



# UNIVERSITETI I MITROVICËS

## 'ISA BOLETINI'

Course Outline Model (Syllabus)		
<b>Faculty:</b>	Economics	
<b>Name of study program:</b>	Business and Management	
<b>Specialization:</b>	Bank, Finance and Accounting- (BFA)	
<b>Level:</b>	Bachelor	
<b>The code of subject:</b>		
<b>Subject:</b>	Accounting of Financial institution	
<b>Subject Status:</b>	Elective – (E)	<b>(Compulsory or Elective)</b>
<b>Semester:</b>	Summer	<b>(Winter / Summer)</b>
<b>Total hours:</b>	2+1	<b>(According to approved program)</b>
<b>ECTS:</b>	4	<b>(According to approved program)</b>
<b>Schedule / Hall</b>		
<b>Academic year:</b>	Third Year, Fifth Semester	
<b>Professor:</b>	Prof.Asoc.Dr. Esat A. DURGUTI	
<b>Assistants:</b>	Besë SADIKAJ, PhD.C & Milaim MEHMETI, Msc.	
<b>Contacts:</b>		
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<b>CONTENT OF SUBJECT</b>	This module focuses on aspects of financial institutions (commercial banks and insurance companies) dealing with the banking and accounting systems, including accounting in all banking departments with an accounting records indicator. The module will also look at credit facilities, short-term asset records, the provision for loan loss provisions and financial transactions in connection with current accounts and reimbursement transactions, restrictions on bills of exchange and documentary loans, and other final account preparation banks and insurance companies.
<b>AIMS OF SUBJECT</b>	The module aims to provide students with knowledge on the types of commercial banks, insurance companies, the process of recording transactions and their effects on financial statements, determining credit facilities, reviewing current accounts. Also, the course aims to address the specific records of financial institutions, in particular the provision of loan loss, classification of loans according to regulations, reconciliations with financial institutions, etc. A distinctive feature of the module is the focus on practical accounting issues in commercial banks, based on treatments through case analysis.

<b>EXPECTED LEARNING OUTCOME S</b>	<ul style="list-style-type: none"> <li>▪ <b>Upon completion of the course, the student will be able to:</b> <ol style="list-style-type: none"> <li>1. <b><u>Understand</u></b> the concept of handling financial transactions in commercial banks and insurance companies,</li> <li>2. <b><u>Describe</u></b> the accounting records related to credit facilities,</li> <li>3. <b><u>Apply</u></b> the analytical skills and critical thinking needed to assess the imposition of guarantee restrictions,</li> <li>4. <b><u>Analyze</u></b> the specific records in the financial industry, respectively on the provisions and their effects,</li> <li>5. <b><u>Interpret</u></b> knowledge gained on financial statements for banks and insurance companies, and</li> <li>6. <b><u>Create</u></b> specific analyzes that are related to accounting in the decision-making process.</li> </ol> </li> </ul>	
<b>PROGRA M</b>	<b>Weeks</b>	<b>Topics</b>
	<b>Week - I</b>	Summary of course content - Introductory lecture (Syllabus)
	<b>Week - II</b>	Familiarity with financial institutions
	<b>Week - III</b>	Specific treatment on accounting for financial institutions
	<b>Week - IV</b>	Accounting treatment of major transactions of commercial banks
	<b>Week - V</b>	Accounting treatment of major transactions of non-banking institutions
	<b>Week - VI</b>	Financial analysis of commercial banks
	<b>Week - VII</b>	Treatment of short-term & fixed assets
	<b>Week - VIII</b>	<b>First Assessment Test</b>
	<b>Week - IX</b>	Treatment of deposit recordings, credit and loan loss provision
	<b>Week - X</b>	Familiarity with the financial statements of insurance companies
	<b>Week - XI</b>	Accounting treatment of major transactions of insurance companies
	<b>Week - XII</b>	How to measure risk and activity in active Portfolio management
	<b>Week - XIII</b>	Accounting treatment of major transactions of insurance companies
	<b>Week - XIV</b>	Treatment of technical reserve
	<b>Week - XV</b>	<b>Second Assessment Test</b>

