

## SME Accounting

In this module the students acquire fundamental accounting concepts and principles in a logical and clear manner as a preparatory for future business courses. The module places the importance and need of accounting information in the economic decision making process for SMEs. Accounting will be used in the aspect of a very helpful instrument for recording process (bookkeeping), and to interpret financial statements. During the module students will learn accounting for main transactions such as: merchandising operations, cash and equivalents transactions, receivables, inventories, plant assets and intangible assets, depreciation and amortization, current liabilities, long term liabilities and owner's equity.

### Module code

FINC 422

### Semester

4<sup>th</sup> Semester

### Credits

4 ECTS

### Language

English

### Duration

45 Hours / 2 Weeks

### Study Program

For BA Study Programs –Management of Small and Medium Enterprises

### Module Lecturers

- Ikbale Tota
- Bitila Shosha
- Flutura Kalem
- Blerina Kurti