## **Accounting and Finance**

The aim of the study program allows to develop the general erudition and special abilities, as well as to provide the fundamental and applied knowledge which necessary for accounting, financial management and for further studies at a higher level. Small and medium business organizations dominate in Lithuania, this require a universal specialist, who is a good judge of the principles and methods of accounting organization, management, financial analysis and management; is able independently to formulate and critically evaluate financial and tax accounting policies; to solve the problems of accounting and financial management; is able to plan, organize, control and evaluate the finances of business and public organizations and justify the financial management decisions on an ever-changing environment.

Graduates have an opportunity to work as chief accountant, accountant, financial analyst, financial manager, internal auditor in national and international business enterprises, public sector organizations, audit firms; institutions of tax, insurance, controlling, consulting, finance; independently as self-employed to provide accounting, tax and consulting services.

## The outcomes of study programme

- To identify and describe concepts of economics, accounting, finance, management and related fields, explains phenomena and processes of these sciences, management functions, marketing tools, social research methods, basic business principles, specifics of application of modern technologies.
- To describe the functions of financial, tax and management accounting, the principles and methods of accounting
  organization and management; defines forms of presentation of information to users and describes the importance of
  applying accounting methods in the formation of accounting policy and in solving relevant accounting problems;
  describes the functions of internal control, internal and external audit, the consistency of the audit process and the
  reporting requirements.
- To define the principles and methods of financial analysis and management in business and public organizations; to define theories and models of financial management; defines econometric and mathematical methods and provides possibilities of their application for financial management, self-disclosure and solving of financial management problems as well; to present the mechanism, principles and elements of financial system; to explain impact of changes in financial markets on business and the relationship between state finance and finance of business and public organizations.
- To analyses and critically assesse various economic, social and environmental processes, organizations' behaviour and their environment, legislation and application it in practice.
- To demonstrates ability to apply accounting principles and methods in the preparation of accounting policy that ensure the effectiveness of accounting system and reliability of information, conducting financial, tax and management accounting, controlling assets, equity, economic processes and results of performance in organisations.
- To identify accounting problems and independently select possible solutions, demonstrates the ability independently to prepare and provide unbiased and timely information to users, to analyse this information, to organize and perform an audit and to formalise audit results.
- To demonstrate ability independently to plan, organize, control and critically assess business and public organizations' activity, calculate and analyse financial indicators of these organizations, interpret them and presents research results; independently substantiate strategic, tactical and operational financial management decisions; analyse and assess public finance policy, the impact of financial markets on business, public organizations and personal finance.
- To demonstrate ability independently to collect, systematize, analyse, and interpret data necessary to solve accounting and financial management problems arising from the scientific and professional point of views; defines the boundaries of financial accounting, accountability, auditing, and financial management research within a broader economic, legal, ethical, and political context; carries out an empirical research using a systemic and global approach, modern information technologies, sources of search, and methods of information processing and analysis.
- To take the responsibility for the transfer of professional knowledge, for the honest and ethical fulfilment of duties by himself and his/her subordinates, for a high professional culture and for the satisfaction of the social needs of society. Demonstrates ability to work in a team, to engage constructively in discussions and to communicate tolerantly in multicultural and international groups and organizations.
- To organise their work responsibly and thoroughly; think systematically, creatively, and independently; assess changes in accounting and finance working with professionals in various fields and taking responsibility for the results

of their work; constantly develop their professional skills, react flexibly to changes; change their work or study environment.

## Title of the courses:

and group of study courses, Microeconomics, Fundamentals of Business and Public Management, Mathematics, Business Law, Macroeconomics, Fundamentals of Accounting, Bioeconomy Development, Economic Statistics, Fundamentals of Finance, Human resources management, Financial Accounting I, Rhetoric and **Business Social Responsibility** and Ethics, Financial Accounting Communication, 2, Business Taxes. Econometrics, Project Management, Business Planning and Forecasting, Agricultural and Food Technologies, Marketing, International Business Law, Labour Law, Accounting in Public Sector, Financial Accountability, Fundamentals of Management Accounting, Public Finance, Personal Financial Management, Banking, Financial Analysis, Fundamentals of Financial Management, Internal Audit and Control, Accounting and Finance in Non-Profit Organizations, Practice in Accounting Information Technologies, Financial Accounting Term Paper, Management of Company Finance, Accounting Information Systems, International Accounting Regulation, Agribusiness Accounting, Fundamentals of Audit, Financial Management Term Paper, Internship, Practice of Entrepreneurial Training, Final Bachelor Thesis.

Faculty Agriculture Academy

Group of Fields of Study Business and Public Administration (L)

**Lenght of Programme** 4 years

ECTS credits 240

Name of Qualification Bachelor of Business Management

## **Contacts**

Faculty of Bioeconomy Development (inquiries regarding study programme)

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