

**FACULTY OF ECONOMIC
ACCOUNTING**

**DEPARTMENT OF CONTROL AND
ANALYSIS OF ECONOMIC ACTIVITIES**

I endorse:

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6/19.01.2018

Approved by Department Council with Decision
No 14/19.01.2018

RECTOR:

(Assoc.Prof. **IVAN MARCHEVSKI, PhD**)

QUALIFICATION CHARACTERISTICS

DOCTORAL PROGRAMME

”ACCOUNTING, CONTROL AND ANALYSIS OF ECONOMIC ACTIVITIES (CONTROL AND ANALYSIS)”

Educational and scientific degree:

DOCTOR

Mode of study:

FULL-TIME/UNSUPERVISED

Length of study: **3 years**

Mode of study:

PART-TIME/DISTANCE

Length of study: **4 years**

LANGUAGE: English

Field of higher education:

3. Social, Economic and Law Sciences

Mode of study:

FULL-TIME/UNSUPERVISED

Length of study: **3 years**

Mode of study:

PART-TIME/DISTANCE

Length of study: **4 years**

LANGUAGE: English

Professional field:

(3.7. Administration and management

/ 3.8. Economics)

Document code:

УД-КХ-РЗС-Д-3.8-СОКАСД(СА)-ФСО-ККАСД

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

1. General description of the Doctoral programme

The Department of Control and Analysis of Economic Activity provides training for obtaining Doctorate in the Doctoral Programme "Accounting, Control and Analysis of Business Activity (Control and Analysis)" in accordance with the current trends in the development of economic control.

The doctoral programme is presented in documentation, which sets sustainable and feasible goals and tasks of the educational activities and is related to the theoretical and practical preparation of the PhD students. In the process of preparing the documentation of the training programme (curriculum and syllabus of the course), the need for general and specialized theoretical training, as well as developing PhD students' practical skills for scientific and practical research in the scientific

field of the programme, have been taken into account. The choice of topic and scientific supervisor is consistent to the maximum extent with the latest advances in the theory of control, economic and financial control, tax, currency, customs, banking and internal control, internal and external audit, financial analysis, marketing, management, investment analysis, analysis of the business environment and efficiency analysis.

In the process of preparing the individual curricula of doctoral students by the training unit, the qualities and skills of PhD students have been taken into account. PhD students' development in the course of training is carried out under the enhanced supervision of their instructors.

2. Educational goals

The aim of the doctoral programme is to bind the acquired knowledge and skills of PhD students from their training in Master's degree with the fields of application in the respective thematic research areas and improve the analytical approach to reaching and substantiating their thesis. As a result, they have to defend their specific contributions in their dissertation papers.

3. Organisation and length of study

Training of PhD students in the Doctoral Programme "Accounting, Control and Analysis of Economic Activities (Control and Analysis) for ESD Doctor is carried out in four modes of study – full-time, unsupervised, part-time and distance. It is organised accordingly: for full-time and unsupervised learning – three years, and for part-time and distance learning – four years. The training is carried out according to the individual curricula of the doctoral students, which have been developed by the PhD student and the tutor, adopted by a decision of the teaching unit (Department) and approved by a decision of the Faculty Council.

In the first year of study, PhD students, all forms of training, have to attend the compulsory and optional courses and pass their doctoral minimum in relevant disciplines according to their individual curriculum. In the remaining period of training, doctoral students prepare their dissertation papers, carry out scientific and practical studies, participate in national and international scientific forums, prepare and write the required scientific publications related to the dissertation topic.

Upon successful completion of the training, PhD students obtain the educational and scientific degree "Doctor" under the doctoral programme "Accounting, Control and Analysis of Economic Activities (Control and Analysis)".

4. Knowledge

The level of knowledge that PhD students have to gain is defined according to the emphasis, placed on the thesis title of the dissertation paper and the focus of the research, specified in the the working plan of the dissertation and approved by the training unit. Each PhD student takes two doctoral minimum examinations according to the curricula approved by the Faculty Council. PhD students have to have and use specialized knowledge to perform critical analysis and synthesize new ideas, which comply with the requirements of business practice and the dynamically changing legislation. The ideas are systematized in similar scientific areas, as doctoral students master the methods of scientific research. PhD students develop original research attitudes and understanding at the highest level by demonstrating knowledge, reasoning complex interactions and offering creative solutions.

