

Challenges Faced by Accounting Education in Bulgaria

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Abstract. *Accounting education in Bulgaria in recent years has faced a number of problems that have their economic, social, demographic and technological dimensions. On a global scale, the development of multinational companies and international business, sustainability reporting, outsourcing activities, franchising, the digitalization of processes and the use of artificial intelligence are factors that affect not only the economy as a whole, but also the development of the accounting profession. Accounting education in universities must be in line with the need for practice by specialists capable of adapting to a dynamic economic and technological environment. The purpose of this article is to place some emphasis on the new economic realities, outlining some necessary changes in the teaching of accounting subjects in universities in Bulgaria.*

Key words: accounting education, digitalization, artificial intelligence.

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1. Introduction

The main factors that influence the future development of higher education, including accounting education, are as follows: 1/ The implementation of the Strategy for the Development of Higher Education in the Republic of Bulgaria for the period 2021 - 2030; 2/ The level of digital transformation and digitalization of society; 3/ The specifics of the business structure in Bulgaria (ratio among microenterprises, small enterprises, medium-sized and large enterprises); 4/ the specific characteristics of the generations that are decisive for the working population; 5/ the dynamics of the labour market from point of view of the demand for certain specialists and the level of remuneration; 6/ the opportunities for remote work, which is preferred by young people.

The strategic documents at state level set priorities that will lead to the development of attitudes and abilities among students to adapt to a rapidly changing economic and technological environment. The requirements for interdisciplinary training and hybrid subjects combining knowledge from different professional fields, as well as the development of "soft skills" lead to the conclusion that the next generations of workers should be able to occupy different job positions and be highly computer literate. So far, Bulgaria is not characterized by a high degree of digital transformation and digitalization of society, but this is the future we are striving for. The reason for this is, on the one hand, technological progress, but on the other hand, the demographic collapse in Europe, including Bulgaria. The development of technologies, as well as artificial intelligence, is largely predetermined by the decreasing working-age population and, accordingly, the shortage of workers. As for university education in accounting, fortunately, the practice of the accounting profession requires a deep knowledge of economic processes, regulatory framework, knowledge of organizational and management issues. Or, interdisciplinarity and the acquisition of knowledge from different fields is largely embedded in all curricula of state universities offering accounting specialties¹. Another question, however, is how universities cope with the growing demands of business

¹ The author has previous research analyzing the curricula at leading state universities offering accounting majors. See Popova-Yosifova, N. Challenges Facing the Development of Accounting Profession in Bulgaria. Accounting, Digitalization, Sustainability - Science and Practice: International Scientific Conference 105th anniversary of the Department of Accounting and Analysis, UNWE, 25 -27 March 2025: Vol. 1, p. 528-542.

for personnel who are both economically and technologically well-prepared. This implies a rethinking of the content of academic subjects, teaching methods and assessment of students' knowledge and skills.

The purpose of this article is to place some emphasis on the new economic realities, outlining some necessary changes in the teaching of accounting subjects in universities in Bulgaria.

2. Literature review

This study examines some of the leading publications over the past 5 years by researchers who teach accounting at universities and have long-standing experience as accountants, auditors, and consultants (table 1). The publications are analysed through the lens of 3 main research questions:

- 1/ Are changes needed in accounting subjects' curricula?
- 2/ Which teaching methods are suitable for developing critical thinking and case-solving skills in accounting students?
- 3/ How are technological challenges affecting accounting education?

Table 1.

Research on accounting education in Bulgaria		
Main research questions	Authors and their publications	Main findings and conclusions
1. Are changes needed in accounting subjects' curricula?	Kostova, N. (2021). View to Some Aspects to the Future of the Accounting Profession and the Accounting Services, ICPA, https://www.ides.bg/e-journal/2021/issue/06-ib-2021-n-kostova [Last viewed 01.12.2025]	Financial and accounting knowledge and the accounting profession must develop in a way that is adequate to the modern era. This means taking into account economic and financial risks and their analysis; making economic decisions based on a huge amount of information; transparency of financial and non-financial information, and much more.
	Atanasova, A. (2023). Clients Approach to Higher Accounting Education in Bulgaria. Accounting Education as a Complex of Knowledge, Skills and Competences. Conference proceedings from a scientific and practical conference, 04 November 2022, University of Economics – Varna Science and Economics Publishing House, p.160-172	Complex relationships are observed among the university, the state, students and employers. There is no big share on students with private scholarships; no complete permanent affiliation with higher education schools through direct full involvement of cycle lectures and development of educational subjects by employers, creation on durable effective internship positions and positions for young specialists.
	Bacheva & Pojarevska (2023). Prospects and Status of the Students of the “Accounting” Degree in UNWE. Education as a Complex of Knowledge, Skills and Competences. Conference proceedings from a scientific and practical conference, 04 November 2022, University of Economics – Varna Science and Economics Publishing House, p. 47-62	There is a need to update the curricula so that they meet the needs of practice and, more specifically, to introduce courses in: cybersecurity, information technology management, predictive analysis, digital acumen, IT risks and information technology control and audit.
	Atanasov, A. (2023) Sustainability Reporting – the Missing Piece of the Accounting Education Puzzle.	Rethinking and adaptation are needed on the curricula to the new realities and requirements to accountants

