

## SYLLABI

Basic data of the subject	
Academic unit:	Faculty of Management
Program:	Business Management and Entrepreneurship
Course title:	Financial Management
Level:	Bachelor
Subject status:	O
Year of studies:	III
Semester:	VI
Number of hours per week:	3
Credit value – ECTS:	4
Time / location:	UASF
Subject professor:	
Contact details:	
Course Description	The course includes scientific material which will be elaborated by presenting the theoretical and practical aspect with tasks, papers and research on - Finance and their management, Business organization in countries, Time value of money, Funding sources, Financial analysis, Financial statements in the company, Financial environment of the firm, Investments and business, Capital budgeting, Capital cost, Opportunity and financial leverage, Objectives and financial planning, Company finances, Working capital financing, Dividends and stock, Business risk, Business control ,
Purpose of the course	To create knowledge among students about finance, how to manage finances in a company, identifying funding sources, financial reports, time value of money, then students will be introduced to the financial activity that takes place in the company, how businesses are organized , how financial analysis is performed, use of opportunity and financial leverage, company risk, business control, taking examples and developing tasks depending on the topic of the lecture.
Expected learning outcomes	<p>After successful completion of the module, the student should:</p> <ol style="list-style-type: none"> <li>1. Acquire basic knowledge of finance, planning and management of enterprises, <b>(ECTS: 0.50)</b>,</li> <li>2. Understand the role of Artificial Intelligence in Financial and Investment Management and List the types of businesses in the country, <b>(ECTS: 0.50)</b>,</li> <li>3. Identify and understand a basic analysis of financial statements in enterprises, <b>(ECTS: 1)</b>,</li> <li>4. Distinguish the types of financial resources and reports - financial indicators, <b>(ECTS: 1)</b>,</li> <li>5. Understand the basic aspects of risk in the company, budgeting and costs of capital in business, <b>(ECTS: 0.50)</b>,</li> <li>6. Be competent to participate in the work environment, in teamwork in financial matters and work controls in</li> </ol>

	enterprises, (ECTS: 0.50),		
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	3	1	2
Contacts with teachers – consultations	1	5	5
Preparation for project assignments	1	5	5
Course project - Test (planning + implementation)	1	2	2
Homework	1	5	5
Student's own study time (in the library or at home)			30
Final exam preparation	1	2	2
Time spent on assessment (tests, final exam)	1	2	2
Projects, presentations, etc.	1	2	2
Total			100
Teaching methodology and learning methodology	The lecture will be organized following the student in the center, the students' opinion will be heard about the literature that will be used, about the way of organizing the lecture which will be interactive regarding the taught topics and the choice of tasks, orientation in the elaboration of the material will be discussed in groups, visits and practical discussions on assignments, student presentation for Case Studies, Seminar Papers or Practical Research in the field of finance in the company.		
Assessment methods and passing criteria	<p><b>The Assessment method</b> – is based on three activities – on which the final grade will be built:</p> <ul style="list-style-type: none"><li>• Activity and Engagement in the lesson.....max 20 points (%),</li><li>• Presentation of the project/seminar paper.....max 10 points (%),</li><li>• Final exam (or two tests).....max 70 points (%),</li></ul> <p><b>Passing criteria</b> related to the activities foreseen by the assessment method:</p> <p><b>1. Activity and Engagement in Learning – is assessed with 20 points (%) out of 100 points (%) possible:</b></p> <ul style="list-style-type: none"><li>• Activity in the lesson (<b>10 points (%)</b>) - means that the student is active and involved in interactive discussions between professors and students, students and students, opening up new topics that are related to the subject, providing ideas, opinions, critical thoughts with the aim of stimulating debate during lectures.</li><li>• Engagement (<b>10 points (%)</b>) - 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.</li></ul> <p><b>Goal:</b> Encouraging critical thinking and creative solution of real situations related to the problems posed - related to teaching and</p>		

learning in the subject module.

