Public University of Prizren – Faculty of Economy

Program- Master in Accounting and Auditing

CURRICULUM - SYLLABUS								
Study level		**Master**	**Program**	**MKA**		**Academic Year**	2017/18	
Course		PUBLIC ACCOUNTING						
Year	1st	**Course Status**	O		AFR	**ECTS credits**		6
Semester	2st			**Code**				
Teaching weeks		15		Teaching Hours 30		Lectures	Practice	
						2	0	
Teaching Methodology		Lectures, exercises, seminar papers, consultations, tests.						
Consultation		To agree with students and University management						
Professor		**Prof. Ass. Dr. Nexhmije Vokshi-Berisha**		e-mail		**nexha.vokshi@hotmail.com**		
				Tel.		**377 (0) 44 206 115**		
Assistant				e-mail				
				Tel.				

Course objectives	Learning outcomes
This course will introduce students on accounting of the public units. . The focus will be on how the financial reporting units that belong to the public sector. Special attention will be paid to the similarities and differences between public and private sector, in terms of keeping accounting books. It is estimated that this part of accounting that will work in the second year, students will be prepared for other more advanced levels in the field of accounting.	Student will: 1. develop skills and be able to understand the basic principles on which develops and operates public accounting. 2. Understanding of the public and private sector. 3. The mode of organization of the state treasury. 4. Will be able to prepare financial statements consistent with international accounting standards for the public sector. 5. understand public accounting standards

Methodology for the implementation of educational topics:		
Lectures, exercises, seminar papers, consultations, tests.		
Conditions for the implementation of educational topics:		
Appropriate literature, the use of IT and other facilities.		
Student evaluation (%)		
Active participation in learning	**Evaluation in %**	**Final score**
	Up to 10% participation in the final score.	

Seminar paper	Up to 30% participation in the final score.	
Exam (60% of correct answers)	Up to 60% participation in the final score.	
		51-60% - score 6 61-70 7 71-80 8 81-90 9 91-100 10
Evaluation of the final grade includes three evaluation criteria (Preparing seminar- 10%; colloquium- 30%, final exam - 60%) Total 100%		

Student obligations:

Lectures	**Practice**
The student must be present regularly at lectures and exercises, to use all possibilities for learning knowledge required to use literature and wider, to be active and to respect the rules on higher education, ethics and cooperation.	The student must be active at practical exercises and reflective readiness and knowledge for initiatives, ideas and demonstration of knowledge gained in lectures.

Student overload

Activity	Hours	Day/Week	Total:
Lectures	2.0	15 week	30.0
Exercises (seminars, field exercises, etc.) Tutorial	2.0	15 week	30.0
Contact the teacher / consultations	0,5	15 week	7.5
Homework	0.5	15 week	7.5
Presentation, project ideas, 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, quizzes, final exam)	1.0	15 week	15.0
Notice: 1 ECTS credit =25 hour engagement, i.e., if the course has 6 ECTS credits, the student should be engaged 150 hours during the semester.	**Total load:**		**150**

Week	Lecture		Practice	
	Topics	**Hour**	**Topics**	**Hour**
1.	Introduction to the course, syllabus and presentation of course content		Questions for discussion	
2.	The objective of the course		Questions for discussion	
3.	Goals of public sector accounting and qualitative characteristics of accounting in the public sector; The importance of accounting information for its users to public		Questions for discussion	

	entities.			3
4.	Continued - Goals public sector accounting and qualitative characteristics of accounting in the public sector; The importance of accounting information for its users to public entities.		Questions for discussion	
5.	Linking public accounts and state budget		Questions for discussion	
6.	Accounting of public assets (government) definition of public property; Distribution of public property; Property registration procedures.		Questions for discussion	
7.	Accounting of public assets; Registering property; Valuation of the assets; Impairment of assets; Revaluation of non-current assets; Alienation of property.		Questions for discussion	
8.	Public revenue accounting of public revenue sources and types; Collection of revenues; Collecting money in the form of cash; Registration of revenues; Reconciliation of Revenues.		Questions for discussion	
9.	Continued use of public revenues from public organizations that collect money; The transfer of money; Withdrawals of public money; Revenues from dividends.		Questions for discussion	
10.	Distribution of public expenditure accounting of public spending; Allocation of funds; The funds committed; Requiring procurement costs; Costs that do not require procurement.		Questions for discussion	

11.	Initiation of expenditure; Acceptance of goods, services; The execution of expenditure; Certification (approval) of payments; Payment in advance; Petty cash.		Questions for discussion	4
12.	Adjustment actions		Questions for discussion	
13.	Compilation of financial report		Questions for discussion	
14.	International accounting standards for the public sector		Questions for discussion	
15.	Presentation of projects		Presentation of projects	

Literature
1. Paul A. Copley, Essentials of Accounting for Governmental and Not-for-Profit Organizations, 12th Edition, 2015 2. Public Accounting, Irena Bogdani, 2010. 3. International accounting standards for the public sector
Comments
During each lecture students will offer you different film materials (DVDs, other materials) on research methods, writing essays, thesis design, data collection, analysis, and ethical implications plagjiarizmin and referencing. During each session will be organized together with the student's conversation.
Note to student:
From students are required to be regular in the lectures and exercises. The contribution of the students in the form of conversation will be assessed. It is not allowed to use mobile phones during the testing time.