

Faculty of International Economics and Administration
Department of Computer Science and Economics
Professional Area: Economics
Major: International Economic Relations
Educational-and-qualification Degree: Bachelor

COURSE DESCRIPTION

1. Course unit title: **Fundamentals of Accounting**
2. Course unit code: ACC 1010
3. Type of course unit: compulsory
4. Level of course unit: Bachelor
5. Year of study: second
6. Semester: third
7. Number of ECTS credits allocated: 4,5
8. Name of lecturer(s): Assoc. Prof. Anton Svrakov, PhD, Senior Lecturer Boris Reshovski, PhD
9. Learning outcomes of the course unit: The course aims to familiarize students with the potential of accounting as an information system and data usage when making particular managerial decisions. There is a special focus on the theory of accounting.
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: Macroeconomics, Microeconomics, Economic theories, Foundations of law, Foundations of management.
12. Course contents: Company reports as a system of information, Company property as an object of accounting, Subject matter and methods in accounting, Current accounting, Way of formation and summarizing of accountancy information when preparing financial reports.
13. Recommended or required reading:
 1. , . , . , . , 2004.
 2. , , , , 2006
 3. , . , , , 2005.
 4. , . , , 2006.
 5. Needles, B. Principles of Accounting, South Western Educational Publishing, 2012.
 6. Libby, R. Principles of Accounting with Annual Report, McGraw-Hill Higher Education, 2008.
 7. Kieso, D. et al. Intermediate Accounting, N.J., J.Wiley&Sons, 2006.
14. Planned learning activities and teaching methods: lectures, seminars, tasks, case studies, analyses
15. Assessment methods: tests, continuous assessment of the activity at seminars, written exam. The final exam consists of a test and a practical task on accounting.
16. Language of instruction: Bulgarian
17. Work placement(s): none