

Basic data of the subject	
Unit of academic:	Faculty of Management
Course Title:	Accounting
Level:	Bachelor
Status of Course:	Compulsory
Year of study:	II
Number of hours per week:	4
Credits - ECTS:	5
Time / location:	
Professor:	Lect.Leonora Haliti Rudhani
Details of contact:	Leonora.rudhani@ushaf.net
Discription of the subject:	Accounting e laborates in theoretical and practice: General knowledge of governmental accounting procedures for establishment of accounting information as: Introduction to Accounting and Business; Presentation of Financial Statement; Double-entry Accounting Equation; Recording business transactions in Accounting; Business Transaction Flow; Completion of Accounting Cycle; Regulatory Records; Accounting Trade Operation; Buying/Selling of Goods and Services; Inventory and Cost of Goods Sold; Inventory Valuation Methods; Reporting and Analyzing of Long-term Asset; Reporting and Analyzing Intangibles.
Prupose of the subject:	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.
Expected learning outcome:	Upon successful completion of this course, students will be able to: <ul style="list-style-type: none"> • provide knowledge and understand concepts, accounting principles and techniques; • record financial transactions, compilation of financial statement and supported documents; • 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); • apply in appropriate way accounting and financial techniques in preparation,

	interpretation and presentation of financial statements.		
Student Contribution Charge(which should correspond with student learning results)			
Activities	Hours	Days/Week	Total
Lectures	2	15	30
Theoretical/Laboratory exercises	2	15	30
Tutorial			
Office Hours	2	1	2
Field training exercises			
Midterm, seminar work			
Homeworks			
Self-learning time (at home or in the library)	3	15	45
Final preparation for the exam.	3	5	15
Spent time in evaluation(quizzes, tests, final exam)	3		3
Projects, presentations etc.			
In Total			125
Methodology of Teaching:	Lectures and exercises combined with case studies, class discussion and business visits.		
Evaluation methods	First Exam 40%, Second Exam 40 %, Attendance and Activity20%; Final exam 80 % of the grade (for students who failed in First and Second exam).		
Literature			
Basic literature:	<ul style="list-style-type: none"> ➤ Skender Ahmeti, 2012 "Financial Accounting", (basic concepts)" Prishtinë, ➤ Rrustem Asllanaj, 2013: "Financial Accounting", Prishtinë, 		
Additional literature:	<ul style="list-style-type: none"> ➤ Robert Ingram, Thomas Albright and Bruce Baldwin, 2003, "Financial Accounting" Fifth Edition, Thompson Learning, Cincinnati, Ohio; ➤ King, Lemble & Smith, 2001, " Financial accounting - A decision making approach" Second Edition, John Wiley and Sons, New York, ➤ John Wild, 2005, "Financial accounting - Information for decision " Third Edition, McGraw - Hill, 		
The lesson plan design:			
Weeks	Weeks Lectures that will be held:		
First week:	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";</i>		

	<i>Chapter 1</i>
Second week:	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>
Third week:	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>
Fourth week:	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>
Fifth week:	Business Transaction Flow <i>Skender Ahmeti, 2012 "Financial Accounting" Chapter 3</i>
Sixth week:	Completion of Accounting Cycle <i>Skender Ahmeti, 2012 " Financial Accounting", Chapter 3</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 5</i>
Seventh week:	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>
Eighth week:	Practice
Ninth week:	Commercial Accounting <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 5</i> <i>Rrustem Asllanaj, 2013: " Financial Accounting" Chapter 6</i>
Tenth week:	Buying & Selling of Goods and Services <i>Skender Ahmeti, 2012 " Financial Accounting, Chapter 5</i> <i>Rrustem Asllanaj, 2013: " Financial Accounting" Chapter 6</i>
Eleventh week:	Inventory and Cost of Goods Sold <i>Skender Ahmeti, 2012 " Financial Accounting", Chapter 6</i>

	<i>Rrustem Asllanaj, 2013: Financial Accounting", Chapter 7</i>
Twelfth week:	Inventory Valuation Methods <i>Skender Ahmeti, 2012 " Financial Accounting", Chapter 6</i> <i>Rrustem Asllanaj, 2013: " Financial Accounting" Chapter 7</i>
Thirteenth Week:	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>
Fourteenth Week:	Reporting and Analyzing Intangibles <i>Skender Ahmeti, 2012 " Financial Accounting", Chapter 8</i> <i>Rrustem Asllanaj, 2013: " Financial Accounting" Chapter 8</i>
Fifteenth week:	Repetition
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>	