

MA IN ACCOUNTANCY AND AUDIT

(Taught in Bulgarian)

Brief presentation of the program:

The program offers training courses in accounting and auditing. The selected courses correspond to the best models in university education. Training in the first year is organized in specialized courses in the field of company accounting, management accounting, taxation, financial control and auditing standards, international accounting standards, risk management and internal control, analysis of financial statements, consolidated financial statements and more. There are also extracurricular courses educational forms, including independent works, projects and seminars.

During the second year, the program is divided into two specializations:

- Specialization in accounting, includes courses in tax accounting, information systems and technology, bank accounting, assurance and insurance companies accounting, non-profit firms accounting and public and agricultural sector accounting.
- Specialization in auditing, includes courses on social security tax auditing, public sector audit control and evaluation projects, bank audit, social audit, customs control and management control systems.

The program offers an upgrading semester for the candidates holders of the "Professional bachelor" degree.

Major and qualification:

Specialization: Accountancy

Major: Economics

Qualification: Master in Accounting and Auditing

Specialization: Audit

Major: Economics

Qualification: Master in Accounting and Auditing

Program:

Accountancy

1st year, semester 1

Basic courses (credit)

MBAM437 International accounting standards - 30 h, 3 cr.

MBAM438 Enterprise accounting - 30 h, 3 cr.

MBAM440 International auditory standards - 30 h, 3 cr.

MBAM441 Labor and insurance law - 30 h, 3 cr.

MBAM442 Financial law - 30 h, 3 cr.

MBAM443 Financial English in the fields of accounting and auditing - 30 h, 3 cr.

MBAM577 Risk management and internal control - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM423 Individual work: Enterprise accounting - 30 h, 3 cr.

MBAM466 Individual work: International accounting standards - 30 h, 3 cr.

MBAM467 Individual work: Labor and insurance law - 30 h, 3 cr.

MBAM491 Individual work: Financial English - 30 h, 3 cr.

MBAM492 Individual work: Financial law - 30 h, 3 cr.

MBAM578 Seminar: International auditory standards - 30 h, 3 cr.

MBAM579 Individual work: Risk management and internal control - 30 h, 3 cr

1st year, semester 2

Basic courses (credit)

MBAM448 Management accounting - 30 h, 3 cr.

MBAM449 Public sector accounting - 30 h, 3 cr.

MBAM450 Financial analysis - 30 h, 3 cr.

MBAM452 Imposition of VAT and excise duties - 30 h, 3 cr.

MBAM453 Social and health insurance - 30 h, 3 cr.

MBAM454 Tax procedure - 30 h, 3 cr.

MBAM580 Income tax - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM455 Individual work: Tax procedure - 30 h, 3 cr.

MBAM456 Seminar: Financial analysis - 30 h, 3 cr.

MBAM457 Seminar: Taxation - 30 h, 3 cr.

MBAM458 Individual work: Statistics - 30 h, 3 cr.

MBAM488 Seminar: Social and health insurance - 30 h, 3 cr.

MBAM489 Seminar: Local taxes and fees - 30 h, 3 cr.

MBAM490 Individual work: Management accounting - 30 h, 3 cr.

2nd year, semester 1

Basic courses (credit)

MBAM459 Bank accounting - 30 h, 3 cr.

MBAM460 Accounting entities profit - 30 h, 3 cr.

MBAM461 Assurers accounting - 30 h, 3 cr.

MBAM462 Tax planning - 30 h, 3 cr.

MBAM463 Accounting in agriculture - 30 h, 3 cr.

MBAM464 Insurers accounting - 30 h, 3 cr.

MBAM581 Tax accounting - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM429 Internship: Accounting - 150 h, 15 cr.

Upgrading semester:

Basic courses (credit)

MBAM370 Quantitative methods - 30 h, 3 cr.

MBAM371 Risk analysis - 30 h, 3 cr.

MBAM372 Business valuation - 30 h, 3 cr.

MBAM373 Financial analysis of company activity - 30 h, 3 cr.

MBAM374 Management accounting - 30 h, 3 cr.

