



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

SYLLABUS							
Level of studies	Master	Program	Business Administration	Academic year	2023/24		
SUBJECT		FINANCIAL REPORTING AND DECISION MAKING					
Year	II	Course status	Elective	Code		ECTS credits	5
Semester	III						
Teaching weeks	15		Teaching hours		Lectures	Exercises	
					2	1	
Teaching methodology	Interactive lectures, discussions, seminar papers, etc.						
Consultation	Monday 10:00-11:00; Friday 10:00-11:00						
Professor	Prof. Ass. Dr. Luan Vardari		E-mail	luan.vardari@uni-prizren.com			
			Tel.	049 855 070			
Assistant	Ass. PhD(c). Isuf Qabrati		E-mail	isuf.qabrati@uni-prizren.com			
			Tel.	049 351 168			
Course objectives			Learning outcomes				
<p>The course "Financial Reporting and Decision Making" aims to develop knowledge and skills in the understanding and application of accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and the way of analysis and interpretation of those financial statements. The subject then continues with detailed reviews of the accounting regulatory framework and its impact on the standard setting process. The most important parts of the syllabus include the reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards. Finally, the course includes the analysis and interpretation of information from financial reports.</p>			<p>After completing the course, the student will be able to:</p> <ul style="list-style-type: none"> • To provide students with advanced and in-depth knowledge in the field of accounting and financial reporting. • To strengthen knowledge about the composition and preparation of financial statements of single entities and groups according to international accounting standards (IAS) and international financial reporting standards (IFRS). • To deepen knowledge in the accounting treatment of business transactions, as well as knowledge on business consolidation. • To analyze the financial performance of businesses and prepare a report for the board of directors taking the role of a professional advisor and analyst. 				

Teaching methodology				
Interactive lectures, seminar papers, discussions etc.				
Conditions for implementation of the course topics				
Classroom, computer and projector.				
Examination methods and grading				
Students are evaluated through testing, whereas the final grade consists of these components: - Attendance and activity classes: 10% (1-10 points) - Working seminar: 30 % (1 – 10 points) • Final Exam: 60 % (1 - 100 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	13	26	
Exercises	2	13	26	
Consultation with teachers	1	10	10	
Field work visits	2	2	4	
Practical work (Internship)	1	6	6	
Seminars	2	10	20	
Own study time	2	12	24	
Preparation for final exam	1	3	3	
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:	125	
Designed study plan				
Week	Lectures		Exercises	
	Topic	Hours	Topic	Hours
1.	Introduction to Financial Reporting and Decision Making	2	Reviews of discussion questions and concrete cases	1
2.	Financial reporting framework	2	Reviews of discussion questions and concrete cases	1

3.	Reporting of tangible non-current assets and intangible assets	2	Reviews of concrete problems and cases	1
4	Impairment of assets	2	Reviews of concrete problems and cases	1
5	Reporting financial performance	2	Reviews of concrete problems and cases	1
6	Group accounts and reporting	2	Reviews of concrete problems and cases	1
7	Consolidated financial statements for complex groups	2	Reviews of concrete problems and cases	1
8	Reporting of investments in for associates	2	Reviews of concrete problems and cases	1
9	Income reporting	2	Reviews of concrete problems and cases	1
10	Provisions, contingencies and events after the reporting period	2	Reviews of concrete problems and cases	1
11	Financial instruments	2	Reviews of concrete problems and cases	1
12	Leasing	2	Reviews of concrete problems and cases	1
13	Statements of cash flows	2	Reviews of concrete problems and cases	1
14	Analysis and interpretation of accounting reports and trends	2	Reviews of concrete problems and cases	1
15	Seminar papers and summary of lectures and exam preparation	2	Seminar papers and exam preparation	1

LITERATURE

Basic literature:

- Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry D. 2020. Intermediate Accounting: IFRS Edition. Fourth Edition. Wiley.
- Carlon, S., Mladenovic, R., Palm, C., Mitrione, L., Kirk, N., & Wong, L. 2016. Financial Accounting, Reporting, Analysis and Decision Making (Fifth Edition ed.). John Wiley & Sons.
- Association of Chartered Certified Accountants. 2016. Paper F7 Financial Reporting. London: BPP Learning Media, Ltd. (ACCA).

Additional literature:

- Elliott, B., Elliot J. 2019. Financial Accounting and Reporting. Nineteenth Edition. Pearson Education Limited.
- James M. Wahlen, Stephen P. Baginski, Mark Bradshaw. 2015. Financial Reporting, Financial Statement Analysis and Valuation, 8th Edition.
- Kieso, Donald E., Weygandt, Jerry J., Warfield, Terry D. 2019. Intermediate Accounting, 17th Edition.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. 2019. Financial Accounting with International Financial Reporting Standards. Fourth Edition.

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.