

<b>Course title: Bank accounting</b>
Course code: 20042
ECTS credits: 6
Requirements: None
<b>Basic information</b>
Level of studies: Undergraduate applied studies
Year of study: 1
Trimester: 3
Goal: (1) gaining knowledge of the specific aspects of accounting in banks in relation to other economic entities, (2) mastering the method of calculation and bookkeeping of business transactions that are characteristic to the banking sector, (3) interpretation of the financial statements of banks, as a prerequisite for the adequate use of accounting information in decision-making and management of the bank.
Outcome: Students should be able to: (1) provide bookkeeping support of business changes that take place in banks, (2) participate in the preparation, presentation and interpretation of banks' financial statements, (3) conduct analysis of banks' financial position, (4) independently analyze and solve specific accounting problems of banks.
<b>Contents of the course</b>
Theoretical instruction
1. Specifics of bank accounting. Chart of accounts. Characteristics of banks' financial statements.
2. Analysis of the financial position of banks. Consolidated financial statements of banks.
3. Accounting treatment of domestic and international payment transactions. Special payment instruments.
4. Accounting treatment of deposit and credit transactions. Leasing accounting. Reserves and provisions in banking.
5. Determining the periodic business result of banks. Asset and liability management in banks. Basel II and Basel III. Audit in banks.
Practical instruction (Problem solving sessions/Lab work/Practical training)
Exercises, problem solving sessions.
<b>Textbooks and References</b>

Lukić, R. (2009). Bankarsko računovodstvo. Beograd: Ekonomski fakultet
Electronic and printed teaching material
<b>Number of active classes (weekly)</b>
Lectures: 4
Practical classes: 4
Other types of classes:
<b>Pre-exam obligations: 50 Points</b>
Activities during lectures: 10
Activities on practical exercises:
Seminary work:
Colloquium: 40
<b>Final exam: 50 Points</b>
Written exam: 50
Oral exam: 0
<b>Lecturer</b>
Danica Rajin, PhD