

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 CREDITS		30	12+9+6	828
ELECTIVE COURSES (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 CREDITS		30		876

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	FINANCIAL REPORTING			
2.	Code	4EK202512			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	Fift/First	7.	Number of credits	6
8.	Professor (s)	Prof. D-r Riste Temjanovski Doc. D-r Aleksandar Kostadinovski			
9.	Requirements for enrollment the Course				
10.	Purposes of the curriculum (competencies): Studying this discipline, the students will penetrate in many fields that are subject of interest and work of the accounting manager. Here they will get familiar with the accounting concepts in more details as the foundation in building a financial reporting system; revenue; financial condition and cash flows; reporting for the assets, obligations reporting; notification of capital; reporting in terms of inflation; consolidated financial reporting and other similar problems.				
11.	Content of the course program: Fundamental concepts and conceptual framework of financial reporting; measurement and reporting of earnings, financial condition, operations and cash flows; Measurement and reporting of funds; Measuring and reporting obligations; Measurement and reporting of capital owners; Significant areas of corporate financial reporting				
12.	Learning methods: Oral and writing method of presentation				
13.	Total available time	156			
14.	Distribution of available time	2+2+1 / per week			
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours	
		15.2.	theoretical and practical exercises,		

			e-exams, preparation of independent seminar 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 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)
			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 colloquiums and the final exam	
20.	Language of teaching / study		Macedonian	
21.	Method of monitoring the quality of teaching		Self-evaluation	

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

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	FINANCIAL REPORTS ANALYSIS			
2.	Code	4EK201412			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	Fifth/First	7.	Number of credits	6
8.	Professor (s)	Prof. D-r Risto Fotov Doc. D-r Olivera Gjorgieva-Trajkovska			
9.	Requirements for enrollment the Course	/			
10.	Purposes of the curriculum (competencies): The course is to assist students in understanding the meaning of the analysis of financial statements of enterprises, and it's importance for the management and owners, on the one hand, and for creditors and other external users, on the other side. Students will be able to collect, process and use data analysis, able to calculate and interpret various financial ratios (for liquidity, profitability, solvency), and to use results obtained from the analysis for making business decisions.				
11.	Content of the course program: Introduction to the analysis; Data sources for analytical examination and their expression; Methods of analysis; Types of analysis; Analysis of Financial Statements; Introduction to financial statements and other forms of financial reporting; Balance Sheet; Income Statement; Statement of cash flows; Analysis of financial statements in terms of inflation; Analysis of financial statements for specific industries; Analysis of operation of enterprises; Analysis of organizational and economic situation of the enterprise; Analysis of operations phased-functions.				
12.	Learning methods: Oral and writing method of presentation				
13.	Total available time	156			
14.	Distribution of available time	2+2+1 / per week			
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours	

		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar 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 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)
			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 colloquiums and the final exam		
20.	Language of teaching / study	Macedonian		
21.	Method of monitoring the quality of teaching	Self-evaluation		

22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		1.	Fridson, Martin and Alvarez, Fernando	Financial statement analysis – a practitioner’s guide	John Wiley & Sons, New York,	2002
		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.	Additional literature				
No.		Author	Title	Publisher	Year	

		1.				
		2.				
		3.				

Annex No.3		Program of the Course - second cycle studies				
1.	Title of the Course	AUDIT				
2.	Code	4EK202612				
3.	Study Program	FINANCIAL REPORTING AND AUDIT				
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics				
5.	Cycle (first, second and third cycle)	Second cycle				
6.	Academic year / semester	Fifth/First	7.	Number of credits	6	
8.	Professor (s)	Prof. D-r Risto Fotov Doc. D-r Janka Dimitrova				
9.	Requirements for enrollment the Course					
10.	Purposes of the curriculum (competencies):	Subject discipline is designed to offer students basic knowledge about the conceptual, theoretical and practical aspects of auditing in contemporary turbulent environment. After the class, students should be able: to know the key aspects of auditing and its role in developed economies, to understand the professional and legal regulation imminent audit profession to integrate acquired knowledge about the operation of business entities in the report the audit, to develop skills for professional judgment.				
11.	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 presentation				
13.	Total available time	156				
14.	Distribution of available time	2+2+1 / per week				

