

Name of the Educational institution	Batumi State University Address: 6010, st. Batumi №35 Rustaveli st., tel / Fax: (+995 222) 27 17 87 e-mail. Mail: info@bsu.edu.ge
Title of Educational Program	Accountancy and Taxation
Qualification awarded	Bachelor of Business Administration
ECTS	Accounting and tax program includes total 240 ECTS Core training courses - 180 credits (165 compulsory credits and 15 credits of elective courses), Minor / Elective Courses 60 credits.
Goal of Educational Program	The goal of the educational program is to train professionals for the careers in private and public legal entities and state government agencies, accounting, audit and tax preparation business in the accordance with the international standards and Georgian legislation.
Learning outcomes (GENERAL AND TRANSFERABLE SKILLS)	Extensive knowledge of the basics of accounting, financial accounting, accounting in commercial banks, accounting in the budgetary organizations and public legal entities, preparation of financial statements in accordance with international standards. Systematic knowledge of the financial management tools, financial planning and financial risk management mechanisms, primary management documents and expenditure management systems. Extensive knowledge of the fundamentals of taxation, tax purposes, the state tax policy formation and of Georgian legislative base in the field tax administration. Basics of customs activities.
Assessment criteria	Assessment rules: A) Excellent - 91 points or more; B) very good - 81-90 points; C) good - 71-80 points; D) fair - 61-70 points; E) satisfactory - 51-60 points. (FX) fail - 41-50 in this case the students are allowed to retake the exam. (F) Fail - 40 points or less - the student has to retake the course.
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