



# SOFIA UNIVERSITY “ST. KLIMENT OHRIDSKI”

FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

## CURRICULUM

Approved (signature): .....

*RECTOR OF THE SOFIA UNIVERSITY “ST. KLIMENT OHRIDSKI”*

Adopted by the Academic Council

Record № ...../.....

**Professional Field: 3.8. Economics**

**Doctoral Programme: Accounting, auditing and business analysis**

**Educational and scientific degree “Doctor”**

**Mode of study: Full-time, part-time, or independent preparation**

**Duration: 3 years full-time / 4 years part-time/ 5 years independent preparation**

## QUALIFICATION DESCRIPTION

### I. PROGRAMME SUMMARY: FOCUS, AIMS, AND TASKS

The doctoral programme in **Accounting, audit and analysis of the entity's business** aims at the development of the research and teaching potential of doctoral students. It is in accordance with the requirements for the acquisition of the educational and scientific degree "Doctor", regulated in the Higher Education Act, the Law on the Development of Academic Staff in the Republic of Bulgaria, the Regulations on the Conditions and Procedure for the Acquisition of Scientific Degrees and Holding of Academic Positions at Sofia University "St. Kliment Ohridski" and other normative acts specifying their application. The curriculum prepares specialists to work in a digital environment, using the methods of innovative analytical research to manage the company's business environment, develop and implement financial policy, tax planning, consulting, and control. The preparation of PhD students is based on the best traditions of Bulgarian and foreign accounting schools for training highly qualified specialists and includes new methods for mastering the methodology of theoretical and experimental research. The acquired knowledge allows the graduates of the PhD program to take up leadership positions both domestic and international financial companies, tax agencies, ministry of finance etc.

The duration of the programme is up to 3 years for full-time studies, up to 4 years for part-time studies, and up to 5 years for candidates willing to adhere to independent preparation. Training is provided by the "Finance and accounting" Department.

The teaching process can be carried out either in Bulgarian or in English in compliance with the announced competition for enrolment of doctoral students, as the language of instruction is determined upon admission of the doctoral student and is not subject to change.

**The main goals of training in the PhD in the Department of Finance and Accounting in the doctoral program "Accounting, audit and analysis of the entity's business" are:**

- Building highly qualified researchers and specialists in accounting, auditing and business analysis.
- Providing well-trained faculty for the purposes of the department and faculty, thus ensuring both continuity and improving the quality of teaching to meet contemporary challenges in accounting education

**The tasks** of the Doctoral Programme „Accounting, auditing and business analysis“ are:

- Providing doctoral students with education (in Bulgarian or in a foreign language) aimed at broadening and deepening theoretical knowledge, current problems and trends in the development of the scientific field.
- Enforcing high standards for the conduct of research in the relevant professional field, using modern research methods, tools and techniques and information and communication technologies.
- Provide opportunities for independent and joint publications with members of the department and faculty.
- Consultation on the dissertation under development with the supervisor, department, and faculty members.
- Creating conditions for the publication of significant scientific publications in the field of accounting, auditing, and business analysis.
- Providing opportunities for mobility of PhD students by developing scientific cooperation with other higher education institutions in the country and abroad, scientific organizations and enterprises

#### *A. Structure of the curriculum*

The Doctoral Programme in Accounting, Accounting, auditing, and business analysis provides a balanced combination of the fundamentality and universality of the training with the applied aspects of professional activity, which ensures the integrity of the educational service. With the inclusion of elective courses, the programme also ensures that each PhD student achieves a narrower specialisation in particular subject areas, depending on individual interests and research priorities. It also reflects the needs arising from the specificities of the graduates' future workplaces, including academia, business, NGOs, and government. Completion of the full PhD course ensures in-depth theoretical training and the ability to carry out applied research - both independently and in a team. It also provides the opportunity to build the potential for partial and complete management of project activities in the chosen field of knowledge.

The curriculum is structured in a way that helps to fully achieve the set educational and research objectives, while allowing for considerable flexibility. The

curriculum is identical and can be taught in either Bulgarian or a foreign language. The individual curriculum of each doctoral student is prepared and approved in the language of instruction.

### ***B. Curriculum format and organisation of the learning process***

The teaching documentation for the training in the PhD programme is prepared in accordance with the current regulations governing the regulations governing training in this educational and scientific degree. The supervisors, the head of the doctoral programme and the head of the department ensure that the doctoral students meet the deadlines and fulfil their obligations.

The documentation consists of:

- Current curriculum
- A personalized curriculum of the doctoral student for the duration of doctoral studies.
- A standardized form for records concerning the taking of doctoral minima and exams included in the curriculum.
- A standardized form for annual progress reports of doctoral students, prepared in accordance with Art. 41 of the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski.
- A standardized form for quarterly progress reports of full-time doctoral students, prepared in accordance with Art. 42 of the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski.

