

**1. INFORMATION IDENTIFYING THE HOLDER OF THE QUALIFICATION**

1.1	Last name XXXXXXXXXX	1.2	First name XXXXXXX
1.3	Date of birth (dd/mm/yyyy) XX XXXXX XXXX	1.4	Student identification personal number XXXXX

**2. INFORMATION IDENTIFYING THE QUALIFICATION**

2.1	Name of qualification МАГИСТЪР ПО СЧЕТОВОДСТВО И ОДИТИНГ MAGISTAR PO SCHETOVOODSTVO I ODITING MASTER OF SCIENCE IN ACCOUNTING AND AUDITING	2.2	Main field of study for the qualification National Classifier: code 3.8. ECONOMICS <a href="http://www.minedu.government.bg/opencms/export/sites/mon/left_menu/documents/decreepms_125-02_klasif_vobr_pr_napr.pdf">http://www.minedu.government.bg/opencms/export/sites/mon/left_menu/documents/decreepms_125-02_klasif_vobr_pr_napr.pdf</a>  ISCED 1997: code 31. ECONOMICS
2.3	Name and status of awarding institution (in Bulgarian language) МЕЖДУНАРОДНО ВИСШЕ БИЗНЕС УЧИЛИЩЕ Ботевград MEJDUNARODNO VISSHE BIZNES UCHILISHTE Botevgrad INTERNATIONAL BUSINESS SCHOOL Botevgrad <a href="http://www.ibsedu.bg">www.ibsedu.bg</a> Private non-profit institution, State recognised, Institutional Accreditation granted by the NATIONAL EVALUATION and ACCREDITATION AGENCY in Bulgaria in 2012 with satisfactory results. Statute approved by Parliament with a decision on 25 July 2002 <a href="http://www.neaa.government.bg">www.neaa.government.bg</a>	2.5	Language of instruction / examination Bulgarian
2.4	Name of institution administering studies (in Bulgarian language) Same as 2.3		

**3. INFORMATION ON THE LEVEL OF THE QUALIFICATION**

3.1	Level of qualification Second Degree(MASTER)	3.2	Official length of programme Two Academic Years, Four semesters, 105 ECTS credits, part-time study
3.3	Access requirements Bachelor degree Diploma Further details: <a href="http://www.ibsedu.bg">www.ibsedu.bg</a>		

**4. INFORMATION ON THE CONTENTS AND RESULTS GAINED**

4.1	Mode of study Part-time study	4.2	Programme requirements Students must satisfy the program graduation requirements as follows: 2 years of part-time study, Master thesis defence. A minimum Cumulative Grade Point Average (G.P.A.) of 3.00/6.00 is required for the award of the qualification. Minimum ECTS – 105. The programme corresponds to the Bulgarian Higher Education Act and the Ordinance on the State Requirements for Acquiring Higher Education. (Decree No.162 / 23.07.2002 of the Council of Ministers of Republic of BULGARIA) <a href="http://www.minedu.government.bg">http://www.minedu.government.bg</a> Further details: <a href="http://www.ibsedu.bg">www.ibsedu.bg</a>
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4.3 Programme details and the individual grades / marks / credits obtained

№	CODE	COURSE UNITS	DURATION	CONTACT	NATIONAL	ECTS	ECTS
				HOURS	MARKS	GRADE	CREDITS
1.	MAC101	Financial accounting	1S	30	Very good	5.00	B 6
2.	MAC102	Management accounting	1S	30	Excellent	6.00	A 6
3.	MAC103	Bank accounting	1S	30	Good	4.00	C 6
4.	MAC104	Financial statements standards	1S	30	Good	4.00	C 6
5.	MAC105	Financial law	1S	30	Excellent	6.00	A 6
6.	MAC211	Capital markets	1S	30	Excellent	6.00	A 6
7.	MAC204	Insurance schemes	1S	30	Excellent	6.00	A 6
8.	MAC203	Judicial accounting expertise	1S	30	Excellent	6.00	A 6
9.	MAC202	Reporting deals with financial tools	1S	30	Very good	5.00	B 6
10.	MAC205	Financial statements analysis	1S	30	Excellent	6.00	A 6
11.	MAC208	Accounting policy	1S	30	Excellent	6.00	A 6
12.	MAC206	Audit of financial statements	1S	30	Very good	5.00	B 6
13.	MAC209	Banking concepts and standards	1S	30	Excellent	6.00	A 6
14.	MAC212	Master Seminar	1S	60	Excellent	6.00	A 12

OVERALL AVERAGE: 450 Excellent 5.50 A 90

Master's Thesis Excellent 6.00 A 15

OVERALL AWARD AVERAGE: 450 Excellent 5.75 A 105

4.4 Grading scheme and grade distribution guidance

GRADE DISTRIBUTION GUIDANCE			
NATIONAL GRADE		ECTS GRADE	
Excellent 5.50 - 6.00	5.75 - 6.00	A (10%)	95% - 100%
Very good 4.50 - 5.49	5.00 - 5.70	B (25%)	80% - 94%
Good 3.50 - 4.49	4.05 - 4.95	C (30%)	61% - 79%
Fair 3.00 - 3.49	3.30 - 4.00	D (25%)	46% - 60%
Fail 2.00	3.00 - 3.25	E (10%)	40% - 45%
		Fx, F	0% - 40%