**2. Drafting and presenting a project/seminar paper - is assessed with 10 points (%) out of 100 points (%) possible,**

Within the semester, the student (can be a group of students – no more than 3 students) must prepare a project/seminar paper (Word and PowerPoint), the same paper must be presented during the hours designated for presentation. The presentation will last a maximum of 15 minutes.

The topic of the paper can be proposed by the professor or by the student – the topic proposed by the student must be approved by the professor, and it must be fully correlated with the course.

The paper is presented to the group and evaluated based on the quality of content, analysis, creativity and ability to present it clearly.

<b>Project/seminar paper evaluation criteria</b>	
<b>Component</b>	<b>Points (%)</b>
Structure and Purpose of the paper	<b>3</b>
Content/explanation of the paper	<b>4</b>
Conclusions drawn and presentation of the paper	<b>3</b>
<b>Total:</b>	<b>10</b>

**Goal:** development of research, analytical and scientific skills, through addressing a specific topic independently and academically - related to teaching and learning in the subject module.

**3. The final exam test is evaluated with 70 points (%) out of 100 points (%) possible,**

Within the semester, two Tests (2 x 35 points (%)) are scheduled to be held for students actively engaged in lectures, the first test in the 7th or 8th week and the second test at the end of lectures, the student passes the test if he has at least 18 points (%), since the student is assessed as having passed the first test, then the student can take the second test, the student has the right to take directly the final exam - oral or written. The student will be subject to the final exam test, after the completion of the course lectures and on the exam deadlines determined by the University Senate.

The exam test (question form) must be completed individually by the student and the same is evaluated according to the criteria and contains:

- ♦ objective multiple-choice questions, these will be used to assess the student's ability to recall and recognize concepts and course material.....**30 points (%)**,
- ♦ subjective questions of the type of topic for explanation/written answer/tasks - for which the student himself must be able to provide 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 knowledge acquired in the analysis, synthesis/evaluation of the problem.....**40 points (%)**,

**Goal:** to assess the acquisition of learning outcomes and the ability to apply them in practical situations.

	<p>The student passes the exam if he/she <b>collects 50 points (%)</b> from all activities foreseen by the assessment method,</p> <p><b>Grades at UASF:</b></p> <table><tr><th>Grade</th><th>ECTS/Grade</th><th>Points/Percent (%)</th><th>The definition</th></tr><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></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
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																										
<b>Concretization tools – IT</b>	Use of SMART-board, Internet, wireless, computer, projector, PowerPoint, Use of "on-line" platforms and tools to support communication and team collaboration, etc.																												
<b>The ratio between the theoretical and practical part of the study</b>	<p><b>70% - Theory,</b> <b>30% - Theoretical exercises/tasks,</b></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 100 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> <ul style="list-style-type: none"><li>70 hours are dedicated to theoretical lectures, including the acquisition of basic concepts, methodologies and standards foreseen in the subject module.</li><li>30 hours are focused on practical exercises, work visits, case studies, group work and development of simulation projects.</li></ul> <p>Distribution of 4 ECTS</p> <ul style="list-style-type: none"><li>❖ 3 ECTS are dedicated to the theoretical part;</li><li>❖ 1 ECTS are dedicated to the theoretical exercises/tasks;</li></ul> <p>This division reflects the balance between acquiring basic concepts and applying them through practical activities.</p>																												
<b>Literature</b>																													
<b>Basic literature:</b>	<ol style="list-style-type: none"><li>Skënder Ahmeti – “Analiza e pasqyrave Financiare”, Prishtine 2020,</li><li>Ismail Mehmeti - “Menaxhimi i Financave”, Ferizaj 2025, (Ligjëratë e autorizuar),</li></ol>																												
<b>Additional literature:</b>	<ol style="list-style-type: none"><li>Mustaf Pllana – “Kalkulime, Analiza Financiare dhe Planifikim”, Prishtine 2020,</li><li>Rexhepi, G. - “Zhvillimi i teknologjisë dhe ndikimi i saj në menaxhimin financiar: Rasti i përdorimit të inteligjencës artificiale në Shqipëri”. 2022 Tirana: Universiteti i Tiranës.</li><li>Brigham, E. F., &amp; Houston, F. Fundamentals of financial management (16th ed. - 2022).</li><li>Isa Mustafa – “Menaxhmenti Financiar”, Prishtinë 2008,</li></ol>																												
<b><u>Additional information</u></b> <b>– Scientific Paper from the course professor:</b>	<p>* Scientific Paper - by author: Deda, G., Bislimi, F., Krasniq, S., Tërstena, A. &amp; Mehmeti, I.,</p> <p><b>Title</b> – “Menagerial Competences and Strategic goal Achivment: A</p>																												

