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

Adopted by the FC (record №/ date): Adopted by the DC (record №/ date): ACCEPTED BY: Dean: (Assoc. Prof. Dr. Hristina Blagoycheva)

# **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

| TYPE OF STUDY HOURSE        | WORKLOAD,<br>hours | TEACHING<br>HOURS PER<br>WEEK, hours |
|-----------------------------|--------------------|--------------------------------------|
| CURRICULAR:                 |                    |                                      |
| incl.                       |                    |                                      |
| LECTURES                    | 15                 | 1                                    |
| • SEMINARS / LAB. EXERCISES | 30                 | 2                                    |
|                             |                    |                                      |
| EXTRACURRICULAR             | 105                | -                                    |

Prepared by:

1. (Assoc. Prof. Dr. Nadezhda Popova)

## 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.

| N⁰           | TITLE OF UNIT AND SUBTOPICS                                   | NUMB | NUMBER OF HOURS |      |  |
|--------------|---|------|-----------------|------|--|
|              |   | L    | S               | L.E. |  |
| Them         | e 1. Research conducted by students                           | 3    | 2               |      |  |
| Them         | e 2. Building research project structure                      | 3    | 2               |      |  |
| Them         | e 3. Bibliographic work                                       | 3    | 2               |      |  |
| Them<br>view | e 4. Preparation of a research project and of a critical re-  | 3    | 2               |      |  |
| Them<br>view | e 5. Presentation of a research project and of a critical re- | 3    | 22              |      |  |
|              | Total:  | 15   | 30              |      |  |

#### **II. THEMATIC CONTENT**

# III. FORMS OF CONTROL:

| Nº   | TYPE AND FORM OF CONTROL  | Number | extracur-<br>ricular,<br>hours |
|------|---|--------|--------------------------------|
|      | 1   |        |                                |
| 1.   | Midterm control   |        |                                |
| 1.1. | Student's research project-course work (evaluation applied at the | 1      | 75                             |
|      | level of completion)  |        |                                |
|      | Total midterm control:  | 1      | 75                             |
| 2.   | Final term control  |        |                                |
| 2.1. | 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 Aproaches, 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