

**Ekonomski fakultet Podgorica**  
**Analiza finansijskih izvještaja**  
**Studijska godina 2023/24**  
**ECTS 7**

r.b.	br. indeksa	I kol (max 25 poena)	Popravni I kol (max 25 poena)	II kol (max 25 poena)	Popravni II kol (max 25 poena)	Praktični rad (max 20 poena)	Završni ispit (max 30 poena)	Popravni završni ispit (max 30 poena)	Dodatni poeni	Ukupno	Ocjena
1	3 / 21	6.5		22		15	10.5		3	57	E
2	6 / 21	11.5	21	20		13	13			67	D
3	7 / 21	3.5	11	20		17	12			60	D
4	8 / 21	22		20		15	23			80	B
5	12 / 21	12.5		9	18.5	16				47	F
6	13 / 21	14.5		9.5	19	15	16			64.5	D
7	17 / 21	21		18	21	17	25			84	B
8	18 / 21	2.5				12				14.5	F
9	20 / 21	13.5	14.5	19		14				47.5	F
10	21 / 21	17		18	22	18	30		3	90	E
11	22 / 21		0	3.5	18.5	14	10			42.5	F
12	30 / 21	4			16	13				33	F
13	33 / 21	1.5	4	4.5						8.5	F
14	34 / 21	2	6.5		2	10	8			26.5	F
15	35 / 21		2.5		0	16				18.5	F
16	37 / 21	1.5			1	15	3			20.5	F
17	39 / 21	12.5		4.5	7.5	16	11.5			47.5	F
18	40 / 21	23		14	20	17				60	D
19	41 / 21	10			15	15			3	43	F
20	48 / 21	17		12	18	17				52	E
21	51 / 21	21		21		18	13.5		5	78.5	C
22	52 / 21	12		8	16	11	8		3	50	E
23	55 / 21	20		9	20	16	13.5		3	72.5	F
24	57 / 21	10	20.5	20.5		16	16			73	C
25	59 / 21	19		18		16	8.5		3	64.5	D
26	60 / 21	12		11.5	20	15			3	50	E
27	61 / 21	23.5		16.5	19	16				58.5	E
28	64 / 21	17.5		20.5		15	8.5			61.5	D
29	65 / 21	22		18.5		18	10			68.5	D
30	66 / 21	22		21		18	13			74	E
31	67 / 21	9.5	13.5	9.5	16	11	14.5			55	E
32	70 / 21	10.5	13.5	21.5		17				52	E
33	72 / 21	15.5		13.5	16	16	18.5			66	D
34	74 / 21	19		21		20	5.5			65.5	D
35	77 / 21	15			18.5	20	30			83.5	B
36	79 / 21	20		6	21.5	19	14.5		5	80	B
37	80 / 21	14.5		9	20	17			3	54.5	E
38	82 / 21	18.5		15	14.5	17				50	E
39	83 / 21	3	2.5	11.5	9	18				29.5	F
40	85 / 21	21		8.5	17	17				55	E
41	90 / 21		7		8.5	19	4			38.5	F
42	91 / 21	18			16.5	20	13			67.5	D
43	95 / 21	23			24	18	25			90	A
44	96 / 21	22		14		19	9			64	D
45	97 / 21	23		10.5	15.5	17	5.5			61	D
46	98 / 21									0	F
47	102 / 21	21		14.5	16	19	10			66	D
48	104 / 21	21		18		17	8		3	67	F

r.b.	br. indeksa	I kol (max 25 poena)	Popravni I kol (max 25 poena)	II kol (max 25 poena)	Popravni II kol (max 25 poena)	Praktični rad (max 20 poena)	Završni ispit (max 30 poena)	Popravni završni ispit (max 30 poena)	Dodatni poeni	Ukupno	Ocjena
49	105 / 21	0.5	4	4		15	10			33	F
50	110 / 21		3			12	9			24	F
51	113 / 21	5	5.5	10	10.5	19	4.5		3	42.5	F
52	114 / 21	10.5		14		18	17.5			60	D
53	118 / 21	20			19	17				56	E
54	121 / 21	9	11.5	9	13.5	15				40	F
55	123 / 21	11.5	17	11	20	19	16.5			72.5	C
56	125 / 21	18		14		18				50	E
57	126 / 21	18.5		9.5	18	8	14			58.5	E
58	129 / 21	19.5		21		17				57.5	E
59	130 / 21	18			13	19				50	E
60	132 / 21	10.5	22	20		20				62	D
61	133 / 21	5	14.5	4	3	18	4		3	42.5	F
62	135 / 21	15			15	16				46	F
63	141 / 21	1		1	12.5	5	1			19.5	F
64	143 / 21	7.5	13.5	0	9.5	15	14			52	E
65	144 / 21	6.5	8	5	13.5	18	3		3	45.5	F
66	147 / 21	14.5		11.5	15	17				46.5	F
67	148 / 21	3	0			13	3		3	19	F
68	149 / 21	7.5	13.5	14	5	17	3			38.5	F
69	150 / 21	18			12	13	11.5			54.5	E
70	151 / 21	15.5		11.5	21	15	14			65.5	D
71	153 / 21	15		9	14	18	6.5			53.5	E
72	157 / 21		1	1	3.5	15				19.5	F
73	161 / 21	16.5			22	18	13.5			70	C
74	162 / 21	10	13.5	1	5.5	0				19	F
75	169 / 21					15				15	F
76	179 / 21	18.5		15.5		16				50	E
77	183 / 21			7.5		18				25.5	F
78	187 / 21	11	12	18.5		17	4			51.5	E
79	189 / 21	10.5		13.5		18				42	F
80	190 / 21	16			18	18	14.5			66.5	D
81	197 / 21	24		17		20	23			84	B
82	199 / 21	16.5		19		20	9		3	67.5	D
83	200 / 21	8		3	13.5	16	12.5			50	E
84	203 / 21	14.5		8.5	19	11	13			57.5	E
85	206 / 21	16.5		12		17	4.5		3	53	E
86	208 / 21									0	F
87	210 / 21	19.5		17		16	10			62.5	D
88	216 / 21	16		14.5		17	14.5			62	D
89	223 / 21	19.5		15	16.5	16	23.5			75.5	C
90	2 / 20									0	F
91	3 / 20	5.5	14		11	17				42	F
92	7 / 20	13		16		20	11			60	D
93	10 / 20	5.5	19.5	13		16	7			55.5	E
94	28 / 20	12	20	10	20	17				57	E
95	30 / 20			4		11				15	F
96	35 / 20	2.5				15				17.5	F
97	43 / 20	15.5		17.5		16	5			54	E
98	44 / 20					10				10	F
99	56 / 20									0	F
100	58 / 20		8	6.5	13	14	4.5			39.5	F