The curriculum has a modular format. There are five modules in total. Out of the first four modules, 180 ECTS credits need to be accrued. The credits obtained under the Other Activities module are not considered in evaluating the execution of individual curricula. No credits are awarded in the Other Activities module, but the activities are essential for the assessment of PhD students.

#### ***Module description:***

##### **1. Study activities** including:

- The doctoral minima in specialization and in foreign language, which are required according to the Law on Higher Education of Bulgaria.
- Required doctoral courses in the scientific area of the doctoral studies.
- Elective courses forming specific research skills and competencies.
- Participation in university, national, or international summer schools.

Each course's duration is one semester, and each course completion is awarded with ECTS credits according to the requirements of the Sofia University.

This major of studies implies the announcement of courses intended only for doctoral students; their content should not duplicate that of courses taught at the bachelor or master level. Each course's author announces its content, terms of participation, and terms of completion.

##### **2. Scientific research activities** including:

- Work on the dissertation: from preliminary preparation, through presentation of interim results to finalisation
- Publications related to the dissertation
- Participation in university, national and international scientific forums
- Participation in project activities

##### **3. Teaching activities:** according to the current Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski and the opportunity for doctoral students who successfully passed their specialized exams to teach seminars. Teaching is a required activity for full-time doctoral students and recommended for part-time and independent-preparation doctoral students.

##### **4. Doctoral dissertation defence**

##### **5. Other activities** related to the execution of administrative and support tasks in the department and in the faculty, if necessary. Those activities do not lead to the accrual of credits eligible for curriculum fulfilment evaluation but are reported in the framework of the annual attestation of doctoral students.

## **II. EXPECTED RESULTS**

Following the successful completion by doctoral students of the full course of training offered in the doctoral programme, they are expected to gain the following knowledge, skills, and competencies:

- Knowledge of the status, problems, and trends in the field of accounting, auditing and business analysis.
- Closely specialized knowledge in specific areas covered in the dissertation under development.
- Independent knowledge acquisition skills and ability to generate new ideas in solving educational, research and practical problems, including in interdisciplinary areas.
- Ability to design and carry out complex research, including in interdisciplinary areas, using modern research methods.
- Ability to systematize, summarize and critically analyse scientific and practical advances in the field of the dissertation.
- Skills in presenting and promoting research findings to the professional community in the form of scientific reports and articles, research reports and project proposals.
- Competencies for effective use of bibliographic information; for working with specialized sources of statistical information; for collecting, processing, managing, and analyzing data; for effective communication of results; personal competencies for working in research teams and managing research projects.
- Competencies for teaching in accounting disciplines.

## **III. JOB PLACEMENT OF GRADUATES**

The graduates of the doctoral programme in “Accounting, auditing, and business analysis “can be successfully implemented in academic institutions, as well as in business, non-governmental sector, government, financial sector, analytical and consulting companies, etc.

Careers include, but are not limited to, the following occupations according to the National Classification of Occupations and occupations of the Republic of Bulgaria:

- Heads of accounting departments
- Heads of audit departments
- Chief Accountants
- Tax consultants
- Financial analysts
- Financial managers
- Heads of planning and budgeting departments
- Executive Directors
- Finance Directors
- Heads and experts in the civil service structure
- Lecturers at higher education institutions
- Heads of research units

## I. STUDY ACTIVITIES

*Required minimum of ECTS credits, depending on the mode of studies: 60 (full-time, part-time) and 20 (independent preparation)*

### 1. DOCTORAL MINIMUM

*Required 30 ECTS credits (full-time, part-time) and 20 ECTS credits (independent preparation)*

Course name	Type of doctoral course	Grading	ECTS credits	Academic hours			Required study, total	Allocation by year of study
				Lectures	Seminars	Out-of-auditorium load		
<b>Major of studies doctoral minimum:</b> <i>The exam is held in two parts - defense of a course project (review of scientific literature on the problems of the dissertation) and oral exam according to the program and syllabus, approved by the Department Council.</i>	Required	Exam	20	no	no	600	600	first
<b>Doctoral minimum in a foreign language (not applicable for independent preparation mode)</b>	Required	Exam	10	no	no	300	300	first

