



СОФИЙСКИ УНИВЕРСИТЕТ „СВ. КЛИМЕНТ ОХРИДСКИ” /
SOFIA UNIVERSITY „ST. KLIMENT OHRIDSKI”

СТОПАНСКИ ФАКУЛТЕТ / FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

УЧЕБЕН ПЛАН / CURRICULUM

Approved by the Academic Council with protocol № 10 /27.05.2015

Професионално направление: 3.8 Икономика / Professional field: 3.8. Economics

ОКС „магистър” / Degree „Master”

Специалност / Major:

И	Б	И	4	3	2	1	1	5
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ИКОНОМИКА / ECONOMICS

Магистърска програма / Master's Programme:

Счетоводство и одит / Accounting and Audit

Форма на обучение / Mode of study: редовно / full-time

Продължителност на обучението / Duration (брой семестри / number of semesters): 3 (три / three)

Професионална квалификация / Professional Qualification:

Магистър по икономика – Счетоводство и одит / Master of Economics – Accounting and Audit

Квалификационна характеристика / Qualification characteristics

Специалност / Major: Икономика / Economics

Магистърска програма: СЧЕТОВОДСТВО И ОДИТ / Master's Programme: ACCOUNTING AND AUDIT

1. Programme Aims

The Programme's main goal is to prepare highly skilled specialists – accountants, auditors, financial managers, etc., who could develop a successful professional career.

The additional Programme's goals include:

- Improving and extending master-students' knowledge in the field of accounting, financial reporting, auditing, taxation, economic analysis and financial control for acquiring new professional competencies;
- Deepening and expanding master-students' knowledge in the field of dynamically changing national and international accounting legislation;
- Providing master-students with knowledge about management accounting specific tools and their application in practice;
- Providing more opportunities for a life-long learning.

The master's Programme "Accounting and Audit" is in line with the policy and strategy of the Faculty of Economics and Business Administration for bringing the master's programmes closer to business and responding to its needs for highly qualified and well prepared young specialist.

2. Programme content

The master's Programme "Accounting and Audit" is intended for applicants with a bachelor's degree in Economics and/or Business Administration.

The Programme's curriculum includes courses in:

- Financial accounting;
- Management accounting;
- Financial reporting based on the International Financial Reporting Standards (IFRSs), incl. preparation of consolidated financial statements
- Financial Statements Analysis
- Audit and assurance procedures based on the International Standards of Auditing
- Taxation
- Accounting of Financial Institutions
- Public Sector Accounting
- Accounting of Insurance and Pension Insurance Companies

Admission requirements include a written test and an interview. The final grade consists of the grade point average of the bachelor's degree, the state examination (defense of a bachelor's thesis) and the grades of the admission test and interview.

3. Professional competencies

BE FAMILIAR WITH:

- modern economic theories and be able to analyze the economic environment by using the appropriate tools;
- the legal and administrative basis of businesses;
- the structure and content of company's financial statements;
- the consolidation procedures for preparation of consolidated financial statements;
- the tools of management accounting;
- the Conceptual Framework for financial reporting of International Accounting Standards Board;
- the requirements of the core set of the IFRSs;
- the nature of audit and assurance procedures, their principles and concepts;
- the Bulgarian tax system as applicable to individuals, single companies and groups of companies;
- the specific accounting of companies from different sectors – banks, government agencies, ministries, insurance and pension insurance companies, etc.
- Bulgarian accounting practices and accounting legislation.

BE ABLE TO

- implement what has been learned as theory and shared practical experience to solve practical problems;
- prepare individual and consolidated financial statements based on the IFRSs;
- take part in planning of an audit engagement;
- take part in assessing components of the audit risk and develop an adequate audit strategy;
- take part in different audit assurance procedures based on the International Standards of Auditing
- compute the income tax liabilities of individuals and the effect of national insurance contributions on employees and employers;
- compute the corporation tax liabilities of individual companies and groups of companies;

- compute the effects of value added tax on businesses;
- implement the management accounting tools;
- communicate effectively;
- use and work with various information sources.

BE

- creative;
- open to innovations;
- capacity for self-development and life-long learning.

4. Professional development

The master's Programme "Accounting and Audit" provides opportunities for specialization and upgrading of knowledge and skills in order to successfully meet specific job requirements and functions.

Programme's graduates can work as accountants and chief accountants of companies from different economic sectors, incl. financial and non-financial institutions, insurance and pension insurance companies, etc.; financial managers, department managers, tax consultants, internal and external auditors. They can also develop their professional career in other sectors and institutions through exercising accounting and controlling functions.

Programme's graduates in Accounting and Audit can hold posts in the government administration, in third sector organizations; work as consultants; teach in the system of higher education, work in research and development units.