LITERATURE	<p><b>Basic literature:</b></p> <p>1. Arben Dermaku and Arbër Hoti (2013): "Accounting of Financial Institutions", Prishtina, 2013</p> <p><b>Supplementary literature:</b></p> <p>1. Authorized lectures.</p> <p>2. Law on Financial Reporting, IAS, and IFRS for financial institutions.</p>																																																
TEACHING METHODOLOGY	<p>The methodology used in teaching and learning will be that of best practices: interactive lectures, discussions, course assignments, independent projects, exercises, consultations, and group research papers. Teaching will take place through lectures, practical assignments, individual and group interpretations, periodic self-assessments, etc. All these will be realized in the theoretical and practical aspects by presenting the materials in audiovisual form through the computer, projector, and on the board.</p> <p>Within this semester are foreseen 15 Weeks with 2 hours of lectures and 1 exercise (seminars and discussions), as well as two test assessments which will be held within the 15 planned lectures (weeks 7 and 15). Case studies and homework are given after each lecture for students, to study and research at the time of their studies.</p> <p>The results from such activities are presented and discussed in the following week. Students are encouraged to follow current economic developments by reading articles, economic journals, and other relevant materials. They can identify the next issues/topics for discussion from such readings. Essays prepared by students will be also discussed as well as individual and group presentations encouraged.</p>																																																
STUDENT LOAD ON THE SUBJECT	<table><tr><th colspan="4">Contribution to student workload (which should correspond to student learning outcomes 1 ECTS credit = 25 hours)</th></tr><tr><th>Activity</th><th>Hours</th><th>Day/Week</th><th>Total</th></tr><tr><td>Lectures</td><td>2</td><td>15 week</td><td>30</td></tr><tr><td>Exercise sessions - theoretical</td><td>1</td><td>15 week</td><td>15</td></tr><tr><td>Consultation with the professor/assistant</td><td>1</td><td>15 week</td><td>15</td></tr><tr><td>Colloquiums / seminars</td><td>2</td><td>2 week</td><td>4</td></tr><tr><td>Independent tasks (work)</td><td>/</td><td>/</td><td>/</td></tr><tr><td>Student self-study time (in a library or at home)</td><td>2</td><td>15 week</td><td>30</td></tr><tr><td>Final preparation for the exam</td><td>2</td><td>4 week</td><td>8</td></tr><tr><td>Time spent on assessment (tests, quizzes, final exam)</td><td>/</td><td>/</td><td>/</td></tr><tr><td>Projects, presentations, etc.</td><td>1</td><td>5 week</td><td>5</td></tr><tr><td>Total</td><td></td><td></td><td>107 hours = 4.28 ECTS</td></tr></table>	Contribution to student workload (which should correspond to student learning outcomes 1 ECTS credit = 25 hours)				Activity	Hours	Day/Week	Total	Lectures	2	15 week	30	Exercise sessions - theoretical	1	15 week	15	Consultation with the professor/assistant	1	15 week	15	Colloquiums / seminars	2	2 week	4	Independent tasks (work)	/	/	/	Student self-study time (in a library or at home)	2	15 week	30	Final preparation for the exam	2	4 week	8	Time spent on assessment (tests, quizzes, final exam)	/	/	/	Projects, presentations, etc.	1	5 week	5	Total			107 hours = 4.28 ECTS
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<b>EVALUATION</b>	<p>The assessment &amp; evaluation of knowledge and skills will be done according to this chronology:</p> <ul style="list-style-type: none"> <li>▪ Participation and interactivity during the lectures 10%,</li> <li>▪ Works and group research projects 10%,</li> <li>▪ First evaluation test 40% and</li> <li>▪ Second evaluation test 40%, and</li> <li>▪ Total 100% of points.</li> </ul> <p>Grade scales:</p> <ul style="list-style-type: none"> <li>▪ 50-low-grade 5 (five)</li> <li>▪ 51-60% - grade 6 (six)</li> <li>▪ 61-70% - grade 7 (seven)</li> <li>▪ 71-80% - grade 8 (eight)</li> <li>▪ 81-90% - grade (nine)</li> <li>▪ 91-100% - grade (ten)</li> </ul>
<b>ACADEMIC POLICIES</b>	<p>Students should attend lectures regularly. Students should also be active in lectures, seminars, and individual and group discussions. The professor is available for individual consultation. Students are encouraged to read the literature before each lecture. The student is obliged to attend lectures and exercises. Plagiarism and copying in exams are punishable under the statute and other university regulations. The code of conduct applies to both students and teachers.</p>

**Mitrovica**

**Subject teaching professor:**

**10/10/2021**

**Prof. Asoc. Dr. Esat A. DURGUTI**  
(Name and Surname)

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(Signature)