

COURSE SYLLABUS

Institutionn:	University of Prishtina - Faculty of Economics <i>'Bsc in Applied Economics and Management'</i>		
Course name:	Accounting		
Level	Bachelor		
Course type	Obligatory		
Study year	I		
Number of ECTS	6		
Schedule	-		
Academic Year	Winter Semester 2024/2025		
Professor	Name of Professor:	Prof.ass.dr. Arbër HOTI, CA, CIA	
	Office:	Faculty of Economics, Floor no. VII	
	Consultation schedule:	Office floor VII	
	Telephone:	+38349373681	
	E-mail address:	arber.hoti@uni-pr.edu	
Teaching Methodology:	Lecture, Exercises, Tests, Discussions		
Course Level:	Elementary <input checked="" type="checkbox"/> <input type="checkbox"/> Advanced <input type="checkbox"/>		
Student Engagement (Number of hours per semester, ECTS)			
Activity	No. of Hours per Week	No. of Weeks	total
Lecture	2	12	24
Excercises	2	15	30
Tests	2	2	4
Independent student engagement (in library, home)			90
Final oral test	2	1	2
Total			150
Course description (Content):	<p>The course includes the following topics: Measuring and Recording Business Transactions, Business Income and Adjusting Entries, Completion of the Accounting Cycle, Accounting for Merchandising Operations, Inventories, Internal Control and Cash, Receivables, and Accounting Information Systems.</p> <p>An important objective of the course is the intelligent interpretation and use of financial statements in managing and analyzing business operations. To further this objective, students will gain a firm understanding and working knowledge of:</p>		

	<p>Basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements and the structure and content of the income statement and the current asset side of the balance sheet. Special emphasis is placed on the measurements of assets and their associated effects on a company's earnings. A secondary objective is making ethical decisions in financial reporting.</p>												
<p>Evaluation Method:</p>	<p>Grading and Course Requirements</p> <p>Grading: First Test 45 Second Test 45 Excercises 5 Participation 5 Total points available 100</p> <p>Course Grades:</p> <table border="1" data-bbox="786 840 1169 1098"> <tr> <td>91-100%</td> <td>A/10</td> </tr> <tr> <td>81-90%</td> <td>B/9</td> </tr> <tr> <td>71-80%</td> <td>C/8</td> </tr> <tr> <td>61-70%</td> <td>D/7</td> </tr> <tr> <td>51-60%</td> <td>E/6</td> </tr> <tr> <td>50-less</td> <td>F/5</td> </tr> </table>	91-100%	A/10	81-90%	B/9	71-80%	C/8	61-70%	D/7	51-60%	E/6	50-less	F/5
91-100%	A/10												
81-90%	B/9												
71-80%	C/8												
61-70%	D/7												
51-60%	E/6												
50-less	F/5												
<p>Study Outcomes:</p>	<p>When student finishes this course, he will be able to:</p> <ul style="list-style-type: none"> • Understand basics of accounting; • Understand concept of debits/crdits and accounting cycle. • Understand preparing of financial statements; • Analize financial statements. 												
<p>Necessary Literature</p>	<p>Necessary Book:</p> <p>Textbook: Accounting Principles 10th edition by Weygandt, Kimmel and Kieso</p> <p>Matgerials in: www.arberhoti.com</p> <hr/> <p>Other Materials:</p> <p>Selected items (e.g., PowerPoint presentations will be posted on the professors' web-page)</p>												

Topics:

Number of Lecture	Subject
Sesion 1	Course introduction
Sesion 2	Chapter One Action in Accounting
Sesion 3	Chapter One Action in Accounting
Sesion 4	Chapter Two The Recording Process
Sesion 5	Chapter Two The Recording Process
Sesion 6	Chapter Three Adjusting the Accounts
Sesion 7	Chapter Three Adjusting the Accounts
Sesion 8	Chapter Four Completing the Accounting Cycle
Sesion 9	<i>First Test (mid-term exam)</i>
Sesion 10	Chapter Five Merchandise Operations
Sesion 11	Chapter Six Inventories
Sesion 12	Chapter Nine Accounts Receivable and Notes Receivable
Sesion 13	Chapter Ten Plant Assets
Sesion 14	Chapter Ten Plant Assets – con't
Sesion 15	Second Test (final exam)