

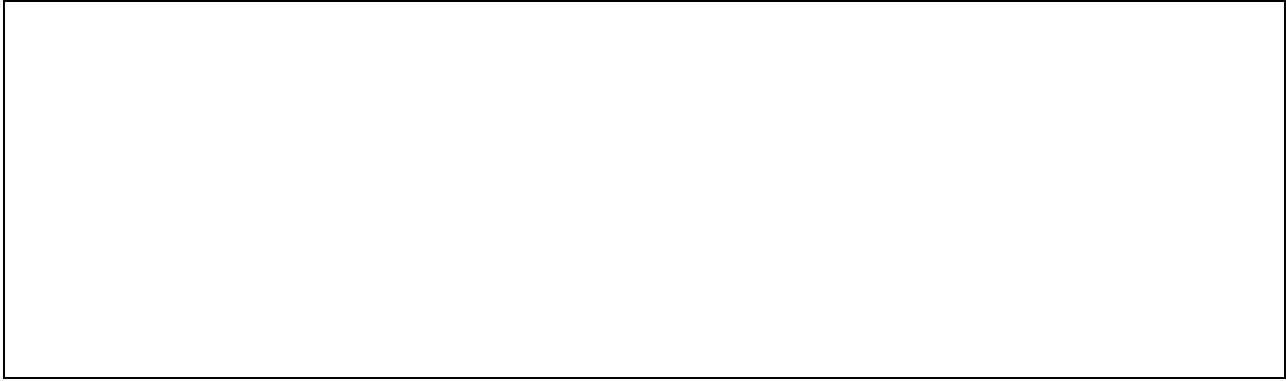


<b>LESSON PLAN - SYLLABUS</b>					
Level of Studies	Bachelor	Program	MANAGEMENT	Academic Year	2020-21
Subject	<b>ACCOUNTING</b>				
Year	I	Course Status	Compulsory	ECTS/credits	<b>6</b>
Semester	II				
Teaching weeks	15		Teaching hours	Lectures	Exercises
				2	2
Teaching method	Lectures, exercises, works, consultations, tests, case studies, assignments, exercises etc.				
Consultations	Two hours after the lectures				
Teacher	<b>Dr. Brikenda Vokshi</b>		Tel/mob	044 633 974	
			e-mail	<a href="mailto:Brikenda.vokshi@unhz.eu">Brikenda.vokshi@unhz.eu</a>	
Assistant			Tel/mob		
			e-mail		
Purpose of study and course content			Student Benefits		
<p>This course aims to introduce students to the basic principles and concepts of accounting. The course is aimed at acquainting students with the different types of accounting information and the role that this accounting information has in making business decisions. Accounting elaborates both theoretically and practically: general knowledge of the accounting system and accounting information, transaction registration forms, application of double accounting, generally accepted accounting principles, and the application of international accounting standards ( IAS), elements of financial statements, recognition of income and expense, accounting of commercial and service companies, inventory of goods and their registration, accounting of fixed and intangible assets, preparation of financial statements, etc.</p>			<p><b>Knowledge:</b></p> <ul style="list-style-type: none"> <li>• Understanding the accounting information for making economic decisions,</li> <li>• To recognize and record financial transactions and preparation of financial statements,</li> <li>• Recognize and account for entities' expenses, revenues and financial results based on international accounting standards (IAS) and national accounting standards.</li> </ul> <p><b>Skills:</b></p> <ul style="list-style-type: none"> <li>• To make the registration of transactions and events,</li> <li>• Prepare financial statements,</li> <li>• Interpret financial statements.</li> </ul>		
			<b>METHODOLOGY FOR REALIZING LESSONS</b>		
<ul style="list-style-type: none"> <li>• Presentation of the teaching topic in Power Point;</li> <li>• Practical assignments, individual and group interpretations, periodic assessments;</li> <li>• The practical part will mainly be realized through concrete examples from the literature and practical knowledge from business units.</li> </ul>					
<b>CONDITIONS FOR REALIZING THE TEACHING THEME</b>					
Class equipped with computer and projector, tables for exercise tasks.					
Method of student evaluation (in %):					

<ul style="list-style-type: none"> <li>• Presentation and group work: 0-5 %</li> <li>• Individual Presentation: 0-10 %</li> <li>• Activity: 0-5 %</li> <li>• 1st Test: 0-15 %</li> <li>• Second Test: 0-15 %</li> <li>• Final Exam: 0-50 %</li> </ul>	Rating in %		Final grade	
	91-100		10 (ten)	
	81-90		9 (nine)	
	71-80		8 (eight)	
	61-70		7 (seven)	
	51-60		6 (six)	
<b>STUDENT OBLIGATIONS</b>				
Lectures			Exercises	
<ul style="list-style-type: none"> <li>• Attending Lectures</li> <li>• Active participation,</li> <li>• Seminar papers, projects,</li> <li>• Participation in tests and exercises,</li> <li>• Final exam.</li> </ul>			<ul style="list-style-type: none"> <li>• Participation in exercises</li> <li>• Individual and group work in case studies,</li> <li>• Participation discussions.</li> </ul>	
<b>STUDENT CHARGES ON THE SUBJECT</b>				
<b>Activity</b>		<b>Hours</b>	<b>Day/Week</b>	<b>Total</b>
Lectures		2	15	30
Exercises		2	15	30
Practical work		2	10	20
Contacts with the teacher		1	10	10
Field exercises				
Colloquium/Seminar		5	2	10
Homework		1	15	15
Self learning time		1	15	15
Final exam preparation		10	1	10
Time spent in assessments (tests, quizzes, final exams)		2	3	6
Project Proposals		2	2	4
Note: 1 ECTS credit = 25 hours commitment, e.g. if the course has 6 ECTS credits the student must have a commitment of 150 hours per semester			Total load:	<b>150</b>
Week	<b>Lectures</b>		<b>Exercises</b>	
	Subject	Hours	Subject	Hours
1	<b>1st week</b> - Business Accounting Presentation: - Knowledge over accounting in theory and practice, - Accounting information users. 1."Kontabiliteti": Prof.ass.dr.Shefket Jakupi, year 2016 pp 15-54	2	Exercises - Overview of the main topic content from the introductory lecture.	2
2	<b>2nd week</b> - The equation of double accounting - Analysis and recording of business transactions, - The flow of business transactions, - Regulatory actions. 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017 pp 121-161	2	Exercises - Types of accounting, users of financial statements, types of businesses.	2
3	<b>3rd week</b> - Short-term assets and their accounting 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci, year 2017, pp 261-274	2	Exercises - Dual Recording, Recording regulatory actions.	2

