

STUDY PROGRAMME DATA

No	Parameters	Data
1.	Name of a study programme	Accounting
2.	Qualification to be awarded, code	Professional Bachelor of Business Management, KVALLAIP00813
3.	Institution that has performed accreditation, accreditation term	Centre for Quality Assessment in Higher Education
4.	Accreditation order, term	2014-03-28, Nr. SV6-14, 2020-06-30
5.	Place of delivery of a study programme	Klaipeda State University of Applied Science, code 111968056, www.kvk.lt
6.	Summary of Profile of a Study Programme	<p>General Description:</p> <p><i>Objective(s) of a study programme:</i></p> <p>To prepare a qualified, socially and economically responsible accounting specialist of business and public organizations, who is able independently form and implement accounting policy, organise accounting process, analyse economic information, solve activity problems adapting to the changes in the environment.</p> <p><i>Learning outcomes:</i></p> <ol style="list-style-type: none"> 1. The knowledge of the principles of the functioning of economy systems and business management, and the ability to apply them to analysis of economic change and its effects on business. 2. The knowledge of the structure of the finance system and its operational principles, and the legislation governing the financial system and business activity, and the ability to apply it to finding solutions to the problems of accounting and finance management. 3. The ability to use modern information technology to collect, systematize and analyze data in the assessment of economic developments and accounting processes in the organization. 4. The ability to manage accounting of an economic entity in conformity with the international and national standards of accounting, legislation and other normative acts. 5. The ability to develop accounting policies with regard to the nature of the business, and to control their validity. 6. The ability to evaluate the financial position of an economic entity by means of a variety of methods and techniques of analysis ensuring the objectivity of results. 7. The ability to prepare plans for an economic entity and monitor their implementation in pursuit of the established goals. 8. The ability to prepare financial, tax, statistical

		<p>and other reports for external and internal users.</p> <p>9. The ability to use information technology and specialist computerized accounting programmes for processing accounting information.</p> <p>10. The ability to apply principles of communication and collaboration when working in a team, in a multicultural environment and making socially responsible, informed decisions.</p> <p>11. The ability to communicate in oral and written modes using Lithuanian and international accounting terminology.</p> <p>12. The ability to work in compliance with the principles of professional ethics.</p> <p>13. The ability to study independently in pursuit of professional development, creativity and critical thinking.</p> <p><i>Activities of teaching and learning:</i></p> <p>(The study programme) is oriented to the development of generic and specialist competences and creativity: lectures, seminars, discussions, individual and group projects, practice, case studies, public presentation and defense of projects, mind-maps, problem-solving reading, writing articles, information search and systematizing, etc.</p> <p><i>Methods of student achievement assessment:</i></p> <p>The assessment of the learning outcomes of the study programme is carried out during the semester and the examination session applying a cumulative assessment system. During the semester, the learning outcomes are assessed by means of interim assignments: tests, individual and group projects, case studies, information search and systematizing, discussions, essays, independent creative tasks, seminars, term papers, practice reports, examinations, final projects.</p> <p><i>Framework:</i></p> <p><i>Study subjects (modules), practical training:</i></p> <p>Study subjects (121 credits): Corporate Social Responsibility, Micro and Macroeconomics, Business Law, Management, Computer Information Management, Foreign Language (English, German), Basics of Accounting, Business Mathematics, Business Statistics, Professional Communication, Financial Accounting, Finance and Insurance, Methodology of Applied Research, Business Organization and Planning, Accounting in the Public Sector / Accounting in Non-profit Organisation, Financial Analysis, Taxation, Audit, Term Paper, Computerised Accounting, Management Accounting, Financial Accounting in Budgetary Institutions, Accounting in manufacturing, trading and service companies /</p>
--	--	---

	<p>International Accounting. Optional subjects (6 credits). Practices (44 credits): Internship of Accounting from Primary Documents to Financial Reports, Internship of Production Cost Calculation and Budgeting, Internship of Computerised Accounting Systems, Final Practice. Graduation Paper (9 credits).</p>
	<i>Specializations:</i>
	-
	<i>Optional courses:</i>
	It is possible: - to select optional subjects; - to select alternative subjects.
	<i>Distinctive features of a study programme:</i>
	Different computerized accounting systems are used for skill development of accounting management. Studies of business accounting meet international business accounting standards. Studies consist of Financial Accounting in both business enterprises and budgetary institutions.
	<i>Access to professional activity or further study:</i>
	<i>Access to professional activity:</i>
	Graduates of Accounting study programme can work as accountants, assistants of auditors, tax administrators in different trade and state institutions, manage accounting service in companies and enterprises, established accounting services companies.
	<i>Access to further study:</i>
	After graduation of bridging studies or accomplishment of the requirements set by other higher education institution graduates are entitled to continue second study cycle postgraduate studies.

Name of institution: Klaipėda State University of Applied Sciences
Prepared by: Sabina Jurkaitienė, Head of Finance and Accounting Department
Data updated: 2021-02-17