

SYLLABI

| Basic data of the subject | |
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| Academic unit: | Faculty of Management |
| Program: | Business Management and Entrepreneurship |
| Course title: | Accounting |
| Level: | Bachelor |
| Subject status: | Obligatory |
| Year of studies: | II |
| Semester: | IV |
| Number of hours per week: | 3 |
| Credit value – ECTS: | 5 |
| Time / location: | UASF |
| Subject professor: | |
| Contact details: | |
| Course Description | Students will acquire general knowledge about the accounting system and the procedures for creating accounting information, including: Introduction to accounting and businesses, Presentation of financial statements, The double-entry accounting equation, Analysis and recording of business transactions, The flow of business transactions, Completion of the accounting cycle, Adjusting entries, Accounting for trading activities, Purchasing and selling goods and services, Inventory and VAT, Methods for determining inventory costs, Reporting and analyzing long-term assets. Preparation of financial reports his content ensures that students develop a solid foundation in accounting principles and practices, enabling them to understand and apply key accounting processes effectively. |
| Purpose of the course | The aim of this course is to equip students with knowledge on how accounting information is created and communicated, as well as how it is provided to parties related to the firm, such as owners, managers, creditors, investors, and others. |
| Expected learning outcomes | <p>After completing this course, students will:</p> <ol style="list-style-type: none"> 1. Understand the role of accounting as an information system for monitoring, problem-solving, and decision-making; (ECTS 1), 2. Evaluate the ethical issues supporting accounting practices and their impact on the behavior of accountants and businesses; (ECTS 1), 3. Understand the foundation of accounting concepts and the difference between accrual accounting and cash flows; (ECTS 1), 4. Apply conceptual knowledge to business transactions by translating transactions into the four main financial statements: the Balance Sheet, the Income Statement, the Cash Flow Statement, and the Statement of Shareholders' Equity; (ECTS 1), 5. Develop communication, analysis, interpretation, and |

| | presentation skills for qualitative and quantitative accounting information. (ECTS 1), | | |
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| Contribution to the student workload (which should correspond to the student's learning outcomes) | | | |
| Activity | Hours | Days/week | Total |
| Lectures | 2 | 15 | 30 |
| Theoretical exercises/tasks | 1 | 15 | 15 |
| Practical work | 5 | 1 | 5 |
| Contacts with teachers – consultations | 3 | 1 | 3 |
| Preparation for project assignments | 1 | 5 | 5 |
| Course project - Test (planning + implementation) | 2 | 2 | 4 |
| Homework | 1 | 10 | 10 |
| Student's own study time (in the library or at home) | | | 35 |
| Final exam preparation | 2 | 5 | 10 |
| Time spent on assessment (tests, final exam) | 3 | 1 | 3 |
| Projects, presentations, etc. | 1 | 5 | 5 |
| Total | | | 125 |
| Teaching methodology and learning methodology | Lectures and exercises combined with case studies, class discussion and Guest Lecturer. | | |
| Assessment methods and passing criteria | <p>The assessment method – is based on three activities – on the basis of which the final grade will be built:</p> <ul style="list-style-type: none"> ◆ Activity in the lesson.....max 10 points (%), ◆ First test.....max 45 points (%), ◆ First test.....max 45 points (%), <p>Pass criteria - related to the activities foreseen by the assessment method:</p> <p>1. Activity in the lesson – is assessed with 10 points (%) out of 100 points (%) possible:</p> <ul style="list-style-type: none"> • Activity in the lesson (5 points (%)) - means that the student is active and involved in interactive discussions between professors and students, students and students, opening new topics that are related to the subject, giving ideas, opinions, critical thoughts in order to stimulate debate during the lectures. • Engagement (5 points (%)) - means that the student completes and presents the tasks that are assigned at the end of each lecture and then discussed at the beginning of the next lecture. <p>Purpose: Encouraging critical thinking and creative solution of real situations related to the problems posed - related to teaching and learning in the subject module.</p> <p>2. First test - is evaluated with 45 points out of 100 points (%) possible,</p> <p>Within the semester, it is planned to hold the First Test (max 45 points (%)) in the 7th or 8th week.</p> | | |

