



UNIVERSITY OF PRIZREN
Faculty of Economics
Program: BUSINESS ADMINISTRATION

Curriculum - – SYLLABUS							
<i>Level of studies</i>		BACHELOR	<i>Program</i>	AB	<i>Academic year</i>	2014/2015	
SUBJECT		FINANCIAL ACCOUNTING II					
<i>Year</i>	I	<i>Status Of the subject</i>	Mandatory	<i>Code</i>		<i>ECTS credits</i>	6
<i>Semester</i>	II						
<i>Teaching weeks</i>		15		<i>Hours teaching</i>		<i>Lectures</i>	<i>Exercises</i>
						3	1
<i>Teaching Methodology</i>		Lectures, exercises, seminar papers, consultations, tests, case studies, assignments					
<i>Consultation</i>		One hour before and one hour after the lectures					
<i>The teacher</i>		Prof. Dr. Bekim Berisha		<i>E-mail:</i>	bekim@hotmail.com		
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Study goal and table of content	Benefits of student
<p>This course is the second part of the course Financial Accounting. This subject Discuss the theory and practice of compiling financial statements for external needs and external users. Namely, this course focuses on how financial statements reflect the company's economic events.</p> <p>We will be discussed Kosovo accounting standards for these events, their alternatives and their limitations.</p> <p>Students will benefit significantly for financial reporting.</p>	<p>After successful completion of the course, students will develop skills and will be able to:</p> <ul style="list-style-type: none"> • Describe the main purpose of accounting and its role for external users. • summarizes the basic principles of accounting Kosovo Accounting Standards (CAS) and International Accounting Standards (IAS) in order to register and prepare the financial statements on the basis of these principles and assumptions • Demonstrate understanding of the conceptual framework and principles of internal control and to implement these in cash management • Demonstrate correct preparation of financial reports for external users

Methodology for the implementation of educational topics:			
<ul style="list-style-type: none"> ▪ During the seminars emphasis is placed on repetition, logical sense, consolidation of theoretical knowledge acquired in lectures (in the form of tests of 20-minute) and above all the ability to develop their practical application. ▪ A significant portion of the workshop, the voice work with small groups of students (4-5 students), which was given for discussion certain cases studies from managerial accounting reality in the world and in Kosovo. ▪ At the end of the conclusions formulated hour comprehensive seminar and workshop assignments for seed. 			
Conditions for realization of educational topics:			
• Table, computer, projector and other necessary IT tools for learning and exercises.			
Ways of assessing of the student (in %) :		Evaluation in%	Final grade
Regular attendances	10.00 %	91-100	10 (ten)
Intermediate Test	30.00 %	81-90	9 (nine)
		71-80	8 (eight)
Final Exam	60.00 %	61-70	7 (seven)
		51-60	6 (six)
Total	100.00 %	00-50	5 (five)

Obligations of student:			
Lectures		Exercises	
The student must be regular lectures and exercises, to use all possibilities for learning the knowledge required to use literature and wider, to be active and keep regulations on higher education in ethics and courtesy for cooperation.		The student must be active and reflective exercises and knowledge readiness initiatives, ideas and demonstration of knowledge gained in lectures.	
Student workload for Subject			
Activities	Hour	Days/Weeks	Total
Lectures	3	15	45
Exercises, practical work	1	15	15
Contacts with teachers / consultations	1	15	15
Colloquia, seminars	1	15	15
Homework	1	15	15
Own study time	1	15	15
Preparation for final exam	1	20	20
Projects, presentations, etc..	1	10	10
Notice: 1 ECTS credits= 25 hour commitment, e.g. if the subject has 6 ECTS credits student must have 150 hours during the semester commitment.		Total load:	150

Week	Lectures	Hour	Exercises	Hour
	Topic		Topic	
1	PRESENTATION OF SYLLABUS	3	Questions for discussion	1
2	GENERAL ACCEPTED ACCOUNTING PRINCIPLES	3	Exercise 1, 2, 3	1
3	GENERAL ACCEPTED ACCOUNTING PRINCIPLES	3	Exercise 1, 2, 3 Quiz (test) 1- (includes chapters 1 & 2)	1
4	CONCEPTUAL FRAMEWORK	3	Exercise 1, 2, 3	1
5	CASH FLOW STATEMENT	3	Exercise 1, 2, 3 Quiz (test) 2- (includes chapters 3)	1
6	INVENTORIES	3	Exercise 1, 2, 3	1
7	INVENTORIES (continued)	3	Exercise 1, 2, 3 Quiz (test) 3- (includes chapters 3 & 4)	1
8	INTERMEDIATE TEST	3		1
9	BED DEBT AND DOBTFUL	3	Exercise 1, 2, 3	1
10	BED DEBT AND DOBTFUL (Continued)	3	Exercise 1, 2, 3	1

11	BANK RECONCILIATION	3	Exercise 1, 2, 3	1
12	BANK RECONCILIATION (Continued)	3	Exercise 1, 2, 3 Quiz (test) 4- (includes chapters 7, 8 &9)	1
13	AUDITING	3	Exercise 1, 2, 3	1
14	FINANCIAL STATEMENT ANALYSES	3	Exercise 1, 2, 3	1
15	PRESENTATION OF THE WORKS	3	Exercise 1, 2, 3	1

LITERATURE:

Literature base:

Rrustem Asllanaj, Financial Accounting, 2010, 1 the Edition.
ISBN 9789951001175

Rod Monger, Financial Accounting, A global Approach, 2010. 1 the Edition.
ISBN 9780470518403

Kieso E. Donald, Intermediate Accounting, 2009, 13th Edition, ISBN-10: 0470423684

NOTICE:

- For each lesson topic, students will be provided with the necessary materials in Albanian,
- At the end of each hour of teaching, certain groups of students will engage with the assignment or case study on the topic of the lecture. The results achieved from that task, student groups should present and discuss them in the hour of exercises.

Notice for the student:

- First of all, the student should be aware of and respect the institution and school rules,
- Should also respect the schedule of lectures, exercises and be attentive at teaching,
- It is mandatory possession and presentation of the index in tests and exams,
During compilation of seminar papers, a student must adhere to the instructions given by the teacher to realize and technical research paper.