

Study Programme: Fruit science, viticulture and horticulture – module Fruit science and viticulture		
Course Unit Title: Farm accounting		
Course Unit Code: 19.VI1026		
Name of Lecturer(s): Veljko Vukoje		
Type and Level of Studies: Undergraduate academic studies		
Course Status (compulsory/elective): Elective		
Semester (winter/summer): Winter		
Language of instruction: Serbian		
Mode of course unit delivery (face-to-face/distance learning): Face-to-face		
Number of ECTS Allocated: 6		
Prerequisites: None		
Course Aims: The main aim is that students master the methodology of accounting records on individual (family) agricultural holdings and to get acquainted with FADN system – Farm Accountancy Data Network.		
Learning Outcomes: Students through this course develop ability of keeping accounting records in special farm conditions, to compose and interpret different accounting reports, and to include actively in collecting data for FADN system.		
Syllabus: <i>Theory</i> The role and significance of accounting records on family farms. System of farm bookkeeping: basic characteristics, legal framework, introduction to methodology of bookkeeping, documentation and composing basic accounting reports. Double-entry bookkeeping on farms: experiences of developed countries, introduction to simplified chart of accounts for farms and accounting software that supports it. Introduction to FADN system in EU countries, the role and significance, organisation structure of the system, sample collection, patterns and records, basic micro and macro reports, analysis and presentation of data, creating measures for agricultural policy. <i>Practice</i> Tasks, examples and illustrations from: recording of assets, liabilities, equity, expenses and incomes on farms. Composing of balance and other analytical reports on farms. Working on special examples of collecting FADN data (defining sample, filling out patterns, making, analysis and presentation of reports).		
Required Reading: Krstić B., Jevtić S., Arsenović Đ. Bookkeeping on peasant farm as basis for promotion management. Faculty of Agriculture Belgrade, 2005 Vukoje V., Zoranović T. Farm accounting, manual for methodology and software use. Education center DISCIPULUS, Pećinci, 2012 Vučenović A. Establishment farm accountancy data network in Republic of Srpska. Faculty of Agriculture, Banja Luka, 2010 Ivkov I. Analysis of the FADN system implementation in RS (PhD thesis). University of Bologna, 2016		
Weekly Contact Hours:	Lectures: 2	Practical work: 2
Teaching Methods: Lectures by presentations (PowerPoint), active students inclusion, discussions, analysis practical examples.		

Practical classes cover calculation and bookkeeping in concrete examples, demonstration exercises, introduction to work with accounting software etc. Written and oral examination.

Knowledge Assessment (maximum of 100 points):

Pre-exam obligations	points	Final exam	points
Lecture attendance	10	written exam	
Test	20	oral exam	30
Exercise attendance	10	
Test	30		

The methods of knowledge assessment may differ; the table presents only some of the options: written exam, oral exam, project presentation, seminars, etc.