



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		PROFESSIONAL ETHICS					
Year	1 st	Course	E	Code	PE	ECTS credits	5
Semester	1 st	Status					
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. Hamdi Hoti			e-mail	hamdi_hoti@hotmail.com		
				Tel.	377 (0) 44 206 115		
Assistant				e-mail			
				Tel.			

Course objectives	Learning outcomes	
Professional ethics in accounting and audit, discusses theoretical and practical professional perspective based on ethics. Creating rationale using for professional knowledge through generally accepted principles that creates security to users of financial information.	Student will: <ol style="list-style-type: none"> 1. Gaining new knowledge of theoretical and practical nature, in the field of accounting and auditing ethics. 2. Providing opportunities for recognition of the importance of ethics in the work of providing accounting and auditing services. 3. Creating the framework with professional and moral responsibility, and increase the feeling of individual professional and ethical application of knowledge gained from accounting and auditing. 	
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 (%)		
	Evaluation in %	Final score

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

Student Obligations:

Lectures

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.

Practice

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	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.	0.5	15 week	7.5
Own study time	2.0	15 week	30.0
Preparation for final exam	0.5	15 week	7.5
Time spent on assessment (tests, quizzes, final exam)	0.3	15 week	5.0
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: 125 orë

Week	Lecture		Practice	
1.	Topic	Hour	Topic	Hour
	Introduction to the course, syllabus and presentation of course content		Questions for discussion	

2.	Ethics and regulatory framework of accounting and auditing		Questions for discussion	
3.	Ethics and creative accounting		Questions for discussion	
4.	Accounting and auditing in the public service		Questions for discussion	
5.	Accounting and auditing ethics and the issue of taxes		Questions for discussion	
6.	The role of ethics in the accounting and auditing profession		Questions for discussion	
7.	Ethical dilemmas and professional advancement		Questions for discussion	
8.	Professional and ethical principles for accounting and auditing		Questions for discussion	
9.	Ethical approach to accounting and auditing practice		Questions for discussion	
10.	Professional ethics for public accountants		Questions for discussion	
11.	Professional ethics for internal auditors		Questions for discussion	

12.	Professional ethics for independent auditors		Questions for discussion	
13.	Enforcement of professional ethics in accounting and auditing		Questions for discussion	
14.	Ethical conflict resolution		Questions for discussion	
15.	Project Presentation		Project Presentation	

LITERATURE
<ol style="list-style-type: none"> 1. Professional ethics in accounting, Jo Osborne, 2013, ISBN: 978 1909173 231 2. Accounting & Business Ethics, Ken Methail & Diane Walters, 2009 3. CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS, IFAC
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 plagiarizmin 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.