

**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 EVALUATION EXPERTISE
2. Course unit code: ECO 3090
3. Type of course unit: compulsory
4. Level of course unit: Master
5. Year of study: first
6. Semester: second
7. Number of ECTS credits allocated: 4,5
8. Name of lecturer(s): Assoc. Prof. Mariya Nikolova Bruseva, PhD
9. Learning outcomes of the course unit: The course has a scientific and applied nature and aims at acquiring knowledge and basic skills for carrying out investment expert evaluation. After the course students will be able to give a competent opinion for recognition or overturn of a proposed evaluation on the bases of knowledge in investment activity, methods for risk evaluation in the process of investing and the methodologies used in practice for evaluation of investment projects. This will make them competitive on the labor market in the field of forensic expertise.
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: In order to understand and master the material students need preliminary knowledge in General Theory of Expertise, Organization of Forensic Expertise, basic notions in economics and finances, as well as some basic knowledge in Informatics and Information Technologies.
12. Course contents: Evaluation expertise is of great importance for the court trial. Although both laws – the Criminal Procedure Code and the Civil Procedure Code explicitly say that the court is not obliged to accept the conclusion of the expertise when assessing the proofs, the expertise is one of the auxiliary means that facilitates the court when revealing the objective truth. For that reason it is necessary the people who make the final decision to be familiar with the methodologies of evaluation expertise.
13. Recommended or required reading:

**BASIC:**

1. ПОМАГАЛО за експерт-оценители на земеделски земи, подобренията и трайните насаждения : [Учебно помагало]. –София:Оценки & партньорство, 2007
2. ПОМАГАЛО за експерт-оценители на недвижими имоти и сгради - паметници на културата. Стандарти, методи и подходи за оценка : [Учебно помагало]. – София : Оценки & партньорство, 2007
3. <http://www.ceae.ru/metodic-6.xtm>
4. <http://www.zonaexperts.com/?cat=10>

**ADDITIONAL:**

Сп. «Финанси и право», Сп. «Данъчен консулт»  
«Списание на Института на дипломираните експерт-счетоводители»  
<http://mail.sofiaonline.net/news08.php>

### **НОРМАТИВНИ АКТОВЕ:**

1. Закон за независимите оценители
2. Гражданско-процесуален кодекс
3. Закон за независимия финансов одит
4. Наказателно-процесуален кодекс
5. Наредба за анализите на правното състояние и приватизационните оценки и за условията и реда за лицензиране на оценители

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 (carrying out different types of expertise, based on the methodologies studied during the course) enriched from the students' independent work and the individual contact hours with the lecturer.

15. Assessment methods: At the end of the seminars students sit a preliminary oral examination which includes solving a case study; a positive grade from it is the necessary condition for admitting students to sit the exam at the regular exam session. The final grade is a result from both the written and oral exams. A positive grade from the written exam and the defense of the project assignment are the necessary condition for sitting an oral exam.

16. Language of instruction: Bulgarian

17. Work placement(s): expert internship