks	2hours		
				Individual tasks	hours		
	16.3			Home learning	1hours		
17.	17. Method of assessment						
	17.1.	Tests / oral exams			70 points		
	17.2.	Seminars (paper / pr and/or oral)	oject - p	presentation: written	10 points		
	17.3. Activity and participation					20 p	points
18.	Assessment Criteria (points /			up 50 points	5	(five)	(F)
	score)		51 to 60 points	6	(six)	(E)
				61 to 70 points	7	(seven)	(D)
		71 to 80 points		71 to 80 points	8	(eight)	(C)
				81 to 90 points	9	(nine)	(B)
				91 to 100 points	10	(ten)	(A)
19.	Signature requirement and passing the final exam			Success of 60% of the colloquiums and the final exam			
20.	Language of teaching / study Macedonian						
21.	Method of monitoring the quality Self-evaluation of teaching						

	Required literature						
	No.	Author	Title	Publisher	Year		
22.1.	1.	Markovski Slobodan	The costs in business decisions	Scientific book, Beograd	2001		
	2. 3.	M. Galogaža	Costs management	Novi Sad	2005		
	Additional literature						
	No.	Author	Title	Publisher	Year		
22.2.	1.	Horngren, Charles T., Srikant M. Datar, George M. Foster	Cost Accounting, 12th edition	Prentice Hall, New York,	2008		

	2.	Barfield, Raiborn, Kinney	Cost Accounting- traditions and innovations	South- Western College Publishing	2008
	3.				