

SYLLABI

Basic data of the subject			
Academic unit	Faculty of Management		
Subject	Accounting		
Level	Bachelor		
Course status	Mandatory		
Year of studies	II		
Semester	IV		
Number of hours per week	3		
Value of credits - ECTS	5		
Time/ Location	USHAF		
Course lecturer	Prof. As. Dr. Leonora Haliti Rudhani		
Contact details	Leonora.Rudhani@ushaf.net		
Course description	Students will be provided with general knowledge on the accounting system and procedures for creating accounting information such as: Presentation of accounting and businesses, presentation of financial statements, double entry equation, analysis and recording of transactions in business, the flow of transactions in business, completion of the accounting cycle, regulatory records, accounting of commercial activities, purchase and sale of goods and services, Inventory of goods and KMSH, methods for determining the cost of inventory, reporting and analysis of long-term assets, reporting and analysis of intangible assets.		
Course objectives	The aim of this course is to provide students with knowledge in the field of accounting. Regarding the recognition, processing, recording of financial transactions of business entities as well as the creation of financial statements and accompanying documents.		
Expected learning outcomes	<p>Upon successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> • know the principles of Accounting; • record financial transactions as well as the preparation of financial statements; • account for the expenses, income and financial result of entities, depending on the level of business based on International Accounting Standards (IAS) and Kosovo Accounting Standards (KAS); • apply accounting and financial techniques appropriately in the preparation and interpretation of financial statements. 		
Contribution to the student load (which must correspond with learning outcomes)			
Activity	Hours	Days/Weeks	Total
Lectures	3	15	45
Theoretical exercises / laboratory			
Internship			
Contacts with teacher / consultations	1	5	5
Field exercises	1	1	1
Midterm, seminars and projects.			

Homework	2	5	10
Studying (at the library or at home)			44
Final preparation for the exam	2	5	10
Time spent on evaluation (tests, quiz and final exam)	3	2	6
Projects and presentations	1	4	4
Total			125
Teaching methodology			
Teaching methodology	Lectures and exercises combined with case studies and class discussions		
Assessment methods			
Assessment methods	<p>During the semester two Tests with 40 points each are organized, or the student has the right to take only the final exam which has 80 points (written / oral test), the test consists of tasks, optional questions, open-ended questions,</p> <p>The student passes the exam if he / she accumulates 50 points from all the evaluation criteria,</p> <ul style="list-style-type: none"> • 20 points - Activity and attendance at lectures, • 80 points - from two Tests or Final Exam, 		
Literature			
Basic 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, 3. Robert Ingram, Thomas Albright dhe Bruce Baldwin, 2003, “Financial Accounting” Edicioni i pestë, Thompson Learning, Cincinnati, Ohio; 		
Additional literature			
Additional literature	<ol style="list-style-type: none"> 4. King, Lemble & Smith, 2001, “ Financial accounting – A decision making approach” Second Edition, John Wiley and Sons, New York, 5. John Wild, 2005, ”Financial accounting – Information for decision “ Third Edition, McGraw – Hill, 		
Teaching tools			
Teaching tools	Whiteboard, Internet, wireless, computer, projector, PowerPoint, etc.		
Theory vs. practice ratio			
Theory vs. practice ratio	60% - Theory 40% - Practical exercises		
Designed learning plan			
Week	Lecture		
Week one	<p>Introduction to accounting and businesses</p> <p>Skender Ahmeti, 2012 “Kontabiliteti Financiar, Kapitulli 1</p> <p>John Wild, 2005, ”Financial accounting”, Kapitulli 1</p> <p>Rrustem Asllanaj, 2013: ”Kontabiliteti financiar”; Kapitulli 1</p>		
Week two	<p>Presentation of financial statements</p> <p>Skender Ahmeti, 2012 “Kontabiliteti Financiar,, Kapitulli 2</p> <p>John Wild, 2005, ”Financial accounting”, Kapitulli 2</p> <p>Rrustem Asllanaj, 2013: ”Kontabiliteti financiar” Kapitulli 2</p>		
Week three	<p>Double entry equation</p> <p>Skender Ahmeti, 2012 “Kontabiliteti Financiar, Kapitulli 2</p> <p>John Wild, 2005, ”Financial accounting”, Kapitulli 3</p>		

	<i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 3</i>
Week four	<i>Analysis and recording of business transactions</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 3</i> <i>John Wild, 2005, "Financial accounting", Kapitulli 2((F69)</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 3</i>
Week five	<i>Flow of business transactions</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 3</i>
Week six	<i>Completion of the accounting cycle</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar", Kapitulli 3</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 5</i>
Week seven	<i>Regulatory records.</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar", Kapitulli 4</i> <i>John Wild, 2005, "Financial accounting", Kapitulli 6</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 4</i>
Week eight	<i>Test I</i>
Week nine	<i>Commercial activity accounting.</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 5</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 6</i>
Week ten	<i>Buying and selling goods and services</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 5</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 6</i>
Week eleven	<i>Inventory of goods and KMSH</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 6</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 7</i>
Week twelve	<i>Methods for determining inventory cost</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 6</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 7</i>
Week thirteen	<i>Reporting and analysis of long-term assets</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 7</i> <i>John Wild, 2005, "Financial accounting", Kapitulli 10,12</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 8</i>
Week fourteen	<i>Reporting and analysis of intangible assets</i> <i>Skender Ahmeti, 2012 "Kontabiliteti Financiar, Kapitulli 8</i> <i>Rrustem Asllanaj, 2013: "Kontabiliteti financiar" Kapitulli 8</i>
Week fifteen	<i>Testi II</i>
Academic policies and rules of conduct	
The student is required to attend the lectures regularly and to have appropriate behavior towards the colleagues and the staff of the University, as well as to maintain order in the classroom and actively participate in lectures and exercises.	