SYLLABUS for course:

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| **Basic information** |  |
| **Academic unit:** | ECONOMIC FACULTY, University of Prishtina |
| **Course title:** | TAX ACCOUNTING |
| **Level:** | Bsc |
| **Mandatory/Elective:** | Mandatory |
| **Year of study:** | II |
| **Total hours per week:** | 2+1 |
| **ECTS credits:** | 4 ECTS |
| **Time / location:** | Winter Semester |
| **Lecturer:** | Prof.Asoc.Dr.Muhamet Aliu |
| **Contact Details:** | muhamet.aliu@uni-pr.edu |

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| **Course description:** | The Tax Accounting course program notifies students with the fundamental requirements of tax laws by explaining the context and purpose by referring to the basic requirements and basic laws of Kosovo. The following is the creation and maintenance of accounting books, declaration and payment of tax liabilities, VAT and legal provisions for taxable transactions and their place, the moment of birth, tax exemptions, the recognition of input VAT and collection, the adjustment of deductions and reimbursement. The legal and accounting aspects of customs, excise and other charges for supplies and sales of goods and services are then treated. It also covers the legal aspect and the calculation of taxes and contributions to personal income and other income, income tax of individual and corporate businesses. Finally, the provisions and the accounting aspect of allowable and non-permissible expenses, capital gains and losses, liquidation and reorganization and the disclosure and control process are treated. | | | | |
| **Course objectives:** | Through this course, students will develop a framework for understanding the tax system in Kosovo, applying tax laws for different types of businesses and reporting them to the financial statements of companies. | | | | |
| **Expected results:** | At the end of the cycle of lectures from this subject, students should be able to:  1. Understand the importance of tax laws in the functioning of businesses in Kosovo;  2. To recognize and understand the types of taxes (VAT, TAP, TAK) and to account for tax obligations and their payment;  3. To be trained to create tax statements and other actions related to taxes and contributions;  4. Understand the interconnection or effect of the deductions allowed and the impact on the financial statements of the various entities. | | | | |
| **Contribution to student workload** | | | | |
| **Activity** | | **Hour** | **Day / Week** | **Total Hours** |
| Lectures | | 2 | 13 | 26 |
| Theoretical / laboratory exercises | | 1 | 15 | 15 |
| Practical work | | - | - | - |
| Contacts with the teacher / consultations | | 2 | 10 | 20 |
| Field works | | - | - | - | |
| Colloquium, seminars | | 2 | 2 | 4 | |
| Homework | | - | - | - | |
| Independent student work | | 2 | 10 | 20 | |
| Final exam preparatory work | | 2 | 1 | 2 | |
| Time spent in testing | | 1 | 3 | 3 | |
| Projects, presentations, etc. | | 2 | 5 | 10 | |
| Totally | |  |  | 100 | |

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| **Teaching Methodology**: | Teaching will be conducted through lectures, practical tasks, individual and group interpretations, seminars, periodic self-assessments, and so on. Lectures will be realized by introducing audio-visual materials through electronic technology with Windows Office programs.  Theoretically, general scientific knowledge will be provided, based on contemporary and up to date literature.  The practical part will mainly be realized through concrete examples from literature and practical knowledge in private and public production enterprises and non-profit organizations.  Through this methodology we intend to create inter-active student-student relations as well as student-student relations. |

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| **Grading:** | The student assessment consists of:  • Participation in lectures: 0-10 points  • Seminar work: 0-10 points  • Test I (colloquium): 0-40 points  • Test II (colloquium): 0-40 points |
| **Literature:** |  |
| **Basic Literature:** | KAF Institute, F6 - TAXES, Prishtina, 2014 |
| **Complementary literature:** | • Prof.Asoc.Dr.Muhamet Aliu, Summary of lectures, assignments and case studies, 2018.  • Tax Laws of the Republic of Kosovo |
| Learning Plan: | |
| Week: | Activities: |
| Week 1: | Business Organizations and Forms of Their Organization in Kosovo - Tax Aspect |
| Week 2: | Administrative procedure for registering and unregistering business |
| Week 3: | VAT and general VAT provisions |
| Week 4: | Billing and Obliged Persons to Pay VAT |
| Week 5: | Tax period, submission of statement and payment |
| Week 6: | The practice of accounting and declaration of VAT |
| Week 7: | The first test (Colloquium 1) |
| Week 8: | Customs and Excise |
| Week 9: | General and specific provisions for Personal Income Tax (PIT) |
| Week 10: | Allowed and unenforceable business expenses |
| Week 11: | Partnerships, Groupings of Persons, and Corporate Income Taxes |
| Week 12: | Gains and losses on capital, liquidations and reorganizations, price transfers and permanent units |
| Week 13: | Withholding taxes, declaring and paying taxes |
| Week 14: | Legal Requirements for Preparation and Audit of Financial Statements |
| Week 15: | The second test (Colloquium 2) |
| **Academic Policies and Rules of Conduct:** | |
| Regular attendance of lectures and exercises is mandatory for all students. All students are obliged to respect the rules of conduct: keeping quiet, muted mobile phones and entering the class on time. | |