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| Course: | *Farm Accounting* |
| Course id:3ОАЕ7I48 |
| Number of ECTS:6 |
| Teacher: | Veljko P. Vukoje;  |
| Course status | Elective |
| Number of active teaching classes (weekly) |
| Lectures:2 | Tutorials:2 | Other teaching types: | Study research work: | Other classes: |
| Precondition courses | None |
| 1. Educational goal

To enable students to master the methodology of accounting reporting for individual farms and introduce them to theFarm Accountancy Data Network on the macro level. |
| 1. Educational outcomes

The students will be able to do accounting in particular farm conditions, collect and interpret different accounting records and to be actively engaged in data collectingfor the Farm Accountancy Data Network. |
| 1. Course content

*Theoretical Instruction* The role and importance of accounting on farms. The history, situation in Serbia and agriculturally developed countries. Simple accounting system: features, legal framework, introduction to recording methodology, documentation, types of records, compiling accounting reports, advantages and disadvantages compared to double accounting. Double accounting on farms: experiences in developed countries, introduction to simplified accounting frame for farms and accounting software supporting it, advantages and disadvantages of. Introduction to FADN in the EU: role and importance, organizational structure, its introduction in new country members, making farm samples, forms and records, data collecting and forms completion methodology, basic micro and macro reports, analyzing and presenting data on micro and macro levels in order to manage farms or determining measures of agricultural politics.*Practical Instruction* Tasks, examples and illustrations from: Recording assets, sources, costs and revenues by the principles of simple accounting on farms. Calculating balance and other analytical reports in the system of simple accounting on farms. Making complete examples (using accounting software) of registering and establishing results on farms in the system of double accounting. Working on concrete examples of data collection of FADN system (defining causes, completing forms, processing data, making, analysing and presenting reports).  |
| 1. Teaching methods

Lectures with PPT presentations, interaction, discussions, analysing real life examples. Tutorials include real examples of accounting and registering, demonstrational practice, accounting software use etc. Written and oral tests. |
| Knowledge evaluation (maximum 100 points) |
| Pre-examination obligations | Mandatory | Points | Final exam  | Mandatory | Points |
| Lecture attendance | Yes/No | 10 | *Oral exam* | Yes | 30 |
| Test | Yes/No | 20 |  |
| Tutorials attendance | Yes/No | 10 |
| Seminar papers | Yes/No | 30 |
| Literature  |
| Ord. | Author | Title | Publisher | Year |
|  | Savić, M., Šofranc, Š., Bungin, D. | Priručnik o poslovanju i vođenju knjiga preduzetnika | Savez računovođa i revizora Srbije, Beograd | 2006 |
|  | Filipović, S, N. | Metodologija računovodstvenog iskazivanja stanja i rezultata porodičnih poljoprivrednih gazdinstava, magistarska teza | Poljoprviredni fakultet Beograd | 2001 |
|  | Vukoje, V., Zoranović, T. | „Računovodstvo poljoprivrednih gazdinstava“, priručnik za korišćenje metodologije i softvera | Edukativni centar DISCIPULUSPećinci | 2012 |
|  | Vučenović, Aleksandra | Uspostavljanje mreže računovodstvenih podataka sa poljoprivrednih gazdinstava u Republici Srpskoj u skladu sa pravilima EU, magistarska teza | Poljoprivredni fakultet Banja Luka | 2010 |
|  |  | FADN metodologija | Evropska Komisija - Direktorat za poljoprivredu i ruralni razvoj,http://ec.europa.eu/agriculture/rica/ |  |