

## Business Administration - Accounting and Audit

<b>Name of the Educational Programme:</b>	<b>Business Administration - Accounting and Audit</b>	
<b>Awarded Qualification:</b>	Bachelor of Business Administration in Accounting / ბიზნესის ადმინისტრირების ბაკალავრო საბუღალტრო აღრიცხვაში	
<b>Credit Value of the Programme:</b>	240 ECTS	
<b>Language of Education:</b>	English	
<b>Programme Admission Preconditions:</b>	<p>Students are enrolled in the undergraduate program in accordance with the procedure established by the legislation of Georgia - based on the results of the Unified National Exams. One of the obligatory subjects is mathematics. Passing English Language is obligatory (minimum competency level (50%+1). Persons with full secondary education may apply for a bachelor's program.</p> <p>In cases provided for by law, enrollment may be conducted in accordance with the procedure established by the relevant legislation without passing the Unified National Exams. The conditions for admission to the program for foreign citizens can be found at the link-(<a href="https://iro.ibsu.edu.ge/en/home">https://iro.ibsu.edu.ge/en/home</a>)</p>	
<b>Purpose of the Programme:</b>	<p>The goal of the Bachelor program of Business Administration - Accounting and Audit is based on the student-centered teaching (1) to prepare competitive specialists who will be able to perform modern business management activities according to the national and international standards in different sectors, which provides a fine opportunity for employment in Public, Private, and Non-governmental sectors; (2) The program aims to provide students with a thorough knowledge of practical skills and general competences of theoretical and practical aspects of business and accounting and audit activities. (3) The program provides opportunity for students to correspond to challenges of the modern business environment and supports them to plan and develop their professional career.</p>	
<b>Learning outcome</b>	<b>Knowledge and understanding</b>	<ol style="list-style-type: none"> <li>1. The graduate has a wide range knowledge of business fields that include critical understanding of theories and principles, can understand complex business issues, basic principles of general management, marketing, finance, accounting and their intercorrelation.</li> <li>2. The graduate knows: contents of business processes, market economy infrastructure; principles of using contemporary information and</li> </ol>

		<p>communication technologies (ICT), mathematical, quantitative and statistical methods for business research and management; principles of legal, ethical and intercultural responsibility in the organization and society.</p> <p>3. The graduate knows: fundamentals of financial and managerial accounting and modern production methods; Accounting information systems.</p> <p>4. The graduate knows: the essence of financial reporting as an important means of regulation and prognosis and international standards; Tax fundamentals, tax planning and tax administration.</p> <p>5. The graduate knows: fundamentals and methods of financial audit and control, auditing and analysis techniques.</p>
	<b>Applying Knowledge</b>	<p>6. Graduate can: explaining the socio-economic situation of the country, the objective reality of the business environment, analyzing market condition, identification of microeconomic and macroeconomic processes on business firms, preparation of financial documentation, planning, analyzing and management of organization's finances; communication with local and international financial, audit institutions within its competence.</p>
	<b>Making Judgments</b>	<p>7. Graduate can: making rational economic decisions and managing resources effectively, analyzing and judgmental reporting of scientific works, theories and hypothesis, collecting statistical information and data, studying independently and generalizing results, evaluating the profitability.</p>
	<b>Communication Skills</b>	<p>8. Graduate can communicate with specialists and non-specialists regarding business-related ideas, problems and the ways of solutions by providing detailed information and by using communication tools.</p>
	<b>Learning Skills and Values</b>	<p>9. Graduate has ability to evaluate his/her knowledge in the field of business and accounting and audit in a complex and consistent manner and to</p>

		<p>determine the necessity for further learning and implementing with high degree of independence; to pursue and implement activities oriented on development in the complex and unforeseen learning/working environment whilst conforming with ethics/academic integrity rules</p>
<p><b>Evaluation Criteria</b></p>	<p>written way. A student's knowledge and skills are assessed through 100 points grading system. It consists of midterm and final evaluations, sum of which makes up 100 points.</p> <p>Grading system allows:</p> <ul style="list-style-type: none"> <li>a) Five types of positive grades <ul style="list-style-type: none"> <li>1) (A) Excellent – 91- 100 points;</li> <li>2) (B) Very good – 81-90 points;</li> <li>3) (C) Good – 71-80 points;</li> <li>4) (D) Satisfactory – 61-70 points;</li> <li>5) (E) Acceptable – 51-60 points.</li> </ul> </li> <li>b) Two types of negative grades <ul style="list-style-type: none"> <li>1) (FX) Fail – 41-50 points, 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 points and less, meaning that the work of a student is not acceptable and he/she has to study the subject anew.</li> </ul> </li> </ul> <p>For the midterm and final evaluations minimal passing grade is 30% of the relevant assessment.</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"> <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> </ul> <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>Considering its specification, the format and the assessment criteria of mid-term and final evaluations can be determined in the specific course syllabus/bachelor thesis syllabus/internship syllabus.</p>	

