

UNIVERSITY OF ECONOMICS - VARNA
FACULTY OF FINANCE AND ACCOUNTING
DEPARTMENT OF ACCOUNTING

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: „GRADUATE SEMINAR- ACCOUNTING“

DEGREE PROGRAMME: „Accounting“; BACHELOR'S DEGREE

YEAR OF STUDY: 4; SEMESTER: 8

TOTAL STUDENT WORKLOAD: 150 hours; incl. curricular 45 hours

CREDITS: 5

DISTRIBUTION OF STUDENT WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURS</i>	WORKLOAD, hours	TEACHING HOURS PER WEEK, hours
CURRICULAR: incl. <ul style="list-style-type: none">LECTURESSEMINARS / LAB. EXERCISES	15 30	1 2
EXTRACURRICULAR	105	-

Prepared by:

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

2.
(Ch. Assist. Prof. Vessela Bandakova,PhD)

Head of Department

of accounting :
(Assoc. Prof. Nadezhda Popova-Yosifova,PhD)

I. ANNOTATION

The graduate seminar summarizes knowledge and skills of all the bachelor study years in “Accounting” in a unique form. It is a natural continuation and practical implementation of the previous semester “Research Methods in Accounting” subject.

The graduate seminar is purposed to teach and encourage students to carry out research and present it in front of an audience. For the study subject the students’ research will have the form of a course project. The seminar is challenging both theoretic and practical research, on topics chosen by students. It underlines the need for an innovative element of each course project. In order the educational aim to be fulfilled, topics on the organization and methodology of research are taught. Course projects are reviewed by students, by the lecturer, discussed among them and in front of the students groups. Students are encouraged to evaluate their class mates’ works, followed by a lecturer evaluation. The best works are presented in conferences. Course works from graduate seminar are used as a base for a graduation thesis..

The graduate is hybrid and develops personal, social, civic and entrepreneurial competence. The key competences that students will develop after completing the course with skills to learn and acquire new assessed and professional knowledge in the field of accounting, analysis and auditing, skills to solve real-life problems of a practical-applied nature, skills of expression and understanding of different opinions and positions. Also critical and analytical thinking, financial and accounting literacy, creativity and observation.

II. THEMATIC CONTENT

№	TITLE OF UNIT	NUMBER OF HOURS		
		L	S	L.E.
	1. Research conducted by students	3	2	
	2. Building research project structure	3	2	
	3. Bibliographic work	3	2	
	4. Preparation of a research project and of a critical review	3	2	
	5. Presentation of a research project and of a critical review	3	22	
	Total:	15	30	

III. FORMS OF CONTROL

№	TYPE AND FORM OF CONTROL	Number	extracurricular, hours
1.	Midterm control		
1.1.	Prepare a bibliography for the research	1	15
1.2.	Student’s research project-course work (evaluation applied at the level of completion)	1	45
1.3.	Prepare an abstract (resume) of the research	1	15
Total midterm control:		1	75
2.	Final term control		
2.1.	Examination -research project (course work) presentation	1	30
Total final term control:		1	30
Total for all types of control:		2	105

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Malcolm Smith, 2019, Research Methods in Accounting, SAGE publishing
2. Mark Saunders, Philip Lewis, Adrian Thornhill, 2019, Research Methods for Business Students, Pearson Education
3. Thomas, R. Weirich, Thomas S. Pearson, Nathalie T. Churyc, 2010, Accounting and Auditing Research Tools and Techniques, Wiley and sons
4. Taylor, Steven J., Bogdan, R., DeVault, M., 2015, Introduction to Qualitative Research Methods: A Guidebook and Resource,
5. Humphrey, Ch., Lee, B., 2007, The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods, First Edition,
6. Punch, Keith F., 2013, Introduction to Social Research: Quantitative and Qualitative Approaches, SAGE publishing
7. Sue Greener, 2008, Business Research Methods, Bookboon
8. Catherine Dawson, 2009, Practical Research Methods, Hachette UK

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Accountancy Act; International Accounting Standards; National Accounting Standards; International Audit and Assurance Standards
2. Field, A., 2013, Discovering Statistics Using IBM SPSS Statistics. Sage Publications, London, 4th edition, ISBN 9781446249185
3. Bryman, Alan, Integrating quantitative and qualitative research: how is it done?, Qualitative Research February 2006 6: 97-113
4. Атанасов, Ат. и др., 2016, Методика за разработване и защита на дипломна работа по счетоводство, АИ "Ценов", Свищов
5. Дамянов и др., 2009, Методика за разработване на дипломна работа по счетоводство, Свищов, АИ "Ценов", Свищов.
6. Умберто Еко, 1999, Как се пише дипломна работа, ИК „Александър Панов“, София.
7. Николай Димитров, 2013, Въведение в научните изследвания, Интелексперт- 94
8. Атанасова, А. Теории, направления, подходи, методи, инструменти на научно изследване в управленското счетоводство// София, Икономически изследвания на БАН, кн.2/ 2015, с.131-158