

Business Administration- Accounting and Auditing

Name of the Educational Programme:	Business Administration - Accounting and Auditing	
Awarded Qualification:	Bachelor of Business Administration in Accounting	
Credit Value of the Programme:	240 ECTS credits	
Language of Education:	Georgian	
Programme Admission Preconditions:	Enrollment of the student in the undergraduate educational program is done according to the procedure established by the legislation of Georgia - on the basis of the results of the unified national exams. A person with a complete general education has the right to enroll in a bachelor's educational program. In the cases provided for by the legislation, enrollment is possible in accordance with the rules established by the legislation, without passing the unified national exams.	
Purpose of the Programme:	<p>The aim of the Bachelor's program in Business Administration - Accounting and Auditing is to train competitive specialists with student-oriented education who will be able to carry out the activities of various sectors of business according to modern standards at the local and international level, which will provide the opportunity for employment in the state, private, and non-governmental sectors;</p> <p>The aim of the program is also to provide students with a thorough knowledge, practical skills and general competencies of theoretical and practical aspects of business and accounting and auditing.</p>	
	The ability to apply knowledge in practice	<p>A graduate is able to:</p> <ul style="list-style-type: none"> ● Explain the country's socio-economic situation, the objective reality of the business's environment, identification of micro-economic and macroeconomic processes on the business-firm, company, demonstration of peculiarities;

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| | | <ul style="list-style-type: none">●Use the tools of the market economy in practical activities, independently conducting market transactions after passing the appropriate internship;●Design ways to achieve and maintain competitive advantages of business firms, companies, analyzing the market situation, implementing an effective management and marketing strategy, preparing financial documents, accounting reporting forms;●Apply the methods specific to the field of business (setting a goal, analyzing opportunities, studying the business environment, developing a business strategy, drawing up an operational plan, situational analysis, decision-making and implementation planning, performance control and process correction) to solve problems of medium complexity;●Make administrative decisions, discovering problems and solving them within the scope of one's own competence, rationally planning and organizing working time.●Prepare and analyse financial documents according to the international standards.●draw up the organization's financial balance; |
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		<ul style="list-style-type: none"> ● Forecast the development of specific financial indicators; ● Participate in internal and external audits; ● Prepare the audit plan of separate areas of the organization's activity and/or the organization as a whole in accordance with international standards; ● Use modern accounting information systems. ● Use modern electronic means (programs) for the analysis and evaluation of financial and accounting indicators, for the preparation and presentation of financial statements; ● Tax planning and administration of the organization.
	<p>Ability of making judgements:</p>	<p>A graduate has:</p> <ul style="list-style-type: none"> ● the ability to make economic decisions and effectively manage resources, making optimal decisions through rational thinking; ● the ability to recognize problems of average complexity in the field of business in general, to analyze and synthesize the factors affecting it, to formulate justified conclusions; ● The ability to formulate reasonable conclusions based on solving problems of higher than average complexity in the field of accounting and auditing; ● The ability to analyze scientific works, theories and hypotheses in the field of business in general, and in the field of accounting and auditing in particular, and to formulate a reasoned conclusion; ● The ability to formulate reasoned conclusions based on the analysis of accounting and financial documents of the organization;

		<ul style="list-style-type: none"> • The ability to collect statistical information data, independently study, analyze and generalize, evaluate practical usefulness.
	Communication skill	<p>The graduate has:</p> <ul style="list-style-type: none"> • The ability to prepare a detailed written report on business-related ideas, problems of medium complexity and ways to solve them, public speech text; • The ability to prepare a detailed written report, public speech text on problems of higher than average complexity in the field of accounting and auditing and ways to solve them; • The ability to prepare a practical paper in the field of accounting and auditing; • The ability to participate in discussions using professional terminology and to provide reasoned answers to audience questions; • (for specialists and non-specialists), the ability to orally transmit information related to business in general and accounting and auditing in particular, both in Georgian and in English; <p>•The ability to participate in team work and group decision-making, conflict resolution;</p> <p>•The ability to use modern information and communication technologies and already existed the latest electronic recourses during the learning process</p>
	Ability to study	<p>A graduate has:</p> <ul style="list-style-type: none"> • the ability to use one's own knowledge in the field of business in general and in particular in the field of accounting and auditing consistently evaluate it from different angles and to determine the need of further studying/ learning.
	Values	<p>A graduate knows the ethic norms,</p> <ul style="list-style-type: none"> •Has a sense of respect for intellectual property ,the ability to observe the principles of academic honesty. •Has a sense of responsibility for assigned duties;