	<p>Survey-Based Study of SME's",  <b>Published</b> in the scientific journal "Corporate &amp; Business Strategy Review / Volume 6, Issue 2, 2025" ISSN Online: 2708-4965, ISSN Print: 2708-9924.  <b>Topic</b> from the paper: "Determinantes, to measure strategic goal achievement",</p> <p>Link to the Scientific Paper:  <a href="file:///C:/Users/DELL/OneDrive%20-%20University%20of%20Applied%20Sciences%20in%20Ferizaj/1-SHENIME-jan%20bart%20ne%20OnDrive%20me%20110225/7-Punimet-Konferencat%20Shkencore/24-PSh-Gazi,Fisi,Arbeni,Sokoli%20dhe%20Ismaili/SP-F-Corporate%20&amp;%20Business%20Strategy%20Review.pdf">file:///C:/Users/DELL/OneDrive%20-%20University%20of%20Applied%20Sciences%20in%20Ferizaj/1-SHENIME-jan%20bart%20ne%20OnDrive%20me%20110225/7-Punimet-Konferencat%20Shkencore/24-PSh-Gazi,Fisi,Arbeni,Sokoli%20dhe%20Ismaili/SP-F-Corporate%20&amp;%20Business%20Strategy%20Review.pdf</a></p>
<b>Designed lesson plan:</b>	
<b>Week</b>	<b>The lecture that will be held</b>
<b>First week</b>	<p><b>Presentation - informing students of the course syllabus, Finances and their management,</b></p> <p>It is an introductory lecture, the students are informed about the course syllabus, they choose the working groups for drafting the project/thesis, it starts with a comprehensive lecture on finances, definition, management of finances.  Expected result no. 1.</p>
<b>Second week</b>	<p><b>Artificial Intelligence and Financial Management, Types of Businesses,</b></p> <p>Students are introduced to the role of AI in financial management, how the application of AI has influenced the increase in efficiency, the speed of decision-making, the way of distributing finances in the company and many other financial activities in business. Students will also be introduced to the types of businesses that operate in the country.  Expected Result No. 2.</p>
<b>Third week</b>	<p><b>Organization of finances in the company, Financial Analysis,</b></p> <p>In this lecture, there will be exercises-repetition, students will be discussed about how to organize finances in the company, about the duties of the financial and accounting manager, how the financial information should be, the students will be informed about the financial indicators in the organization , how can the financial situation in the organization be in different periods of its business activity, group discussion with students.  Expected result no. 1.</p>
<b>Fourth week</b>	<p><b>Time value of money, Interest as an element of time value of money,</b></p> <p>In this lecture there will be exercises, the students will be introduced to the concept of time value of money, why it is important for the financial manager to know the value of money at a given time and how it affects the company's business, the focus will be in the tasks and their choice for the present and future value of money, the students will also be informed about the interest as an important element that must be conveyed by the financiers in the company, the focus will be the solution of the tasks for the simple interest and including investment and credit issues in the company, there will be interactive discussions with students.  Expected result no. 1.</p>

