



University "Ukshin Hoti" Prizren
Faculty of Economics
Program: Business Administration (MSc)

SYLLABUS							
Level of studies	Master	Program	Business Administration	Academic year	2023/24		
SUBJECT		ADVANCED FINANCIAL ACCOUNTING					
Year	II	Course status	Obligatory	Code		ECTS credits	6
Semester	III						
Teaching weeks	15		Teaching hours		Lectures	Exercises	
					2	2	
Teaching methodology	Interactive lectures, discussions, seminar papers, etc.						
Consultation							
Professor	Prof. Asoc. Dr. Bekim Berisha		E-mail	bekim.berisha@uni-prizren.com			
			Tel.	044 504 122			
Assistant	Ass. Dr. Marigona Geci		E-mail	marigona.geci@uni-prizren.com			
			Tel.	049810060			
Course objectives			Learning outcomes				
<p>The course aims to help participating students acquire the necessary skills to generate information and knowledge to better understand relevant phenomena from the fields of advanced financial accounting. During the lectures, exercises and workshops, students will learn how to find answers or relevant solutions to issues important to the consolidation of the financial statements of the business combination, to learn and demonstrate consolidation techniques, to identify transactions profit entities, legal merger or business liquidation etc. The course will challenge students to study accelerated and disciplined.</p>			<p>After completing the course, students to be able to:</p> <ul style="list-style-type: none"> ▪ clearly identify businesses that combine ▪ effectively utilize the scientific literature ▪ understand the importance of investment in shares ▪ understand the procedures and techniques of consolidation ▪ identify acquisition transactions between entities; ▪ identify transactions in foreign currencies; ▪ understand the accounting of the Mother-Daughter units, and corporate Joint Venture; ▪ be able to discuss the legal aspects of companies in liquidation or bankruptcy 				
Teaching methodology							
Interactive lectures, seminar papers, discussions etc.							
Conditions for implementation of the course topics							

Classroom, projector computer and adequate literature.

Examination methods and grading

Students are evaluated through testing, whereas the final grade consists of four components: - Attendance and activity classes: 1-10 points - Colloquium: 1- 30 % (1 – 30 points) - Working seminar: 1 – 10 % (1 – 10 points) - Final Exam: 1- 60 % (1 - 50 points)	Evaluation in%	Final grade
	91 - 100	10 (ECTS – A)
	81 – 90	9 (ECTS - B)
	71 – 80	8 (ECTS - C)
	61 – 70	7 (ETCS - D)
	51 – 60	6 (ETCS - E)
	40 - 50	5* (ETCS – FX)

Student obligations

Lectures	Exercises
<ul style="list-style-type: none"> - Attending lectures, - Participation in debates, - Adhering to the code of conduct, etc. 	<ul style="list-style-type: none"> - Attending of hours of exercise - Adhering to the code of conduct, etc

Student workload (must correspond with learning outcomes)

Activity	Hours	Days/week	Total
Lectures	2	15	30
Exercises	2	15	30
Consultation with teachers	1	12	12
Field work visits	5	2	10
Practical work (Internship)	2	5	10
Seminars	3	10	30
Own study time	2	12	24
Preparation for final exam	2	3	6
Time spent on assessment (tests, exams, etc.)	2	3	6
Note: 1 ECTS credit = 25 hours workload, i.e. if the subject has 6 ECTS credits student must have 150 hours workload during the semester		Total workload:	150

Designed study plan

Week	Lectures		Exercises	
	Topic	Hours	Topic	Hours
1.	Presentation of syllabus and Introduction to business combinations	2	Questions and discussions	2
2.	Investments in shares	2	Questions and discussions	2
3.	Introduction to the consolidated financial statements	2	Questions and discussions	2

4	Consolidation procedures and techniques	2	Questions and discussions	2
5	Transaksionet e fitimit mes njesive ekonomike – Inventaret	2	Examples of REI and discussion on the benefits and costs of integration	2
6	Transaksionet e fitimit mes njesive ekonomike – Inventaret	2	Comparative overview of environmental factors of different countries	2
7	Profit transactions between entities - Bonds	2	Preparation for the colloquium	2
8	Colloquium	2	Colloquium	2
9	Consolidation of financial statements regarding changes in ownership interests	2	Examples and discussions	2
10	Indirect and common titles	2	Examples and discussion	2
11	Preferred shares subordinate units	2	Questions and discussions	2
12	Cnsolidated earnings per share and consolidated taxable profit	2	Examples and discussions	2
13	Consolidated Theories of accounting in the Mother-Daughter units and Joint Venture corporates.	2	Examples and discussions	2
14	Transactions and foreign Currency concepts	2	Examples and discussions	2
15	Legal aspects of accounting companies in liquidation by dissolution or bankruptcy	2	Examples and discussions	2

LITERATURE

Basic literature:

- 1) Christensen Th., Cottrell D., Budd C., Advanced Financial Accounting, 2018, ISBN10 1260091708
- 2) Fischer, Taylor, Change, Advanced Accounting, 2015, ISBN-13: 978-0078025877 ISBN-10: 0078025877
- 3) Asllanaj, Rr., Kontabiliteti financiar, 2010, ISBN 978-9951-00-117-5

Academic policies and code of conduct

- Students must respect the schedule of lectures, exercises and be attentive in class.
- Student must have their ID card with them, they cannot undergo the test without their ID card.
- During the drafting of the course papers, the student must adhere to the instructions given by the teacher.
- The use of mobile phones is not allowed during the test/exam hours.