

# Bachelors in Accounting

## 1. Program Description, Goals and Student Learning Outcomes

### *Program Description*

ASUE Bachelor in Accounting is designed to provide knowledge and skills necessary to an accounting career. The program combines courses of financial and managerial accounting with specialized courses in business management, finance and microeconomics. The four-year Bachelor degree is designed to prepare graduates for career of accountant, financial manager and auditor in various fields of business activity. The importance of international issues are emphasized throughout the curriculum, along with core competencies in technology and communication. The program also addresses communications and leadership skills, strategic and critical thinking skills, and technology skills of the professional accounting environment and provides additional coverage on the International Financial Reporting Standards (IFRS). Students take various business disciplines including economics, statistics, business and taxation law, corporate finance, and marketing to provide the general business overview and context necessary for accounting studies. This program is consistent with generally accepted accounting principles, including the accounting processes and knowledge areas that lead to professional certification.

### *Program Objectives*

The main objectives of the program are to

- Give the students basic foundation in accounting, so that they will be prepared to learn advanced theory, practices and principles.
- Provide the students with knowledge of financial and managerial accounting with a focus of financial management and reporting.
- Prepare students to be able to facilitate and evaluate internal accounting practices.
- Teach students how to apply accounting theory, practices, and principles through the use of accounting software.
- Provide the students with current accounting information so that they are able to apply this knowledge, including tax theory and tax law.
- Expand the students' knowledge in audit and financial report analyses.
- Ensure that students have a well-rounded background in business law, ethics, and communications.

## *Student Learning Outcomes*

### **Students will**

- **Demonstrate knowledge in Accounting Theory including IFRS and IAS, financial reporting, and demonstrate understanding in application of computational skills to determine correct payroll, inventory valuation and depreciation expense.**
- **Demonstrate knowledge in Financial Accounting focused on financial statements and reflection business operations and accounting records to support effective fiscal decision making.**
- **Demonstrate knowledge in Taxation including tax concepts, laws, and requirements applied to preparation of tax reports and declarations.**
- **Demonstrate knowledge in Managerial and Cost Accounting, presentation and decision making in product-cost determination and cost-control elements.**
- **Demonstrate knowledge in Accounting Information Systems, using accounting information system and software to generate financial statements, financial management and analyses.**
- **Students will demonstrate knowledge in various professional areas within accounting and general business, as well as skills in communication and business research, ethical and legal business practices and critical thinking.**

## *Internship*

**An internship is work experience related to educational and/or career interests. It is a planned, structured, supervised, and University learning objective-based experience where you learn about a particular profession or industry and link with learning of your major field of business study. Internship is organized during the last (8<sup>th</sup>) semester.**

## **2. Career Options**

**Accountants and auditors help to ensure that firms are run efficiently, records are kept accurately, and taxes are paid properly and on time. They analyze and communicate financial information for various entities such as companies, individual clients, and government. Beyond carrying out the fundamental tasks of the occupation preparing, analyzing, and verifying financial documents in order to provide information to clients many accountants also offer budget analysis, financial and investment planning, information technology consulting, and limited legal services.**

**The main objective of the program is to enable students to gain jobs such as:**

- **Accountant**
- **Actuary**
- **Appraiser**
- **Auditor**
- **Bank Officer**
- **Controller**
- **Cost Accountant**
- **Credit Manager**
- **Economist**
- **Financial Analyst**
- **Financial Planner**
- **Insurance Adjuster**
- **Investment Banker**
- **Payroll Manager**
- **Research Analyst**
- **Treasurer**

### **3. Program Prerequisites**

Students seeking admission to ASUE Bachelor of Accounting should have appropriate knowledge of Mathematics, English language in order to take English language courses. Applicants to the program should have already earned a high school diploma or equivalent.

### **4. Academic Standards**

Bachelors degree requires 240 ECTS credits, 30 for each semester. The duration of the program is 4 academic years or 8 semesters. Academic year has two semesters Fall semester (September-December) and Spring Semester (February – May). Exam sessions are organized in January for Fall Semester and in June for Spring Semester. The beginning of the program is usually in Fall Semester, but for special cases it can start also from Spring Semester. Each semester consists of 17 weeks with auditorium classes (lectures, seminars and labs). Structure, content and other details of curriculum and grading norms for each subject are defined in course syllabuses. In ASUE grade is based on the weights of components distributed on total percentage of points.

### **5. Accommodation**

**Accommodation:** ASUE can provide accommodation for additional 360.000 AMD for one year.  
. For daily exchange rate please visit official web site of Central Bank of the Republic of Armenia:  
<http://www.cba.am/en/sitepages/default.aspx>