



**CURRICULUM**

**FINANCE**  
**&**  
**ACCOUNTING**

**UNDERGRADUATE STUDIES**  
**GENERAL ACADEMIC PROFILE**

Academic year of studies beginning: 2023/2024

Warsaw, 02.06.2023

### General information and indicators of the curriculum

Professional title awarded to graduates	<b>Bachelor</b>
Form(s) of studies	<b>Full-time and part-time studies</b>
The number of semesters required to complete a given level of study	<b>6</b>
Number of ECTS credits required to complete a given level of study	<b>180</b>
Total number of hours of courses with the direct participation of academic staff or other lecturers and students	<b>Full-time studies: 2371 hrs.</b> <b>Part-time studies 1678 hrs.</b>
Total number of teaching hours	<b>Full-time studies: 1801 hrs.</b> <b>Part-time studies: 1108 hrs.</b>
The total number of ECTS credits that a student must obtain as part of courses conducted with the direct participation of academic teachers or other persons conducting courses	<b>Full-time studies: 91 (50,5%)</b> <b>Part-time studies 67 (37,1%)</b>
Percentage share of the number of ECTS credits for each of the disciplines to which the field of study is assigned in the number of ECTS credits required to complete studies at a given level – in the case of a field of study assigned to more than one discipline	<b>Economy and Finance 87%</b> <b>Management and Quality Sciences 13%</b>
Total number of ECTS credits allocated to courses related to research activities conducted at the UEHS in the discipline or disciplines to which the field of study is assigned;	<b>123 (68%)</b>
Number of ECTS credits to be obtained by a student in a course in the humanities or social sciences, in the case of fields of study assigned to disciplines within fields other than humanities or social sciences, respectively;	<b>5 ECTS credits*</b>
	<small>*) For the course: Foundations of Philosophy</small>
Number of ECTS credits assigned to elective classes or groups of courses	<b>59 (32,8%)</b>
The number of internships and the number of ECTS credits that the student must obtain as part of the internship	<b>Not applicable</b>
Number of course hours of Sports & Leisure Activities in the case of stationery undergraduate studies and graduate studies;	<b>60 hrs.</b>

**Courses included in the curriculum  
broken down into learning modules together with the number of hours and ECTS credits**

	Name of the course	ECTS	Hours	
			Full-time studies	Part-time studies
<b>I. BASIC COURSES</b>				
1.	Occupational Health & Safety Training	0	8	8
2.	Sports & Leisure Activities	0	60	0
3.	Foreign Language	9	120	64
4.	Academic Skills	1	15	8
5.	Foundations of Social Communication	4	30	16
6.	Foundations of Philosophy	5	35	20
7.	Introduction to Psychology	5	30	24
8.	Introduction to the Study of State and Law	5	30	24
9.	Research Methodology in the Social Sciences	4	30	16
<b>Total for basic courses</b>		<b>33</b>	<b>358</b>	<b>180</b>
<b>II. PROFILE COURSES</b>				
10.	Fundamentals of Economics	5	30	24
11.	Organization and Management Theory	5	30	24
12.	Foundations of Spreadsheets	1	15	8
13.	Quantitative Methods - Statistics	5	60	40
14.	Project Management	3	30	16
15.	Principles of Accounting	5	60	40
16.	Fundamentals of Private and Public Finance	4	30	24
17.	Management of Organizations	4	30	24
18.	Principles of Economic Law	2	30	16
19.	Financial Mathematics	4	30	24
20.	Microeconomics	6	60	40
21.	Financial Accounting	7	60	40
22.	Corporate Finance	7	60	40
23.	Financial Markets	4	45	24
24.	Macroeconomics	4	30	24
25.	Econometrics	4	45	24
26.	Financial Analysis	6	60	40
27.	International Finance	3	30	16
28.	Banking	5	60	40
29.	Insurance	3	30	24
30.	Risk Management	3	30	16
31.	IT Tools in Finance and Accounting	4	30	16
32.	Projects Methodology	3	30	16
33.	Social project	7	30	24
34.	Monographic course (elective): Sustainability Finance or Financial Innovations	3	30	16
35.	Elective courses (2 from other field of study)	4	48	32
<b>Total for profile courses</b>		<b>111</b>	<b>1023</b>	<b>672</b>

<b>III. Specialization courses</b>					
<b>Elective Specializations:</b>					
<b>AAC – Accounting, Audit &amp; Controlling; FM – Financial Management;</b>					
<b>B&amp;I – Banking &amp; Insurance; IF – International Finance</b>					
36.	Financial Reporting	AAC	5	60	40
	Financial Planning and Business Plan	FM			
	Retail Banking	B&I			
	Corporate Banking	IF			
37.	Financial Planning and Business Plan	AAC	5	60	40
	Corporate Treasury Management	FM			
	Corporate Banking	B&I			
	International Economic Relations	IF			
38.	Operational Controlling	AAC	4	45	24
	Investment Projects Analysis	FM			
	Social Insurance and Security	B&I			
	Globalization	IF			
39.	Foundation of Auditing	AAC	4	45	24
	Operational Controlling	FM			
	Actuarial Account	B&I			
	Investment Projects Analysis	IF			
40.	Accounting for Financial Institutions	AAC	5	60	40
	Valuation and Value Based Management	FM			
	Financial and Monetary Systems	B&I			
	Transnational Corporate Finance	IF			
41.	Valuation and Value Based Management	AAC	5	60	40
	Transnational Corporate Finance	FM			
	Valuation and Value Based Management	B&I			
	Financial and Monetary Systems	IF			
42.	Fundamentals of Tax Accounting	AAC	4	45	24
	Business Insurance and Security	FM			
	Marketing for Financial Institutions	B&I			
	Accounting for Capital Groups	IF			
43.	Accounting for Capital Groups	AAC	4	45	24
	Tax Systems	FM			
	Business Insurance and Security	B&I			
	Marketing for Financial Institutions	IF			
<b>Total for specialization courses</b>			<b>36</b>	<b>420</b>	<b>256</b>
<b>Total ECTS and Hours of Studies</b>			<b>180</b>	<b>1801</b>	<b>1108</b>

**Courses or groups of courses related to research activities conducted at UEHS in the discipline or disciplines to which the field of study is assigned, including students' participation in classes preparing for research activities**

Name of course	Form(s) of courses	Hours		ECTS
		Full-time studies	Part-time studies	
Research Methodology in the Social Sciences	L	30	16	4
Principles of Accounting	L/T	60	40	5
Quantitative Methods - Statistics	L/T	60	40	5
Fundamentals of Private and Public Finance	L	30	24	4
Financial Accounting	L/T	60	40	7
Corporate Finance	L/T	60	40	7
Financial Markets	L	45	24	4
Microeconomics	L/T	60	40	6
Financial Mathematics	D	30	24	4
Financial Analysis	L/T	60	40	6
Banking	L/T	60	40	5
Macroeconomics	L	30	24	4
Insurance	L	30	24	3
Econometrics	L/Lab.	45	24	4
International Finance	L	30	16	3
Risk Management	I	30	16	3
Project Methodology	D	30	16	3
Monographic course (elective): Sustainability Finance or Financial Innovations	L	30	16	3
Social Project	D	30	24	7
Specialization Courses	L/T/D	420	256	36
<b>Total</b>		<b>1230</b>	<b>784</b>	<b>123</b>