| | <p>3. Second test - is evaluated with 45 points out of 100 points (%) possible,</p> <p>Within the semester, it is planned to hold the Second Test (max 45 points (%)), in the 15th week.</p> <p>Students who have not accumulated the necessary points to pass the exam must take the final written exam. The student will take the final exam test after the end of the course lectures and within the exam deadlines determined by the University Senate.</p> <p>The purpose of the exam is to assess the student's knowledge, skills, abilities and competencies, related to the learning outcomes foreseen in the material of the lectured course. The exam test (question form) must be completed individually by the student and it is evaluated according to the criteria and contains:</p> <p>Objective questions with multiple alternative choices, the same will be used to assess the student's abilities to recall and recognize the concepts and material of the course 10 points (%) Subjective questions of the type of topic for explanation/written answer/tasks - for which the student himself must be able to give answers related to the material of the lectured course, the same answers will be used to assess the student's understanding and abilities to apply the acquired knowledge / problem assessment 10 points.</p> <p>Solving the tasks set - while the rest of the test will consist of tasks on accounting records 70 points,</p> <p>Purpose of the test: to assess the acquisition of learning outcomes and the ability to apply them in practical situations.</p> <p>The student passes the exam if he/she collects 50 points (%) from all activities foreseen by the assessment method,</p> <p>Grades at UASF:</p> <table border="1" data-bbox="563 1193 1395 1467"> <thead> <tr> <th>Grade</th><th>ECTS/Grade</th><th>Points/Percent (%)</th><th>The definition</th></tr> </thead> <tbody> <tr> <td>10</td><td>A</td><td>90 - 100</td><td>Excellent</td></tr> <tr> <td>9</td><td>B</td><td>80 - 89</td><td>Excellent</td></tr> <tr> <td>8</td><td>C</td><td>70 - 79</td><td>Very good</td></tr> <tr> <td>7</td><td>D</td><td>60 - 69</td><td>Good</td></tr> <tr> <td>6</td><td>E</td><td>50 - 59</td><td>Sufficient</td></tr> <tr> <td>5</td><td>FX/F</td><td>0 - 49</td><td>Insufficient</td></tr> </tbody> </table> | Grade | ECTS/Grade | Points/Percent (%) | The definition | 10 | A | 90 - 100 | Excellent | 9 | B | 80 - 89 | Excellent | 8 | C | 70 - 79 | Very good | 7 | D | 60 - 69 | Good | 6 | E | 50 - 59 | Sufficient | 5 | FX/F | 0 - 49 | Insufficient |
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| Concretization tools – IT | Use of SMART-board, Internet, wireless, computer, projector, PowerPoint, Use of "on-line" platforms and tools to support communication and team collaboration, etc. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The ratio between the theoretical and practical part of the study | <p>70% - Theory, 30% - Theoretical exercises/tasks,</p> <p>This report aims to analyze the connection between the theoretical knowledge acquired during the lectures provided in the course module and the implementation of practical exercises (practical visits, exercises with students, student quizzes in class, etc.)</p> <p>Of the total 125 hours planned for the course, the division is made according to the ratio of 70% with a focus on theory and 30% on practice.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | <ul style="list-style-type: none"> 88 hours are dedicated to theoretical lectures, including the acquisition of basic concepts, methodologies and standards foreseen in the subject module. 37 hours are focused on practical exercises, work visits, case studies, group work and development of simulation projects. <p>Distribution of 5 ECTS</p> <ul style="list-style-type: none"> 3.5 ECTS (70%) are dedicated to the theoretical part; 1.5 ECTS (30%) are dedicated to the theoretical exercises/tasks; <p>This division reflects the balance between acquiring basic concepts and applying them through practical activities.</p> |
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Literature

