|  |  |
| --- | --- |
| Course: | *Аccounting of Agricultural Enterprises* |
| Course id: 3ОАЕ6О25 |
| Number of ECTS: 7 |
| Teacher: | Veljko P. Vukoje |
| Assistant: | Todor Đ. Marković, Dragan M. Milić |
| Course status | Mandatory |
| Number of active teaching classes (weekly) |
| Lectures: 4 | Tutorials: 4 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | None |
| 1. Educational goal

The main objective of this course is for students to learn the methodology of double-entry bookkeeping and to introduce students to the accounting information system in agricultural enterprises and other business entities whose work is related to agriculture. |
| 1. Educational outcomes

During this course, students develop the ability to organize and maintain accounting records in concrete conditions of agricultural enterprises, and prepare and interpret various accounting reports.  |
| 1. Course content

*Theoretical Instruction*The concept, importance, the subject matter and tasks of accounting. Accounting principles, accounting standards and policies. The system and mechanism of double-entry bookkeeping. Account as an instrument of treating economic changes. The principles of documenting economic changes. Accounting of agricultural enterprises – specific features. Chart of the accounts as a means enterprise organization. Accounting treatment of: fixed assets, cash assets, receivables and liabilities, capital, material, small tools. Elaboration of analytical chart of accounts for agricultural enterprises. Accounting treatment of costs in financial bookkeeping and operational accounting. Accounting treatment of finished products in plant and livestock production. Accounting treatment of other revenues and expenses. Posting of financial results and their distribution. Preclosing entries, closing list, balance sheet, income statements, cash flows and closing entries.*Practical Instruction*Tasks, examples and illustrations of: classification of assets and asset resources. Preparing the balance based on different principles. The influence of basic balance changes on balance. Preparation of the trial balance. Accounting and bookkeeping: fixed assets, turnover and yields in the basic stock, material and small inventory, short-term receivables and placement, liabilities and capital. Posting of expenses: in financial bookkeeping and operational accounting. Posting of the completed production in agriculture, product sales, revenues and expenses and results. Preparation of the complete example of accounting and posting of expenses and results for agricultural enterprises. Preparation of the closing list, balance sheet and income statement. |
| 1. Teaching methods

Lectures are performed using power point presentations, with active participation of students, discussions, analysis of case studies. Practical instruction includes calculation and posting of specific examples, demonstration exercises, learning how to work on computer software, etc. Written and oral examinations. |
| Knowledge evaluation (maximum 100 points) |
| Pre-examination obligations | Mandatory | Points | Final exam  | Mandatory | Points |
| Lecture attendance | Yes/No | 10 | *Oral part exam/* | Yes | 30 |
| Practical work | Yes/No | 10 |  |
| Test  | Yes/No | 15+15 |
|  | Yes/No |  |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Dmitrović-Šaponja Ljiljana, Petkovič, Đerđi, Jakšić, D | Računovodstvo | Ekonomski fakultet, Subotica | 2010 |
|  | Kisić, D., Rekecki, J., Obrenović, D | Osnovi računovodstva i poljoprivredno računovodstvo | Savremena administracija, Beograd | 1991 |
|  | Vukoje V | Računovodstvo poljoporivrednih gazdinstava- *praktikum* | Poljoprivredni fakultet, N. Sad | 2011 |
|  | Group of authors | Primena novog kontnog okvira za preduzeća i zadruge prema MRS, SRRS | SRRS, Beograd | 2007 |