


Discipline	ENTERPRISE ACCOUNTING code: 15 winter semester	
Specialty	Industrial Management	
ECTS credits: 5	Form of assessment: Examination	
Lecturer	Prof., PhD Siyka Demirova Room 501 Phone: +359 /383 612 Mobile Phone: +359 878148194 E-mail: s_demirova@tu-varna.bg	
Department	Industrial Management	
Faculty	Faculty of Mechanical Engineering and Technologies	

Learning objectives:

The subject of “ENTERPRISE ACCOUNTING” is designed to enhance student’s knowledge about the fundamentals of accountancy, to highlight the important role of accounting in company’s management, to explore the main objectives of accounting, to probe into essence and purpose of the basic types of accounts and accounting forms and documents. Addressed are the cornerstones of the company’s accounting activities, the primary components of the annual report and accounts; reporting of financial assets, the company’s equity capital and liabilities.

CONTENTS:

Training Area	Hours lectures	Hours Laboratories exercises
TOPIC 1. THE NATURE AND ROLE OF ECONOMIC ACCOUNTABILITY	2	2
TOPIC 2. THE NATURE OF ACCOUNTING AND ITS ROLE IN BUSINESS MANAGEMENT	2	2
TOPIC 3. OBJECTIVES OF ACCOUNTING	2	2
TOPIC 4. BALANCE AGGREGATION METHODS IN ACCOUNTING	2	2
TOPIC 5. THE DOUBLE – ENTRY SYSTEM OF ACCOUNTING	2	2
TOPIC 6. FORMAL DOCUMENTATION OF ACCOUNTING	2	2
TOPIC 7. THE INVENTORY METHOD	2	2
TOPIC 8. ACCOUNTING METHOD FOR ASSEMENT AND CALCULATION	2	2

TOPIC 9. METHOD FOR AGGREGATION OF ACCOUNTING DATA	2	2
TOPIC 10. ACCOUNT REPORT OF OWN FUNDS	2	2
TOPIC 11. ACCOUNT REPORT OF BORROWED CAPITAL	2	2
TOPIC 12. ACCOUNT REPORT OF THE FIXED ASSETS	2	2
TOPIC 13. ACCOUNT REPORT OF THE CURRENT ASSETS	2	2
TOPIC 14. ACCOUNT REPORT OF ESTIMATES	2	2
TOPIC 15. ACCOUNT REPORT OF FINANCIAL SOURCES	2	2
TOTAL: 60 h	30	30