	Education as a Complex of Knowledge, Skills and Competences. Conference proceedings from a scientific and practical conference, 04 November 2022, University of Economics – Varna Science and Economics Publishing House, p. 229-242	through the inclusion of disciplines in the field of sustainable (ESG) reporting in education at the Bachelor's and Master's degree levels.
	Chipriyanova, G., Vechev, V., Ivanova-Kuzmanova, G., Krasteva-Hristova, R. (2022) Investigation of Current Trends of the Accounting Profession, The "Scientific research" Almanac. D. A. Tsenov Academy of Economics - Svishtov, Issue 30, p. 279-312	According to the authors of the study, the accountant of the future is a financial accountant, a management accountant, or a tax accountant. High levels of career advancement for the accountant of the future also require holding of a certification from a professional organization.
2. Which teaching methods are suitable for developing critical thinking and case-solving skills in accounting students?	Musov, M. (2020a). Development and Problems of Accounting Higher Education in the U.S. and Bulgaria: Parallels in History. Research Papers of UNWE, 1(1): p. 15-32	A key conclusion of the study is that accounting education most needs for its future a balanced commitment to both the personal and professional development of students.
	Georgieva, D. (2023). Generation Z, the Future Accounting Professionals. Education as a Complex of Knowledge, Skills and Competences. Conference proceedings from a scientific and practical conference, 04 November 2022, University of Economics – Varna Science and Economics Publishing House, p. 173-187	1/ Need for training, targeted to creation of key competencies for the profession; 2/ Need for conducting of training tailored to the generational needs characteristics and needs; Need for ensured practical training .
	Stancheva-Todorova, E. (2023) Introducing Accounting Bissim simulation in the Financial accounting and Reporting module - the experience of Sofia university "St. Kliment Ohridski". Accounting education as a complex of knowledge, skills and competences. Conference proceedings from a scientific and practical conference, 04 November 2022, University of Economics – Varna Science and Economics Publishing House, p. 70-82	A specific approach is being explored: "The Accounting Bissim business simulation". Students work in teams with different roles and solve business cases, using complex knowledge gained from the subjects "Financial Accounting", "Management Accounting" and "Financial Management", and the surveyed students' opinion about this type of teaching is entirely positive.
	Stefanov, S. (2025). Assessing Students' Knowledge Through E-learning Platforms. Knowledge Based Sustainable Development: 10th International Scientific Conference: ERAZ 2024, Lisbon, Portugal, June 6, 2024: Conference Proceeding, Belgrade: Association of Economists and Managers of the	A major finding of a study conducted among students studying in the field of control is that only 22% of test takers have critical thinking skills. The author points out that as a way to improve this result there should be more elements of student assessment, more participation in international exchange programs, and more practical case studies to be solved.

	Balkans – UdEkoM Balkan, 2024, p. 465-472.	
3. How do technological challenges impact accounting education?	Musov, M. (2020b). Cyber Risk Management and Accounting Profession, Research Papers of UNWE, 4(4): p. 159-191.	Large audit firms offer various services in the field of cyber risk management, which shows the potential of the accounting profession to contribute to more effective management of this risk. Change in the educational framework towards developing competencies such as: analytical skills and problem-solving abilities; attitudes towards learning and ethical behavior; teamwork and collaboration.
	Lazarova, V. (2020). Digitalization in accounting, Sofia: Avangard Prima, p. 1-126.	It is noted that the curricula of foreign universities pay more attention to big data technologies and the possibilities for their processing, while the curricula of Bulgarian universities partially include information about the processes of digitalization and the related changes in business processes.
	Veysel, A. (2023). The Impact of Artificial Intelligence on Accounting. ICPA, Issue 3, p.1-13, https://www.ides.bg/media/2083/03-2023-ali-veysel.pdf [Last viewed 01.12.2025]	Artificial intelligence is seen as a more sophisticated version of spreadsheets and the author argues that it is a means of improving the effectiveness and efficiency of the services offered.
	Borisova, A. (2024) How is artificial intelligence entering the financial industry and will it replace the accounting profession? (online) https://www.anagami.bg/blog/shte-zameni-li-iskustveniqt-intelekt-i-schetovodnata-profesia/ [Last viewed 01.12.2025]	It is concluded that accountants are responsible for understanding complex financial principles and extracting meaning from financial statements, which requires human judgment in terms of a wide range of factors and professional skills.