		<ul style="list-style-type: none"> ●Has respect for personal freedom, tolerance and a sense of civic responsibility towards one's nation. ● Has aspiration to participate in the process of value formation.
<p>Evaluation Criteria</p>	<p>The purpose of assessment is to qualitatively determine the student's learning outcomes in relation to the goals and parameters of the academic program. Assessment of the student's knowledge is carried out in oral and/or written form. The maximum evaluation of the training course/component is equal to 100 points. The assessment includes an intermediate and final assessment, the sum of which is 100 points. The evaluation system allows:</p> <ul style="list-style-type: none"> ● Five types of positive grades <ul style="list-style-type: none"> a. (A) Excellent – 91-100 points; b. (B)Very good – 81-90 points; c. (C) Good - 71-80 points; d. (D) Satisfactory - 61-70 points; e. (E) Enough - 51-60 points; <p>Two types of negative grades</p> <ol style="list-style-type: none"> 1) (FX) Fail – 41-50 of maximum point, 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 of maximum point, meaning that the work of a student is not acceptable and he/she has to study the subject anew. <p>A minimum competency threshold is defined for midterm and final assessments. The specific share of the minimum competence limit of the final assessment does not exceed 60% of the final assessment.</p> <p>The point distribution of midterm and final assessments, their minimum competency thresholds and assessment rubrics are spelled out in the syllabus of the relevant component.</p> <p>Credit can be obtained only after the student has achieved the learning outcomes set by the syllabus, taking into account the following necessary requirements:</p>	

	<p>a) in case of exceeding the minimum competence limit of intermediate and final assessments;) in case of obtaining at least 51 points out of the maximum 100 points of the final assessment. A student is allowed to take the additional exam if he scored 41 - 50 points out of a maximum of 100 points in the final assessment or at least 51 points, but did not pass the minimum competence limit defined for the final assessment.</p> <p>The format and evaluation criteria of the mid-term and final assessment components are determined by the syllabus of each study course/research component/practice, taking into account their specificities and following the above criteria.</p>
<p>Field of Employment:</p>	<p>With the help of the knowledge and skills acquired within the framework of the Business Administration - Accounting and Auditing undergraduate 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/she will practically carry out the main professional functions both independently and while working in a group.</p> <p>A graduate can continue his studies not only in business accounting and auditing, but also in another profile, taking into account the prerequisites for admission to the relevant master's program and the requirements of legislation.</p>

Study course / module / practice / research component	status	Number of credits	Distribution of credits for training according to courses and semesters				Distribution of hours			Number of contact hours per week
			I A.Y academic year	II A.Y	III A.Y	IV A.Y	Contact	In de pe	Total hour s	

			I semester	II semester	III semester	IV semester	V semester	VI semester	VII semester	VIII semester	Lecture/consultation	seminar/group work/ practical work	midterm exam(s)	Final exam	Total contact	n de nt w or k		
Academic writing	Mandatory	5	5								14	14	2	2	32	93	125	2
Information technologies	Mandatory	5	5								14	28	2	2	46	79	125	3
Foreign language (English, Georgian (for foreign language students), Russian, German, French, Spanish, Turkish)	Optional	15	5	5	5						45	84	6	6	141	23 4	375	
Free credits	Optional	60			1 0	1 0	1 0	1 0	1 0	10	336	180	24	24	564	93 6	1500	
Mandatory courses	Mandatory	143	2 0	25	1 5	2 0	2 1	1 5	1 5	15	364	462	52	53	1110	24 64	3575	71
Mathematics I	Mandatory	5	5								14	28	2	2	46	79	125	3
Fundamentals of microeconomics	Mandatory	5	5								14	14	2	2	32	93	125	2
Basics of business administration	Mandatory	5	5								14	14	2	2	32	93	125	2
Mathematics II	Mandatory	6		6							14	28	2	2	46	10 4	150	3
Fundamentals of macroeconomics	Mandatory	5		5							14	14	2	2	32	93	125	2
Fundamentals of management	Mandatory	5		5							14	14	2	2	32	93	125	2
basics of marketing	Mandatory	5		5							14	14	2	2	32	93	125	2