5. Skills

The curriculum of the doctoral programme is based on approaches related to learning teaching activities as well as expert activities of PhD students. For this purpose, PhD students are given seminars to train Bachelor degree students and assignments to participate in teams for development and realization of research projects. PhD students acquire lasting skills to solve complex

problems through new technological methods and tools, as well as to evaluate the relevant information from different sources.

Students who have defended the doctoral programme must have the skills:

- to solve critical problems in the field of research, to improve standard models and approaches, to develop innovative solutions;
- to think in an innovative way and know rational methods and tools to anticipate changes;
- to acquire new skills and abilities, including writing and presenting scientific papers, such as entrepreneurship, intellectual rigour and flexibility.

6. Competences

6.1. Autonomy and responsibility

The parameters of the individual curriculum of PhD students enable them to work in a dynamic and interactive environment. The disciplines, set in the curriculum, give PhD students the opportunity to create and interpret new knowledge through their own research, thus demonstrating their skills for expanding the scope of the scientific field. The training is aimed at developing the capability to assess the achievements of the research work. This will give the opportunity to design, implement and adapt a modern research process of scientific stability.

By assessing the knowledge and skills currently acquired, PhD students will be able to plan the extent of the need to expand and update their scientific qualification.

6.2. Learning competences

The doctoral training programme "Accounting, control and analysis of business (Control and Analysis)" gives PhD students the opportunity to logically build on knowledge and skills in the field of control, in order to achieve quality results in their scientific research. Through efficient use of various information sources, PhD students acquire a considerable amount of knowledge of the latest scientific advances or the area of professional practice.

On the one hand, training stimulates the PhD students to acquire key knowledge in the field of research and on the other hand, they form the ability to find, analyze and summarize the information they need in order to achieve the goals set in the dissertation thesis.

6.3. Communication and social competences

The doctoral training programme gives PhD students the opportunity to achieve the behaviour that will help them in their realization as specialists in the field of control and economic analysis, with the acquired Doctor's degree. Upon completion of doctoral training, PhD students will acquire communicative and social competencies, such as:

- to show high personal responsibility and initiative;
- ability to generate new knowledge and apply the latest advances in the scientific field;
- to communicate freely in some of the most common European languages;
- to express and defend their own professional opinion as far as their occupation is concerned.

6.4. Professional competences

The parameters of the individual plan of doctoral students develop their professional competence in a balanced way. In the course of their studies, PhD students learn to understand in detail research techniques and complex academic studies, by presenting ideas and conclusions clearly and effectively to specialists and non-specialists. Students become capable of continuing their research in the relevant scientific field at an increasingly high level and contributing to the development of new techniques, ideas and approaches.

7. Brief profile of the academic staff

The supervisors and tutors are habilitated persons, with permanent labour contract at the training unit – the Department of Control and Analysis of Economic Activities, holding the educational and scientific degree "doctor" in economics and scientific titles "Professor" or "Associate Professor". All tutors are leading specialists in the field, which is a prerequisite for providing scientific knowledge at a very good level. There is an even distribution of the number of PhD students among the tutors in the different areas of control and analysis within the academic training unit.

8. Professional realisation

Graduates from the Doctoral Programme at the Department of Control and Analysis of Economic Activities can find their future realization as lecturers at the D.A.Tsenov Academy of Economics or other higher education institutions in the country and abroad, as well as experts with proven competencies and skills for conducting scientific and applied research in the field of control, such as managers, methodologists, consultants and contractors in the real and public sector of economy, in banking and insurance institutions, the Commission for Financial Supervision, The National Audit Office of the Republic of Bulgaria, the National Customs Agency, National Revenue Agency, DFI Agency, Internal Audit Units in the organizations, the Institute of Chartered Accountants, The Institute of Internal Auditors in Bulgaria, etc.

9. Educational and scientific degree and professional qualification

After successful defense of the Doctorate the PhD student is awarded the educational and scientific degree "Doctor" (PhD degree) in the scientific specialty "Accounting, control and analysis of economic activities (Control/ Analysis)".

Dean:

(Assoc.Prof. Rositsa Koleva, PhD)

Head of Department:

(Prof. Georgi Ivanov, PhD)