

## Business Administration - Accounting and Audit

<b>Name of the Educational Programme:</b>	<b>Business Administration - Accounting and Audit</b>
<b>Awarded Qualification:</b>	ბიზნესის ადმინისტრირების ბაკალავრი აღრიცხვასა და დაბეგვრაში/ Bachelor of Business Administration (BBA) in Accounting and taxation
<b>Credit Value of the Programme:</b>	180 ECTS
<b>Language of Education:</b>	English
<b>Programme Admission Preconditions:</b>	<p>The entrant is enrolled in the bachelor's educational program in accordance with the rules established by the legislation of Georgia - based on the results of the Unified National Examinations. One of the compulsory subjects is: Mathematics. In addition, the entrant must pass only English in foreign languages at the Unified National Examinations and is required to exceed the 50% + 1.</p> <p>A person with a full general education has the right to enroll in a bachelor's degree program. Enrollment in cases provided by law is possible in accordance with the rules established by law, without passing the Unified National Examinations. Conditions for admission to the program for foreign citizens can be found at the link - <a href="https://iro.ibsu.edu.ge/admissions/">https://iro.ibsu.edu.ge/admissions/</a></p> <p>The order of the Minister of Education and Science of Georgia №10 / N (4.02.2010) on the “Rules for Transfer from the Higher Education Institution to Other Higher Education Institutions and Approval of Fees” students shall be enrolled in accordance with the mobility rules</p>
<b>Purpose of the Programme:</b>	<p>The objectives of the Bachelor Program in Accounting and Auditing are:</p> <ol style="list-style-type: none"> <li>1. To prepare competitive specialists, taking into account the specifics of the field, who will have the appropriate theoretical knowledge and practical skills, so that they can participate in the implementation of various business sectors, including accounting and auditing activities, in accordance with modern requirements. standards at local and international level.</li> </ol>

	<p>2. To develop critical thinking and analytical skills in students that will allow them to evaluate current trends in the field and make effective research-based decisions.</p> <p>3. To prepare students who will respond to the challenges of a changing business environment and will be able to integrate into the field of accounting and auditing, following the principles of ethical standards, which will help them in planning and developing their own careers.</p>
<p><b>Learning outcome</b></p>	<p><b>Knowledge and understanding</b></p> <ol style="list-style-type: none"> <li>1. Explains basic concepts, modern terms, concepts and provisions of business administration, management, finance, marketing and accounting and auditing;</li> <li>2. Describes the infrastructure of the financial and market economy, the fundamentals of financial and management accounting, the fundamentals and methods of financial audit and control, methods of analysis and audit, the legal environment of the organization and ethical principles;</li> <li>3. Discuss the principles of taxation, the importance of tax administration and financial reporting, as well as the principles of using modern information technology, mathematical, quantitative and statistical methods for business research and management;</li> </ol>
	<p><b>Skill</b></p> <ol style="list-style-type: none"> <li>4. Analyzes data on the financial activities of companies or individuals, uses appropriate data processing methods, information technologies, and accounting information systems in the analysis process;</li> <li>5. Prepares accounting documents, calculates taxes and prepares financial statements in accordance with international standards and appropriate normative acts;</li> <li>6. Identifies economic factors affecting a business firm, company, analyzes the market situation and evaluates performance results;</li> <li>7. Evaluates the socio-economic situation of the country, the business environment, current processes in the field of accounting and auditing in order to form appropriate conclusions, in accordance with predetermined guidelines and in compliance with the principles of academic integrity;</li> <li>8. Forms detailed information about business ideas, problems and ways to solve them and establishes connections with industry specialists and stakeholders using modern communication technologies.</li> </ol>

	<b>Responsibility and independence:</b>	9. Within the limits of certain competencies, in compliance with the principles of ethics and academic integrity, carries out accounting activities.
<b>Evaluation Criteria</b>	<p>The goal of evaluation is to determine student's education results qualitatively in relation to academic program goals and parameters.</p> <p>Students may be assessed orally and/or in a written way. A student's knowledge and skills are assessed through 100 points grading system. It consists of midterm and final evaluations, the sum of which makes up 100 points. Grading system allows:</p> <p>a) Five types of positive grades</p> <ol style="list-style-type: none"> <li>1) (A) Excellent – 91 – 100:</li> <li>2) (B) Very good – 81-90.</li> <li>3) (C) Good – 71-80:</li> <li>4) (D) Satisfactory – 61-70.</li> <li>5) (E) Sufficient – 51-60.</li> </ol> <p>b) Two types of negative grades</p> <ol style="list-style-type: none"> <li>1) (FX) Fail – 41-50 , meaning that a student requires some more work before passing and is given a chance to sit an additional examination after independent work;</li> <li>2) (F) Fail – 40 and less , meaning that the work of a student is not acceptable and he/she has to study the subject anew.</li> </ol> <p>For the midterm and final evaluations minimal passing grade is set. The final evaluation minimal passing grade is 51% of final evaluation grade.</p> <p>Midterm and final evaluation grade distribution, their minimal competence levels and assessment criteria are described in the corresponding syllabus.</p> <p>A credit can be awarded only after the attainment of learning outcomes, envisaged by the course syllabus and following requirements:</p> <ol style="list-style-type: none"> <li>a) Obtaining minimal competence levels set for midterm and final evaluations;</li> <li>b) Obtaining minimum 51 points out of 100 points of final grade.</li> </ol> <p>A student is allowed to take an additional (make-up) exam in case he/she scored 41-50 points of final grade or minimum 51 points, but did not obtain minimal competence level set for final evaluation.</p>	

	Considering its specification, the format and the assessment criteria of mid-term and final evaluations can be determined in the specific module/course syllabus.
<b>Field of Employment:</b>	Business administration -Accounting and Audit with the help of the knowledge and skills acquired within the bachelor program, the graduate will have the opportunity to be employed in the public and private sector, in organizations of various profiles (production and business structures), where he will practically carry out the main professional functions both independently and while working in a group. A graduate can continue his studies not only in business and Accounting and Audit in general, but also in another profile, taking into account the prerequisites for admission to the relevant master's program and the legislation requirements.

