



# 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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| Telephone:                    | +38344152975   |  |

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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></li> </ul> <ol style="list-style-type: none"> <li>1. <b>Understand</b> the concept of handling financial transactions in commercial banks and insurance companies,</li> <li>2. <b>Describe</b> the accounting records related to credit facilities,</li> <li>3. <b>Apply</b> the analytical skills and critical thinking needed to assess the imposition of guarantee restrictions,</li> <li>4. <b>Analyze</b> the specific records in the financial industry, respectively on the provisions and their effects,</li> <li>5. <b>Interpret</b> knowledge gained on financial statements for banks and insurance companies, and</li> <li>6. <b>Create</b> specific analyzes that are related to accounting in the decision-making process.</li> </ol> |  |
|------------------------------------|---|--|
|                                    | <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>  |

| <b>LITERATURE</b>                                     | <p><b>Basic literature:</b></p> <ol style="list-style-type: none"> <li>1. Arben Dermaku and Arbër Hoti (2013): "Accounting of Financial Institutions", Prishtina, 2013</li> </ol> <p><b>Supplementary literature:</b></p> <ol style="list-style-type: none"> <li>1. Authorized lectures.</li> <li>2. Law on Financial Reporting, IAS, and IFRS for financial institutions.</li> </ol>  |          |                              |          |       |          |   |         |    |                                 |   |         |    |   |   |         |    |                        |   |        |   |                          |   |   |   |   |   |         |    |                                |   |        |   |   |   |   |   |                               |   |        |   |              |  |  |                              |
|---|--|----------|------------------------------|----------|-------|----------|---|---------|----|---------------------------------|---|---------|----|---|---|---------|----|------------------------|---|--------|---|--------------------------|---|---|---|---|---|---------|----|--------------------------------|---|--------|---|---|---|---|---|-------------------------------|---|--------|---|--------------|--|--|------------------------------|
| <b>TEACHING METHODOLOGY</b>                           | <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>   |          |                              |          |       |          |   |         |    |                                 |   |         |    |   |   |         |    |                        |   |        |   |                          |   |   |   |   |   |         |    |                                |   |        |   |   |   |   |   |                               |   |        |   |              |  |  |                              |
| <b>STUDENT LOAD ON THE SUBJECT</b>                    | <p><b>Contribution to student workload (which should correspond to student learning outcomes</b></p> <p><b>1 ECTS credit = 25 hours</b></p> <table border="1"> <thead> <tr> <th data-bbox="437 1100 649 1132">Activity</th><th data-bbox="763 1100 845 1132">Hours</th><th data-bbox="984 1100 1130 1132">Day/Week</th><th data-bbox="1334 1100 1416 1132">Total</th></tr> </thead> <tbody> <tr> <td data-bbox="274 1142 649 1174">Lectures</td><td data-bbox="788 1142 812 1174">2</td><td data-bbox="1000 1142 1114 1174">15 week</td><td data-bbox="1359 1142 1383 1174">30</td></tr> <tr> <td data-bbox="274 1184 649 1216">Exercise sessions - theoretical</td><td data-bbox="788 1184 812 1216">1</td><td data-bbox="1000 1184 1114 1216">15 week</td><td data-bbox="1359 1184 1383 1216">15</td></tr> <tr> <td data-bbox="274 1227 649 1300">Consultation with the professor/assistant</td><td data-bbox="788 1227 812 1258">1</td><td data-bbox="1000 1227 1114 1258">15 week</td><td data-bbox="1359 1227 1383 1258">15</td></tr> <tr> <td data-bbox="274 1311 649 1343">Colloquiums / seminars</td><td data-bbox="788 1311 812 1343">2</td><td data-bbox="1000 1311 1114 1343">2 week</td><td data-bbox="1359 1311 1383 1343">4</td></tr> <tr> <td data-bbox="274 1353 649 1385">Independent tasks (work)</td><td data-bbox="788 1353 812 1385">/</td><td data-bbox="1000 1353 1024 1385">/</td><td data-bbox="1359 1353 1383 1385">/</td></tr> <tr> <td data-bbox="274 1396 649 1469">Student self-study time (in a library or at home)</td><td data-bbox="788 1396 812 1427">2</td><td data-bbox="1000 1396 1114 1427">15 week</td><td data-bbox="1359 1396 1383 1427">30</td></tr> <tr> <td data-bbox="274 1480 649 1512">Final preparation for the exam</td><td data-bbox="788 1480 812 1512">2</td><td data-bbox="1000 1480 1114 1512">4 week</td><td data-bbox="1359 1480 1383 1512">8</td></tr> <tr> <td data-bbox="274 1522 649 1596">Time spent on assessment (tests, quizzes, final exam)</td><td data-bbox="788 1522 812 1554">/</td><td data-bbox="1000 1522 1024 1554">/</td><td data-bbox="1359 1522 1383 1554">/</td></tr> <tr> <td data-bbox="274 1607 649 1638">Projects, presentations, etc.</td><td data-bbox="788 1607 812 1638">1</td><td data-bbox="1000 1607 1114 1638">5 week</td><td data-bbox="1359 1607 1383 1638">5</td></tr> <tr> <td data-bbox="274 1649 649 1723"><b>Total</b></td><td data-bbox="788 1649 812 1723"></td><td data-bbox="1000 1649 1114 1723"></td><td data-bbox="1261 1649 1490 1723"><b>107 hours = 4.28 ECTS</b></td></tr> </tbody> </table> | 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 | <b>Total</b> |  |  | <b>107 hours = 4.28 ECTS</b> |
| 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                            |          |       |          |   |         |    |                                 |   |         |    |   |   |         |    |                        |   |        |   |                          |   |   |   |   |   |         |    |                                |   |        |   |   |   |   |   |                               |   |        |   |              |  |  |                              |
| <b>Total</b>  |  |          | <b>107 hours = 4.28 ECTS</b> |          |       |          |   |         |    |                                 |   |         |    |   |   |         |    |                        |   |        |   |                          |   |   |   |   |   |         |    |                                |   |        |   |   |   |   |   |                               |   |        |   |              |  |  |                              |

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| <b>EVALUA<br/>TION</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>ACADE<br/>MIC<br/>POLICI<br/>ES</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)