



UNIVERSITETI I MITROVICËS 'ISA BOLETINI'

Course Outline Model (Syllabus)

Faculty:	Economics	
Name of study program:	Business and Management	
Specialization:	Bank, Finance and Accounting- (BFA) & Management and Entrepreneurship	
Level:	Bachelor	
The code of subject:		
Subject:	Tax Accounting	
Subject Status:	Elective - (E)	(Compulsory or Elective)
Semester:	(Winter / Summer)	
Total hours:	2+1	(According to approved program)
ECTS:	6	(According to approved program)
Schedule / Hall		
Academic year:	3 rd Year, 5 th Semester	
Professor:	Prof. Asoc. Dr. Esat DURGUTI	
Assistants:	Milaim MEHMETI, Msc.	
Contacts:		
E-mail:	esat.durguti@umib.net	milaim.mehmeti@umib.net
Telephone:		

CONTENT OF SUBJECT	This course will provide students with knowledge on the principles of the tax system of Kosovo, as well as the importance of taxes in personal and business decision making. This course will address the law on companies, the law on tax procedures and administration of Kosovo, the law on personal income, the law on corporate income and other taxes applicable in Kosovo.
AIMS OF SUBJECT	The main goal for students is to be able to analyze critical decisions from a tax perspective. The aim of this course is for students to learn tax strategies, their applicability, because this will be valid regardless of their career path. Students will gain knowledge of tax law, learn to recognize tax applicability options, know tax-based planning and at the same time gain experience using tax planning tools and be able in the future to improve management and business organization in this area.

