

SYLLABUS

Basic data of the subject			
Unit of academic:	Management in Turism and Hospitality		
Course Title:	Basics of Accounting		
Level:	Bachelor		
Status of Course:	Obligatory		
Year of study:	I		
Number of hours per week:	4		
Credits - ECTS:	6		
Time / location:			
Professor:			
Details of contact:	@ushaf.net		
Content:			
Content:	<i>This course will introduce students to basic of accounting.</i>		
Objectives:			
Objectives:	<i>Aims of this course are to prepare students for the labor market to create new knowledge in accounting field. Providing real opportunities for creating professional staff to apply gained knowledge in accounting, recognition, development, recording financial transactions of business entities and creating financial statement and supported documents.</i>		
Learning Outcomes			
Learning Outcomes	<i>Upon successful completion of this course, students will be able to:</i> <ul style="list-style-type: none"> • <i>provide knowledge and understand concepts, accounting principles and techniques;</i> • <i>record financial transactions, compilation of financial statement and supported documents;</i> • <i>expense account, incomes and financial statements of entities, depending on the level of business relying on International Accounting Standards (IAS) and Kosovo Accounting Standards (KAS);</i> • <i>apply in appropriate way accounting and financial techniques in preparation, interpretation and presentation of financial statements.</i> 		
Student Contribution Charge(which should correspond with student learning results)			
Activities	Hours	Days/Week	Total
Lectures and numerical exercises	4	15	30
Tutorial			
Office Hours	2	1	2
Field training exercises			
Midterm, seminar work			
Homeworks			

Self-learning time (at home or in the library)	4	15	60
Final preparation for the exam.	5	5	25
Spent time in evaluation(quizzes, tests, final exam)	3		3
Projects, presentations etc.			
In Total			150
Methodology of Teaching:			
	<i>Lectures and exercises combined with case studies, class discussion and business visits.</i>		
Evaluation methods			
	<i>First Exam 40%, Second Exam 40 %, Attendance and Activity20%; Final exam 80 % of the grade (for students who failed in First and Second exam).</i>		
Literature			
Basic Literature			
	<ol style="list-style-type: none"> 1. Skender Ahmeti, 2012 "Financial Accounting", (basic concepts)" Prishtinë, 2. Rustem Asllanaj, 2013: "Financial Accounting", Prishtinë,Robert Ingram, Thomas Albright dhe Bruce Baldwin, 2003, "Financial Accounting" Edicioni i pestë, Thompson Learning, Cincinnati, Ohio; 		
Additional Literature			
	<ol style="list-style-type: none"> 3. King, Lemble & Smith, 2001, " Financial accounting – A decision making approach" Second Edition, John Wiley and Sons, New York, 4. John Wild, 2005, "Financial accounting – Information for decision " Third Edition, McGraw – Hill, 		
The lesson plan design:			
Weeks	Weeks Lectures that will be held:		
Week 1:	Introduction to Business and Accounting <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 1</i> <i>John Wild, 2005, "Financial Accounting", Chapter 1</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting"; Chapter 1</i>		
Week 2:	Presentation of Financial Statement <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 2</i> <i>John Wild, 2005, "Financial Accounting", Chapter 2</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 2</i>		
Week 3:	Double-entry Accounting Equation <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 2</i> <i>John Wild, 2005, "Financial Accounting", Chapter 3</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 3</i>		
Week 4:	Recording and Analyzing Business Transactions <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 3</i> <i>John Wild, 2005, "Financial Accounting", Chapter 2((P69)</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 3</i>		

Week 5:	Business Transaction Flow <i>Skender Ahmeti, 2012 "Financial Accounting" Chapter 3</i>
Week 6:	Completion of Accounting Cycle <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 3</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 5</i>
Week 7:	Regulatory Records <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 4</i> <i>John Wild, 2005, "Financial accounting", Chapter 6</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 4</i>
Week 8:	Practice
Week 9:	Commercial Accounting <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 5</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 6</i>
Week 10:	Buying & Selling of Goods and Services <i>Skender Ahmeti, 2012 "Financial Accounting, Chapter 5</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 6</i>
Week 11:	Inventory and Cost of Goods Sold <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 6</i> <i>Rrustem Asllanaj, 2013: Financial Accounting", Chapter 7</i>
Week 12:	Inventory Valuation Methods <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 6</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 7</i>
Week 13:	Reporting and Analyzing of Long-terms Assets <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 7</i> <i>John Wild, 2005, "Financial accounting", Chapter 10,12</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 8</i>
Week 14:	Reporting and Analyzing Intangibles <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 8</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 8</i>
Week 15:	<i>Repetition</i>
Academic politics and Rules of Conduct:	
<i>Regular attendance, tranquility and active engagement in dialogue during lectures and exercises are obligatory. As a matter of courtesy, mobile phones should be switched off during classes and exams.</i>	