

REPUBLIC OF BULGARIA
D. A. TSENOV ACADEMY OF ECONOMICS – SVISHTOV

**FACULTY OF
ECONOMIC ACCOUNTING**

DEPARTMENT OF ACCOUNTING

I endorse:

Approved by Academic Council with Decisions
No.3/31.01.2018

RECTOR:

Approved by Faculty Council with Decision No
6/19.01.2018

(Assoc. Prof. Ivan Marchevski, PhD)

Approved by Department Council with Decision No.
9/15.12.2017

QUALIFICATION CHARACTERISTICS

DOCTORAL PROGRAM

“Accounting, Control and Analysis of Economic Activity (Accounting)”

Educational and scientific degree:

DOCTOR

Field of higher education:

3. Social, Economic and Legal Sciences

Mode of study:

UNSUPERVISED

Professional field:

3.8. Economics

Length of study: **3 years**

Document code:

УД-КХ-Д-3.8-СОКАСД(С)-ФСО-КСО-2018

LANGUAGE: English

Effective from: **2018/2019** academic year.

1. General description of the Doctoral programme

The Doctoral Programme “Accounting, Control and Analysis of Economic Activity (Accounting)” represents the last and the highest stage of accounting training. It complies with the requirements for acquiring the educational and scientific degree “doctor” regulated by the Higher Education Act, the Act for the Development of the Academic Staff in the Republic of Bulgaria and the normative acts, specifying their application. The creation and development of a doctoral program in accounting is to meet the needs of highly qualified staff and experts needed for science, education, economics and other spheres of public life.

There are many good traditions in the Department of Accounting and considerable experience has been gained in the training of PhD students. Contemporary forms and effective methods for their general theoretical, specialized and practical preparation are successfully applied with the aim of developing and successfully defending dissertations on a high scientific level.

2. Educational goals

The main educational aim of the Doctoral Programme “Accounting, Control and Analysis of Economic Activity (Accounting)” is carrying out in-depth fundamental and professional training of specialist to acquire a set of skills and competences for scientific research, practical application and teaching activities in the field of accounting. In this regard, the training is oriented towards sustainable knowledge and practical skills that are important for professional development of the highly qualified staff in the field of economics.

3. Organisation and length of study

The organisation and length of training are fully complied with the applicable Bulgarian legislation. They are implemented in accordance with the developed curriculum. The curriculum comprises appropriate disciplines that outlined the conceptual framework of training and create conditions for mobility of PhD students, including international comparability of the acquired knowledge and skills.

PhD students are trained in unsupervised form of education. The training in unsupervised form of education is for up to 3 years.

4. Knowledge

The PhD students trained in this programme receive: knowledge related to the methodology of scientific research in the field of accounting; knowledge of modern methods, methodologies, and technologies and their application in scientific studies in the accounting theory and practice; specialised and systematised knowledge for critical analysis, formulation and justification of new ideas of theoretical, applied-theoretical and applied-practical character in the studied field; knowledge and understanding not only in the specific scientific field but also in related scientific fields.

5. Skills

In the course of the doctoral programme, the following skills are acquired: skills for identifying and formulating the problems which are the subject of scientific research; skills for self-orientation in the contemporary scientific research and selection of those areas in which the PhD student should deepen his/her preparation, taking into account his/her scientific quests; basic research skills and techniques; academic and communicative skills; abilities to describe and present the research done; skills to analyse the results of the scientific study in the chosen scientific specialty; ability to acquire the necessary knowledge in a dynamic and rapidly changing environment; skills for independent research and teaching; ability to work in team.

6. Competences

6.1. Autonomy and responsibility

The preparation in the doctoral programme allows for: reasoned expression of independent views in the establishment and management of enterprise accounting system; solving complex problems with multiple interrelated factors and variant optimisation capabilities; the initiation and argumentation of professional approaches and taking personal responsibility.

In the course of their training, PhD students acquire competences for organising and carrying out independent research work.

6.2. Learning competences

The training focuses on PhD students' competencies concerning: systematic and in-depth knowledge and permanent acquisition of new knowledge; demonstrating opportunities for self-orientation in the curriculum and applying his/her own approaches and methods for its acquiring;

adequate use of rich professional terminology and conceptual thinking skills in the field of accounting and economic theory and practice.

6.3. Communication and social competences

A characteristic feature of doctoral programme is the acquisition of communicative and social competences by PhD students in order to form professional skills for comprehensible and accessible presentation of own formulations and views on theoretical and applied issues in the field of accounting and outline with a clear tolerance of rational solutions to specialised and non-specialised audiences.

6.4. Professional competences

During their training in the doctoral programme, PhD students acquire the following professional competences: to apply and enrich theoretical knowledge and practical skills in their professional realisation; to form professional opinions on issues in the field of accounting; to suggest rational approaches in order to optimise the reporting process in the enterprises; to express and defend reasonably their own professional opinion in relation to the activity performed.

7. Brief profile of the academic staff

The training in the doctoral programme is carried out by highly qualified and professionally trained academic staff of habilitated lecturers who have proven and continue to prove their abilities in scientific research and teaching in the field of accounting and economic practice.

Habilitated lecturers at the Accounting Department are directly involved as supervisors and internal reviewers in doctoral studies. These lecturers have the needed potential and competence for carrying out the training and successful defence of dissertation. There is full consistency between the scientific area in which PhD students are trained and the scientific field in which their supervisors and internal reviewers are habilitated.

8. Professional realisation

Successful PhD graduates can find employment in various spheres of socio-economic life both nationally and internationally as: lecturers in higher schools; methodologists and experts in the field of accounting and auditing; compilers of financial statements; financial and accounting consultants and managers; collaborators in Bulgarian and international accounting and audit firms and etc.

9. Educational and scientific degree and professional qualification

After the completion of all training stages and successful public defence of dissertation thesis, the PhD student acquires educational scientific degree “Doctor” under the Doctoral Programme “Accounting, Control and Analysis of Economic Activity (Accounting)”.

Dean:
(Assoc. Prof. Rositsa Koleva, PhD)

Head of Department:
(Prof. Atanas Atanasov, PhD)