Course / Module / Internship / Research Component Status Credit number	Status	Number of credits	Distribution of credits per courses and semesters						Distribution of Hours						
			I Year		II Year		III Year		Contact Hours					Total number of hours	
			I Semester	II Semester	III Semester	IV Semester	V Semester	VI Semester	Lecture	Seminar / Group Work / Laboratory Work / Practical work	Midterm exam(s)	Final exam	Total number of contact hours		Independent work
<b>Compulsory Courses</b>			<b>20 ECTS</b>												
Academic Writing	<b>Compulsory</b>	<b>5</b>	5						14	14	2	2	32	93	125
Computer Skills	<b>Compulsory</b>	<b>5</b>	5						14	14	2	2	32	93	125
General English B2.1	<b>Compulsory</b>	<b>5</b>	5						28	28	2	4	62	63	125
General English B2.2	<b>Compulsory</b>	<b>5</b>		5					28	28	2	4	62	63	125

Mandatory study courses in the field		125 ECTS													
Mathematics I	Compulsory	5	5						28	14	2	2	46	79	125
Principles of Economics	Compulsory	5	5						14	14	2	2	32	93	125
Introduction to Business Administration	Compulsory	5	5						14	14	2	2	32	93	125
Mathematics II	Compulsory	5		5					14	28	2	2	46	79	125
Principles of Management	Compulsory	5		5					14	14	2	2	32	93	125
Principles of Marketing	Compulsory	5		5					14	14	2	2	32	93	125
Principles of Accounting	Compulsory	5		5					15	13	2	2	32	93	125
Data Analysis and Business Modeling with Spreadsheets	Compulsory	5		5					14	14	2	2	32	93	125
Statistics and Probability for Business	Compulsory	6			6				14	28	2	2	46	104	150
Legal Environment of Business	Compulsory	4			4				14	14	2	2	32	68	100
Introduction to Finance	Compulsory	5			5				16	12	2	2	32	93	125
Financial Accounting	Compulsory	6			6				16	26	2	2	46	104	150
Principles of Taxation	Compulsory	5				5			14	14	1.5	1.5	31	94	125
Financial Reporting	Compulsory	5				5			15	13	2	2	32	93	125
Managerial Accounting I	Compulsory	5				5			14	14	2	2	32	93	125
Ethical Issues in Accounting	Compulsory	4				4			15	13	2	2	32	68	100
Tax Administration	Compulsory	5					5		13	15	2	2	32	93	125
Audit Foundations	Compulsory	5					5		14	14	2	2	32	93	125
Business Research Foundations	Compulsory	5					5		14	14	2	2	32	93	125
Managerial Accounting II	Compulsory	5					5		14	14	2	2	32	93	125

Financial Statements Analysis	<b>Compulsory</b>	<b>5</b>					<b>5</b>		14	14	2	2	32	93	125
Accounting and Business Operations Program “Balance”	<b>Compulsory</b>	<b>4</b>						4	14	14	2	2	32	68	100
Bachelor Thesis	<b>Compulsory</b>	<b>6</b>						<b>6</b>							150
Internship	<b>Compulsory</b>	<b>10</b>						10							250
<b>Elective Courses</b>									<b>20 ECTS</b>						
Human Resource Management	<b>Elective</b>	<b>5</b>			5				14	14	2	2	32	93	125
Python for Business and Economics	<b>Elective</b>	<b>5</b>			5				14	14	2	2	32	93	125
Accounting Software Applications (ORIS)	<b>Elective</b>	<b>4</b>			4				14	14	2	2	32	68	100
Principles of Sociology	<b>Elective</b>	<b>5</b>			5				14	14	2	2	32	93	125
Production and Operations Management	<b>Elective</b>	<b>5</b>				5			28	14	2	2	46	79	125
Banking	<b>Elective</b>	<b>5</b>				5			14	14	2	2	32	93	125
Public Finance	<b>Elective</b>	<b>4</b>				4			14	14	2	2	32	68	100
Real Estate Valuation	<b>Elective</b>	<b>4</b>				4			14	14	2	2	32	68	100
Logistics	<b>Elective</b>	<b>4</b>					4		14	14	2	2	32	68	100
Career management	<b>Elective</b>	<b>4</b>					4		14	14	2	2	32	68	100
Basics of risk management	<b>Elective</b>	<b>5</b>					5		14	14	2	2	32	93	125

Leadership	<b>Elective</b>	<b>4</b>					4		14	14	2	2	32	68	100
Bank Accounting	<b>Elective</b>	<b>4</b>					4		14	14	2	2	32	68	100
Consolidated Financial Reporting	<b>Elective</b>	<b>5</b>					5		14	14	2	2	32	93	125
Accounting for Government and Nonprofit Organizations	<b>Elective</b>	<b>4</b>						4	14	14	2	2	32	68	100
Taxation of International Transactions	<b>Elective</b>	<b>5</b>						5	14	14	2	2	32	93	125
Tax Planning and Strategy	<b>Elective</b>	<b>5</b>						5	14	14	2	2	32	93	125
Audit and Assurance	<b>Elective</b>	<b>5</b>						5	14	14	2	2	32	93	125
<b>Free elective courses</b>		<b>15 ECTS</b>													
Any educational course of the corresponding level of the university, with the corresponding prerequisite															
<b>Total</b>		<b>180</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>							