<b>Fifth week</b>	<p><b>Cash flow, Financial statements,</b></p> <p>In this lecture, there will be numerical exercises, students will be informed about the importance of cash flow for the company, what "Cash Flow" represents, the main activity that takes place in cash flow will be discussed, there will be solutions for tasks cash flow with the participation of students, also students will be informed about the financial statements that are in a company, what are the types of financial statements of a company, there will be discussions with students and solutions to tasks related to financial statements company, students organized in groups will present their works and tasks.</p> <p>Expected result no. 3.</p>
<b>Sixth week</b>	<p><b>Financial reports in the company, Coefficients of financial reports,</b></p> <p>In this lecture, there will be numerical exercises, students will be informed about the importance of financial reports for the company's business, how the coefficients used in these reports affect the identification of the financial situation, what are the coefficients for each financial report, illustrating it with tasks practical and engaging the students in the discussion and choice of tasks, there will be a presentation of the works by the students.</p> <p>Expected result no. 4.</p>
<b>Seventh week</b>	<p><b>Financial resources, Operating and Financial Leverage,</b></p> <p>In this lecture there will be numerical exercises - repetition, students will be informed about the possible financial sources for a company in the financial capital market, which of these sources have the highest costs, which have the lowest costs, it will be discussed about operating and financial leverage, how operating leverage affects the financing of the initial business and how it affects and how financial leverage is used in a business, there will be examples and tasks to demonstrate the way of calculation, there will be a presentation of works by students.</p> <p>Expected result no. 3.</p> <p>It is planned to organize the first Test,</p>
<b>Eighth week</b>	<p><b>Artificial Intelligence and Company Investment, Determinants of measuring the achievement of strategic goals,</b></p> <p>Students will be introduced to the advantages offered by AI in the analysis, processing and application of data in investment planning, for the analysis and identification of the company's portfolio as well as other factors that influence the achievement of strategic business goals for investment and market penetration.</p> <p>Expected result no. 2 and 5.</p>
<b>Ninth week</b>	<p><b>Capital budgeting, Cost of capital,</b></p> <p>In this lecture, there will be numerical exercises, the students will be informed about the role and importance of capital budgeting for the organization, for decision-making for capital budgeting, the criteria that are taken into account in the case of budgeting, Cost of capital - the meaning, which can be sources of financing for a financial capital that the company needs, illustration of investment capital and the cost of that capital by choosing tasks - aiming to engage students in the work of tasks, there will be presentations of works by students.</p> <p>Expected result no. 5 and 6.</p>
<b>Tenth week</b>	<p><b>Financial Environment, Topic from the scientific paper,</b></p> <p>In this lecture there will be numerical exercises, students will be introduced to the importance of the financial environment where they develop</p>

	business activity, how the financial environment affects the provision of the necessary capital for the company, Topic from the scientific paper will be discussed with students, group discussion and presentation by students. Expected result no. 6.
<b>Eleventh week</b>	<b>Objectives and Financial Planning,</b> This lecture will include numerical exercises, students will be introduced to the financial objectives of the company, how to achieve these objectives - especially with maximizing the value of the company, group discussion and presentations by students. Expected outcome no. 1.
<b>Twelfth week</b>	<b>Finance in companies - fields,</b> In this lecture there will be exercises-repetitions, students will be informed of the fields that companies aim to finance in order to increase and maximize profit and penetrate a wider market, depending on the possibility - a working visit to an institution or business organization is planned, students will engage in group work in choosing tasks and will present their works. Expected result no. 2.
<b>Thirteenth week</b>	<b>Working Capital Financing,</b> In this lecture, students will be introduced to working capital financing and the importance of selecting the right financing for new machinery, raw materials, equipment, etc., there will be student interactions, discussion of assignments, and students will present their work. Expected outcome no. 6.
<b>Fourteenth week</b>	<b>Risk in Business,</b> This lecture will include numerical exercises, repetition, discussions with students – students will be introduced to the meaning of risk and how it should be treated by a company, the sources of risk in a company, what the relationship between risk and return on a potential investment of a company could be, the classification of risk will be discussed by engaging students in interactive discussions on the topic, there will be a presentation of papers by students. Expected result no. 5.
<b>Fifteenth week</b>	<b>Business Auditing,</b> In this lecture there will be exercises - repetitions, students will be introduced to the audit that must be carried out in the company in order to verify the company's situation in a certain period of time, students will present their papers and there will be interactive discussions. Expected result no. 6, It is planned to organize the second test,
<b>Academic policies and rules of conduct</b>	
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.	