

### 3. INFORMATION ABOUT LITHUANIA, ŠIAULIAI AND ŠIAULIAI STATE COLLEGE

#### 3.4. GENERAL DESCRIPTION OF STUDY PROGRAMMES

##### 3.4.1. ACCOUNTING (Code 653N44006)

**Qualification Degree and/or Qualification:** Professional Bachelor in Accounting

**Objectives of the programme:**

To prepare the accountant, able to organise the activity of the accounts department of a company, to form an accounting policy, manage company accounts, evaluate the reliability of financial information, to prepare financial, taxing reports, to analyse the indicators of financial accountability, to evaluate financial states, results of performance, to control the grounding of economic operations by accounting documents, to compare actual and planned results, to ensure financial control, to suggest on the issues of company finance, investment, etc.

**Study modes:** full-time, part-time

**The structure of the study programme:**

1 semester		
Subjects	Credits	ECTS credits
Professional Language Culture	2	3
Foreign Language	4	6
Applied Mathematics	3	4.5
Information Technologies	2	3
Basics of Accounting	4	6
<i>Practice of Introduction to Speciality</i>	2	3
<i>Practice of Accounting</i>	3	4.5
Physical Education		
Total:	20	30

2 semester		
Subjects	Credits	ECTS credits
Foreign Language	2	3
Statistics	3	4.5
Basics of Economics	3	4.5
Document Management	2	3
Basics of Management	2	3
Basics of Marketing	2	3
Financial Accounting	6	9
Physical Education		
Total:	20	30

3 semester		
Subjects	Credits	ECTS credits
<i>Elective Subjects:</i>	2	3
Psychology		
Rhetoric		
Financial Accounting	4	6

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3 semester		
Subjects	Credits	ECTS credits
Systems of Application Software	3	4.5
Basics of Finance	3	4.5
Basics of Law	2	3
Taxes	4	6
<i>Optional Subject</i>	2	3
Physical Education		
Total:	20	30

4 semester		
Subjects	Credits	ECTS credits
<i>Elective Subjects:</i> Philosophy Sociology	2	3
<i>Elective Subjects:</i> International Financial Payments Money and Banks	2	3
Basics of Audit	2	3
Business Economics	6	9
Management Accounting	2	3
Accounting and Financial Accountability of the Public Sector	4	6
<i>Optional Subject</i>	2	3
Physical Education		
Total:	20	30

5 semester		
Subjects	Credits	ECTS credits
<i>Elective Subjects:</i> Financial Audit Performance Audit	2	3
<i>Elective Subjects:</i> Computerised Accounting International Accounting Standards	2	3
<i>Elective Subjects:</i> Costs Accounting Budgeting and Budget Control	2	3
<i>Practice of Computerised Accounting</i>	4	6
Finance Analysis and Management	6	9
Accounting (Course Paper)	2	3
<i>Optional Subject</i>	2	3
Civil Safety		
Total:	20	30

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6 semester		
Subjects	Credits	ECTS credits
Work and Environmental Safety	2	3
Accounting in Sole Proprietorships, Partnerships and Self-employed Persons	2	3
Business Ethics	2	3
<i>Elective Subjects:</i>	2	3
Accounting and Accountability of Road Transport Enterprises		
Accounting and Accountability of Building Enterprises		
<i>Pre-graduation Practice</i>	6	9
Graduation Paper	6	9
<b>Total:</b>	<b>20</b>	<b>30</b>