Legal environment of business	Mandatory	4		4						14	14	2	2	32	68	100	2
Business English I	Mandatory	5			5					14	14	2	2	32	93	125	2
Introduction to Statistics and Probability Theory	Mandatory	5			5					14	14	2	2	32	93	125	2
Basics of accounting	Mandatory	5			5					14	14	2	2	32	93	125	2
Data analysis and modeling with electronic spreadsheets	Mandatory	5			5					14	14	2	2	32	93	125	2
Business mathematics II	Mandatory	5			5					14	14	2	2	32	93	125	2
Business statistics	Mandatory	6			6					14	28	2	2	46	104	150	3
Fundamentals of Finance	Mandatory	5			5					14	14	2	2	32	93	125	2
Financial accounting	Mandatory	6			6					14	28	2	2	46	104	150	3
Management of human resources	Mandatory	5				5				14	14	2	2	32	93	125	2
Managerial accounting I	Mandatory	6				6				14	28	2	2	46	104	150	3
Basics of tax taxation	Mandatory	4				4				14	14	2	2	32	68	100	2
Use of accounting programs	Mandatory	4				4				14	14	2	2	32	68	100	2
Managerial accounting II	Mandatory	6					6			14	28	2	2	46	104	150	3
Financial reporting	Mandatory	6					6			14	28	2	2	46	104	150	3
Tax administration	Mandatory	5					5			14	14	2	2	32	93	125	2
Logistics	Mandatory	5					5			14	14	2	2	32	93	125	2
Fundamentals of auditing	Mandatory	5						5		14	14	2	2	32	93	125	2
Tax planning and strategy	Mandatory	5						5		14	14	2	2	32	93	125	2
Practice	Mandatory	10						10*		180			1	181	69	250	12

Optional courses	Optional	12									42	42	6	6	96	20 4	300	
Basics of banking	Optional	5					5				14	14	2	2	32	93	125	2
public finances	Optional	4					4				14	14	2	2	32	68	100	2
Ethical issues in accounting	Optional	4					4				14	14	2	2	32	68	100	2
Analytical tools in business	Optional	5					5				14	14	2	2	32	93	125	2
Business Russian (B1)	Optional	5					5				14	14	2	2	32	93	125	2
Real estate appraisal	Optional	4					4				14	14	2	2	32	68	100	2
State and non-profit organizations reporting	Optional	4					4				14	14	2	2	32	68	100	2
Accounting in commercial banks	Optional	4					4				14	14	2	2	32	68	100	2
Business Russian (B2)	Optional	5					5				14	14	2	2	32	93	125	2
Python for business and economics	Optional	5					5				14	14	2	2	32	93	125	2
Consolidated Financial Statements	Optional	5						5			14	14	2	2	32	93	125	2
Analysis of financial resources	Optional	5						5			14	14	2	2	32	93	125	2
Fundamentals of Business Research	Optional	5						5			14	14	2	2	32	93	125	2
Operations management and business modeling	Optional	5						5			14	14	2	2	32	93	125	2
Taxation of international operations	Optional	5							5		14	14	2	2	32	93	125	2
Audit and assurance services	Optional	5							5		14	14	2	2	32	93	125	2
Accounting and business operations program "Balance"	Optional	5							5		14	14	2	2	32	93	125	2
Bachelor thesis	Optional	7						7	7*		45			1	46	12 9	175	3
Total		240	30	30	30	30	30	30	30	30	815	810	92	93	1989	4010	6000	