ИБИ 4 3 2 1 15

Major code

Major " Economics" / Master's Programme " Accounting and Audit "

2015/2016 Accademic Year

№	Course code	Course name	obligatory (O); ellective (E)	semester	ECTS credits	Academic hours				Week study workload	Assessment - final exam (FE), current assessment (CA), combination (CO)
						Total, incl. independent study	Lectures	Seminars	Practice		
1	2	3	4	5	6	7	8	9	10	11	12

Obligatory courses

1	3	2	6	2	Accounting of Financial Institutions (incl. course project)	O	1	3	90	30	0	0	2+0	CO
2	3	2	7	1	Financial Accounting	O	1	7	210	60	30	0	4+2	FE
3	3	2	7	2	Public Sector Accounting (incl. course project)	O	1	3	90	30	0	0	2+0	CO
4	3	2	8	9	Accounting of Insurance and Pension Insurance Companies (incl. course project)	O	1	3	90	30	0	0	2+0	CO
5	3	2	7	5	Management Accounting - part one	O	1	5	150	30	30	0	2+2	FE
6	3	2	7	7	Tax Law	O	1	3	90	45	0	0	3+0	FE
7	3	2	7	9	Management Accounting - part two	O	2	4	120	45	0	0	3+0	FE
8	3	2	8	0	International Financial Reporting Standards - part one and part two	O	2	11	330	90	45	0	6+3	FE
9	3	2	8	5	External and Internal Audit - part one	O	2	6	180	45	30	0	3+2	FE
10	3	2	8	6	Taxes in Accounting - part one	O	2	4	120	30	15	0	2+2	FE
11	3	2	7	8	Financial Statements Analysis	O	3	3	90	30	15	0	2+1	FE
12	3	2	8	7	Taxes in Accounting - part two	O	3	6	180	45	30	0	3+2	FE
13	3	2	8	8	External and Internal Audit - part two	O	3	6	180	45	30	0	3+2	FE

Ellective courses – minimum 6 ECTS credits in the first semester and 5 ECTS credits in the second semester

14	V	2	9	0	Trade Banking	E	1	4	120	45	0	0	3+0	FE
15	V	2	9	1	Financial Law	E	1	2	60	30	0	0	2+0	FE
16	V	2	9	2	Institutional Economics	E	1	4	120	60	0	0	4+0	FE
17	V	2	8	9	Accounting Softwear	E	2	4	90	30	15	0	2+1	FE
18	V	2	8	8	Financial and Accounting Management (incl. course project)	E	2	4	120	45	0	0	3+0	CO
19	V	2	8	7	Introduction to Custom's Control	E	2	2	60	30	0	0	2+0	FE
					All courses from Master Programme "Finance and Banking"	E								

Practices and projects

No	Code	Internship and projects	obligatory (O); elective (E)	Semester	ECTS credits	Weeks	Hours	Assessment - final exam (FE), current assessment (CA), combination (CO)
<p>All master students should develop course projects as part of their education and final assesment in the following courses: Accounting of Financial Institutions, Public Sector Accounting, Accounting of Insurance and Pension Insurance Companies. Master students, who choose Financial and Accounting Management as an ellective course, should also develop a course project.</p>								

Graduation

Way of graduation	ECTS credits	First state session	Second state session
Writing and defence of a master's thesis	15	February	November

Programme's Curriculum is approved by the Faculty Board with Protocol № 3/24.03.2015 r.

DEAN:.....

/Assoc. Prof. Todor Popov/

Софийски университет "Св. Климент Охридски"
Справка - извлечение от учебен план
 Специалност " Икономика " / магистърска програма " Счетоводство и контрол "
 форма на обучение редовно, срок на обучение 3 /три/ семестъра

Натовареност, ECTS-кредити и оценки по семестри																														
Вид заетост	I			II			III			IV			V			VI			VII			VIII			IX			Общо		
	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки	натоваре-ност (ч.)	ECTS – кредити	бр. оценки			
Задължителни дисциплини	720	24	6	750	25	5	450	15	3																			1920	64	14
мин. избираеми дисциплини	180	6	2	150	5	2	0	0	0																			330	11	4
учебни практики	0	0	0	0	0	0	0	0	0																			0	0	0
Общо:	900	30	8	900	30	7	450	15	3																			2250	75	18

Начин на дипломиране	ECTS - кредити	брой часове за подготовка	Първа държавна сесия	Втора държавна сесия
Защита на дипломна работа	15	450	февруари	ноември

Придобита професионална квалификация: Магистър по икономика – Счетоводство и контрол

№ на решението на ФС:№ 3/24.03.2015 г.

Декан: /доц.д-р Тодор Попов/