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:	3rd Year, 5th 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.

<table>
<tr><td>EXPECTED LEARNING OUTCOMES</td><td colspan="2">▪ Upon completion of the course, the student will be able to:
<u>1. 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;
<u>3. 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;</td></tr>
<tr><td rowspan="17">PROGRAM</td><td>Weeks</td><td>Topics</td></tr>
<tr><td>Week - I</td><td>Summary of course content - Introductory lecture (Syllabus)</td></tr>
<tr><td>Week - II</td><td>Introduction of the tax system of Kosovo</td></tr>
<tr><td>Week - III</td><td>Object of taxation and treatment of TAP</td></tr>
<tr><td>Week - IV</td><td>Income which is included in gross wages</td></tr>
<tr><td>Week - V</td><td>Income excluded from wages</td></tr>
<tr><td>Week - VI</td><td>Introduction of the tax system of Kosovo</td></tr>
<tr><td>Week - VII</td><td>Personal income from business activities</td></tr>
<tr><td>Week - VIII</td><td>First Assessment Test</td></tr>
<tr><td>Week - IX</td><td>Eligible and ineligible expenses</td></tr>
<tr><td>Week - X</td><td>Submission of tax returns</td></tr>
<tr><td>Week - XI</td><td>Handling of Corporate Income</td></tr>
<tr><td>Week - XII</td><td>Functioning of value added tax</td></tr>
<tr><td>Week - XIII</td><td>The right to deduct VAT</td></tr>
<tr><td>Week - XIV</td><td>Exemptions from VAT, Functioning of VAT refund</td></tr>
<tr><td>Week - XV</td><td>Second Assessment Test</td></tr>
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LITERATURE

Basic literature:

1. Durguti, Esat (2017): "Ligjeratat e autorizuara - Prishtinë 2017

Supplementary literature:

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

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.

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.

STUDENT LOAD ON THE SUBJECT

Contribution to student workload (which should correspond to student learning outcomes 1 ECTS credit = 25 hours)

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**

EVALUATION	The assessment & evaluation of knowledge and skills will be done according to this chronology: ▪ 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. Grade scales: ▪ 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)
ACADEMIC POLICIES	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.

Mitrovica **Subject teaching professor:**

10/12/2021 **Prof. Asoc. Dr. Esat Durguti**

(Name and Surname)

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(Signature)