

Programme updated on 30.09.2024

Name of the Educational Institution	Legal Entity of Public Law – Batumi Shota Rustaveli State University
Name of the Educational Programme	Accounting, audit, taxation
Qualification to be Awarded	Master of Accounting and Taxation
Programme Coordinator(s)	Vazha Verulidze – Professor, e-mail: vazha.verulidze@bsu.edu.ge Ia Meskhidze – Associate Professor, e-mail: ia.meskhidze@bsu.edu.ge
Programme Structure / ECTS Volume	120 ECTS
Language of Instruction	Georgian
Admission Prerequisites to the Educational Programme	Unified Master's Examination; Internal university examinations: foreign language – B2 level, and specialty exam; Enrolment through mobility; Admission without Unified National Examinations, in accordance with the procedure established by law.
Aim of the Educational Programme	To provide the student with deep and systematic theoretical knowledge in the field and the ability to apply it in practice, enabling him/her to prepare tax reports, financial and managerial reports, financial analysis documents, to select accounting policies in the course of activities, to use International Financial Reporting Standards and software tools, to manage enterprise resources and ensure that activities comply with the requirements of the legal regulation of business; To develop in the student the skills of evaluating financial activities, identifying expected risks, carrying out audit checks, identifying problems and making decisions independently; To develop in the student the skills of both individual and team work, independent research, presentation and justification (including in English) of his/her views to the academic and professional community in compliance with ethical norms, as well as the ability to identify individual learning needs for professional development.
Learning Outcomes	Prepare an enterprise's tax documentation and tax reports, as well as financial and managerial reports in accordance with international standards, and prepare documents in line with the requirements of legal regulation in the course of business activities; Select accounting policies, account for economic transactions in accordance with International Financial Reporting Standards, manage the use of enterprise resources, exercise control and prepare information on expenses, mobilise and manage sources of financing for enterprises and organisations, and plan and manage public procurement;

Using deep and systematic knowledge of tax legislation and taking into account the tax environment, prepare recommendations on defining and/or optimising the taxpayer's tax strategy;

Possess the skills necessary for checking, analysing and auditing financial accounting systems and financial statements, for auditing the compliance of enterprises' and organisations' activities with the law, as well as for performing IT audits;

Use modern software technologies in the process of preparing documents and processing data for financial analysis and for tax and financial reporting;

Under conditions of risk and cost management and control, assess an enterprise's financial activities and their effectiveness;

On the basis of the professional code of ethics and legal norms, make professional decisions independently, carry out learning and professional activities using individual and group work skills, and maintain professional communication in English;

By using the latest research methods in accounting and auditing, independently conduct scientific research and present well-argued research results, identify individual learning needs in line with personal capabilities, and ensure his/her own professional development.