



Master's Program in Accounting and Audit

№	Teaching/research components	Prerequisite(s)	Credits	Hours	Distribution of hours					Academic terms			
					Contact hours			Contact hours in total	Independent work hours	I	II	III	IV
					Lecture	Working in a group / practical work / learning	Midterm exam / final exam						
1. Courses in the field of major study course (81 credits)													
1.1. Compulsory courses of the major field of study (73 credits)										23	25	25	
1.1.1	Using Ms Excel for Data Processing and Analysis	-	4	100	-	45	3	48	52	4			
1.1.2	Financial Management (English, Georgian)	1.1.4	6	150	15	30	4	49	101		6		
1.1.3	Tax accounting, Administration and Auditing	1.1.4	5	125	30	15	4	49	76			5	
1.1.4	Financial Accounting	-	6	150	30	45	3	78	72	6			
1.1.5	Management accounting for decision making	-	5	125	15	30	3	48	77	5			
1.1.6	Accounting reporting and analysis	1.1.4 1.1.5	6	150	30	30	3	63	87		6		

1.1.7	Strategic Management (English/Georgian)	-	5	125	15	30	4	49	76			5	
1.1.8	Human Resources Management	-	4	100	14	31	4	49	51	4			
1.1.9	Practical audit	1.1.4	5	125	15	30	3	48	77		5		
1.1.10	International Financial Reporting Standards	1.1.4	5	125	15	30	3	48	77		5		
1.1.11	Professional Ethics	1.1.4	3	75	15	15	3	33	42		3		
1.1.12	Internal Audit	-	5	125	30	15	4	49	76			5	
1.1.13	International Auditing Standards	1.1.9	5	125	15	30	3	48	77			5	
1.1.14	Public Sector Audit	1.1.9	5	125	15	30	3	48	77			5	
1.1.15	Managerial Economics	-	4	100	15	30	4	49	51	4			
1.2. Elective courses of the main field of study (8 credits)													
1.2.1	Financial and Operational Risks	1.1.4 1.1.5	5	125	30	15	4.5	49.5	75.5			5	
1.2.2	Investment Management	1.1.2	5	125	15	30	3	48	77			5	
1.2.3	Legal Environment of Business	-	4	100	30	15	3	48	52	4			
1.2.4	Business Valuation	1.1.2	5	125	15	30	5	50	75				5
1.2.5	Project Management (English, Georgian)	-	4	100	14	31	4	49	51				4
1.2.6	Electronic Financial Accounting Software	1.1.4	3	75	5	25	3	33	42			3	
1.2.7	Strategic Marketing	-	4	100	15	30	3	48	52				4
1.2.8	Professional Practice	Compulsory courses of I-III semesters	8	200	-	176	3	179	21				8
2. A free component focused on the development of general/transferable skills (14 credits)													
2.1. Compulsory academic courses of the free component (9 credits)													
2.1.1	Scientific Writing	-	4	100	15	30	4	49	51	4			

2.1.2	Business Research Methods	-	5	125	15	30	4	49	76		5		
2.2. Elective academic courses of the free component, which can be chosen from any educational program of the relevant level operating at the university, in compliance with the prerequisites for admission to the study course (5 credits)												5	
3. Research component (25 credits)													
3.1	Master's Thesis	Compulsory courses of I-III semesters	25	625	-	15	1	16	609	-	-	-	25
Number of credits by semesters										27/31	30	30/33/ 38	25/29/ 33
Total										120 credits			

Notes

1. Completion of professional practice is compulsory for all graduate students, except for those graduate students who were/are employed as an accountant, financial manager, auditor, audit company specialist for at least one year during the last three years. Such master's students have the right to take professional practice as an optional component if they wish.

2. A student for whom it is compulsory to choose a professional practice component is exempted from other elective courses of the main field of study.

3. The credits intended for the optional training courses of the free component can be used with the elective academic courses of the main study area of the same educational program.