



## ACCOUNTING AND AUDIT

Programme type	Bachelor's studies (university)
Field of study	Accounting
Study area	Business and Public Management
Degree	Bachelor in Business Management
Duration	4 years (8 semesters)
Workload	240
Language of instruction	English
Location	Vilnius, Lithuania
Starting date	1 <sup>st</sup> of September
Tuition fee EU and Non-EU students	1200 EUR/per semester

### PROGRAMME DESCRIPTION

#### *The objective*

Aim of the study programme – to prepare qualified specialists in the field of accounting, auditing, taxes, as well as company performance analysis, planning and evaluation, who are able to formulate accounting information and systematically evaluate data; to familiarize students with the mechanisms of organizing and performing of audit, allowing them to creatively apply the gained knowledge.

#### *Career opportunities*

Graduates of the Accounting and Audit programme will be able to work in various national public and private sector organizations, as well as international companies or organizations, international financial management centres in any link of financial, tax, management accounting, by planning and implementing accounting policy; to work with

collecting accounting information, its systematisation, analysis, evaluation, forecasting, strategic planning; as well as to work in national and international audit companies as assistants to auditors at any stage of the audit process.

### Access to further studies

Graduates of Accounting and audit programme can continue their education in one of the numerous Master programmes in the fields of management, business, accounting, finance and economics.

## KEY LEARNING OUTCOMES

Having completed Accounting and audit study programme a graduate acquires professional competences crucial for carrying out complex work that requires not only personal responsibility but also specific knowledge in the following fields of accounting, audit, finance, business management:

- Planning, organizing, controlling and evaluating an organization's activities;
- Applying audit process actions and tools;
- Analysing, evaluating and forecasting organization indicators;
- Identify accounting and financial management problems;
- Choosing complex technological, organizational and methodological measures.

## COURSE INFORMATION

The volume of the study programme is 240 credits. The study programme includes compulsory, optional and general university education courses. Professional Internship and Bachelor Final Thesis are worth 15 credits each.

The programme has the following structure\*:

Course Type	1st Semester	2nd Semester	3rd Semester	4th Semester
<b>Compulsory Courses</b>	Business Creation and Management (5 ECTS)	Global Business (5 ECTS)	Fundamentals of Corporate Finance (5 ECTS)	Fundamentals of International Finance (5 ECTS)
	Theory of Economics (5 ECTS)	Fundamentals of Finance (5 ECTS)	Financial Accounting (5 ECTS)	Marketing (5 ECTS)
	Business Mathematics (5 ECTS)	Business Statistics (5 ECTS)	Corporate Social Responsibility and Ethics (5 ECTS)	Fundamentals of Tax Accounting (5 ECTS)
	Management (5 ECTS)	Information Technologies (5 ECTS)	Business Law (5 ECTS)	Financial Statements (5 ECTS)
	Business and Academic Language (English/Lithuanian) (5 ECTS)	Business and Academic Language (English/Lithuanian) (5 ECTS)	Cost Accounting and Management (5 ECTS)	Performance Audit (5 ECTS)
	Fundamentals of Accounting (5 ECTS)			
<b>General Courses of the University Education</b>		General Course of the University Education (5 ECTS)	General Course of the University Education (5 ECTS)	General Course of the University Education (5 ECTS)
Course Type	5th Semester	6th Semester	7th Semester	8th Semester
<b>Compulsory Courses</b>	Financial Markets (5 ECTS)	Fundamentals of Academic Research Methodology (5 ECTS)	Project Management (5 ECTS)	Professional Internship (15 ECTS)
	Business Tax Accounting (5 ECTS)	Accounting of Various Types of Business (5 ECTS)	Financial Analysis (5 ECTS)	Bachelor's Thesis (15 ECTS)
	Corporate Budget Management (5 ECTS)	Accounting in the Public Sector (5 ECTS)	Management Accounting Information Systems (5 ECTS)	

	Financial Accounting Information Systems (5 ECTS)	Strategic Management Accounting Systems (5 ECTS)	Audit in the Public Sector (5 ECTS)	
	Securities Management and Accounting (5 ECTS)	Financial Statement Audit (5 ECTS)	Course Paper (5 ECTS)	
<b>Elective Courses (5 ECTS)</b>	Behavioural Pricing / Business Risk Management (5 ECTS)	Business Processes (5 ECTS)	Intellectual Property (5 ECTS)	
	Business Intelligence and Decisions (5 ECTS)	E-Business (5 ECTS)	Change and Innovation Management (5 ECTS)	
	Fundamentals of State Law (5 ECTS)	Organizational Behaviour (5 ECTS)	Business Strategies (5 ECTS)	
	Economics of Social Security (5 ECTS)	Property Economics and Evaluation (5 ECTS)	Financial Analysis of Public Sector Entities (5 ECTS)	
		Data Analysis and Interpretation (5 ECTS)	Labour Economics (5 ECTS)	

\* Programme structure may be changed due to improvements of studies.

## GRADUATION REQUIREMENTS

Accounting and audit undergraduate studies are completed with public defence of Bachelor Final Thesis.

## EXAMINATION AND ASSESSMENT REGULATIONS

In most subjects, an accumulative score (final accumulation of work results at the end of a semester) is being used to ensure active student work and impartial study results evaluation. In applying accumulative score method (oral, written testing, presentation, case analysis, projects (individual and collective), report, discussion, critical analysis of a research article, etc.), student acquired knowledge and completed assignments throughout a semester are being evaluated. Each study subject is concluded with a final exam or final test. Exam are performed either in written or written/oral form. Student knowledge is evaluated on the scale of 1-10 (1- very poor, 10-excellent).

## ADMISSION REQUIREMENTS AND SELECTION CRITERIA

Each applicant is required to have a secondary school diploma or its equivalent:

- The selection criteria are based on the weighted average of relevant grades recorded in the student's transcript of academic records;
- All applicants have to prove their English proficiency (IELTS 5.5+, iBT TOEFL 65+);
- Application process is described on Website of Vilnius University. Follow the steps to apply for the programme.

### Academic contact

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### Admission contact

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