UNIVERSITY OF ECONOMICS - VARNA

FACULTY OF FINANCE AND ACCOUNTING

ACCOUNTING DEPARTMENT

Adopted by the FC (record №11/25.04.2024):

Adopted by the DC (record №11/16.04.2024):

ACCEPTED BY:

Dean:
(Assos. Prof. Daniela Georgieva, PhD)

SYLLABUS

SUBJECT: "DIGITAL TECHNOLOGIES IN ACCOUNTING"

DEGREE PROGRAMME: "Accounting"; BACHELOR`S DEGREE

YEAR OF STUDY: 4; SEMESTER: 7;

TOTAL STUDENT WORKLOAD: 240 h.; incl. curricular 60 h.

CREDITS: 8

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

TYPE OF STUDY HOURSE	**WORKLOAD, h.**	**TEACHING HOURS PER WEEK, h**
CURRICULAR: incl. • LECTURES • SEMINARS (lab. exercises)	 30 30	 2 2
EXTRACURRICULAR	180	-

Prepared by:

1 ……
(Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

2……..
(Assoc. Prof. Anita Atanassova, PhD)

Head of Department ……..
of accounting (Assoc. Prof. Nadezhda Popova-Yosifova, PhD)

I. ANNOTATION

"Digital technologies in accounting" introduces students to the essence and evolution of information systems, to their classification according to two main criteria - the functional area of application in business and the levels of managerial decision-making (operational, tactical and strategic). The students receive knowledge about the factors determining digitalization in the field of accounting, the trends in the application of modern technologies, the possibilities of applying integrated software solutions, both in accounting and in control activities.

The discipline is of an integrated/hybrid nature, as it assumes and develops knowledge from the field of economics, management and informatics.

The discipline "Digital technologies in accounting" develops students' mathematical competence and competence in the field of exact sciences, digital competence and, last but not least, entrepreneurial competence.

II. THEMATIC CONTENT

No.	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
1.	EVOLUTIONARY DEVELOPMENT OF INFORMATION SYSTEMS AND TECHNOLOGIES	5	5	
2.	DIGITALIZATION IN ACCOUNTING	5	5	
3.	CRM, ERP AND HR SYSTEMS	10	10	
4.	APPLICABLE SOFTWARE SOLUTIONS FOR CONTROL ACTIVITY	10	10	
	Total:	**30**	**30**	

III. FORMS OF CONTROL:

No. by row	TYPE AND FORM OF CONTROL	№	extra-curricu-lar, h.
1.	**Midterm control**		
1.1.	Student's course work	1	30
1.2.	Test	1	30
1.3.	Test	1	30
	Total midterm control:	**3**	**90**
2.	**Final term control**		
2.1.	Exam- test	1	90
	Total final term control:	**1**	**90**
	Total for all types of control:	**4**	**180**

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Busulwa, R., Evans, N. Digital Transformation in Accounting (Business and Digital Transformation) Routledge; 1st edition, 2021
2. Pargmann, J, Riebenbauer, E., Flick- Holtsch, D., Berding, F. Digitalisation in accounting: a systematic literature review of activities and implications for competences. Em-pirical research in vocational education and training, 1, 2023, https://ervet-journal.springeropen.com/articles/10.1186/s40461-023-00141-1
3. ICAEW. Artificial intelligence and the future of accountancy, London, 2018, https://www.icaew.com/-/media/corporate/files/technical/technology/thought-leadership/artificial-intelligence-report.ashx
4. Kruskopf, S. et al. Digital Accounting and the Human Factor: Theory and Practice, ACRN Journal of Finance and Risk Perspectives, 2020
5. Soohyun, C., Vasarhelyi, M., Sun, T. & Zhang, C. Learning from Machine Learning in Accounting and Assurance, Journal of Emerging Technologies in Accounting, 2020
6. Wang, P. On Defining Artificial Intelligence, Journal of Artificial General Intelligence, 2019, 10(2), pp. 1-37.
7. Gronwald, K.-D. Integrated Business Information Systems A Holistic View of the Linked Business Process Chain ERP-SCM-CRM-BI-Big Data. Springer-Verlag, 2017.

RECOMMENDED (ADITIONAL) LITERATURE:

1. Рупска, Т., Йоловски, Дж. Приложение на иновативни технологии в управленските счетоводни модели в условията на дигитализирана счетоводна система, Научни трудове на УНСС (1), 2022, https://doi.org/10.37075/RP.2022.1.10
2. Кавалджиева, К. Концепция за цифрова трансформация на счетоводни услуги в условия на дигиталност, Научни трудове на УНСС (1), 2022, https://doi.org/10.37075/RP.2022.1.11
3. Георгиева, Д. Изследване на дигиталните умения на счетоводителите в качеството им на потребители на информационни и комуникационни технологии, Цифровата трансформация – бизнес, образование, наука, Ботевград: Издателство на МБВУ, 2020
4. Bhimani, A. Digital data and management accounting: why we need to rethink research methods, Journal of Management Control, 2020
5. Brynjolfsson, E. & McAfee, A. The business of artificial intelligence, Harvard Business Review, 2017
6. Лазарова, В. Дигитализация в счетоводството, Авангард Прима, София, 2020 г.
7. Доленски, Б. Разработване и прилагане на счетоводна политика в условията на дигитализация. Приносите на счетоводството в икономическата наука, София: Издателски комплекс – УНСС, 2020 г.
8. Warren, D., Moffitt, K. & Byrnes, P. How Big Data Will Change Accounting, Accounting horizons, 2015