Faculty: FACULTY OF TELECOMMUNICATIONS AND MANAGEMENT
Department: GENERAL ENGINEERING
Professional Field: 5.13. GENERAL ENGINEERING
Specialty: DIGITAL PUBLIC ADMINISTRATION
Educational-qualification degree: BACHELOR

LEARNING COURSE DESCRIPTION

1. Course title: *FINANCIAL ANALYSIS IN PUBLIC ADMINISTRATION*
2. Course code: B.48.013.1
3. Type of the course: *Compulsory*
4. Level: *Bachelor*
5. Year of study: *First*
6. Semester: *Second*
7. Number of credits: 6
8. Name of the lecturer: *Radi Dimitrov, PhD*
9. Course learning outcomes:

The aim of the course is to present a fundamental knowledge in the field of financial analysis in the public sector. The course clarifies the basic theoretical-methodological and practical-applied formulations in research, evaluation, determination and optimization of financial and investment decisions in the public administrative structure.

Students who have completed their training in the discipline must acquire:

Basic knowledge of the nature and specifics of the methods of financial analysis, tools and mechanisms for their application, analysis of the results obtained and making adequate and rational decisions regarding the financial management of the public structure.

Practical skills regarding the methodology for financial analysis of expenditures, revenues, budget balance, change in assets, liabilities, investment programs of public administrative structures.

Competencies: Upon completion of the course, students must have mastered the basic laws of financial analysis in the public sector by applying the methodology and mechanisms in order to detail each specific change in the balance sheet or income-expenditure items.

10. Teaching methods:

The teaching method is presented in the form of a theory, which is accompanied by practical cases and examples. Significant attention is paid to discussions, examples and practical cases in the field of financial analysis in the public sector.

11. Prerequisites:

Students should have a thorough knowledge of Microeconomics, Macroeconomics, Accounting, Statistics, National legislation in the field of Public Finance, State budget and Financial Management of Public Sector.

Courses using the discipline are: Budgeting in Public Sector, Financial Markets and Instruments.

12. Course contents:

The course deals with topical topics related to the methods of financial analysis, analysis of the results of the budget organization, analysis of budget revenues and expenditures, analysis of funding through European Union funds and programs, analysis of economic activity and foreign funds in public administrative structure, coefficient analysis.

13. Bibliography

Basic literature:

1. **Ihori, T.** Principles of Public Finance, Springer, 2018.
2. **Rees, M.** Principles of Financial Modeling, Wiley, 2018.
3. **CFA Institute.** Program Curriculum. Level I. Volume 1-6., Wiley, 2018.
4. **Костова, Н.** Финансов анализ. Първо издание. Актив. 2019.
5. **Захариев, А., Ганчев, Ал., Братанов, П., Илиев, Н, Петков, К.** Финансов анализ. Фабер. 2016.
6. **Баташки, Г., Андреев, И., Вечев, В., Димитров, Р., Александров, В.** Счетоводен анализ на предприятията от публичния сектор. АИ „Ценов“. 2017.
7. **Лилова, Р., А. Радулова, Ст. Симеонов.** Бюджет и бюджетна политика. Фабер. 2016.

Additional literature:

1. **Penman, S. H.** Financial Statement Analysis and Security Valuation. 4th Edition. 2010.
2. **White, G. I., Ashwinpaul S. C., Fried, D.** The Analysis and Use of Financial Statements. 3rd Edition. 2003
3. **O'Regan, Ph.** Financial Information Analysis. 2nd Edition. 2006.
4. **Palepu, K., Healy, P., Peek, E.** Business Analysis and Valuation. IFRS Edition, 2nd Edition. 2010
5. **Адамов, В., Холст, Дж., Захариев, А.** Финансов анализ. Трето издание. Абагар. 2006.

14. Assessment methods and criteria:

The course ends with an *exam.* The student's individual and team work is taken into account during the semester - ongoing control during lectures and seminars.

1. Requirements for the assessment of the six-point system

The course grade is formed by a point system, the maximum number of points students can receive is 100 (see Table 1). They are formed by one practical assignment, developed in a team of several students, assigned by the lecturer of the course (according to the topics of the syllabus) and two assignments in the seminars - presentation of course work (at the choice of the student from the specified directions, ie topics and a practice for learning. With the assessment that is formed by the resulting sum of points (from lectures and exercises), ie. with ongoing control, the student is formed according to pre-announced criteria.

2. Formation of the final mark

The exam takes the form of a test. In the written exam, each student receives a grade on a scale corresponding to the arrangement in Table 1, to which is added the grade from the current control and the total of the two grades divided into two forms the final grade of the course.

Forming an assessment in the training course at each of the above stages, according to the points obtained and their ranking according to the six-point system is given in Table 1.

Table 1.

Number of points	**Assessment According to the 6-point Scale System**
0 – 20	Fail 2 **(**F)
20 – 39	Fail 2 (FX)
40 – 49	Satisfactory 3.00 (E)
50 – 59	Satisfactory 3.00 (D)
60 – 69	Good 4.00 (C)
70 – 84	Very good 5.00 (B)
85 – 100	Excellent 6.00 (A)

15. Language of instruction: *Bulgarian*