

Sample Course Description

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Economic Faculty

Study program: Bachelor in Tourism

Course Title: Financial and Cost Accounting

Course Credits: 9 ECTS

Language of Instruction: Albanian

Course Description: This subject deals with the basic concepts of accounting. During the development of seminars the emphasis is placed on repetition, logical meaning, consolidation of theoretical knowledge obtained in lectures and above all development of practical implementation of accounting. Exercise Complex starting from the initial balance, which will be checked and evaluated at the beginning of the next seminar. Throughout the time of the seminar, the lecturer plays the role of the leader by trying to maximally activate all students present and promote their initiative in the design of the exercises. This course will help students in getting knowledge about concepts of accounting.

Course Goals:

The syllabus aims are to:

- Understand and explain the conceptual framework of Financial & Cost Accounting
- Explain the basic concepts and processes in determination of products and services cost
- Identify and apply the concepts of Financial accounting

Course Requirements:

Every student is encouraged to be active in the seminars and to follow the lessons. The frequency of 75% of the seminars is obligatory.

Grading: The final grade is composed by:

Class participation and activation	10 points (10%)
Midterm exam	20 points (20%)
Final exam (paper based)	70 points (70%)

Course Schedule: The course is held during second semester of the second academic year (15 weeks). This course is organized into 6 hours during the week: three lessons and three seminars.