**Elective courses or groups of courses**

Name of course	Form(s) of courses	Hours (full-time studies)	Hours (part-time studies)	ECTS
Sports & Leisure Activities	Sport activities	60	0	0
Foreign Language	T	120	64	9
Monographic course: Sustainability Finance or Financial Innovations	L	30	16	3
Elective Courses (2 from other field of study)	L	48	32	4
Social project	D	30	24	7
Specialisation Courses	L/T/D	420	256	36
<b>Total</b>		<b>708</b>	<b>392</b>	<b>59</b>

Designations in the tables: L – lectures; T – tutorials; D – discussions; Lab. - laboratories

## LEARNING OUTCOMES

Learning outcomes take into account the higher education first-cycle programme for levels 6-7 as defined in the Act on the Integrated Qualifications System of 22 December 2015 (*Journal of Laws of 2016, items 64 and 1010*) and the higher education second-cycle programme characteristics specified in the Regulation of the Minister of Science and Higher Education of 14 November 2018 on the higher education second-cycle programme characteristics of learning outcomes for qualifications at levels 6-8 of the Polish Qualifications Framework (PQF).

A graduate of the higher education second-cycle programme in the field of *FINANCE AND ACCOUNTING* obtains a full qualification at level 7 of the Polish Qualifications Framework (PQF).

Category of characteristics of learning outcomes	Symbol of profile learning outcomes	After graduating from the higher education first-cycle programme in the field of <b>FINANCE &amp; ACCOUNTING</b> graduate:	Reference to	
			universal characteristics of the first degree of PQF	characteristics of the second level of PQF
<b>IN TERMS OF KNOWLEDGE</b>				
<b>KNOWLEDGE</b> - Scope and depth	FiR_WG01_Li c	Knows and understands at an advanced level the nature, place and role of various disciplines of social sciences, including economics and finance, the existing relationships between them and the theories and methods used in them.	P6U_W	P6S_WG
	FiR_WG02_Li c	Knows and understands at an advanced level the determinants and stages of development, terminology and research methodology used in various problem areas in the field of economics and finance and related disciplines.	P6U_W	P6S_WG
	FiR_WG03_Li c	They have advanced knowledge of key facts, objects, phenomena, processes, regularities and mechanisms, as well as the effects of modern economics and finance, as well as the connections and dependencies of this discipline with others in the field of social sciences.	P6U_W	P6S_WG
	FiR_WG04_Li c	They have advanced knowledge of the structures and entities operating in the economy and the relations between them on a national and international scale.	P6U_W	P6S_WG
	FiR_WG05_Li c	They have advanced knowledge of the functioning of the financial system, including financial markets, and know and understand the links between the real sphere and the financial system of the economy.	P6U_W	P6S_WG
	FiR_WG06_Li c	Knows and understands advanced methods, tools and instruments, including techniques of data acquisition and processing, allowing to describe business entities and the financial phenomena and processes occurring in them.	P6U_W	P6S_WG
	FiR_WG07_Li c	They have an advanced knowledge of quantitative methods and IT tools necessary to conduct research and analysis in the field of economics and finance and other related disciplines in the field of social sciences.	P6U_W	P6S_WG
	FiR_WG08_Li c	They have advanced knowledge of corporate finance management, as well as know and understand the types and scope of financial decisions made in enterprises and other organizational units.	P6U_W	P6S_WG

	FiR_WG09_Li c	Knows an advanced knowledge of the principles of preparing reports and financial statements, including national and international accounting and financial reporting standards.	P6U_W	P6S_WG
	FiR_WG10_Li c	Knows an advanced knowledge of the principles of accounting records, methods of measuring costs and financial results and their use in decision-making in various business units.	P6U_W	P6S_WG
	FiR_WG11_Li c	Has an advanced knowledge of the principles and methods of analysing the financial situation of enterprises and other organisations, including financial institutions.	P6U_W	P6S_WG
	FiR_WG12_Li c	Knows and understands at an advanced level the structure and principles of functioning of the financial sector, including: the banking sector, insurance companies, financial intermediaries and the principles and conditions of cooperation between business entities and financial institutions.	P6U_W	P6S_WG
	FiR_WG13_Li c	Knows and understands at an advanced level the objectives, structure and functioning of the public finance sector.	P6U_W	P6S_WG
	FiR_WG14_Li c	Knows an advanced knowledge of financial instruments and methods of valuation of financial instruments, other assets, as well as entire business entities.	P6U_W	P6S_WG
	FiR_WG15_Li c	Knows advanced knowledge of methods of analysis and control of various types of risk, including financial risk.	P6U_W	P6S_WG
	FiR_WG16_Li c	Knows knowledge of business law and other areas of law necessary for economics, finance and accounting.	P6U_W	P6S_WG
	FiR_WG17_Li c	Knows and understands the characteristics, role and position of man as a subject shaping and participating in economic and social structures and the principles of their functioning.	P6U_W	P6S_WG
	FiR_WG18_Li c	They have a structured and advanced knowledge of the chosen specialization in finance and accounting, including the theory, terminology, research and practical methods and applications of this specialization.	P6U_W	P6S_WG
	FiR_WG19_Li c	They have advanced knowledge of the epistemological foundations of contemporary disciplines of the social sciences and the correct methods of logical and scientific reasoning.	P6U_W	P6S_WG
KNOWLEDGE -context	FiR_WK01_Li c	Knows and understands the determinants of conducting research and professional activities related to finance and accounting.	P6U_W	P6S_WK
	FiR_WK02_Li c	Knows and understands the basic dilemmas of modern civilization and the functions and tasks of economics, finance and accounting in their description, explanation and solution.	P6U_W	P6S_WK
	FiR_WK03_Li c	Knows and understands the social, economic, legal, ethical and other implications of performing his/her professional role in finance and accounting.	P6U_W	P6S_WK
	FiR_WK04_Li c	Knows and understands the basic principles of creation and development of various forms of entrepreneurship, organizational structures, and understands the economic, financial, legal and social conditions of these processes, as well as the managerial functions performed in them.	P6U_W	P6S_WK
	FiR_WK05_Li c	Knows the basic concepts, principles and scope of protection of industrial and intellectual property and copyright.	P6U_W	P6S_WK

