

**Faculty of Law****Department:** Security and Safety**Professional area:** National Security**Major:** Forensic Economics Expertise**Educational-and-qualification Degree:** Master**COURSE DESCRIPTION**

1. Course unit title: METHODOLOGY OF FORENSIC AND ACCOUNTING EXPERTISE
2. Course unit code: ACC 3040
3. Type of course unit: compulsory
4. Level of course unit: Master
5. Year of study: second
6. Semester: third
7. Number of ECTS credits allocated: 6
8. Name of lecturer(s): Prof. Mihail Dochev Mihaylov, PhD
9. Learning outcomes of the course unit: The course aims at acquiring knowledge and basic skills for carrying out economic study and data interpretation in order to answer some expert questions; acquiring knowledge and basic skills for expert evaluation concerning finances, accounting and analysis; knowledge and basic skills about the specificity of expert evaluation when committing financial violations in the civil process; knowledge about the limits of competency of the expert and the interconnection with other professionals when carrying out expertise.
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: In order to understand and master the material students need some preliminary knowledge of Accounting, Accounting Software, Criminal Law, court trial and Legal Regulation of Forensic Expertise, Control and Analysis of Economic Activity.
12. Course contents: The court based on the active laws sanction criminal violation and waste of personal and public property if revealed by the authority of financial control, by the preliminary investigation and other authorities. Their active competent assistant is the possibility to carry out accounting and financial-economic expertise in the Ministry of Justice. Together with their expert accountants they give competent lawful help to the court and its authorities when the need to clarify any questions arises and special knowledge which the court lacks is necessary.
13. Recommended or required reading:

**BASIC:**

1. Дочев, М., Съдебно-счетоводни експертизи, „Фабер”, В. Търново, 2009 г.
2. Душанов, И., И П. Цанков, Съдебно-счетоводни експертизи, Варна, Ромина, 2008 г.
3. Дочев, М., Счетоводство, „Абагар”, В. Търново, 2008.

**ADDITIONAL:**

1. Душанов, И., Съдебно-счетоводни експертизи, 2010 г.
2. Беляева, Л., Д. Бутырин и др., Съвременные възможности судебной экспертизы, Москва, 2000 г.
3. Корнев, С. А., Судебная (правовая) бухгалтерия, Санкт-Петербург, 2000 г.
4. Дочев, М., Тестове и казуси по съдебно-счетоводни експертизи, сборник, Свищов, 2002 г.

**НОРМАТИВНИ АКТОВЕ:**

1. Данъчно-осигурителен процесуален кодекс
2. Закон за данъка върху добавената стойност

3. Закон за корпоративното облагане      4. Закон за облагане доходите на физически лица

5. Закон за акцизите и данъчните складове      6. Закон за местните данъци и такси

14. Planned learning activities and teaching methods: lectures, practical seminars (expert internship) and contact hours. The project assignment includes the results from the practical seminars of the students (solving certain case studies) enriched from the students' independent work and the individual contact hours with the lecturer. The defense of the project assignment at the end of the seminars is a necessary condition for admitting students to the regular exam session.

15. Assessment methods: The final grade is a result from both the written and oral exams. A positive grade from the written exam is the necessary condition for sitting an oral exam.

16. Language of instruction: Bulgarian

17. Work placement(s): expert internship