15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	2hours
		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 / 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)
			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 colloquiums and the final exam		
20.	Language of teaching / study	Macedonian		
21.	Method of monitoring the quality of teaching	Self-evaluation		

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

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

Annex No.3		Program of the Course - second cycle studies				
1.	Title of the Course	INTERNAL AUDIT				
2.	Code	4EK202812				
3.	Study Program	FINANCIAL REPORTING AND AUDIT				
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics				
5.	Cycle (first, second and third cycle)	Second cycle				
6.	Academic year / semester	Fifth/First	7.	Number of credits	4	
8.	Professor (s)	Prof. D-r Riste Temjanovski Doc. D-r Janka Dimitrova				
9.	Requirements for enrollment the Course					
10.	Purposes of the curriculum (competencies):	The module is designed to offer students basic knowledge about the conceptual, theoretical and practical aspects of internal audit in contemporary turbulent environment. Here they should be familiar with key aspects of internal auditing and its role in developed economies, to understand the professional and imminent legislation for internal audit to develop skills for professional judgment, to gain knowledge about the activities of internal audit as the planning of internal audit until the formulation of the report and communication with top management of the business entity.				
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.				
12.	Learning methods:	Oral and writing method of presentation				
13.	Total available time	120				
14.	Distribution of available time	2+1+1 / per week				

15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	1 hours
		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 / 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)
			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 colloquiums and the final exam		
20.	Language of teaching / study	Macedonian		
21.	Method of monitoring the quality of teaching	Self-evaluation		

22.	Literature				
22.1.	Required literature				
	No.	Author	Title	Publisher	Year
	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.				

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

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	INTERNATIONAL STANDARDS FOR FINANCIAL REPORT AND AUDIT			
2.	Code	4EK202912			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	Fifth/First	7.	Number of credits	4
8.	Professor (s)	Prof. D-r Krume Nikoloski Doc. D-r Olivera Gorgieva - Trajkovska			
9.	Requirements for enrollment the Course				
10.	Purposes of the curriculum (competencies):	This subject discipline provides detailed, analytical explanations and extensive illustrations of all accounting standards issued by International Accounting Standards Committee. It should enable successful solution of many practical problems in applying IFRS in the recording of transactions and preparation of financial reports by commercial entities. Through detailed explanations of the theory of IFRS students can more easily understand generally accepted accounting principles and rules.			
11.	Content of the course program:	Introduction to International Financial Reporting Standards, Presentation of Financial Statements: Balance Sheet, Income Statement, Statement of changes in equity; Statement of cash flows; Determining the fair value; Financial instruments; Supplies; Recognition of revenues; Property, plant and equipment; Intangible assets; Long-term and current liabilities; Leasing; Business combinations and consolidated financial statements.			
12.	Learning methods:	Oral and writing method of presentation			

13.	Total available time		120			
14.	Distribution of available time		2+1+1 / per week			
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours		
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar 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					
	17.1.	Tests / oral exams			70 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)
			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 colloquiums and the final exam			
20.	Language of teaching / study		Macedonian			
21.	Method of monitoring the quality of teaching		Self-evaluation			

22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		1.	Sluzben vesnik na Republika Makedonija br. 159	Pravilnik za vodenje na smetkovodstvo.	Sluzben vesnik na Republika Makedonija br. 159	2009
2.						