IN TERMS OF SKILLS				
SKILLS – use of knowledge	FiR_UW01_Lic	Is able to use theoretical knowledge of economics and finance as well as related disciplines in the field of social sciences in order to analyze and interpret the causes, course and consequences of basic as well as complex and unusual problems and phenomena of modern civilization.	P6U_U	P6S_UW
	FiR_UW02_Lic	Is able to properly select and properly use methods and tools, including advanced information and communication techniques, in order to solve basic, new or unusual problems in the field of finance and accounting.	P6U_U	P6S_UW
	FiR_UW03_Lic	Is able to make the right selection of sources of knowledge in the field of finance and accounting and creative interpretation of the information derived from them in order to formulate and solve basic, complex or unusual economic and financial problems of modern civilization.	P6U_U	P6S_UW
	FiR_UW04_Lic	Is able to analyze and forecast economic and social processes and phenomena, using standard methods and diagnostic and research tools appropriate for finance and accounting.	P6U_U	P6S_UW
	FiR_UW05_Lic	Is able to plan and implement a creative process aimed at solving specific research and practical problems in the field of finance and accounting, using appropriate tools for this purpose, performing statistical processing, analysis and presentation of data, with respect for the principles of professional ethics as well as industrial property and copyright.	P6U_U	P6S_UW
	FiR_UW06_Lic	Is able to correctly use normative systems in order to solve various tasks and dilemmas in the field of finance and accounting.	P6U_U	P6S_UW
	FiR_UW07_Lic	Is able to prepare written works and oral presentations on economic and financial problems in Polish and foreign languages using the acquired knowledge in the field of finance and accounting as well as available sources, including foreign language ones.	P6U_U	P6S_UW
SKILLS – communication	FiR_UK01_Lic	Is able to communicate freely, also in a foreign language, using specialist terminology in the field of finance and accounting, while using modern technological solutions.	P6U_U	P6S_UK
	FiR_UK02_Lic	Is able to take part in debates, present and evaluate various opinions and positions in the field of finance and accounting, and discuss them freely, also in a foreign language.	P6U_U	P6S_UK
	FiR_UK03_Lic	Can use a foreign language at level B2 of the Common European Framework of Reference for Languages and at a higher level in specialist terminology in the field of economics and finance.	P6U_U	P6S_UK
SKILLS – organization of work	FiR_UO01_Lic	Is able to interact with others as part of teamwork, in particular in task and project teams in the field of finance and accounting, as well as in interdisciplinary teams in the field of social sciences, and is prepared to take on a leading role and lead such teams.	P6U_U	P6S_UO
SKILLS – learning	FiR_UU01_Lic	Is able to independently use various sources of information, including domestic and foreign digital economic and financial databases, in order to expand and update his/her own knowledge in the field of finance and accounting.	P6U_U	P6S_UU



	FiR_UU02_Lic	Is able to independently plan and implement his/her own personal and professional development through continuous learning and deepening of his/her knowledge and professional competences throughout his/her life, and is able to guide others in this area.	P6U_U	P6S_UU
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IN TERMS OF SOCIAL COMPETENCES				
COMPETENCES – Assessments – Critical Approach	FiR_KK01_Lic	They are ready to critically evaluate their knowledge, received content and credibility of information received from various sources in the field of finance and accounting.	P6U_K	P6S_KK
	FiR_KK02_Lic	Is ready to recognize the importance of scientific knowledge in the field of finance and accounting in solving theoretical and practical problems that arise in the course of professional activity.	P6U_K	P6S_KK
	FiR_KK03_Lic	Is ready to responsibly assess the limits of his/her professional competence and understands the need to consult other experts in the event of difficulties with solving problems in the field of finance and accounting on his/her own.	P6U_K	P6S_KK
	FiR_KK04_Lic	Is ready to impart knowledge in the field of finance and accounting, justify their own views on socio-economic problems and respond to the views of others.	P6U_K	P6S_KK
COMPETENCES - responsibility	FiR_KO01_Lic	Demonstrates high responsibility for fulfilling social obligations resulting from professional activity, including readiness to participate in the preparation of various economic projects, taking into account all aspects of finance and accounting.	P6U_K	P6S_KO
	FiR_KO02_Lic	Is ready to solve basic problems related to participation in socio-economic life, including the pursuit of various professions in the field of finance and accounting.	P6U_K	P6S_KO
	FiR_KO03_Lic	Is ready to initiate various economic activities oriented towards the public interest, promote pro-social solutions in his professional activity, taking into account financial issues.	P6U_K	P6S_KO
	FiR_KO04_Lic	Is ready to think and act in an entrepreneurial way, anticipating the consequences of his socio-economic ventures.	P6U_K	P6S_KO
COMPETENCES – professional role	FiR_KR01_Lic	Is aware of the seriousness of the social consequences resulting from her own professional activities in the field of finance and accounting.	P6U_K	P6S_KR
	FiR_KR02_Lic	Is ready to abide by the rules of professional ethics and demand the same from others.	P6U_K	P6S_KR
	FiR_KR03_Lic	Is ready to take care of the theoretical and practical achievements in the field of economics and finance and related scientific disciplines, as well as the traditions and ethos of the profession in the field of finance and accounting.	P6U_K	P6S_KR

**Courses or groups of courses, regardless of the form in which they are conducted, together with the assignment of learning outcomes and curricular content to them, as well as the number of ECTS credits**

<b>1. BASIC COURSES</b>		
<b>Symbol of profile learning outcomes</b>	<b>Occupational Health &amp; Safety Training</b>	<b>ECTS: 0</b>
FiR_WG17_Lic FiR_WK03_Lic FiR_UU02_Lic FiR_KO01_Lic FiR_KR02_Lic	Definition and essence of occupational health and safety. Basic legal acts in the field of occupational health and safety (Labour Code, Regulation on occupational health and safety at universities, Fire Protection Act, Regulation on general health and safety regulations, Regulation on health and safety training, Regulation on technical conditions to be met by buildings and their location). Institutions supervising compliance with health and safety regulations. Duties and powers of the rector in the field of compliance with health and safety rules at the university. General health and safety rules applicable at the university. General rules for buildings, premises, machinery and equipment and the requirements they should meet. Rules for equipping buildings/rooms with fire-fighting equipment and first aid kits. Rules for moving in communication routes. Definition of harmful factors and actions to optimize the effects of factors. Accident hazards, types of accidents. Causes of accidents. Basic principles of fire protection. Legal acts in the field of fire protection. Prevention of fire hazards. Rules of conduct in the event of a fire hazard. Rules for the use of fire-fighting equipment. Types of fire extinguishers. Evacuation procedures. Evacuation signs used. Safety signs used in fire protection. What to do in the event of an accident. Regulations governing the obligation to provide first aid to the injured person. Basic life support. Side position fixed. Dressing wounds, fractures, dislocations, burns. What to do in the event of an electric shock. Management of poisoning.	
<b>Symbol of profile learning outcomes</b>	<b>Sports &amp; Leisure Activities (full-time studies only)</b>	<b>ECTS: 0</b>
FiR_UO01_Lic FiR_UU02_Lic FiR_KR02_Lic	Rules for safe participation in sports and recreational activities. Health training. Forms of physical activity with music - aerobics, TBC, yoga. Body-shaping exercises with the use of fitness equipment. Aerobic activities. Types of aerobic activities. Aerobic training and its functions. Learning and demonstration of exercise technique. Table tennis - learning and perfecting the execution of basic technical elements. Elements of ballroom dancing. Corrective and compensatory classes supported by relaxation exercises. Team sports games – basketball, volleyball, handball and football. Badminton - learning and perfecting basic technical elements. Futsal - learning and improving the technique of the game. Shaping motor skills and technical skills through games and general development exercises.	
<b>Symbol of profile learning outcomes</b>	<b>Foreign language</b>	<b>ECTS: 9</b>
FiR_WG02_Lic FiR_WG18_Lic FiR_WK05_Lic FiR_UW07_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UK03_Lic FiR_UU01_Lic FiR_KK01_Lic	Grammar, vocabulary and vocabulary of a selected foreign language. Getting to know and consolidate everyday language. Getting to know the culture and customs of selected countries. Presentation of people, organizations and other institutions. Terminology in the field of accounting, economics and finance, as well as those relating to business and economic affairs. Terminology from other disciplines of social sciences. Oral communication: conversation, presentations, negotiations, participation in meetings, discussion of cases. Written communication: memo, business correspondence, report, agreements and agreements, contracts, article, announcement, presentation. Recruitment process: CV, cover letter, interview. Translation classes: translation of texts, including scientific texts. Preparation for the language exam.	
<b>Symbol of profile learning outcomes</b>	<b>Academic Skills</b>	<b>ECTS: 1</b>
FiR_WG01_Lic FiR_WK02_Lic FiR_WK05_Lic FiR_UK05_Lic FiR_UO02_Lic FiR_UU01_Lic FiR_KR03_Lic	Academic values. Distinguishing science from pseudoscience. Objectivity, skepticism, striving for truth, openness to new information, striving to acquire competence, conscientiousness. Protection of intellectual and industrial value, impartial, unadulterated presentation of data. Identify the problem. Presentation of specific examples of problems. Searching for an issue that is important to the student, that arouses their interest and the need for action. Provide a description of the problem. Reasoning. Rational and intuitive thinking. Errors and distortions of rational thinking, logical fallacies. Inference. Communicating. Style of writing academic texts. Structure of different types of academic texts. Presenting and evaluating the arguments of both sides of an academic dispute. Analysis of the discussion of the problem.	

