

Faculty of International Economics and Administration
Department: International Economics and Politics
Professional area: Economics
Major: Marketing
Inter-University Program: International Marketing
Educational-and-qualification Degree: Master

COURSE DESCRIPTION

1. Course unit title: Public Finance
 2. Course unit code: FIN 1017
 3. Type of course: equivalent
 4. Level of course unit: Master
 5. Year of study: first
 6. Semester: second
 7. Number of ECTS credits allocated: 6
 8. Name of lecturer(s): Assoc. Prof. Victoriya Ivanova, PhD; Prof. Tsvetka Stoencheva, PhD
 9. Learning outcomes of the course unit: the course aims to teach students practical knowledge and skills for analyzing and assessing the state budget and tax policy, measuring the benefits and expenses related to public projects on providing social benefits.
 10. Mode of delivery: face-to-face.
 11. Prerequisites and co-requisites: knowledge of sociology, public sector economics and Mathematics
 12. Course contents: The course in Public Finance provides knowledge about the essence and role of public finance and introduces students to the peculiarities and mechanisms of public sector functioning, the problems of the financial insurance of its activity, which is related to the determination of public expenses and the source of their covering. After an introduction to the models of the various types of taxes, the existing tax practice in Bulgaria is analyzed. Students analyze the problems of deficit financing of state expenses.
 13. Recommended or required reading:

Адамов, В. и др., Финанси, изд. „Абагар”, В. Търново, 2009 г.
Вачков, Ст. и др., Въведение във финансите, В., 2009 .
Коцев, Ц. и др. Публични финанси, изд. „Стено”, Варна, 2008 г.
Стоенчева, Ц., Публични финанси, Университетско издателство „Стопанство”, София 2007 г.
Стоянов, В., Основи на финансите, том първи, Галик, София, 2000 г.
Стоянов, В., Финанси, Галик, София, 2000 г.
Закон за ДДС.
Закон за корпоративното подоходно облагане.
Закон за данъците върху доходите на физическите лица.
 14. Planned learning activities and teaching methods: lectures, team work, case studies, tests.
 15. Assessment methods and criteria: a project assignment, test with open-ended and closed-ended questions
- The control and assessment of the acquired knowledge and skills is achieved through the following forms: interim and final examination, active participation in seminars, fulfillment of a project assignment.
- The weight of the individual components is as follows:
interim test - 25%
final test - 30%

active participation in seminars - 20%

project assignment - 25%

The project assignment is compulsory.

The course grade is written according to the Bulgarian and the European Credit Transfer System (ECTS) standards.

The exam is a test. The final test consists of 13 closed, 13 open questions and 4 problems.

closed questions - 2 points;

open questions - 2 points;

problems - 3 points;

The maximum score is 64 points

The overall grade of the test vary depending on the points as follows:

number of points 0-24 - Poor 2;

number of points 25-34 - Satisfactory 3;

number of points 35-44 - Good 4;

number of points 45-54 - Very good 5;

number of points 55-64 - Excellent 6;

16. Language of instruction: Bulgarian

17. Work placement(s): none.