

Faculty of International Economics and Administration Department of International Economics and Policy

Professional Area : Economics

Major: Finance and Accounting

Educational-and-qualification Degree : Bachelor

COURSE DESCRIPTION

1. Course unit title: Organization of Financial Accounting
 2. Course unit code: ACC 1031
 3. Type of course unit : compulsory
 4. Level of course unit : Bachelor
 5. Year of study: third
 6. Semester: fifth
 7. Number of ECTS credits allocated : 6
 8. Name of lecturer(s) : Assoc. Prof. Simeon Milev, PhD, Senior Ass. B. Reshovsky, PhD
 9. Learning outcomes of the course unit : The course is an introduction to the application of the accounting principles, the technical methods of accounting and the accounting forms, the preparation of an annual finance report and its analysis for the needs of company management.
 10. Mode of delivery : face-to-face
 11. Prerequisites and co-requisites : Microeconomics, Fundamentals of Accounting, Fundamentals of Financial Control, Fundamentals of Management, Fundamentals of Law
 12. Course contents : The course examines the accounting regulation in its historical and contemporary aspect, the technical means of accounting, the accounting registers, the accounting form and procedures for annual accounting settlement.
 13. Recommended or required reading :
 1. Градев, Н. Обща теория на счетоводството, Варна 2007
 2. Генев, Г., Г.Тодоров, Ф.Филипова, Теория на счетоводството, Варна, 2005
 3. Генев, Г., Ф.Филипова, С.Стефанов, Организация и техника на счетоводството
 4. Косев, Д. Счетоводство – Теоретични и нормативни основи, София, 2007
 14. Planned learning activities and teaching methods: lectures : 2 hours a week, 15 weeks, seminars/ cases, tasks, tests/ : 2 hours a week, 15 weeks
 15. Assessment methods and criteria : written exam – test
- Assessment criteria:
- Questions 1-12 are allocated 2 points each, questions 13-15 are allocated 3 points each, altogether 33 points. The final mark is formed according to the correct answers and collected points.
- 29-33 points _ Excellent (6)
- 25-28 points – Very good (5)
- 21-24 points – Good (4)
- 17-20 points – Satisfactory (3)
- Under 17 points – Failed (2)
- The final mark reflects students' work during the semester, i.e. the mark from the test can go up or down with 2-6 points.
16. Language of instruction: Bulgarian
 17. Work placement(s) : none