<b>Symbol of profile learning outcomes</b>	<b>Foundation of Social Communication</b>	<b>ECTS: 4</b>
FiR_WG01_Lic FiR_WG07_Lic FiR_WK01_Lic FiR_UO02_Lic FiR_KK02_Lic FiR_KR01_Lic	Social communication – definitions, models and research traditions. Interpersonal communication – theories devoted to interpersonal communications, building and maintaining relationships, and exerting influence. Public and group communication – theories devoted to group, public and organizational communication. Mass communication – theories devoted to culture and media as well as media effects. Intercultural communication – theories devoted to intercultural contacts and adaptation processes. Integration of communication theory.	
<b>Symbol of profile learning outcomes</b>	<b>Foundation of Philosophy</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG17_Lic FiR_WG19_Lic FiR_WK01_Lic FiR_WK02_Lic FiR_UK01_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic	Philosophy as reflection and knowledge about the world. The Structure of Philosophy. The Method of Philosophy. Aims of Philosophy. Species of human knowledge. Philosophy and science. Disputes about the nature of reality (the question of arche, the dispute about substances: monism, dualism, pluralism, the dispute about the existence of the world: realism - idealism). The great ontological-metaphysical systems (Plato, Aristotle, St. Augustine, St. Thomas, Descartes, Kant, Hegel). A dispute over the sources of cognition: genetic rationalism (nativism), genetic empiricism, rationalism-irrationalism. Dispute over the method of cognition (apriorism, a posteriorism). A dispute over the object (limits) of cognition (realism, skepticism, agnosticism). Selected concepts of truth: classical (Aristotelian) conception of truth, non-classical theories of truth. The problem of the absoluteness and relativity of truth. Philosophical anthropology: psychophysical problem, anthropological dualism (Plato, Descartes), Aristotle's hylomorphism, Christian conceptions of man, existentialist vision of man). Basic currents of contemporary philosophy (positivism and neo-positivism, existentialism, philosophy of dialogue, personalism, pragmatism and postmodernism). Fundamental questions of the philosophy of value (dispute about the existence of values, axiological order, cognition of values). Majors and Schools in Ethics. Descriptive ethics and normative ethics. Questions of the meaning and purpose of life. Social philosophy. Fundamental social values: justice, equality, freedom. Visions of a good state. Selected issues of aesthetics (beauty as an idea, subjectivation and individualization of beauty in the light of taste criticism, aesthetic experience, beauty of nature). Philosophy of language (language as a medium and as an object of cognition, the nature of meaning, the use of language, the understanding of language, the relationship between language and reality). The Dispute Over Universals. Translation and interpretation. Cognition vs. comprehension. The Oxford Debate on Philosophical Theses.	
<b>Symbol of profile learning outcomes</b>	<b>Introduction to Psychology</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG17_Lic FiR_WK01_Lic FiR_WK03_Lic FiR_UW01_Lic FiR_UO02_Lic FiR_UU01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KR02_Lic	Relations between psychology and other disciplines of social sciences and humanities. Modern psychological knowledge and its social and humanistic roots. Psychology of consciousness; representatives, controversies. Introspection as a Research Method and Its Critics. Tomaszewski's Functionalism and Theory of Action. The great schools of psychology: behaviorism, psychoanalysis, humanistic psychology, cognitive psychology, positive psychology. Psychological concepts of man. Psychological Foundations of Behavior. Basic aspects of the human psyche. Selected psychological experiments and their significance for modern science. Basic principles of methodology in psychological research. New directions in the development of psychology.	
<b>Symbol of profile learning outcomes</b>	<b>Introduction to the Study of State and Law</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG16_Lic FiR_WK01_Lic FiR_WK03_Lic FiR_UW01_Lic FiR_KK01_Lic	The concept of the state. The origins of the state. Typological characteristics of the state. The state as a social organization. Public authority. Territory. Population. The concept of nation and society. The state as a political, hierarchical organization. The state as a sovereign organization. The coercive nature of the state. The state apparatus. Principles of the state system. Sovereignty of the state. The Form of State vs. the Form of Government. Functions of the state. The legal structure of the state. Political regime. Electoral system. The concept and functions of law. Sources of law. Law as a political phenomenon. The legal system and its creation. Applicability of Law.	
<b>Symbol of profile learning outcomes</b>	<b>Research Methodology in the Social Sciences</b>	<b>ECTS: 4</b>
FiR_WG01_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WG19_Lic FiR_WK03_Lic FiR_WK05_Lic	Fundamentals of Social Sciences - Introduction to the principles of the field, explanation of basic concepts and categories. Dialectics of social research - selected juxtapositions (induction, deduction, idiographic explanation, nomothetic). Paradigms in the social sciences. The traditional model of science - principles and assumptions. Inductive and deductive theory - explanation, theory, examples, structure. The concept and category of causality in social studies. Structure of the research process - research plan, operationalization, conceptualization, measurement. Types of observations -	

FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_KK01_Lic FiR_KO02_Lic FiR_KR02_Lic	experiment, survey research. Qualitative data analysis - discovering regularities, data processing. Fundamentals of quantitative analysis. Ethics and Politics in Social Research - The Social Context of Research.	
<b>2. PROFILE COURSES</b>		
<b>Symbol of profile learning outcomes</b>	<b>Fundamentals of Economics</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WK02_Lic FiR_UK01_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KR01_Lic FiR_KR03_Lic	Introduction and explanation of basic concepts. Directions of development of economics as a science. The research process in economics. The Process of Inference in Economics. Research Methods in Economics. Explanation and forecasting in economics. Peculiarities of economics. Economic subdisciplines. The internal division of the economy. Mainstream economics. Economics outside the mainstream. Population theories. The problem of poverty and occupational exclusion. The problem of labour force participation and unemployment. Economic growth and development. Inflation and deflation.	
<b>Symbol of profile learning outcomes</b>	<b>Organization and Management Theory</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG17_Lic FiR_WK02_Lic FiR_WK04_Lic FiR_UW01_Lic FiR_UK01_Lic FiR_UU02_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR03_Lic	Theory of organization and management as a scientific discipline. Determinants of the emergence of management and quality sciences. Organization and management as an object of study. Approach to organization - functional, attribute, factual, static, dynamic, spatial. Organization as a system - theory of systems, subsystems of organization. Schools and majors in the sciences of organization and management. Organizational models. Typology of organization and management. Distinctive characteristics and goals of the organization. The role of knowledge in the organization. Knowledge as a resource, knowledge creation, knowledge-based competition. The role of the organization's environment. The influence of the environment on management methods. Basic management features. Planning, directing (leading, executing, motivating), controlling. Leading the organization – authority, leadership, authority, delegation, decision-making. The role of human capital management in an organization.	
<b>Symbol of profile learning outcomes</b>	<b>Foundation of Spreadsheets</b>	<b>ECTS: 1</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WK01_Lic FiR_UW02_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_UU02_Lic FiR_KK03_Lic	Getting ready to work with a spreadsheet. An overview of the basic functions of a spreadsheet. Preparing data for analysis – sorting and filtering, automated creation of large data series. Create formulas using: constants and calculation operators, using cell references and names, using functions. Format the date and formulas associated with it. Functions for working with text. Separating and transforming numbers (data). Search functions. Create tables and charts. Consolidate multiple data ranges. Analyze data with PivotTables.	
<b>Symbol of profile learning outcomes</b>	<b>Project Management</b>	<b>ECTS: 3</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WK03_Lic FiR_WK04_Lic FiR_WK05_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_UK02_Lic	Basic concepts: project, project portfolio, program, project scope, project stakeholders, common project problems, project in different types of organizations. Project management processes: project start processes, project planning processes, project delivery processes, project control processes, project completion processes. Project Management Areas: Project Integrity Management, Scope Management, Time Management, Cost Management, Quality Management, Human Resource Management, Communication Management, Risk Management, Procurement Management. Project management methods, techniques and tools: project lifecycle management, logic matrix (matrix structure, vertical logic and horizontal matrix logic), analysis stage (stakeholders, strategy, goals, problems) and planning stage; PMBOK methodology (process groups and areas of knowledge), Ten Step project management methodology, Scrum, Adaptive Project Management (APM), PRINCE2 methodology (components, design techniques), project organizational structure and division of work,	

FiR_UU01_Lic FiR_KO04_Lic	network methods (PDM, PERT), critical path method (CPM), cost estimation methods, qualitative and quantitative risk analysis, risk registers, risk metrics, project reserves, communication channels and plan, project documentation management. Critical factors of project success, reasons for project failures, failure prevention. Project team building: project team structures, communication within the project team, concept of team roles, project manager competences, cooperation in the project team. Monitoring and evaluation of projects: reporting system, electronic databases.	
<b>Symbol of profile learning outcomes</b>	<b>Principles of Accounting</b>	<b>ECTS: 5</b>
FiR_WG02_Lic FiR_WG03_Lic FiR_WG06_Lic FiR_WG09_Lic FiR_WG10_Lic FiR_WK01_Lic FiR_WK02_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KO03_Lic FiR_KR01_Lic	Definition and types of accounting (financial, managerial, tax accounting). Subject and subjects of accounting. Accounting as part of the information system of an economic entity. Accounting principles and their examples. Accrual and cash accounting and accounting entries. Organization of accounting in the company. Financial statements as an accounting product and a source of financial information. Balance sheet, its structure and cognitive values. Classification of assets and liabilities. Drawing up a balance sheet. Balance sheet records. Types and principles of functioning of ledger accounts. Charts of accounts. Balance sheet and profit and loss business operations. Accounting Principles of Accounting. Construction of the profit and loss account. Types of profit and loss account. Preparation of a profit and loss account. Cognitive values of the profit and loss account. Cash flow statement, its structure and cognitive values.	
<b>Symbol of profile learning outcomes</b>	<b>Quantitative Methods – Statistics</b>	<b>ECTS: 5</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WK01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_KK01_Lic FiR_KK02_Lic	Statistics and statistical research. Statistical features and their presentation. Measures of central tendency: median, modal, dominant, mean: arithmetic, geometric, harmonic. Measures of position – quantiles. Measures of dispersion. Measures of concentration and asymmetry. Measures of similarity of structures. Interdependence of phenomena and correlation. Linear regression and trend. Increments and indexes. Price, quantitative, relative indices. IT tools in statistical data analysis – Statistica, SPSS, PS Imago, PQStat.	
<b>Symbol of profile learning outcomes</b>	<b>Fundamentals of private and public finance</b>	<b>ECTS: 4</b>
FiR_WG05_Lic FiR_WG13_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_UW04_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_KK01_Lic FiR_KO04_Lic FiR_KO03_Lic	The concept of finance, scope, systematics, essence of money - forms, types, circulation, functions of finance. The mechanism of money creation, types of credit, differences between credit and loan. The financial system of the economy - concept, financial instruments, segments of the financial market. financial institutions, the principles of the functioning of the financial system. Concepts of the public finance sector and its segments, sources of financing of public expenditure (including the financial structure of the sector), concept, classification and types of taxes, subsidies and subsidies, finances of local government units. Financial planning in the public finance sector, the essence of the state budget and the characteristics of the budget procedure, analysis of the state budget of a given year, the essence of the budget deficit and the methods of its financing, the issues of public debt (including public debt management), financial policy: concept, types and tools. Financial intelligence, factors responsible for wealth creation, household budget, rules for spending and saving money, active and passive income. Behavioral finance and classical finance theory (economic rationality and efficient market principles), anomalies - examples. Structure of the EU budget, revenues, structure of expenditure, euro area. Poland and the Eurozone.	
<b>Symbol of profile learning outcomes</b>	<b>Management of Organizations</b>	<b>ECTS: 4</b>
FiR_WG01_Lic FiR_WG03_Lic FiR_WG17_Lic FiR_WK02_Lic FiR_WK04_Lic FiR_UW01_Lic FiR_UW04_Lic FiR_UW05_Lic	The role of management in running a business. Origins of management science. Evolution of views – different management styles. Basic concepts: steering, directing, managing, administering, organization. Leadership roles and skills. Targeting styles. Sources of power: formal and informal authority, leadership. The management process – motivation and control. Organization in the environment as a management object. Organizational models. Types of organizational structures (rigid and flexible structures; slender and flat structures; centralized and decentralized structures). Optimal use of individual structures. Discussion of the pros and cons of particular forms of organization. Management as an information and decision-making process. Decision-making	