### 2. REQUIRED DOCTORAL COURSES IN THE SCIENTIFIC AREA OF THE DOCTORAL STUDIES

*Required 20 ECTS credits (full-time, part-time)*

Course name	Type of doctoral course	Grading	ECTS credits	Academic hours			Required study, total	Allocation by year of study
				Lectures	Seminars	Out-of-auditorium load		
Academic writing for doctor degree students	Required	Exam	10	30	No	240	300	first or second
Research Methods in Scientific Work (Qualitative and Quantitative Research Methods for Business Research)	Required	Exam	10	30	No	240	300	second or third

*Note: In the case of self-study of PhD students, the extra-curricular employment amounts to 300 hours in "Academic Writing for PhD Students" and 300 hours in "Research Methods in Scientific Work (Qualitative and Quantitative Research Methods for Business Research)".*

### 3. ELECTIVE DOCTORAL COURSES FORMING SPECIFIC RESEARCH SKILLS AND COMPETENCES

*Required minimum of 10 ECTS credits (full-time, part-time)*

Course name	Type of doctoral course	Grading	ECTS credits	Academic hours			Required study, total	Allocation by year of study
				Lectures	Seminars	Out-of-auditorium load		
Strategic management accounting	Elective	Exam	5	30	No	120	150	currently
International accounting regulations	Elective	Exam	5	30	No	120	150	currently
Integrated reporting	Elective	Exam	5	30	No	120	150	currently
Application of new technologies in accounting and audit	Elective	Exam	5	30	No	120	150	currently
Participation in doctoral courses at university and inter-university level	Elective	Exam	5	30	No	120	150	currently

**Note:**

1. Elective courses different from the above-mentioned ones can be also included in the personalized curriculum after a proposal by the thesis supervisors and an approval by the Department Council.
2. The following are admissible: courses leading to the formation of academic skills and competencies, or to specific research skills and competencies, as well as courses in the scientific area and thematic focus of doctoral studies organized by:
  - 2.1. . Other doctoral schools of the University.
  - 2.2. Other universities with which Sofia University St. Kliment Ohridski has partnership agreements, incl. for doctoral student mobility.
3. Doctoral students choose together with their thesis supervisors at least two of the elective doctoral courses and integrate them in their personalized curricula.
4. Required and elective doctoral courses attendance and grades are certified with a record issued by the Dean's Office of the Faculty of Economics and Business Administration. The record is presented to the inspector responsible for doctoral students within 10 days of the exam date.

## **II. SCIENTIFIC RESEARCH ACTIVITIES**

*Required minimum of ECTS credits: depending on the mode of studies: 85 (full-time), 95 (part-time), 135 (independent preparation)*

### **1. WORK ON DISSERTATION**

*Required minimum of ECTS credits: 40 (full-time), 50 (part-time) and 90 (independent preparation)*

Name of activity	ECTS credits	Report
<b>Work on the dissertation project presented upon enrolment in independent-preparation mode</b>	50	First year
<b>Elaboration of dissertation (design of dissertation structure; review of literature related to the dissertation; preparatory and auxiliary activities related to the dissertation: collection and processing of empirical material, etc.; elaboration of separate parts of the dissertation)</b>	15/y (full-time) 20/y (part-time) 15/y (independent preparation)	Current
<b>Presentation of results from current research work at the Doctoral student seminar of the department</b>	15/y (full-time) 20/y (part-time) 15/y (independent preparation)	Current
<b>Elaborated and presented draft version of the completed substantial part of the dissertation</b>	10	Last year

*Note: "Y" indicates the number of years in the various forms of education (full-time-3; part-time-4; independent preparation-5).*

### **2. SCIENTIFIC RESEARCH ACTIVITY**

*Required minimum of 45 ECTS credits (full-time, part-time, and independent preparation).*

PUBLICATIONS related to the dissertation incl.	ECTS credits	Report
- Studies published in scientific print media referenced and indexed in world-known databases of scientific information (Scopus and Web of Science)	45/n per publication	Current
- Articles and reports published in scientific print media referenced and indexed in world-known databases of scientific information (Scopus and Web of Science)	30/n per publication	Current

- Published chapter of a collective monograph	20/n per publication	Current
- Studies published in non-referenced journals with scientific refereeing or in edited collective volumes	15/n per publication	Current
- Articles and reports published in non-referenced journals with scientific refereeing or in edited collective volumes	10/n per publication	Current
<b>Participation with reports in scientific forums in the country or abroad</b>	10/n per participation/report	Current
<b>Participation in scientific applied-scientific university projects</b>	5 per participation	Current
<b>Participation in scientific applied-scientific national projects</b>	10 per participation	Current
<b>Participation in scientific applied-scientific international projects</b>	25 per participation	Current
<b>PRIZES FROM INTERNATIONAL AND NATIONAL SCIENTIFIC COMPETITIONS</b> ( <i>Bulgarian National Bank, Bulgarian Macroeconomic Association, Union of Economists in Bulgaria, etc.</i> )	10 per prize	Current