4.5 Overall classification of the qualification

N/A

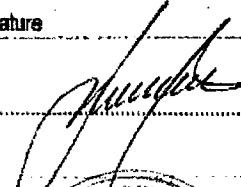
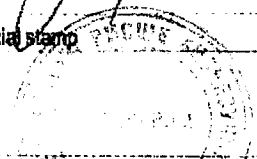
**5. INFORMATION ON THE FUNCTION OF THE QUALIFICATION**

<b>Access to further study</b>	<b>Professional status</b>
5.1 Access to the Third Degree (DOCTOR)	5.2 N/A

**6. ADDITIONAL INFORMATION**

<b>Additional information</b>	<b>Further information sources</b>
6.1 N/A	6.2 Europass Coordinator Nadia Gaydarska - Kirilova Tel.: + 359 (0) 2 400 16 36 E-mail: ngaydarska@ibsedu.bg  Human Resource Development Centre www. hrdc.bg Europass National Centre E-mail: europass@hrdc.bg

**7. CERTIFICATION OF THE SUPPLEMENT**

<b>Date</b>	<b>Signature</b>
7.1 22 May 2013	7.2 
<b>Capacity</b>	<b>Official stamp</b>
7.3 1. Prof. Ruslan PENCHEV, PhD Rector INTERNATIONAL BUSINESS SCHOOL Botevgrad	7.4 

**8. INFORMATION ON THE BULGARIAN HIGHER EDUCATION SYSTEM**  
*(prepared by the National ENIC / NARIC center of the Ministry of Education, Youth and Science)*

Holders of diplomas of completed secondary education have the rights to continue their studies without restrictions as to the type of the higher school. Admission to higher school is based on successfully passed entrance examinations. The type and the number of these examinations are defined by the higher schools and are closely related to their profile. The requirements for student admission, depending on the type of the higher school and the given speciality, comprise written competitive examinations (one or more), tests (with different volume and structure) and a diploma of completed secondary education. The autonomy of the higher schools gives them the rights to define on annual basis the admission requirements. The admission procedure for each speciality is defined on annual basis and made public in the Guide of respective higher school.

The system of higher education provides training after completed secondary education and comprises the following degrees:

**8.1. BACHELOR'S EDUCATIONAL AND QUALIFICATION DEGREE.** According to the curriculum the acquisition of that degree requires:

- a) minimum 180 credits with a duration of the studies of at least three years leading to the Professional Bachelor in...degree;
- b) minimum 240 credits with a duration of at least four years leading to the Bachelor's degree.

**8.2 MASTER'S EDUCATIONAL AND QUALIFICATION DEGREE.** The requirements for the acquisition are as follows:

- a) minimum 300 credits according to the curriculum with a duration of the studies of at least five years;
- b) minimum 120 credits for holders of Professional Bachelor in ... degree
- c) minimum 60 credits for holders of Bachelor's degree.

Colleges organize training for the acquisition of the Professional Bachelor in ... educational and qualification degree that provides specialized vocational training in the respective professional sectors and specialities.

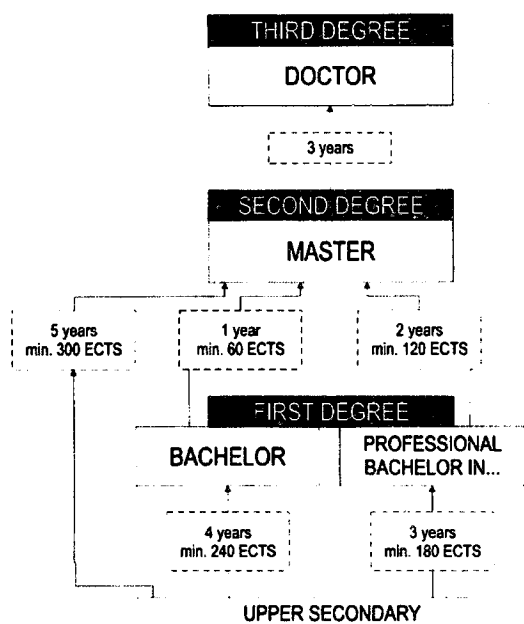
Holders of the Professional Bachelor in ... educational and qualification degree can continue their training for the Master's educational and qualification degree only in the same professional sector in compliance with the terms and conditions laid down in the Rules of the higher school or in the State Requirements.

Studies for Bachelor's degree organized in compliance with the curriculum provide multi – profiled training or specialized vocational training in professional sectors and specialities. Studies for Master's degree provide profound fundamental training combined with profile – oriented training within a given speciality.

**8.3. STUDIES FOR DOCTOR'S EDUCATIONAL AND SCIENTIFIC DEGREE** are carried out in scientific specialities.

Diplomas for completed degree are issued upon the successful completion of all duties included in the curriculum, irrespective of the calendar duration of studies."

**DIAGRAM OF THE EDUCATION SYSTEM  
IN THE REPUBLIC OF BULGARIA**



**LOCATION OF BULGARIAN  
HIGHER EDUCATION INSTITUTIONS**