FiR_UW06_Lic FiR_KK01_Lic FiR_KR03_Lic FiR_KO04_Lic FiR_KR02_Lic	process. Decision-making cycle. Factors influencing the rationality of decisions. Components of the information system. Advantages and disadvantages of group and individual decisions. Decisions under conditions of certainty, uncertainty and risk. Planning: The role of planning in management. Types of plans. Concept and principles of strategic management. Vision, mission, strategic goals, strategy. Factors shaping strategies. Types of enterprise strategies. Operational planning. Organize. Types and development of organizational structures. Organizational changes: the essence and their causes. A model of the organization's life cycle. Management in the context of change. Resistance to change. Diagnostic and prognostic approach to designing changes in the organization. Restructuring of the company. The ethical context of management. Cultural determinants of management. Globalization Management.	
<b>Symbol of profile learning outcomes</b>	<b>Fundamentals of economic law</b>	<b>ECTS: 2</b>
FiR_WG02_Lic FiR_WG16_Lic FiR_WK01_Lic FiR_WK03_Lic FiR_WK05_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UU01_Lic FiR_KO01_Lic FiR_KO02_Lic FiR_KO04_Lic	Sources of economic law at the international, EU and Polish levels and the relationship between international law and EU and Polish law. Monistic and dualistic concepts in law. Public and private economic law. Rules for the participation of entrepreneurs in business transactions - representation, power of attorney, commercial proxy. The concept of legal capacity and legal capacity. The concept of a company and an enterprise on a legal basis. Rules for taking, performing and suspending business activity. Regulatory of economic activity: concessions, licenses, permits, regulated activities. Control of business activities. Rules of business activity of foreign entrepreneurs and recognition of professional qualifications acquired in EU Member States and activities of the Ombudsman for Small and Medium-sized Enterprises. Running a business in the form of a civil partnership. Concept, types and forms of state aid as well as absolute and relative exemptions. Rules for conducting business activity in the form of partnerships (general partnership, partnership, limited partnership, limited joint-stock partnership) and capital companies (limited liability company, joint-stock company, simple joint-stock company). Termination of business activity - basic regulations of the bankruptcy and restructuring law.	
<b>Symbol of profile learning outcomes</b>	<b>Financial Accounting</b>	<b>ECTS: 7</b>
FiR_WG02_Lic FiR_WG03_Lic FiR_WG06_Lic FiR_WG09_Lic FiR_WG10_Lic FiR_WK01_Lic FiR_WK02_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KO03_Lic FiR_KR01_Lic	The essence and principles of accounting. Accounting acts. Scope of accounting. Records of core business expenses; accruals of costs and revenues. Monetary assets – analysis, valuation, record-keeping. Classification, principles of valuation and recording of settlements resulting from operating activities. Material turnover - analysis of concepts, valuation of revenues and expenditures of materials, records of decreases and increases in the stock of materials. Property, plant and equipment – concept, valuation and record-keeping. The essence and elements of intangible assets; principles of valuation and record-keeping. Long- and short-term non-monetary financial assets – concept, classification, valuation, records. Stages of accounting for the costs of the core business; valuation and records of work products. Preparation of the financial result in the comparative variant. Breakdown of profit or loss. Equity and its recognition in the records. The use of IT methods and tools in keeping accounting records.	
<b>Symbol of profile learning outcomes</b>	<b>Corporate Finance</b>	<b>ECTS: 7</b>
FiR_WG01_Lic FiR_WG03_Lic FiR_WG06_Lic FiR_WG08_Lic FiR_WG11_Lic FiR_WK02_Lic FiR_WK03_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW07_Lic FiR_UK02_Lic FiR_UO01_Lic FiR_UU01_Lic	The purpose and object of the company's finances; Basic principles of corporate finance; The criterion of economic value in financial decision-making; Types of decisions and basic decision-making problems in corporate financial management; Financial strategies of enterprises in the field of resource management; The financial cycle of the company; The role of cash flows in financial decisions; Classification and characteristics of financial sources; Capital structure Theories of capital structure; Corporate financing strategies; Criteria for the selection of funding sources; The phenomenon of leverage in financial management; Cost of capital in financial decisions; The essence of investment decisions of enterprises; Types of business investments; Procedure for assessing the economic efficiency of the investment; Financial budgeting in investment evaluation; Measures for assessing the effectiveness of investments; Methods of risk assessment of the investment project; The scope of short-term financial decisions; Working capital management; Methods of managing financial liquidity, current assets and current liabilities.	

FiR_UU02_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KR03_Lic		
<b>Symbol of profile learning outcomes</b>	<b>Financial Markets</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG05_Lic FiR_WG12_Lic FiR_WK02_Lic FiR_UW03_Lic FiR_UK01_Lic FiR_UU02_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KR03_Lic	Concept and structure of the financial market. Functions, role and tasks of the financial market. Money market (essence, origins, segments, participants, instruments, interest rates, open market operations). Capital market (definitions, segments, participants, instruments, interest rates, yield curve). Foreign exchange market. Derivatives market (currency, interest rates, stock markets, credit derivatives, futures, options, swaps, examples of applications of selected instruments). New trends in financial markets (financialization, securitization, financial globalization, crowdfunding). The hypothesis about the information efficiency of financial markets and its consequences. Financial market institutions. Regulatory aspects of the functioning of financial markets. Financial market participants.	
<b>Symbol of profile learning outcomes</b>	<b>Microeconomics</b>	<b>ECTS: 6</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WK02_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW07_Lic FiR_UO02_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO03_Lic FiR_KO04_Lic FiR_KR03_Lic	Microeconomics vs. Macroeconomics and Applied Economics, Subject, Scope, Approach, Classifications, Generalization, Significance of Theory for Economic Practice. The relationship between the consumer and the producer in a circular motion in the economy - the consumer creates demand and the producer creates supply on the consumer goods market, consumer expenditure and producer income and the variables determining them (size and price), price and costs - the producer's perspective, price and utility - the consumer's perspective, product and good - market verification, equilibrium, basic laws of the consumer goods market, elasticity of demand and supply, price sensitivity of supply. The consumer creates supply and the producer creates the demand in the market of the factors of production, the basis of the remuneration of the factors of production at the producer, the costs of production and the income of the consumer providing the services of the factor of labour and capital, the relation of the remuneration of the factors to the income of the consumer, the remuneration of the factors and their supply and demand for them and the techniques of production and their changes, the remuneration of the factors and the income and expenditure of the consumer and the income of the producer, feedbacks, the basic laws of the factor market, the elasticity of supply. The theory of consumer choice, the function of preferences and utility, the budget constraint, the marginal utilities of goods and their prices, the three conditions for maximizing the objective function, the solution of the Lagrange function, the equalization of the utility of the unit of money and Gossen's second law, the Pareto solution in consumer choice, the conditional demand of the consumer and the relative price of goods, the consumer's reaction to the basic laws of the consumer market. Theory of producer choice, conditions for maximization of the goal function, average and marginal productivity factors and spheres of rational management, equality of productivity and wages of production factors, CAA concept, sources of changes in production profitability, relations of changes in factor productivity (TFP) to changes in the ratio of prices received to paid, changes in production techniques at the producer, solution of the Lagrange function for maximization of the producer's profit function, conditional the function of the producer's demand for the factors of production, the reactions of the producers to changes in the market of the factors of production. Inequalities that allow and purchase and sale transactions between the producer and the consumer on the market (Hurwicz's hypothesis), the benefits of the consumer and the producer, the purification of product markets according to Walras, the elements of circular equilibrium, the impact of spending, structure, and the consumer on the economy.	
<b>Symbol of profile learning outcomes</b>	<b>Financial Mathematics</b>	<b>ECTS: 4</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WG14_Lic FiR_WK02_Lic FiR_UW02_Lic FiR_UW05_Lic FiR_UU02_Lic FiR_KK02_Lic FiR_KO02_Lic	The essence, scope, functions and areas of financial mathematics. Criteria: value, time, percentage as the basis of financial mathematics. Theory of interest and interest rate. Types of interest rates. Discount rate vs. interest rate. The future value of money. Capitalization of money with simple and compound interest. The future value of the fixed payment stream. The present value of money account. Discounting money. The present value of the recurring payment stream. Settlement of loans. Valuation of financial assets. Application of financial mathematics in insurance.	