EXPECTED LEARNING OUTCOME S	<ul style="list-style-type: none"> ▪ Upon completion of the course, the student will be able to: <ol style="list-style-type: none"> 1. <u>Describe</u> the importance of the functioning and scope of the tax system; 2. <u>Understand</u> the process of calculating personal income tax liabilities, corporate income, value added tax and other related taxes applicable under the legislation of Kosovo; 3. <u>Apply</u> tax returns through the online EDI-declaration platform and follow the situation with the tax administration of Kosovo; 4. <u>Justify</u> reports and accounts on taxable profits derived from companies that have the status of natural and legal entities; 5. <u>Argument</u> the accuracy of the annual statements as well as the final reconciliations with the reporting of the financial statements; 6. <u>Create</u> other important analyzes as well as plans on liabilities for future periods; 																																
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LITERATURE	<p>Basic literature:</p> <ol style="list-style-type: none"> 1. Durguti, Esat (2017): "Ligjeratat e autorizuara - Prishtinë 2017 <p>Supplementary literature:</p> <ol style="list-style-type: none"> 1. Law on Business Organizations - 2018 2. Law on Tax Procedures and Administration of Kosovo - 2015 3. Law on Personal Income - 2015 4. Law on Corporate Income - 2015 5. Law on Value Added Tax -2015. 																																												
TEACHING METHODOLOGY	<p>Within this semester are foreseen 15 Weeks with 3 hours of lectures and 2 exercises (seminars and discussions), as well as two periodic tests which are held during the 15 planned lectures (weeks 7 and 15). Case studies and homework are given after each lecture for students in order to study and research on their own.</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, business papers and other relevant materials. They can identify the next issues / topics for discussion from such readings. Essays prepared by students will also be discussed as well as individual and group presentations encouraged.</p>																																												
STUDENT LOAD ON THE SUBJECT	<p>Contribution to student workload (which should correspond to student learning outcomes</p> <p>1 ECTS credit = 25 hours</p> <table border="1"> <thead> <tr> <th data-bbox="262 958 703 994">Activity</th><th data-bbox="703 958 866 994">Hours</th><th data-bbox="866 958 1127 994">Day/Week</th><th data-bbox="1127 958 1405 994">Total</th></tr> </thead> <tbody> <tr> <td data-bbox="262 994 703 1030">Lectures</td><td data-bbox="703 994 866 1030">2</td><td data-bbox="866 994 1127 1030">15 weeks</td><td data-bbox="1127 994 1405 1030">30</td></tr> <tr> <td data-bbox="262 1030 703 1066">Exercise sessions - theoretical</td><td data-bbox="703 1030 866 1066">1</td><td data-bbox="866 1030 1127 1066">15 weeks</td><td data-bbox="1127 1030 1405 1066">15</td></tr> <tr> <td data-bbox="262 1066 703 1163">Consultation with the professor/assistant</td><td data-bbox="703 1066 866 1102">1</td><td data-bbox="866 1066 1127 1102">15 weeks</td><td data-bbox="1127 1066 1405 1102">15</td></tr> <tr> <td data-bbox="262 1163 703 1199">Colloquiums / seminars</td><td data-bbox="703 1163 866 1199">2</td><td data-bbox="866 1163 1127 1199">3 weeks</td><td data-bbox="1127 1163 1405 1199">6</td></tr> <tr> <td data-bbox="262 1199 703 1235">Independent tasks (work)</td><td data-bbox="703 1199 866 1235">/</td><td data-bbox="866 1199 1127 1235">/</td><td data-bbox="1127 1199 1405 1235">/</td></tr> <tr> <td data-bbox="262 1235 703 1332">Student self-study time (in a library or at home)</td><td data-bbox="703 1235 866 1271">3</td><td data-bbox="866 1235 1127 1271">10 weeks</td><td data-bbox="1127 1235 1405 1271">30</td></tr> <tr> <td data-bbox="262 1332 703 1368">Final preparation for the exam</td><td data-bbox="703 1332 866 1368">5</td><td data-bbox="866 1332 1127 1368">6 weeks</td><td data-bbox="1127 1332 1405 1368">30</td></tr> <tr> <td data-bbox="262 1368 703 1444">Time spent on assessment (tests, quizzes, final exam)</td><td data-bbox="703 1368 866 1404">3</td><td data-bbox="866 1368 1127 1404">5 weeks</td><td data-bbox="1127 1368 1405 1404">15</td></tr> <tr> <td data-bbox="262 1444 703 1480">Projects, presentations, etc.</td><td data-bbox="703 1444 866 1480">2</td><td data-bbox="866 1444 1127 1480">5 weeks</td><td data-bbox="1127 1444 1405 1480">10</td></tr> <tr> <td data-bbox="262 1480 703 1537">Total</td><td data-bbox="703 1480 866 1537"></td><td data-bbox="866 1480 1127 1537"></td><td data-bbox="1127 1480 1405 1537">151:25=6.04 ECTS</td></tr> </tbody> </table>	Activity	Hours	Day/Week	Total	Lectures	2	15 weeks	30	Exercise sessions - theoretical	1	15 weeks	15	Consultation with the professor/assistant	1	15 weeks	15	Colloquiums / seminars	2	3 weeks	6	Independent tasks (work)	/	/	/	Student self-study time (in a library or at home)	3	10 weeks	30	Final preparation for the exam	5	6 weeks	30	Time spent on assessment (tests, quizzes, final exam)	3	5 weeks	15	Projects, presentations, etc.	2	5 weeks	10	Total			151:25=6.04 ECTS
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EVALUA TION	<p>The assessment & evaluation of knowledge and skills will be done according to this chronology:</p> <ul style="list-style-type: none"> ▪ Participation and interactivity during the lectures 10%, ▪ Works and group research projects 10%, ▪ First evaluation test 40% ▪ Second evaluation test 40% ▪ Total 100% of points. <p>Grade scales:</p> <ul style="list-style-type: none"> ▪ 50-low-grade 5 (five) ▪ 51-60% - grade 6 (six) ▪ 61-70% - grade 7 (seven) ▪ 71-80% - grade 8 (eight) ▪ 81-90% - grade (nine) ▪ 91-100% - grade (ten)
ACADE MIC POLICI ES	<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:

10/12/2021

Prof. Asoc. Dr. Esat Durguti

(Name and Surname)

(Signature)