Source: author's comparison

A review of the main conclusions and findings in the reviewed studies shows that:

- it is necessary to update the curricula and programs in accounting specialties in order to strengthen technological competencies;
- inclusion of disciplines or individual topics in accounting training related to sustainability reporting;
- cooperation with employers and their regular participation in the educational process is necessary;
- an advantage is cooperation with international professional organizations and the opportunities to obtain certificates or exemption from exams from them;
- teaching and assessment methods should be developed in the direction not only of acquiring specialized knowledge, but also of communicative and analytical skills among students.

Leading standards in the organization of professional accounting training worldwide are the International Education Standards, issued by the International Federation of Accountants (IFAC). These educational standards reflect the needs of business for accountants with skills and competencies that correspond to the development of the economy and technological progress (table 2). Leading international professional organizations in the field of accounting organize their training in accordance with the rules of these standards.

It is logical for the regulations to develop and update when it is necessary. This process should be in harmony with the *Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants*, last updated in March 2025. This framework contains requirements regarding:

- Entry to professional accounting education programs;
- Initial Professional Development (IPD) of aspiring professional accountants; and
- Continuing Professional Development (CPD) of professional accountants.” (IFAC, 2025e, p. 4)

It is important to note that this document adequately describes the role of the professional accountant in several key points, namely:

- to prepare, analyze and report relevant and reliable information, which may be of a financial and non-financial nature;
- to partner in the decision-making process;
- to participate in defining strategies and their implementation in companies;
- to audit financial and non-financial information;
- to assist in providing other consulting services, including independent financial audit;
- to prepare and analyze tax information.

Table 2.

International Education Standards
issued by International Federation of Accountants (IFAC)

International Education Standards (IES)	Effective Date	Objectives, key terms
IES 1 “Entry Requirements to Professional Accounting Education Programs”	July 1, 2014	The objective of IES 1 “is to establish educational entry requirements to professional accounting education programs that are fair, proportionate, and protect the public interest” (IFAC, 2019, p.27).
IES 2 “Initial Professional Development – Technical Competence” (Revised)	July 1, 2026	The objective of IES 2 “is to establish the technical competence that aspiring professional accountants need to develop and demonstrate by the end of Initial Professional Development (IPD) to perform a role as a professional accountant” (IFAC, 2025a, p.4) <i>Technical competence</i> is defined as “the ability to apply professional knowledge to perform a role to a defined standard” (IFAC, 2025f, p.5).
IES 3 “Initial Professional Development – Professional Skills” (Revised)	July 1, 2026	The objective of IES 3: “Establishing the professional skills that aspiring professional accountants need to develop and demonstrate by the end of IPD serves several purposes. It protects the public interest, enhances the quality of the work of professional accountants and promotes the credibility of the accountancy profession.” (IFAC, 2025b, p.7) <i>Professional Skills</i> are “intellectual, interpersonal and communication, personal, and organizational skills that a professional accountant integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.”(IFAC, 2025f, p.4).
IES 4 “Initial Professional Development – Professional Values, Ethics, and Attitudes” (Revised)	July 1, 2026	The objective of IES 4 is defined similarly to other standards. (IFAC, 2025c) <i>Professional values, ethics, and attitudes:</i> “The characteristics that identify professional accountants as members of a profession. They include the principles of conduct (e.g., ethical principles) generally associated with and considered essential in defining the distinctive characteristics of, professional behavior.”(IFAC, 2025f, p.5).

IES 5 "Initial Professional Development – Practical Experience"	July 1, 2015	The objective of IES 5 is "to establish the practical experience that is sufficient for aspiring professional accountants, and needs to be completed by the end of IPD, in order to perform a role as a professional accountant." (IFAC, 2019, p.75) <i>Practical experience:</i> „Workplace and other activities that are relevant to developing professional competence.“(IFAC, 2025f, p.4).
IES 6 "Initial Professional Development – Formal Assessment of Professional Competence" (Revised)	July 1, 2026	IES 6 specifies requirements for the assessment of professional competence, while IES 2,3 and 4, specify assessment requirements relevant to their areas of focus within IPD (IFAC, 2025d, p.4). <i>Formal assessment:</i> "Evaluation of professional competence developed through learning and development during IPD" (IFAC, 2025f, p.3).
IES 7 "Continuing Professional Development" (Revised)	January 1, 2020	Continuing Professional Development: "Learning and development that takes place after initial professional development, and that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently." (IFAC, 2025f, p.3).
IES 8 "Professional Competence for Engagement Partners Responsible for Audits of Financial Statements" (Revised)	January 1, 2021	The objective of IES 8 „is to establish the professional competence that professional accountants develop and maintain when performing the role of an Engagement Partner" (IFAC, 2019, p.104).