**Note:**

1. *Note: Required minimum of publications – 30 ECTS credits, according to the Development of the Academic Staff in the Republic of Bulgaria Act*
2. *The credits accrued from publications related to the dissertation correspond to the number of points attributable according to the minimum national requirements set by the Rules for Implementation of the Law on the Development of Academic Staff.*
3. *When the credits are accrued from more than one publication or from more than one participation with a report in a scientific forum, the different publications/reports should present results different from the ones presented in the dissertation.*
4. *In case of publications/participations with reports in co-authorship, the credits are re-calculated proportionally to the declared participation share (n is the number of authors in the respective publication).*



### **III. TEACHING ACTIVITIES**

*Required 10 ECTS credits only for full-time doctoral students*

<b>Name of activity</b>	<b>ECTS credits</b>	<b>Allocation by year</b>
<b>Assignment of teaching activities (up to 45 hours per academic year without pay)</b>	5 for each 30 hours of seminars	After passing the required doctoral exams
<b>Elaboration of master's theses reviews</b>	1 per review	After passing the required doctoral exams

**Note:**

1. *Teaching activities are stipulated by Art. 59, Para. 2 of the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski. After taking the exams according to the personalized curriculum, IT IS ADMISSIBLE to assign to full-time doctoral students teaching activities, with 45 hours per academic year being unpaid, and the remainder between 45 and 120 per year being paid.*
2. *A seminar planned for 30 hours and carried out with one group provides 5 credits. If the course involves more hours, more groups, or both, the number of credits is increased proportionally. If there is no organizational possibility to assign to a doctoral student effective delivery of seminars, and if the thesis supervisor considers it appropriate, the doctoral student is assigned the task of developing method-related material for seminars.*

### **IV. DISSERTATION DEFENCE**

*Required 25 ECTS credits*

<b>Name of activity</b>	<b>ECTS credits</b>	<b>Allocation by year</b>
<b>Preliminary discussion on the draft dissertation in the department, followed by a decision of the Faculty Council to launch a public defence procedure</b>	10	After the public defence procedure is launched
<b>Public defence</b>	15	After a successful public defence.

## V. OTHER ACTIVITIES

*No credits contributed to the fulfilment of the personalized plan.*

*Completion of activities is reported at individual attestation of doctoral students.*

Name of activity	Allocation by year
Participation in the meetings of the Department Council at which issues related to doctoral studies are discussed	Current
Assignment of administrative tasks (participation as supervisor in candidate, semestrial, or state exams, etc.)	Current
Participation in the organization of seminars, meetings, conferences, or other initiatives	Current
Support of the work with students preparing master's theses (if necessary)	After taking the required doctoral exams
Assignment of expert activities related to the work of the department	After taking the required doctoral exams

### **Notes:**

1. *The additional activities are included on the basis of Art. 36, Para 1, and Art. 51, Para 1 of the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski.*
2. *The application of the system of accrual and transfer of credits in the process of training according to the curriculum is in line with Ordinance 21/2004 for the Application of the System for Accrual and Transfer of Credits in Higher Education Institutions as follows: 60 credits per academic year.*
3. *The present curriculum provides a required minimum of 5 400 work overload, providing the equivalent of 180 ECTS credits.*
4. *Based on this curriculum each doctoral student, in cooperation with his/her supervisor, elaborates a personalized curriculum for the entire duration of studies not later than three months after enrolment, in compliance with the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski. Each year (for full-time doctoral students: each quarter) a report and an attestation of completed tasks according to the curriculum are presented and (if necessary, a further specification of the curriculum, too), which are discussed and approved by the Department Council and are submitted for approval by the Faculty Council (Art. 41 and Art. 42 of the Rules on the Conditions and Terms of Acquiring Scientific Degrees and Taking Academic Positions of Sofia University St. Kliment Ohridski). For each year of doctoral studies, doctoral students should accrue a minimum of credits which are due for working on the dissertation according to the personalized plan. If this requirement is not met, the doctoral student receives a negative attestation.*
5. *A doctoral student is admitted to **dissertation defence** for the award with the educational and academic degree "Doctor" if he/she has passed all exams envisaged in the personalized curriculum, has reported the minimum number of credits depending on the mode of study, has been granted end-of-enrolment with a right to defence, has elaborated a dissertation, and complies with the minimum national requirements.*

**The curriculum is approved by a decision of the Faculty Council of the Faculty of Economics and Business Administration with record No 7/03.04.2023.**

**DEAN:** .....

**Assoc. Prof. Atanas Georgiev, PhD**