



LEPL Shota Meskhia State Teaching University of Zugdidi

Approved under the decision #22 of Academic Council of

Shota Meskhia State Teaching University

„ 24 „ „ April „ 2018

Vocational Educational Programme:

Accounting

0411

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Zugdidi

2018

- I. **Title** - Accounting
- II. **Registration Number** - 04114-p
- III. **Qualification to be awarded:** Professional qualification of the fifth level in Accounting

This qualification belongs to the detailed field “Accounting and taxation” (0411) in International Standard Classification of Education.

- IV. **Legislative Base:**
 - Law of Georgia on Vocational Education
 - National Qualifications framework
 - Professional standards:
 - ✓ Professional standard for accountant;
 - ✓ Professional standard for Accountant-technician;

- V. **Prerequisite:** General Education

- VI. Modules “Georgian Language A2” and “Georgian Language B1” are mandatory for the students who have gained admission to the programme through the testing in Russian, Azeri or Armenian Languages under article 4, paragraph 2 of regulation rule under the order #152/n as of September 27, 2013 of the Minister of Education and Science of Georgia on Approving the Regulation of Professional Testing. These students start learning with the modules of Georgian language.

- VII. **Career opportunities:** Upon completion the programme, a person can be employed in public and private sectors, non-governmental organizations, financial and accounting services, auditory and consultation companies as a chief accountant, assistant of accountant, accountant in calculation. Self-employment can be achieved through private professional practice.

VIII. **Objective:**

The programme aims to prepare and offer the qualified accountant to the labour market who will be able to participate in planning, organizing and managing accounting policy of entrepreneurial, non-entrepreneurial and state organizations/ institutions or entities; to check and analyze financial, accounting reports in order to ensure their relevance to the legislation and standards. They will be able to carry out accounting transactions, prepare and introduce tax declarations to the state budget under the defined rule; ensure fulfilling tax amendments to the state budget; to prepare different kinds of financial documents for internal and external users.

IX. **Learning outcomes:**

After completing this programme, a person can:

- develop accounting policy;
- fill accounting documents and make arguments;
- carry out accounting operations;
- fill and send declarations;

- prepare financial reporting(accounting);
- make accounting for some kinds of economic activities;
- control accounting for agricultural objects;
- make administrative accounting;
- make economic analysis;

X. Structure and modules:

General modules			
Nº	Module	Prerequisite for module	Credit
1	English Language	Basic education	5
2	Entrepreneurship 3	General education	3
3	Information Literacy 2	General education	3
Total:			11
Professional/ Sectoral modules			
Nº	Title of the module	Prerequisite	Credit
4	Basics of accounting	General education	7
5	Primary accounting documents	General education	3
6	Developing the accounting database	Module: basics of accounting	9
7	Working in accounting computer programme	General education	5
8	Tax declaration	General education	4
9	Obligations to the state budget	General education	4
10	Stock taking	General education	2
11	Making financial accounting	Module: Working in accounting computer programme	8
12	Making accounting for some kinds of economic activities	Module: Developing the accounting database	12
13	Administrative accounting	General education	8
14	Ms Excel	Module: Information literacy 2	6
15	Business English	General education	5
16	Basics for Audit	General education	2
17	Economic analysis	General education	5
18	Introductory practice-Accounting	General education	2
19	Practical project-preparing financial and tax accounting	General education	6
ToTal			88
Total			99

XI. Programme Volume and Duration:

Volume:

-99 credits for Georgian-Speaking vocational students

-129 credits for Non-Georgian Speaking vocational students (Annex 4-Module of Georgian Language A2; Module of Georgian Language B1)

Probable Duration:

- 17 months/ 84 weeks for Georgian Speaking Vocational Students
- 22 months/ 104 weeks for Non-Georgian Speaking Vocational Students

XII. Confirmation of learning outcomes and credit awarding

Credits are awarded on the basis of achieving learning outcomes.

1. Achievement of learning outcomes can be confirmed through:

- A) recognition of learning outcomes of predefined formal education (deducting);
- B) recognition of learning outcomes of informal education defined under the rule of Minister of Education and Science of Georgia;
- C) Confirmation of learning outcomes through evaluation;

2. There is a progressive and definitive assessment.

2.1 Developing assessment can be achieved using the scores and deductive principles.

2.2 The definitive assessment encompasses the sue of the system based on the principles of deduction (based on the competence) and follows the following two types of assessment:

- A) The results of the study have been confirmed;
- B) Learning outcome has not been confirmed;

3. In case of receiving negative result in determining assessment, a vocational student has the right to request an additional assessment of the learning outcomes before completing the programme.

4. Assessment directions and alternative list of assessment instruments are given in proper modules.

XIII. Awarding the professional qualification:

Professional qualification is awarded by the Shota Meskhia State Teaching University of Zugdidi. The Rector of the Teaching University issues individual administrative-legal act. In order to gain professional qualifications, vocational student must collect credits provided by all the general and professional compulsory modules.

XIV. Teaching of disable students and students with special educational needs

The prerequisites for access to modules shall not apply to the disable people and people with special educational need. Credits are awarded after confirmation of the relevant learning outcomes. The qualification is awarded under the rule of paragraph 13.

XV. Partner organizations:

Zugdidi base

1. Non-commercial Legal Entity Football Club “Odishi 1919”
2. LEPL Public School 5 of Zugdidi
3. LTD “Hotel Anaklia”
4. Audit Company “fin-service”
5. LTD „m.g.m.”
6. LTD „Terminal”
7. LTD „Agrohouse“
8. LTD „pulse-XXI”

Senaki Base

1. City hall of Senaki Municipality
2. Individual Entrepreneur Natalia Chachibaia. Restaurant “Oscar”

Annex 1 – Learning plan 1 (Georgian Speaking vocational students)

Learning plan 2 (Non-Georgian Speaking vocational students)

Annex 2 – Programme implementer staff

Annex 3-- Modules

Annex 4- Modules of Georgian language

Annex 5- Learning environment and material resources