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

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	ENTERPRISE FINANCING			
2.	Code	4EK203012			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	Fifth/First	7.	Number of credits	4
8.	Professor (s)	Prof. D-r Risto Fotov			
9.	Requirements for enrollment the Course				
10.	Purposes of the curriculum (competencies): The course objective is students to impart basic knowledge in the field of managing financial assets within the enterprise to enable them to understand the process of financial decision-making, as well as to interpret the impact that financial decisions will have on the company's value creation.				
11.	Content of the course program: Enterprise, capital and financial management; Financial analysis and financial planning; Basic financial concepts; Long-term financial decisions; Short-term financial decisions; Cost of capital, leverage and dividend				

12.	Learning methods: Oral and writing method of presentation			
13.	Total available time		120	
14.	Distribution of available time		2+1+1 / per week	
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	1hours
		16.2.	Individual tasks	hours
		16.3.	Home learning	1hours
17.	Method of assessment			
	17.1.	Tests / oral exams		70 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)
		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 colloquiums and the final exam	
20.	Language of teaching / study		Macedonian	
21.	Method of monitoring the quality of teaching		Self-evaluation	

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

		2.	Arsov, Saso	Finansiki menadzment	Ekonomski fakultet Skopje	2008
		3.				
22.2.	Additional literature					
		No.	Author	Title	Publisher	Year
		1.	James C. Van Horne, John M. Wachowicz, Jr	Fundamentals of Financial Management, 10th edition	Fundamentals of Financial Management, 10th edition	1998
		2.	Ross, Stephen, R. Westerfield, J. Jaffe	Corporate Finance	McGraw-Hill , Irwin,	1999
		3.				

Annex No.3

Program of the Course - second cycle studies

1.	Title of the Course	ORGANIZATIONAL BEHAVIOR				
2.	Code	4EK201012				
3.	Study Program	FINANCIAL REPORTING AND AUDIT				
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics				
5.	Cycle (first, second and third cycle)	Second cycle				
6.	Academic year / semester	Fifth / first	7.	Number of credits	4	
8.	Professor (s)	Prof. D-r Trajko Miceski Doc. D-r Janka Dimitrova				
9.	Requirements for enrollment the Course					
10.	Purposes of the curriculum (competencies):	The aim of this course is to help students in understanding the behavior of the people in the today's complex organizations. The syllabus of this course mainly focuses its attention to the following questions: the man as an individual, motivation, groups and behavior of groups, leadership theories, authority, power, politics, culture and organizational changes				
11.	Content of the course program:	Introduction; Organizational behavior in a global context, Behavior of the individual; Organizational behaviour and the organization; Groups in the organization; Motivation; Power, The individual and the organization; Leadership; The nature of the organizational behavior				

12.	Learning methods: Oral and writing method of presentation			
13.	Total available time		120	
14.	Distribution of available time		2+1+1 / per week	
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	1hours
		16.2.	Individual tasks	hours
		16.3.	Home learning	1hours
17.	Method of assessment			
	17.1.	Tests / oral exams		70 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)
			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 colloquiums and the final exam	
20.	Language of teaching / study		Macedonian	
21.	Method of monitoring the quality of teaching		Self-evaluation	

22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		1.	Drakulevski, Ljubomir	Leadership-base for effective strategic management	Faculty of Economics, Skopje	1999
2.						

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

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	RESEARCH METHODOLOGY			
2.	Code	UGD203212			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	fifth/first	7.	Number of credits	4
8.	Professor (s)	Ph.D. Riste Temjanovski, associate professor			
9.	Requirements for enrollment the Course	no			
10.	Purposes of the curriculum (competencies):	-			
11.	Content of the course program:	-			

12.	Learning methods: -Oral and writhing examination			
13.	Total available time	120 hours		
14.	Distribution of available time	2+1+1 per week		
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	1 hour
		16.2.	Individual tasks	
		16.3.	Home learning	1 hour
17.	Method of assessment			
	17.1.	Tests / oral exams		70 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)
		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	60% success achievement on partial and final exams		
20.	Language of teaching / study	Macedonian, English		

21.	Method of monitoring the quality of teaching	Self-evaluation
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22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		1.	B. Krstev	Research methodology	UGD-skript	
		2.	C. Mojanovski	Research methodology	UKIM-learning book	
	3.					
	22.2.	Additional literature				
		No.	Author	Title	Publisher	Year
		1.				
		2.				
3.						

