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| Course: | *Business Analysis* |
| Course id: 3ОАЕ8О33 |
| Number of ECTS: 6 |
| Teacher: | Veljko P. Vukoje |
| Course status | Mandatory  |
| Number of active teaching classes (weekly) |
| Lectures: 4 | Tutorials: 4 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | Accounting of agricultural enterprises  |
| 1. Educational goal

The main objective of this course is for students to learn about the methods and procedures of analysis of the most important production-economic parameters in enterprises, with special emphasis on agricultural production, i.e. agricultural enterprises.  |
| 1. Educational outcomes

During this course, students become capable of properly selecting and performing appropriate analysis in concrete cases, as well as presenting results and providing evaluation and suggestions for improving business.  |
| 1. Course content

*Theoretical Instruction*The objectives, tasks and methods of business analysis, with special emphasis on agricultural production. Analysis of production results. Analysis of financial performance indicators. Analysis of the factors affecting formation of certain categories of success. Analysis of the form, content and reality of balance sheet. Analysis of fixed assets. Analysis of working capital. Analysis of labour force. Analysis of funds sources and their compliance with the funds. Analysis of business conditions. Analysis of business costs. Analysis of relative criteria and indicators of business success. Analysis of financial position. Analysis of business conditions and results in a permanent connection in an agri-industrial complex. Analysis of the possibilities of enhancing financial results and financial position. Analysis of the main production-economic indicators on individual farms.*Practical Instruction*Tasks, examples and illustrations (with special emphasis on agricultural enterprises) related to: Analysis of production results. Analysis of the degree of integration in agriculture. Analysis of financial performance indicators. Analysis of fixed assets. Analysis of working capital. Analysis of labour force. Analysis of funds sources and their compliance with the funds. Analysis of the costs. Analysis of relative criteria and indicators of business success. Analysis of indicators of financial position. Analysis of the main production-economic indicators on individual farms. |
| 1. Teaching methods

During lectures power point presentations are used, with active participation of students, discussions, analyses of case studies. Practical instruction includes dealing with specific examples, demonstration exercises, 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 | 40 |
| Practical work | Yes/No | 10 |  |
| Tests | Yes/No | 40 |
|  | Yes/No |  |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Rodić, J., Vukelić Godrana, Andrić, M. | Teorija, politika i analiza bilansa | Poljoprivredni fakultet Univerziteta u Beogradu | 2007 |
|  | Mijić, Đ. | Finansijska analiza poslovanja | Poljoprivredni fakultet, Novi Sad | 1991 |
|  | Jovanović, Danica, Bingulac, Z. | Analiza poslovanja preduzeća | Savremena admonistracija, Beograd | 1994 |
|  | Malešević, Đ., Starčević, V. | Poslovna analiza | Univerzitet u Istočno Sarajevu, Fakultet poslovne ekonomije Bijeljina | 2010 |
|  | Dohčević, S., Malešević, Đ. | Sistem analize poslovanja i informacije u preduzeću | Savremena administracija, Beograd | 1989 |