MBAM375 Taxes and taxation - 30 h, 3 cr.

MBAM376 Business law - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM377 Project: Quantitative methods - 60 h, 6 cr.

MBAM378 Project: Risk analysis - 30 h, 3 cr.

MBAM379 Project: Business evaluation - 30 h, 3 cr.

MBAM380 Project: Financial analysis and company activities - 30 h, 3 cr.

MBAM381 Project: Management accounting - 30 h, 3 cr.

MBAM382 Project: Taxes and taxation - 30 h, 3 cr.

Audit

1st year, semester 1

Basic courses (credit)

MBAM437 International accounting standards - 30 h, 3 cr.

MBAM438 Enterprise accounting - 30 h, 3 cr.

MBAM440 International auditory standards - 30 h, 3 cr.

MBAM441 Labor and insurance law - 30 h, 3 cr.

MBAM442 Financial law - 30 h, 3 cr.

MBAM443 Financial English in the fields of accounting and auditing - 30 h, 3 cr.

MBAM577 Risk management and internal control - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM423 Individual work: Enterprise accounting - 30 h, 3 cr.

MBAM466 Individual work: International accounting standards - 30 h, 3 cr.

MBAM467 Individual work: Labor and insurance law - 30 h, 3 cr.

MBAM491 Individual work: Financial English - 30 h, 3 cr.

MBAM492 Individual work: Financial law - 30 h, 3 cr.

MBAM578 Seminar: International auditory standards - 30 h, 3 cr.

MBAM579 Individual work: Risk management and internal control - 30 h, 3 cr

1st year, semester 2

Basic courses (credit)

MBAM448 Management accounting - 30 h, 3 cr.

MBAM449 Public sector accounting - 30 h, 3 cr.

MBAM450 Financial analysis - 30 h, 3 cr.

MBAM452 Imposition of VAT and excise duties - 30 h, 3 cr.

MBAM453 Social and health insurance - 30 h, 3 cr.

MBAM454 Tax procedure - 30 h, 3 cr.

MBAM580 Income tax - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM455 Individual work: Tax procedure - 30 h, 3 cr.

MBAM456 Seminar: Financial analysis - 30 h, 3 cr.

MBAM457 Seminar: Taxation - 30 h, 3 cr.

MBAM458 Individual work: Statistics - 30 h, 3 cr.

MBAM488 Seminar: Social and health insurance - 30 h, 3 cr.

MBAM489 Seminar: Local taxes and fees - 30 h, 3 cr.

MBAM490 Individual work: Management accounting - 30 h, 3 cr.

2nd year, semester 1

Basic courses (credit)

MBAM470 Public sector audit - 30 h, 3 cr.

MBAM471 Systems management control - 30 h, 3 cr.

MBAM472 Tax and insurance supervision - 30 h, 3 cr.

MBAM473 Banking supervision - 30 h, 3 cr.

MBAM474 Social audit - 30 h, 3 cr.

MBAM475 Audit and evaluation of projects - 30 h, 3 cr.

MBAM476 Customs control - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM493 Internship: Auditing - 150 h, 15 cr.

Upgrading semester:

Basic courses (credit)

MBAM370 Quantitative methods - 30 h, 3 cr.

MBAM371 Risk analysis - 30 h, 3 cr.

MBAM372 Business valuation - 30 h, 3 cr.

MBAM373 Financial analysis of company activity - 30 h, 3 cr.

MBAM374 Management accounting - 30 h, 3 cr.

MBAM375 Taxes and taxation - 30 h, 3 cr.

MBAM376 Business law - 30 h, 3 cr.

Extracurricular learning modes (credit)

MBAM377 Project: Quantitative methods - 60 h, 6 cr.

MBAM378 Project: Risk analysis - 30 h, 3 cr.

MBAM379 Project: Business evaluation - 30 h, 3 cr.

MBAM380 Project: Financial analysis and company activities - 30 h, 3 cr.

MBAM381 Project: Management accounting - 30 h, 3 cr.

MBAM382 Project: Taxes and taxation - 30 h, 3 cr.