Symbol of profile learning outcomes	Financial analysis	ECTS: 6
FiR_WG01_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG11_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW06_Lic FiR_UW07_Lic FiR_KK01_Lic FiR_KK03_Lic FiR_KO03_Lic FiR_KO04_Lic FiR_KR03_Lic	<p>The essence and types of analyses prepared in the company. Definitions of analyses, criteria for classification of analyses, material scope of individual analyses. Comparison databases used in financial analysis. Factors that interfere with the comparability of data. Methods of financial analysis. Preliminary analysis of the balance sheet. Horizontal analysis - dynamics of the most important items of deeds and liabilities. Vertical analysis – structure of assets and liabilities, internal structure of fixed and current assets, internal structure of equity and debt. Calculation of net working capital. Preliminary analysis of the profit and loss account. Variants of the profit and loss account. Dynamics of individual items of revenues and costs. Relationships based on different profit categories. Evaluation of the informational content of the cash flow statement. Differences between the direct and indirect method of preparing the cash flow statement. Informational content of individual areas of the cash flow statement. Basic relationships based on cash flow statement data. The use of the cash flow statement in decision-making processes. Static and dynamic assessment of financial liquidity. Resource indicators for the assessment of financial liquidity. Ratios based on operating cash. Liquidity vs. working capital, economic relationships based on net working capital. Determinants of financial liquidity. Using liquidity assessment measures to make decisions about short-term financial balance. Assessment of the debt of business entities. Debt assessment ratios. Indicators for assessing the ability of economic entities to repay debt. Using the financial surplus and EBITDA to assess the debt servicing capacity of companies. Analysis of profitability and factors shaping it. Assessment of sales profitability at individual levels of the profit and loss account. Sales deficit and its causes. Profitability of assets and factors shaping it. Assessment of return on equity and its determinants. Profitability ratios and determinants shaping them are used to make financial decisions. Model Du Pont. Assessment of the economic activity of enterprises. Cost-based metrics. Turnover rates. Areas of management decisions in which indicators of economic activity are used. Assessment of resource efficiency. Methods of determining added value. Value-added breakdown structure. Evaluation of the use of the human factor - work efficiency. Methods of assessing the productivity of assets. The use of economic relations in discriminant analysis models. Decision areas where bankruptcy risk assessment models are used. Assessment of the market value of shares and capital. Market indicators based on net profit. Indicators for the evaluation of the dividend policy. Market value of companies. The use of market indicators in decision-making processes.</p>	
Symbol of profile learning outcomes	Banking	ECTS: 5
FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG12_Lic FiR_WK01_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UK01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KK04_Lic	<p>Bank in the financial system. The banking system vs. the financial system. Financial conglomerates. Bank - concept, role, types. Models of the banking sector. Banking system in Poland. Central bank and monetary policy instruments. Functions of the central bank. Monetary policy objectives. Central bank interest rates. Reserve requirement ratio. Deposit facilities of the central bank. Open market operations. Banking supervision and the Deposit Insurance Scheme. Origins of banking supervision. Integrated supervision of the financial market. Banking supervision functions. Origins of deposit guarantee schemes. Deposit Insurance Policy. Tasks of the BFG. Banking operations. Classification of banking operations. Credit and deposit operations. Payment turnover. Investment banking operations. Securitization. Derivative operations. Strategic management of the bank. Strategy definitions. Objectives of banking policy. Methods of strategic analysis of the bank. Selection of the bank's strategy and control of its implementation. Bank marketing. Specificity of bank marketing. Bank marketing instruments. Marketing information system. Segmentation of the banking services market. Quality management in the bank. Risk in banking activities. The concept of banking risk. Banking risk classification. Liquidity risk. Credit risk. Price risk (interest rate and currency risk). Operational risk. Banking crises. The bank's financial statements. General principles for the construction of the bank's financial statements. Balance sheet. Income statement. Other elements of the financial statements. Assessment of the economic and financial situation of a commercial bank. Assessment objectives and data sources. Indicator methods. Solvency ratios. Liquidity ratios. Profitability and efficiency ratios. Decomposition of profitability ratios. Mechanisms of transmission of monetary policy impulses of the central bank. Transmission channels of monetary policy impulses. MPC decisions and the country's economic situation. Announcements from MPC meetings.</p>	
Symbol of profile learning outcomes	Macroeconomics	ECTS: 4
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_UW01_Lic FiR_UW03_Lic FiR_UW04_Lic	<p>Introduction to Macroeconomics. Subject, methods and tools of macroeconomic analysis. National Income Account. Circular movement in the economy. Gross domestic product and related categories. J.M. Keynes's demand-side equilibrium model. Aggregate demand and its components. Multiplier mechanism. Macroeconomic equilibrium in terms of demand theory. The IS-LM. Demand management. The classical model of macroeconomic equilibrium. The role of supply-side factors. Competitive labour market - supply, demand, equilibrium. The theory of unemployment and methods of combating unemployment. Inflation theory and anti-inflation policy. Economic growth. Growth</p>	

