

Faculty of International Economics and Administration
Department of Economics
Professional area: Economics
Major: Finance
Master's Degree Programme: Financial and Bank Management and Marketing
Educational-and-qualification Degree: Master

COURSE DESCRIPTION

1. Code: ACC3121
2. Title: Financial statements of banks
3. Type: compulsory
4. Cycle: second
5. Year of study when the component is delivered: first
6. Semester/trimester: third
7. Number of ECTS credits allocated: 4,5
8. Name of lecturer(s): Assoc. Prof. Iva Moneva, PhD
9. Learning outcomes: – the course aims to give students basic knowledge about the organization and methodology of accounting in commercial banks and the central bank in Bulgaria.
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: The course is a continuation and is based on basic data knowledge of the General Theory of Accounting and Finance Accounting.
12. Course content: General characteristics of the activity of banks and organization of bank accounting; Organization of payments using various forms of payments; Bank credits accounting; Cost and revenue accounting in bank, etc.
13. Recommended or required reading and other learning resources/tools:

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 – 2012 ./
 59 2006 ., 77 2011 .;
 23 2009 101
 2010 .
 , 2009 .
14. Planned learning activities and teaching methods: lectures, problems, case studies.
15. Assessment methods and criteria: The exam test consists of 10 test questions and 5 business operations. The final assessment depends on the achieved points:
 - Excellent 6 - 31 to 35 points
 - Very good 5 - 26 to 30 points
 - Good 4 - 22 to 25 points
 - Average 3 - 18 to 21 points
 - Poor 2 - for less than 18 points
16. Language of instruction: Bulgarian