Source: author's comparison

The question reasonably arises: is it necessary and to what extent should accounting education at universities comply with International Education Standards? Of course, university education prepares highly qualified specialists for practice, but it also provides theoretical and scientific knowledge. The university shows the ways, approaches and methods for carrying out scientific research in the field in which it trains specialists. In recent years, there has been a trend of cooperation between international professional organizations in the field of accounting such as ACCA (the Association of Chartered Certified Accountants) and CIMA (the Chartered Institute of Management Accountants) and universities from all over of the world. Recognition of exams from the qualification framework of these organizations is being introduced if there is a correspondence between the curricula and subjects in university education and training in the relevant organization. Considering the desire of graduating students to quickly implement themselves in practice, this is a way to fulfill their desire. Many international companies in various fields, as well as large audit companies, e.g. "The Bid 4" require their employees to hold an internationally recognized certificate from ACCA and/or CIMA, in addition to a university degree in accounting.

An interesting study was conducted by AICPA & CIMA in 2025 by surveying 1446 leaders in the fields of accounting, finance and management. The topic of the study is technological change and how it will affect the future business environment. Here are the survey participants' perceptions of how technology will affect the profession within 12-24 months, in percentages of responses (AICPA & CIMA, 2025, p. 2):

- Artificial intelligence (AI) — 88%;
- Data analytics — 59%;
- Cybersecurity — 54%;
- Robotic process automation (RPA) — 34%;
- Machine learning (ML) — 33%;
- Blockchain — 19%;
- Quantum computing — 17%;
- Internet of things (IoT) — 11%;
- Other tech trends — 6%;
- None — 1%.

The issue of the human factor and how training should be adapted to new technologies is important for both professional organizations and universities.

In recent years, the complexity and responsibility of the accounting profession have questioned the attractiveness of this profession for young people. The guidance that IFAC gives in 2023 is as follows (IFAC, 2023):

- At the heart of the accounting profession is a commitment to society — to justice, transparency, and truth;
- Understanding the financial rules and processes related to the management of companies gives accountants a central role in the decision-making process;
- The skills of accountants and auditors are in increasing demand as leaders in areas such as sustainability reporting, anti-money laundering, data analytics, etc.;
- As a “social” profession, accounting is client-oriented, with ample opportunities to travel, meet people, and achieve positive impact through work;
- Accounting continues to introduce new technologies to make work more efficient, faster and more accurate and to provide time for the exercise of professional judgment.

3. Methodology

The following methodological approach was applied in this study:

- 1/ Through an analysis of specialized literature, basic attitudes towards necessary changes in the teaching of accounting disciplines in universities in Bulgaria are outlined;
- 2/ Trends in the choice of university and major by prospective students at the University of Economics - Varna were analyzed based on university surveys over the last 3 years;
- 3/ An empirical study is being conducted on the perceptions of students in their final year of study at a state secondary school about accounting as a profession;
- 4/ A comparison is made of the expectations of prospective students with the selection of criteria in the rating system of higher education institutions in Bulgaria.

4. Empirical study - results

Periodically, the University of Economics - Varna (as well as other universities) conducts its own surveys regarding students admitted for study and what their motives were for studying at the specific university and major.

As can be seen from the table 3, the choice of university by students in recent years has been based categorically on three leading criteria: desire to study in a specific specialty (for which an idea has been acquired back in time), the possibility of good realization (based on prestige, salary, etc.) and the characteristics of the city in which the university is located (specifically for Varna - a large, seaside city).

Table 3.

