



PUBLIC UNIVERSITY "UKSHIN HOTI" PRIZREN –

Economic Faculty

Program – International Management

CURRICULUM - SYLLABUS							
Level of studies		Bachelor	Program	IM	Academic year	2019/20	
SUBJECT		Basics of Accounting					
Year	I-st	The status of Subject	O	Code	BA	ECTS sredit	5
Semester	I-st						
Teaching weeks		15		Teaching hours		60	
						Lectures	2
						Exercises	3
Teaching Methodology		Interactive lectures, seminar papers, discussions.					
Consultation							
The teacher		Prof. Asoc. Dr. Bekim Berisha		e-mail	bekim_@hotmail.com		
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Assistant				e-mail			
				Tel.			

The purpose of the case study	Expected learning outcomes
This course is oriented to the needs of students who have the main field accounting. The course provides students with basic accounting knowledge for service, trading and manufacturing companies. The aim is that the students to develop skills to be able to record general accounting transactions, understand and interpret the underlying financial statements and use accounting information to help make better business decisions.	After completing the course, students to be able to: 1. Understand the importance of accounting information and identify information users from accounting; 2. Recognize general accepted accounting principles; 3. Learn the techniques of double registration of financial transactions; 4. Understand the components of the balance sheet and income statement; 5. Recognition of Revenues and Expenditures; 6. Accrual principle and prepayments, etc.
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 / Colloquia	30% participation in the final mark		
Final 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	
Obligimete studentit:			
<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 project and actively participates in the critical gaze of the other presenters.	
Student's workload for the subject			
Activity	Activity	Activity	Activity
Lectures	2.0	15	30.0
Practical work (Internship)	2.0	15	30.0
Consultation with teachers	1.0	15	15.0
Field work visits	1.0	15	15.0
Projects, presentations, etc.			
Own study time	2.0	5	10.0
Preparation for final exam			
Time spent on assessment (tests, exams, etc.)	0.67	15	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: 125 hour

Week	Lectures		Exercises	
1.	Topic	Hour	Topic	Hour
	Presentation of the syllabus and Introduction to Accounting	2	Discussion questions.	3
2.	General Accepted Accounting Principles	2	Questions for Discussion and Tasks	3
3.	The framework of concepts, principles and basic assumptions	2	Questions for Discussion and Tasks	3
4.	Double entry accounting	2	Questions for Discussion and Tasks	3
5.	Accounting Equation	2	Questions for Discussion and Tasks	3
6.	Trial balance	2	Questions for Discussion and Tasks	3
7.	Trial balance	2	Questions for Discussion and Tasks	3
8.	Colloquia	2	Colloquia	3
9.	Balance sheet and its components	2	Questions for Discussion and Tasks	3
10.	Balance sheet and its components	2	Questions for Discussion and Tasks	3
11.	Income Statement and its components	2	Questions for Discussion and Tasks	3
12.	Income Statement and its components	2	Questions for Discussion and Tasks	3

13.	Recognition of Revenues and Expenditures	2	Questions for Discussion and Tasks	3
14.	Accruals and Prepayments	2	Questions for Discussion and Tasks	3
15.	Accruals and Prepayments	2	Questions for Discussion and Tasks	3

LITERATURE

1. Asllanaj, Rr., *Kontabiliteti financiar*, 2010, ISBN 978-9951-00-117-5
1. Monger, R., *Financial Accounting, A global Approach*, 2010. 1th Edition, ISBN 9780470518403
2. Ligjërata të autorizuara të përgatitura nga 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.