



PUBLIC UNIVERSITY "UKSHIN HOTI" PRIZREN – Economic Faculty

Program - Master in Accounting and Auditing

CURRICULUM - SYLLABUS							
Level of studies	Master	Program	Accounting and Auditing	Academic year	2017/18		
LËNDA		ADVANCED FINANCIAL ACCOUNTING					
Year	I-rë	The status of Subject	O	Kodi	MBA	ECTS kredi	7
Semester	I-rë						
Teaching weeks		15		Teaching hours 30		Lectures	Exercises
						2	1
Teaching Methodology		Interactive lectures, seminar papers, discussions.					
Consultation							
The teacher		Prof. Ass. Dr. Bekim Berisha		e-mail		bekim_@hotmail.com	
				Mob.		377 (0) 44 504 122	
Assistant				Tel.		377 (0) 45 505 860	
				e-mail			
				Tel.			

The purpose of the case study	Expected learning outcomes
<p>This course will help students acquire the skills participants need to generate information and knowledge to better understand the relevant phenomena in the fields of advanced financial accounting. During the lectures, exercises and workshops, students will learn how to find answers or relevant solutions to issues important to the consolidation of the financial statements of the business combination, to learn and demonstrate consolidation techniques, to identify transactions profit entities, legal merger or business liquidation etc. The course will challenge students to study accelerated and disciplined.</p>	<p>After completing the course, students to be able to:</p> <ol style="list-style-type: none"> 1. clearly identify businesses that combine 2. effectively utilize the scientific literature 3. understand the importance of investment in shares 4. understand the procedures and techniques of consolidation 5. identify acquisition transactions between entities; 6. identify transactions in foreign currencies; 7. understand the accounting of the Mother-Daughter units, and corporate Joint Venture; 8. be able to discuss the legal aspects of companies in liquidation or bankruptcy

Methodology for the implementation of educational topics:			
Interactive lectures, seminar papers, discussions etc.			
Conditions for realization of educational topics:			
Hall with the possibility of obscuring, computer and projector.			
Method of student assessment (in %)			
	Evaluation in%	Final grade	
Active participation in class	10% participation in the final mark		
Seminar work	30% participation in the final mark		
Exam (more than 60% correct answers)	60% participation in the final mark		
Evaluation of the final grade include four evaluation criteria (attendance - 10%, project - 30%, final exam - 60%) Total 100%		51-60% - grade 6	
		61-70	7
		71-80	8
		81-90	9
		91-100	10
Obligations of the student:			
<i>Lectures</i>		<i>Exercises</i>	
The student must be regular lectures and exercises, the use of all opportunities for learning knowledge, to use literature obliged and wider, to be active and to respect the rules on higher education ethics courtesy and cooperation.		The student must be active in exercises and reflect willingness and knowledge initiatives, ideas and demonstration of knowledge gained in lectures and prepare and present to the class essay, project and actively participates in the critical gaze of the other presenters.	
Student's workload for the subject			
Activity	Classes	Days / Week	Total:
Lectures	3.0	15 week	45.0
Practical work (Internship)	2.0	15 week	30.0
Consultation with teachers	1.0	15 week	15.0
Field work visits	1.0	15 week	15.0
Projects, presentations, etc.	1.0	15 week	15.0
Own study time	2.0	15 week	30.0
Preparation for final exam	1.0	15 week	15.0
Time spent on assessment (tests, exams, etc.)	0.67	15 week	10.0
Note: 1 ECTS credit = 25 hours of commitment, example -if the subject has 5 ECTS credits a student must have 125 hours during the semester commitment.		Total loads:	175 hour

Week	Lectures		Exercises	
1.	Topic	Hour	Topic	Hour
	Presentation of syllabus and Introduction to business combinations	2	Questions for discussion.	1
2.	Investments in shares	2	Questions for discussion and tasks	1
3.	Introduction to the consolidated financial statements	2	Questions for discussion and tasks	1
4.	Consolidation procedures and techniques	2	Questions for discussion and tasks	1
5.	Transaksionet e fitimit mes njesive ekonomike – Inventaret	2	Questions for discussion and tasks	1
6.	Profit transactions between entities - Long-term Assets	2	Questions for discussion and tasks	1
7.	Profit transactions between entities - Bonds	2	Questions for discussion and tasks	1
8.	Consolidation of financial statements regarding changes in ownership interests	2	Questions for discussion and tasks	1
9.	Indirect and common titles	2	Questions for discussion and tasks	1
10.	Preferred shares subordinate units	2	Questions for discussion and tasks	1
11.	Consolidated earnings per share and consolidated taxable profit	2	Questions for discussion and tasks	1
12.	Consolidated Theories of accounting in the Mother-Daughter units and Joint Venture corporates.	2	Questions for discussion and tasks	1
13.	Transactions and foreign Currency concepts	2	Questions for discussion and tasks	1

14.	Legal aspects of accounting companies in liquidation by dissolution or bankruptcy	2	Questions for discussion and tasks	1
15.	Presentation of seminar papers	2	Presentation of seminar papers	1

LITERATURE

1. Fischer, Taylor, Change, Advanced Accounting, 2015, ISBN-13: 978-0078025877
ISBN-10: 0078025877
2. Asllanaj, Rr., Kontabiliteti financiar, 2010, ISBN 978-9951-00-117-5
3. authorized lectures prepared by Bekim Berisha.

NOTE

During each lecture students will be offered to various film materials (DVDs, and other materials) relating to methods of research, writing essays, thesis design, data collection, analysis, and ethical implications of plagiarism and referencing.

During each session will be organized approach and conversation with students.

Note to the student:

By the students will required to be regular in the lectures and exercises.

The contribution of students during final discussion and together with students will be assessed.

It is not allowed to use mobile phones during the testing time.