

SYLLABUS

Basic data of the subject	
Unit of academic:	Management in Tourism and Hospitality
Course Title:	Accounting
Level:	Bachelor
Status of Course:	Obligatory
Year of study:	1
Number of hours per week:	3
Credits - ECTS:	5
Time / location:	
Professor:	Prof.Dr.As.Leonora Haliti Rudhani
Details of contact:	Leonora.rudhani@ushaf.net
Content	
Content	Accounting elaborates in theoretical and practice: General knowledge of governmental accounting procedures for establishment of accounting information as: Introduction to Accounting and Business; Presentation of Financial Statement; Double-entry Accounting Equation; Recording business transactions in Accounting; Business Transaction Flow; Completion of Accounting Cycle; Regulatory Records; Accounting Trade Operation; Buying/Selling of Goods and Services; Inventory and Cost of Goods Sold; Inventory Valuation Methods; Reporting and Analyzing of Long-term Asset; Reporting and Analyzing Intangibles.
Objectives	
Objectives	Aims of this course are to prepare students for the labor market to create new knowledge in accounting field. Providing real opportunities for creating professional staff to apply gained knowledge in accounting, recognition, development, recording financial transactions of business entities and creating financial statement and supported documents.
Learning Outcomes	
Learning Outcomes	Upon successful completion of this course, students will be able to: <ul style="list-style-type: none"> • know the principles of Accounting; • record financial transactions as well as the preparation of financial statements; • account for the expenses, income and financial result of entities, depending on the level of business based on International Accounting Standards (IAS) and Kosovo Accounting Standards (KAS); • apply accounting and financial techniques appropriately in the preparation and interpretation

	of financial statements.		
Student Contribution Charge(which should correspond with student learning results)			
Activities	Hours	Days/Week	Total
Lectures and numerical exercises	3	15	45
Tutorial			
Office Hours	3	1	3
Field training exercises			
Midterm, seminar work	2		2
Homeworks	1	12	12
Self-learning time (at home or in the library)	4	12	46
Final preparation for the exam.	3	5	15
Spent time in evaluation(quizzes, tests, final exam)	2		2
Projects, presentations etc.			
In Total			125
Methodology of Teaching	Lectures and exercises combined with case studies, class discussion and business visits.		
Evaluation methods	First Exam 40%, Second Exam 40 %, Activity and homework 20%; Final exam 80 % of the grade (for students who failed in First and Second exam). The test consists of optional questions, open-ended questions and assignments		
Basic Literature	<ol style="list-style-type: none"> 1. Skender Ahmeti, 2012 "Financial Accounting", (basic concepts)" Prishtinë, 2. Rrustem Asllanaj, 2013: "Financial Accounting", Prishtinë, 3. Robert Ingram, Thomas Albright dhe Bruce Baldwin, 2003, "Financial Accounting" Edicioni i pestë, Thompson Learning, Cincinnati, Ohio; 		
Additional Literature	<ol style="list-style-type: none"> 4. King, Lemble & Smith, 2001, " Financial accounting – A decision making approach" Second Edition, John Wiley and Sons, New York, 5. John Wild, 2005, "Financial accounting – Information for decision " Third Edition, McGraw – Hill, 		
The lesson plan design:			
Weeks	Weeks Lectures that will be held:		
First week	<i>Introduction to Business and Accounting</i> <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 1</i> <i>John Wild, 2005, "Financial Accounting", Chapter 1</i> <i>Rrustem Asllanaj, 2013: "Financial Accounting"; Chapter 1</i>		
Second week	<i>Presentation of Financial Statement</i>		

	<i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 2 John Wild, 2005, "Financial Accounting", Chapter 2 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 2</i>
Third week	Double-entry Accounting Equation <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 2 John Wild, 2005, "Financial Accounting", Chapter 3 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 3</i>
Fourth week	Recording and Analyzing Business Transactions <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 3 John Wild, 2005, "Financial Accounting", Chapter 2((P69) Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 3</i>
Fifth week	Business Transaction Flow <i>Skender Ahmeti, 2012 "Financial Accounting" Chapter 3</i>
Sixth week	Completion of Accounting Cycle <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 3 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 5</i>
Seventh week	Regulatory Records <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 4 John Wild, 2005, "Financial accounting", Chapter 6 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 4</i>
Eighth week	Testi I
Ninth week	Commercial Accounting <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 5 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 6</i>
Tenth week	Buying & Selling of Goods and Services <i>Skender Ahmeti, 2012 "Financial Accounting, Chapter 5 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 6</i>
Eleventh week	Inventory and Cost of Goods Sold <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 6 Rrustem Asllanaj, 2013: "Financial Accounting", Chapter 7</i>
Twelfth week	Inventory Valuation Methods <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 6 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 7</i>
Thirteenth week	Reporting and Analyzing of Long-terms Assets <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 7 John Wild, 2005, "Financial accounting", Chapter 10,12 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 8</i>
Fourteenth week	Reporting and Analyzing Intangibles <i>Skender Ahmeti, 2012 "Financial Accounting", Chapter 8 Rrustem Asllanaj, 2013: "Financial Accounting" Chapter 8</i>
Fifteenth week	Testi II
Academic politics and Rules of Conduct:	

Regular attendance, tranquility and active engagement in dialogue during lectures and exercises are obligatory. As a matter of courtesy, mobile phones should be switched off during classes and exams.