r.b.	br. indeksa	I kol (max 25 poena)	Popravni I kol (max 25 poena)	II kol (max 25 poena)	Popravni II kol (max 25 poena)	Praktični rad (max 20 poena)	Završni ispit (max 30 poena)	Popravni završni ispit (max 30 poena)	Dodatni poeni	Ukupno	Ocjena
101	59 / 20	4	14	5	16	19	4			53	E
102	60 / 20	3	20			18	9			47	F
103	74 / 20	23.5		5	18.5	17	4			63	D
104	83 / 20	7			3	16				26	F
105	84 / 20	6	12.5	13		9	18.5			53	E
106	88 / 20	15		8.5	19	19				53	E
107	90 / 20	10.5	12		12	17	9			50	E
108	92 / 20	9.5	17	9	13	14	9.5			53.5	E
109	93 / 20	15.5	15	15	15	16	8			54	E
110	109 / 20	6	7.5	4	14	14	16			51.5	E
111	129 / 20	6	9	16.5		17	8			50.5	E
112	133 / 20		9.5		1	18	3			31.5	F
113	135 / 20		19	19		18				56	E
114	137 / 20	11.5		9	11.5	17	5			45	F
115	142 / 20									0	F
116	161 / 20	13.5		10	18.5	18				50	E
117	177 / 20	9	16.5	14		17			3	50.5	E
118	187 / 20	16		15.5	18.5	17				51.5	E
119	189 / 20	5	9.5	6	7	12	10.5			39	F
120	192 / 20									0	F
121	193 / 20	0	5			5				10	F
122	195 / 20	18		20		18			5	61	D
123	197 / 20	15.5		17		18				50.5	E
124	209 / 20	2		3	15.5	14				31.5	F
125	210 / 20	5		1.5	8	16	6			35	F
126	212 / 20									0	F
127	213 / 20	2			3					5	F
128	227 / 20									0	F
129	228 / 20	7	6.5	11	11	2	13.5			33	F
130	229 / 20	2	0		2	17	5.5			24.5	F
131	232 / 20	12.5		18		16	9		3	58.5	E
132	237 / 20	1.5				10				11.5	F
133	19 / 19									0	F
134	25 / 19									0	F
135	51 / 19		2		6	15				23	F
136	57 / 19	13.5		8	20	13				46.5	F
137	67 / 19									0	F
138	71 / 19									0	F
139	76 / 19	2.5	2	5	14.5					16.5	F
140	99 / 19	7.5	7.5	8	15	2	3			27.5	F
141	116 / 19									0	F
142	121 / 19									0	F
143	125 / 19									0	F
144	126 / 19	1	10	6	6	15				31	F
145	131 / 19	20		22		20	30			92	A
146	132 / 19		1		4					5	F
147	134 / 19	14.5		5	18		6.5			39	F
148	140 / 19	7		9		16	4.5			36.5	F
149	152 / 19									0	F
150	184 / 19		7		1	15				23	F
151	204 / 19					18				18	F
152	222 / 19	6.5	15.5	19.5		16				51	E

r.b.	br. indeksa	I kol (max 25 poena)	Popravni I kol (max 25 poena)	II kol (max 25 poena)	Popravni II kol (max 25 poena)	Praktični rad (max 20 poena)	Završni ispit (max 30 poena)	Popravni završni ispit (max 30 poena)	Dodatni poeni	Ukupno	Ocjena
153	229 / 19	17		18		12		10		57	E
154	232 / 19	4	11			15				26	F
155	237 / 19	21.5		12	17	17			5	60.5	D
156	12 / 18									0	F
157	13 / 18									0	F
158	15 / 18									0	F
159	23 / 18									0	F
160	63 / 18		9.5		1.5					11	F
161	93 / 18	6		4.5			16.5			27	F
162	122 / 18									0	F
163	135 / 18									0	F
164	161 / 18									0	F
165	185 / 18	17		8.5		13				38.5	F
166	197 / 18									0	F
167	198 / 18	2		3		12				17	F
168	203 / 18	13.5			16	13				42.5	F
169	23 / 17		4.5	0		17				21.5	F
170	55 / 17	3								3	F
171	70 / 17					15				15	F
172	73 / 17									0	F
173	132 / 17									0	F
174	134 / 17									0	F
175	163 / 17									0	F
176	166 / 17	15.5			14	16	20			65.5	D