

Business Administration- Accounting and Auditing

Name of the Educational Programme:	Business Administration - Accounting and Auditing
Awarded Qualification:	Bachelor of Business Administration (BBA) in Accounting and Taxation/ბიზნესის ადმინისტრირების ბაკალავრი აღრიცხვასა და დაბეგვრაში/
Credit Value of the Programme:	180 ECTS credits
Language of Education:	Georgian
Programme Admission Preconditions:	<ul style="list-style-type: none"> • The entrant with a complete general education, who has a relevant document certified by the state, and who, based on the results of the Unified National Exams, has the right to study at the bachelor's educational program. After obtaining the right to study, a person must undergo administrative registration at the Black Sea International University. • Persons who "On approval of the procedure for submission and review of documents by entrants/master's degree candidates/students with the right to study without passing unified national exams/common master's exams" of the Minister of Education and Science of Georgia dated December 29, 2011 No. 224/N. They have the right to enroll in the university without passing the Unified National Exams. The mentioned persons are obliged to confirm their knowledge of the Georgian language at the B2 level. • "On approval of the procedure and fees for transferring from a higher educational institution to another higher educational institution" according to the order No. 10/n of the Minister of Education and Science of Georgia dated February 4, 2010, students enrolled by the mobility rule.
Purpose of the Programme:	<p>The objectives of the Bachelor Program in Accounting and Auditing are:</p> <ol style="list-style-type: none"> 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. 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>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>Learning Outcomes:</p>	<p>Knowledge and understanding</p>	<ol style="list-style-type: none"> 1. Explains basic concepts, modern terms, concepts and provisions of business administration, management, finance, marketing and accounting and auditing; 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; 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;
	<p>Skills</p>	<ol style="list-style-type: none"> 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; 5. Prepares accounting documents, calculates taxes and prepares financial statements in accordance with international standards and appropriate normative acts; 6. Identifies economic factors affecting a business firm, company, analyzes the market situation and evaluates performance results; 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; 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.

	Responsibility and independence:	9. Within the limits of certain competencies, in compliance with the principles of ethics and academic integrity, carries out accounting activities.
Evaluation Criteria:	<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> <ul style="list-style-type: none"> a) Five types of positive grades <ul style="list-style-type: none"> 1) (A) Excellent – 91 – 100: 2) (B) Very good – 81-90. 3) (C) Good – 71-80: 4) (D) Satisfactory – 61-70. 5) (E) Sufficient – 51-60. b) Two types of negative grades <ul style="list-style-type: none"> 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; 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. <p>For the midterm and final evaluations minimal passing grade is set. The final evaluation minimal passing grade is 60% 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> <ul style="list-style-type: none"> a) Obtaining minimal competence levels set for midterm and final evaluations; b) Obtaining minimum 51 points out of 100 points of final grade. <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> <p>The minimum competency threshold for midterm and final assessments is 51% of the respective assessment.</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.
Field of Employment:	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					Independent work	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		
Compulsory Courses			20 ECTS												
Academic Writing	Compulsory	5	5						14	14	2	2	32	93	125
Computer Skills	Compulsory	5	5						14	14	2	2	32	93	125
General English B2.1	Compulsory	5	5						28	28	2	4	62	63	125

General English Language B2.2	Compulsory	5		5					28	28	2	4	62	63	125
Mandatory study courses in the field		130 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
Business English	Compulsory	5		5					14	14	2	2	32	93	125
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 of 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	Compulsory	5				5		14	14	2	2	32	93	125
Accounting and Business Operations Program “Balance”	Compulsory	4					4	14	14	2	2	32	68	100
Bachelor Thesis	Compulsory	6					6							150
Internship	Compulsory	10					10							250
Elective Courses		20 ECTS												
Human Resource Management	Elective	5			5			14	14	2	2	32	93	125
Python for Business and Economics	Elective	5			5			14	14	2	2	32	93	125
Accounting Software Applications (ORIS)	Elective	4			4			14	14	2	2	32	68	100
Principles of Sociology	Elective	5			5			14	14	2	2	32	93	125
Principles of operations management	Elective	5			5			14	14	2	2	32	93	125
Banking	Elective	5			5			14	14	2	2	32	93	125
Public Finance	Elective	4			4			14	14	2	2	32	68	100
Real Estate Valuation	Elective	4			4			14	14	2	2	32	68	100

Logistics	Elective	4					4		14	14	2	2	32	68	100
Career management	Elective	4					4		17	11	2	2	32	68	100
Basics of risk management	Elective	5					5		14	14	2	2	32	93	125
Leadership	Elective	4					4		14	14	2	2	32	68	100
Bank Accounting	Elective	4					4		14	14	2	2	32	68	100
Consolidated Financial Reporting	Elective	5					5		14	14	2	2	32	93	125
Accounting for Government and Nonprofit Organizations	Elective	4					4		14	14	2	2	32	68	100
Taxation of international operations	Elective	5					5		14	14	2	2	32	93	125
Tax Planning and Strategy	Elective	5					5		14	14	2	2	32	93	125
Audit and Assurance	Elective	5					5		14	14	2	2	32	93	125
Free elective courses		10 ECTS													
Any educational course of the corresponding level of the university, with the corresponding prerequisite															
Total		180	30	30	30	30	30	30							