<b>Field of Employment:</b>	With the help of skills acquired within the Bachelor program of Business Administration - Accounting and Audit, the graduates will be able to work in the public and private sector, in different profile organizations (production and business structures), where it practically performs basic professional functions both independently and in the group. Graduates can continue studying not only business, accounting and audit, but also other profiles, taking into consideration the requirements of admission to the relevant Masters Program and the requirements of the legislation.
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Course / Module / Internship / Research Component	Status	Credit number	Distribution of credits per courses and semesters								Distribution of hours						Number of contact hours per	
			I s.y.		II s.y.		III s.y.		IV s.y.		Contact hours							
			I Semester	II Semester	III Semester	IV Semester	V Semester	VI Semester	VII Semester	VIII Semester	Lecture / Consultation	Seminar / Group Work / Practice / Lab. Work	Midterm exam(s)	Final exam	Total number of contact hours	Independent work		Total number of hours
Foreign Language (English, Georgian (for foreign language speakers), Russian, German, French, Spanish, Turkish).	Elective	15	5	5	5						45	129	6	6	186	189	375	12
Minor Program/Free Credits	Elective	70			10	10	10	10	10	20	392	210	28	28	658	1092	1750	42
Compulsory Courses	Compulsory	143	25	25	20	22	14	17	10	10	364	656	52	53	1125	2450	3575	72
Academic Writing	Compulsory	5	5								14	14	2	2	32	93	125	2
Information Technology	Compulsory	5	5								14	28	2	2	46	79	125	3
Mathematics I	Compulsory	5	5								14	28	2	2	46	79	125	3

<b>Principles of Microeconomics</b>	Compulsory	5	5								14	14	2	2	32	93	125	2
<b>Introduction to Business Administration</b>	Compulsory	5	5								14	14	2	2	32	93	125	2
<b>Mathematics II</b>	Compulsory	6		6							14	28	2	2	46	104	150	3
<b>Principles of Macroeconomics</b>	Compulsory	5		5							14	14	2	2	32	93	125	2
<b>Principles of Management</b>	Compulsory	5		5							14	14	2	2	32	93	125	2
<b>Principles of Marketing</b>	Compulsory	5		5							14	14	2	2	32	93	125	2
<b>Legal Environment of Business</b>	Compulsory	4		4							14	14	2	2	32	68	100	2
<b>Business English I</b>	Compulsory	5			5*	5*					14	14	2	2	32	93	125	2
<b>Introduction to Statistics and Probability</b>	Compulsory	5			5						14	14	2	2	32	93	125	2
<b>Principles of Accounting</b>	Compulsory	5			5						14	14	2	2	32	93	125	2
<b>Data Analysis and Business Modeling with Spreadsheets</b>	Compulsory	5			5						14	14	2	2	32	93	125	2
<b>Business English II</b>	Compulsory	5				5*	5*				14	14	2	2	32	93	125	2
<b>Business Statistics</b>	Compulsory	6				6					14	28	2	2	46	104	150	3
<b>Financial Accounting</b>	Compulsory	6				6					14	28	2	2	46	104	150	3
<b>Introduction to Finance</b>	Compulsory	5				5					14	14	2	2	32	93	125	2
<b>Managerial Accounting I</b>	Compulsory	6					6				14	28	2	2	46	104	150	3
<b>Principles of Taxation</b>	Compulsory	4					4				14	14	2	2	32	68	100	2
<b>Accounting Software Applications (ORIS)</b>	Compulsory	4					4				14	14	2	2	32	68	100	2
<b>Managerial Accounting II</b>	Compulsory	6						6			14	28	2	2	46	104	150	3
<b>Financial Reporting</b>	Compulsory	6						6			14	28	2	2	46	104	150	3
<b>Tax Administration</b>	Compulsory	5						5			14	14	2	2	32	93	125	2
<b>Audit Foundations</b>	Compulsory	5							5		14	14	2	2	32	93	125	2

<b>Tax Planning and Strategy</b>	Compulsory	5						5		14	14	2	2	32	93	125	2	
<b>Internship</b>	Compulsory	10						10*	10*		180		1	181	69	250	12	
<b>Elective Courses</b>	<b>Elective</b>	<b>12</b>					<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>42</b>	<b>42</b>	<b>6</b>	<b>6</b>	<b>96</b>	<b>204</b>	<b>300</b>	<b>6</b>
<b>Principles of Economics</b>	Elective	5	5							14	14	2	2	32	93	125	2	
<b>Statistics and Probability for Business</b>	Elective	6			6					10	32	2	2	46	104	150	3	
<b>Public Finance</b>	Elective	4					4			14	14	2	2	32	68	100	2	
<b>Introduction to Banking</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Ethical Issues in Accounting</b>	Elective	4					4			14	14	2	2	32	68	100	2	
<b>Analytical Tools in Business</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Human Resource Management</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Business Russian (B1)</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Accounting for Government and Nonprofit Organizations</b>	Elective	4					4			14	14	2	2	32	68	100	2	
<b>Bank Accounting</b>	Elective	4					4			14	14	2	2	32	68	100	2	
<b>Real Estate Valuation</b>	Elective	4					4			14	14	2	2	32	68	100	2	
<b>Python for Business and Economics</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Business Russian (B2)</b>	Elective	5					5			14	14	2	2	32	93	125	2	
<b>Business Research Foundations</b>	Elective	5						5		14	14	2	2	32	93	125	2	
<b>Financial Statement Analysis</b>	Elective	5						5		14	14	2	2	32	93	125	2	
<b>Consolidated Financial Reporting</b>	Elective	5						5		14	14	2	2	32	93	125	2	
<b>Bachelor Thesis</b>	Elective	7						7*	7*		45		1	46	129	175	3	
<b>Accounting and Business Operations Program “Balance”</b>	Elective	5							5	14	14	2	2	32	93	125	2	

<b>Taxation of International Transactions</b>	Elective	5								5	14	14	2	2	32	93	125	2
<b>Audit and Assurance</b>	Elective	5								5	14	14	2	2	32	93	125	2
<b>Total</b>		<b>240</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>843</b>	<b>1037</b>	<b>92</b>	<b>93</b>	<b>2065</b>	<b>3935</b>	<b>6000</b>	<b>132</b>

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