4	<b>4th week</b> - Material and not-material long term assets, their accounting 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 267-320	2	Exercises - Types of short-term assets.	2
5	<b>5th week</b> - Methods of Depreciation of Long-term Material Assets 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, 307-319	2	Exercises - Types of long-term material and non-material assets.	2
6	<b>6th week</b> - Financial statements - Balance Sheet 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 167-200	2	Exercises - Methods of depreciation and amortization.	2
7	<b>7th week</b> - Financial statements - Income statement 1."Kontabiliteti": Prof.ass.dr. Shefket Jakupi, year 2016, pp 217-235	2	Exercises - Prepare for the first test.	2
8	<b>8th week</b> – Subject: Intermediate Test (first)	2	Exercises: Revenue and expenses, preparation of income statement.	2
9	<b>9th week</b> - The capital and its accounting 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 64-80	2	Exercises: Announcing test results and solving tasks.	2
10	<b>10th week</b> - Accounting of commercial activities 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 201-222	2	Exercises: Owner's equity, its increase and decrease, preparation of the statement of equity change.	2
11	<b>11th week</b> - Purchase of goods and services 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 224-241	2	Exercises: Commercial and service firms and their activities.	2
12	<b>12th week</b> - Sale of goods and services 1." Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci , year 2017, pp 228-241	2	Exercises: Buying goods in cash and term ups and goods return.	2
13	<b>13th week</b> - Inventory of goods and cost of goods sold 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci, year 2017, pp 243-246	2	Exercises: Sale of cash and time goods, allowances and return of goods.	2
14	<b>14th week</b> - Application of methods for determining the cost of goods inventory 1."Parimet bazë të kontabilitetit": Prof.ass.dr. Shefket Jakupi, Prof.ass.dr. Bedri Statovci, year	2	Exercises: Determining the cost of goods sold.	2

	2017, pp 247-260			
15	<b>15th week</b> - Second Test	2	Exercises: Methods of determining the inventory cost, FIFO, LIFO, average etc.	2
<b>LITERATURE</b>				
<p><b>Basic literature:</b></p> <ol style="list-style-type: none"> <li>1. Parimet bazë të kontabilitetit, Prof.ass.dr. Shefket Jakupi, Prof. ass.dr. Bedri Statovci i, year 2017.</li> <li>2. Kontabiliteti, Prof.ass.dr.Shefket Jakupi,year 2016.</li> </ol> <p><b>Additional literature:</b></p> <ol style="list-style-type: none"> <li>1. Prof. dr. Agim BINAJ, Prof. Dr. Flutura KALEMI, Accounting, ninth edition, Tirana, 2016.</li> <li>2. Dr. Rrustem Asllanaj “Kontabiliteti financiar”, Prishtinë, 2013.</li> <li>3. Dr. Sotirajq Dhama “ Kontabiliteti financiar”, Tiranë, 2000.</li> <li>4. Peter Atrill and Eddie McLaney (2011): Financial Accounting for Decision Makers, Pearson Education Limited, New York</li> <li>5. David Alexander and Christopher Nobes (2010): Financial Accounting - An International Introduction, Pearson Education Limited, New York</li> </ol>				
<b>COMMENT</b>				
<p>For each subject, students will be provided with necessary materials in Albanian.  At the end of each class, certain groups of students will be engaged in a task or case study on the subject taught. The results achieved by that task, the student groups should present and discuss in the class.</p>				
<b>NOTE FOR STUDENT</b>				
<ul style="list-style-type: none"> <li>• First of all, the student must be aware and respect the institution and the school rules;</li> <li>• Must respect the schedule of lectures, exercises and seminars, be attentive in the classroom;</li> <li>• Is obliged to possess and present the identification document in tests and exams;</li> <li>• When designing seminar papers, the student must adhere to the instructions given by the teacher for conducting research and technical work;</li> <li>• Tests and exams are assessed individually for each student. Therefore, students should focus only on personal knowledge.</li> <li>• Eventual violation of these ethical principles (rules) is punished in accordance with the norms provided by law.</li> </ul>				



Course Professor:

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Prof. Dr. Brikenda Vokshi