University research at the University of Economics – Varna & Center of Social Studies

Admission campaign	Ranking criteria for choosing a university	Ranking of criteria for choosing a specialty
2022	1/ The specialty in which they are admitted – 82.1 %; 2/ The opportunity to find good employment after graduation – 76.2 %; 3/ Varna as a city – 76.2 %.	1/ The practical application of acquired knowledge – 90 %; 2/ That which constitutes the specialty itself – 84.8 %; 3/ What they want to do after graduation and the development of the specialty sector – 83.5 %.
2023	1/ Varna as a city – 76.5 %; 2/ The specialty in which they are admitted – 75.5 %; 3/ The opportunity to find good employment after graduation – 70.4 %.	1/ Expectations for the development of the specialty sector – 86.6 %; 2/ Opportunity for good professional development – 79.4 %; 3/ What the specialty itself represents – 78.4 %.
	1/ The specialty in which they are admitted – 83.5 %;	1/ What they want to do after graduation – 82.5 %;

2024	2/ Varna as a city – 76.9 %; 3/ The opportunity to find good employment after graduation – 71.1 %.	2/ Expectations for the development of the specialty sector – 82.4 %; 3/ Opportunity for good professional development – 82.4 %.
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Source: 1/ University of Economics - Varna & Center of Social Studies (2022).

Initial impressions on freshmen and assessment on student application campaign for 2022, p. 1-22; 2/ University of Economics – Varna & Center of Social Studies (2023). Initial impressions on freshmen and assessment on student admission campaign for 2023, p. 1-22; 3/ University of Economics – Varna & Center of Social Studies (2024). Initial impressions on freshmen and assessment on student admission campaign for 2024, p. 1-23;

Regarding the choice of a specialty, criteria that repeat over time are: the possibility of good professional realization, as well as the development of the specialty sector. Or, the realization after graduation is the leading factor when choosing a specialty.

A survey was also conducted among 12th grade students of a public secondary school with a computer science and commerce profile in the city of Varna in order to determine whether they would choose accounting education and what their opinion is about the accounting profession (table 4).

The participants who completed the questionnaires were 42, and the results are summarized in the following table. The survey is illustrative, representative in nature, but can be a basis for reflection on the attractiveness of the of "accountant" profession.

Table 4.

Attractiveness of the of "accountant" profession

Question	Possible answers	Responses in %
1. Do you plan to continue your education in a higher educational institution?	Yes, definitely.	81.8%
	Yes, probably.	11.4%
	I'm not sure.	2.3%
	No.	4.5%
2. How much you are familiar with the essence of the profession "accountant"?	Very well acquainted.	6.8%
	Familiar enough.	47.7%
	Slightly familiar.	34.1%
	I am not familiar.	11.4%
3. If you choose to study at a university specializing in accounting, which motive is leading for you?	Opportunity for starting own business.	26.3%
	High payment in the future.	18.4%
	Interest to numbers, analysis and finance.	15.8%
	Guaranteed realization and secure work.	13.2%
	Prestige of the profession.	2.6%
	Other motives (various in nature).	23.7%

Source: Own survey – November, 2025.

Note: Survey participants choose only 1 answer to each question.

The data in the table shows that students approach their choice quite subjectively and are guided by various motives. It is noticeable that in percentage terms the share of motives such as - the opportunity to start their own business, high pay and a preference for working with numbers is higher.

The existing rating ranking of higher education institutions (universities) in Bulgaria introduces criteria that were determined as a result of previous studies among various groups of people commissioned by the Ministry of Education and Science (table 5).

Table 5.

Standardized ranking "Comprehensive estimate" 2025

Criterion	Weight
Implementation on the market of labor and regional significance	35%
Educational process	30%
Scientific research	20%
Prestige	10%
Educational environment	2.5%
Social conditions and accessibility	2.5%
Total	100%

Source: Consortium "OSIS" (2025). Ranking system of higher education institutions in Bulgaria for 2025. Methodology, p. 1-83, <https://rsvu.mon.bg/>

The high share of the criterion for realization on the labor market and regional significance is striking. Here there is a peculiarity that data is not taken for individuals who are self-employed, which is a weakness of the ranking. Many of the specialists in the field of economics, including accounting and auditing, are precisely self-employed. It is evident from the students' desires that they have the opportunity to organize their own business after graduation. Therefore, the method of generating data after this criterion should be reconsidered for the purpose of a more objective assessment.

5. Conclusion

As a result of the research, it can be summarized that the curricula, teaching methods and assessment in accounting disciplines in higher education institutions should continue to be improved in order to meet the needs and expectations of business. Some more significant areas in this regard are:

- 1/ enhanced training in the field of applying information technology;
- 2/ continued adaptation to the training of internationally recognized professional organizations in the field of accounting and auditing;
- 3/ personal development, including analytical and communication skills.

Along with this, it is important to analyze the attitudes and expectations of students for university education, as well as to maintain constant contacts with employers who can participate in the educational process (through scholarships, lectures, business games and other incentives for students).

The subject of future in-depth research may be the attractiveness of the accounting profession through the eyes of different groups of stakeholders - students, employers, company owners, state administration, etc.

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