

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: FINANCIAL CONTROL
2. Course unit code: FIN 3090
3. Type of course unit: elective
4. Level of course unit: Master
5. Year of study: first
6. Semester: second
7. Number of ECTS credits allocated: 3
8. Name of lecturer(s): Assoc. Prof. Simeon Parvanov Milev, PhD; Assoc. Prof. Milka Gavrailova Tomeva, PhD
9. Learning outcomes of the course unit: The course Financial Control aims at giving students the theoretical bases about the nature, content, organization and technology of the financial control on the enterprises (economic, budget and non-profit enterprises).
10. Mode of delivery: face-to-face
11. Prerequisites and co-requisites: The subject is related to the accounting, financial, legal subjects, subjects from the field of control and other economic and management subjects.
12. Course contents: The course contains theoretical and practical questions from the financial control area based on the active legal normative system. The course is constantly updated when there is any change in the legislation.
13. Recommended or required reading:

BASIC:

1. Цанков, П. и други, Финансов контрол, Ромина, 2006
2. Томева, М., Финансов контрол, Абагар, 2009
3. Милев, С., Ръководство по основи на финансовия контрол

ADDITIONAL:

Публикации в периодични издания:

- Сп. «Финанси и право» Сп. «Данъчен консулт»
Сп. «Данъчна практика» Сп. «Счетоводство +»

НОРМАТИВНИ АКТОВЕ:

1. Данъчно-осигурителен процесуален кодекс.
2. Закон за данъка върху добавената стойност.
3. Закон за корпоративното подоходно облагане.
4. Закон за акцизите и данъчните складове.
5. Закон за данъците върху доходите на физическите лица.
6. Закон за независимия финансов одит.
7. Закон за сметната палата.
8. Закон за държавния бюджет

14. Planned learning activities and teaching methods: lectures and contact hours.

15. Assessment methods: The grade is a result from the written exam. The written exam includes a test consisting of 25 questions. The questions are closed and open. There are questions with more than one answer. The questions get a maximum number of points and they have different weight. When the answer is partly correct the examiner give points according his/her own judgment. For the aims of the assessment the sum from the points from a test are counted according to the following scale: up to 12 points - Poor 2, from 13 to 17 points – Satisfactory 3, from 18 to 20 points – Good 4, from 21 to 23 points – Very good 5, above 24 points – Excellent 6.

16. Language of instruction: Bulgarian

17. Work placement(s): expert internship