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| Basic literature: | <ol style="list-style-type: none"> Parimet bazë të kontabilitetit, Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci i,viti 2017; Rrustem Asllanaj, 2013: "Financial Accounting", Prishtinë, Skender Ahmeti, 2012 "Financial Accouting", (basic concepts)" Prishtinë, |
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| Additional literature: | <ol style="list-style-type: none"> Robert Libby,Patricia Libby and Frank Hodge; Financial Accounting 10th edition; McGraw-Hill Irwin. 2022 |
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| Designed lesson plan: | |
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| Week | The lecture that will be held |
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| First week | <p>The Presentation of the Syllabus Introduction to Business and Accounting Introduction to Accounting; Businesses and their types; Accounting - the language of business; Types of accounting and their characteristics; Users of accounting information and stakeholder groups; Regulatory framework; Learning Outcomes 1,2,5</p> |
| Second week | <p>Presentation of Financial Statement Presentation of financial statements and their qualitative characteristics; Key elements of financial statements; Learning Outcomes, 1,4,5</p> |
| Third week | <p>Double-entry Accounting Equation Accounting equation and principles of double-entry recording; Units of the accounting process - accounts and their functions; Rules of debiting and crediting accounts; Learning Outcomes 2,3</p> |
| Fourth week | <p>Recording and Analyzing Business Transactions Practical tasks and examples related to the construction of financial statements and the double-entry recording system; Learning Outcomes 2,4</p> |
| Fifth week | <p>Business Transaction Flow Practical tasks and examples related to recording economic transactions; Learning Outcomes 2, 4</p> |
| Sixth week | <p>Regulatory Records Regulatory actions refer to financial rules and statements, including: current and cash accounting, accounting periods, recognition of income and expenses. Learning Outcomes 3</p> |
| Seventh week | <p>Completion of the business cycle Completing the accounting cycle refers to the execution of regulatory</p> |

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| | actions, closing temporary accounts, transferring to the general ledger, preparing the trial balance, and posting to the financial statements; Learning Outcomes 4 |
| Eighth week | Test I |
| Ninth week | Commercial Accounting Commercial transaction accounting; Purchases and sales of goods; Returns and allowances on purchases and sales of goods; Learning Outcomes 1, 4 |
| Tenth week | Buying & Selling of Goods and Services Accounting for commercial transactions; Purchases and sales of goods; Returns and discounts on purchases and sales of goods according to the periodic and continuous system. Learning Outcomes 1, 4 |
| Eleventh week | Inventory and Cost of Goods Sold Inventory accounting and COGS; Inventory valuation systems; COGS calculation and inventory valuation methods; Learning Outcomes 1, 4 |
| Twelfth week | Inventory Valuation Methods Methods related to determining inventory cost, including the LIFO, FIFO, and Weighted Average Cost methods; Learning Outcomes 1, 4 |
| Thirteenth week | Reporting and Analyzing of Long-terms Assets Calculation of depreciation related to fixed assets as well as Recording of sales and purchases of long-term assets, sale and purchase of long-term assets; Learning Outcomes 1, 4 |
| Fourteenth week | Tax Legislation in Kosovo Forms of applied taxation according to TAK regulations, business activity taxation, real income taxation, as well as other types of taxes including income tax, rent tax, and VAT calculation. Learning Outcomes 2 |
| Fifteenth week | Test II |
| Academic policies and rules of conduct | |
| <p>The student is obliged to attend lectures regularly and to have correct behavior towards colleagues and University staff, maintaining calm and active engagement in lectures and exercises is mandatory. During lectures and exercises, eating, whispering that hinders work in the classroom and the use of mobile phones are PROHIBITED. At the same time, mobile phones must be turned off or put on silent and not used during lectures or exercises. Lack of academic integrity (including plagiarism, copying another person's work, use of unauthorized aids in exams, cheating, etc.) will not be tolerated. If there are doubts about the authenticity of the work submitted, the professor has the right to ask the student to verify his/her work. This can be done through: repeating the work, written or oral testing, surprise quiz or any other action deemed necessary by the lecturer.</p> | |