Annex No.3	Program of the Course - first/second/third cycle studies			
1.	Title of the Course	APPLIED DATA ANALYSIS		
2.	Code	UGD202312		
3.	Study Program	FINANCIAL REPORTING AND AUDIT		
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics		
5.	Cycle (first, second and third cycle)	Second cycle		
6.	Academic year / semester	2012/2013/ I	7. Number of credits	4
8.	Professor (s)	Ph.D. Tatjana Atanasova – Pacemska, professor		
9.	Requirements for enrollment the Course	no		
10.	Students will be trained for planning and achieving different applied research tasks, as well as to use the results to solve practical problems and make decisions. Also, they will learn how to			

	use the program package SPSS (or any other program depending on the need for the research process) designed for applied data analysis based on the methods of mathematical statistics. During the courses, students will gain the necessary skills and all the basic knowledge to analyze and interpret the results from the research process, making them capable for successful realization of the master exam.			
11.	Content of the course program: <ul style="list-style-type: none"> • The common (theoretical) versus the applied research (definition, goals, methods of realization, the process of examination) • Statistics – data collection, grouping and presentation • Random variables, different types of random variables • Statistic examples and distributions • Applied data analysis • Descriptive statistics • Hypothesis testing – parametric and nonparametric tests • Linear and nonlinear regression • Variance analysis (ANOVA) • Experiment design • Case study (examples in SPSS programs, Exel, Mathematica according to the specific needs of different scientific fields) 			
12.	Learning methods: - lectures, presentations, discussions, consultations, seminar works			
13.	Total available time	120 hours		
14.	Distribution of available time	2+1+1 per week		
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2 hours
		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	1 hour
16.	Other forms of activities.	16.1.	Project tasks	1 hour
		16.2.	Individual tasks	

		16.3.	Home learning	
17.	Method of assessment			
	17.1.	Tests / oral exams		30 points
	17.2.	Seminars (paper / project - presentation: written and/or oral)		50 points
	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 passing the final exam		60% success achievement from the pre-exam activities (minimum total 42 points from partial exams, lectures, practical classes and seminar works)	
20.	Language of teaching / study		Macedonian	
21.	Method of monitoring the quality of teaching		Self-evaluation and external evaluation	

22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		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	
	22.2.	Additional literature				
		No.	Author	Title	Publisher	Year
		1.	Montgomery, D.C.	Design and Analysis of Experiments	John Wiley and Sons Inc., New York	2001
		2.				
3.						

Annex No.3		Program of the Course - second cycle studies			
1.	Title of the Course	COSTS MANAGEMENT			
2.	Code	4EK202712			
3.	Study Program	FINANCIAL REPORTING AND AUDIT			
4.	Organizer of the study program (unit or institute, Faculty, department)	University Goce Delcev Faculty of Economics			
5.	Cycle (first, second and third cycle)	Second cycle			
6.	Academic year / semester	Fifth / second	7.	Number of credits	6
8.	Professor (s)	Prof. D-r Trajko Miceski Doc. D-r Aleksandar Kostadinovski			
9.	Requirements for enrollment the Course				
10.	Purposes of the curriculum (competencies): Subject discipline in its focus has internal operation of the enterprise. It is a calculation 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.				
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 presentation				
13.	Total available time	156			
14.	Distribution of available time	2+2+1 / per week			
15.	Forms of teaching / learning activities	15.1.	lectures / theoretical - contact teaching, e-teaching	2hours	

		15.2.	theoretical and practical exercises, e-exams, preparation of independent seminar work	
16.	Other forms of activities.	16.1.	Project tasks	2hours
		16.2.	Individual tasks	hours
		16.3.	Home learning	1hours
17.	Method of assessment			
	17.1.	Tests / oral exams		70 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)
			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 colloquiums and the final exam	
20.	Language of teaching / study		Macedonian	
21.	Method of monitoring the quality of teaching		Self-evaluation	

22.	Literature					
	22.1.	Required literature				
		No.	Author	Title	Publisher	Year
		1.	Markovski Slobodan	The costs in business decisions	Scientific book, Beograd	2001
		2.	M. Galogaža	Costs management	Novi Sad	2005
		3.				
	22.2.	Additional literature				
		No.	Author	Title	Publisher	Year
		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.				