

**Faculty of International Economics and Administration**  
**Department of Administration and Management**  
**Professional Area: Administration and Management**  
**Major: Business Administration – Business Administration in Tourism**  
**Educational-and-qualification degree: Master**

1. Course unit title: "Financial Statements and Financial Analysis in Tourism"
2. Course unit code: FIN 3210
3. Type of course unit: elective
4. Level of course unit: master
5. Year of study: second
6. Semester: second, third
7. Number of ECTS credits allocated: 4.5
8. Name of lecturer(s): assoc.prof. Simeon Milev, Ph.D.
9. Learning outcomes of the course unit – knowledge, skills and competences acquired The purpose of the course "Financial Statements and Financial Analysis in Tourism" is to give students knowledge in the preparation and use of financial statements of companies engaged in tourism services. Skills to perform financial analysis using information from financial statements.
10. Mode of delivery: face-to-face.
11. Prerequisites and co-requisites: Students should have a basic knowledge of accounting taught at undergraduate level accounting courses.
12. Course contents: Content and Technology of preparation of the financial statements. Opportunities and tools for financial analysis of balance sheet, income statement and other parts of the financial statements are considered.
13. Recommended or required reading:
  - А. Свраков. Учебно ръководство по финансови отчети 2012 – електронно издание;
  - Тодоров, Г. Финансово – счетоводен анализ на предприятието, Стено, Варна, 2008.
  - Вос, Б. Корпоративна анализ, The Economist, С., 2001;
  - Милев С. и др. Анализ на търговския бизнес, В.Търново,ФАБЕР, 2010.
14. Planned learning activities and teaching methods:

The teaching in the course includes lectures presented by media, seminars, work meetings; analysis of financial statement.
15. Assessment methods and criteria:

Test includes about 20 questions, closed and open. Questions earn maximum points with different weights from 2 to 6 points according to the difficulty of the questions. In partially correct answer to a question put less points than the maximum possible. The sum of the points of the test is determined at a percentage of the maximum number of points on the test. Estimates were for test determined :50% - 55% - average 3, 56% - 65% Good 4, 66% - 80% - very good 5, 80-100% - Excellent 6.
16. Language of instruction: Bulgarian, English.
17. Work placement(s): None.