FiR_UW05_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO02_Lic FiR_KO04_Lic	models. Fluctuations in growth. Growth support policy. An open economy. Exchange rate and balance of payments.	
<b>Symbol of profile learning outcomes</b>	<b>Insurance</b>	<b>ECTS: 3</b>
FiR_WG05_Lic FiR_WG15_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_UW06_Lic FiR_KK01_Lic FiR_KK04_Lic	Definitions of risk (approaches: colloquial, quantitative, economic). Speculative risk and pure (insurable) risk. Hazard – event – risk scheme. Risk management. Risk management methods. Features of insurance as a method of risk management. Insurance definitions. Schematic diagram of the insurance method. Horizontal approach to reasoning: risk, premium, fortuitous event, loss, benefit. Insurance contract. Systematization of insurance. Social and business insurance. Enterprise Insurance Protection and Household Insurance Protection. Non-life insurance. Compulsory and voluntary insurance. Commercial and non-profit insurance. Private and public insurance. Insurance products. Institutionalization of the insurance market and institutionalization of insurance activity. Institutionalization of the insurance market. Legal basis for institutionalization. Institutionalization of insurance intermediation (insurance agent; insurance broker). Institutionalization of supervision over insurance activities. Institutionalization of guarantees for insurance coverage. Warranty solutions. Finances of an insurance company. Tasks of an actuary. Financial requirements. Liquidity. Solvency margins. Supervision over the finances of an insurance company. Development of the insurance market: economic and social factors and the role of the state. Social security system. Catalogue of social risks. The use of the insurance method in pension security. The use of the insurance method in health insurance. Possibilities of organizing an insurance system in health insurance. Life insurance products as supplementary insurance for public security. Designs of selected insurance products in the field of non-life insurance. Analysis of the company's needs as a customer of insurance companies.	
<b>Symbol of profile learning outcomes</b>	<b>Econometrics</b>	<b>ECTS: 4</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_UW01_Lic FiR_UW04_Lic FiR_KK01_Lic FiR_KK02_Lic	The subject and scope of econometrics as well as its application significance for economic analyses and forecasts. Basic terminology and concepts used in econometrics. The GRETL program. Examples of econometric models. A single-equation linear econometric model as a reflection of the relationship between economic phenomena. Least squares method. Specification of the econometric model, economic rationale for the selection of variables, statistical data - time series and cross-sectional data. Time series econometrics. Stationarity of time series. Trend functions, properties, and application in economic analysis. Nonlinear econometric models. Autoregressive models. Functions of production and consumption. Prediction based on econometric models, prediction principles. Prediction horizon and the importance of forecasts in economic analysis. Econometric models of the qualitative variable. Input-output balance sheet. Leontiev's model. IT tools for econometric modelling – Statistica, GRETL and R.	
<b>Symbol of profile learning outcomes</b>	<b>International Finance</b>	<b>ECTS: 3</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG11_Lic FiR_WG13_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UW07_Lic FiR_KK01_Lic FiR_KK03_Lic FiR_KK04_Lic	International money and the exchange rate: concept, characteristics, types, classification. International monetary system - concept, evolution and modern state. Foreign exchange market: definition, participation, types of markets, mechanism of operation and distortions. Balance of payments (BP): concept, interpretation, reference to the Polish economy, BP equilibrium and its distortions, and adjustment policy. Settlements in foreign trade: macro (nationwide) and micro (enterprises and corporations) levels. Monetary integration in the European Union: historical overview and the present situation. The euro as an international currency; Polish's position - the main dilemmas resulting from the adoption of the Euro. Financial and monetary aspects of global economic crises, with emphasis on the current situation and its main problems and directions of exit.	
<b>Symbol of profile learning outcomes</b>	<b>Risk management</b>	<b>ECTS: 3</b>

FiR_WG04_Lic FiR_WG05_Lic FiR_WG15_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW01_Lic FiR_UW04_Lic FiR_UK01_Lic FiR_UU01_Lic FiR_UU02_Lic FiR_KK02_Lic FiR_KO04_Lic FiR_KR02_Lic	Risk – basic concepts. Risks. Financial risk and definition of specific conditions for each type of risk. Statistical determination of the amount of risk. Theoretical foundations of risk measurement. Risk measures resulting from the statistical distribution of the risk variable. Measures of variability. Quantiles of distribution. The values of the distribution of the distribution. The concept of sensitivity measures. Measures of variability. Futures contracts - characteristics, trading rules, method of valuation and application to hedging, arbitrage and speculation. Options - characteristics, trading rules, use in arbitrage, speculation and risk management. Options - methods of valuation, Greek alphabet for factors shaping the valuation of options. Swaps - characteristics, trading rules and valuation methods. Short selling as a form of investing in the market.	
<b>Symbol of profile learning outcomes</b>	<b>Project Methodology</b>	<b>ECTS: 3</b>
FiR_WG01_Lic FiR_WG05_Lic FiR_WG11_Lic FiR_UO01_Lic FiR_KK01_Lic FiR_KK02_Lic	Project - essence, objectives, phases of implementation. Sources that can be used in the planning and implementation of the project. Ways of documenting the sources used while respecting intellectual property rights. Identification of problem areas in the field of finance and accounting that may be the subject of the project. Determining the topic and objectives of the project, the target group and the expected effects of the project. Determining project activities, their schedule, budget and possible sources of financing. Detailed concept of the project - principles of development. Sources of knowledge of varying value and scientific credibility. Database searching. Principles of intellectual property protection, types of citation systems and proper documentation of the sources used. Identification of risks related to the implementation of the project and ways to minimize them. Detailed planning of individual project activities. Methods of documenting project activities Methods of evaluation of project activities and the project as a whole. Rules for modification of project assumptions and activities in the event of circumstances preventing their implementation.	

<b>Symbol of profile learning outcomes</b>	<b>IT tools in finance and accounting</b>	<b>ECTS: 4</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WG09_Lic FiR_WG10_Lic FiR_WK01_Lic FiR_UW02_Lic FiR_UW05_Lic FiR_UK01_Lic FiR_UO01_Lic FiR_KK03_Lic FiR_KO01_Lic	Introduction to IT systems for finance and accounting. The role of automation of recording and accounting processes in the field of accounting of business entities. Familiarization with the financial programs Symfonia, RAKSSQL and Płatnik for keeping records of financial and accounting processes in business entities. Individual and team work on computers on a selected financial program in thematic modules: trade book, company chart of accounts, VAT invoices, VAT-7 declaration, cost and sales settlement, payments and settlements, operations and cash settlements, human resources and payroll, fixed assets, closing the reporting period.	
<b>Symbol of profile learning outcomes</b>	<b>Social project</b>	<b>ECTS: 7</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG09_Lic FiR_WG12_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_UO01_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW07_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO01_Lic FiR_KO02_Lic FiR_KO03_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR02_Lic FiR_KR03_Lic	Techniques, tools and stages of project preparation. Substantive discussion of individual student projects. Report on the implementation of project activities. Final report on the implementation of the project - rules, requirements, method of preparation, scope of content. Presentation of the course and results of the project - as an example of a public speech. Rules of public speaking. Multimedia presentation - as an auxiliary tool in public speaking. Principles of proper preparation of multimedia presentations. Features of good presentations and the most common mistakes in multimedia presentations. Analysis of sample presentations. Substantive discussion of individual student projects. Substantive discussion of the final reports of individual student projects. Substantive discussion of multimedia presentations of individual students. Exercises in oral discussion of one's project with the simultaneous use of a multimedia presentation - in a group forum. Direct preparation for the diploma exam - discussion of its course and rules.	
<b>Symbol of profile learning outcomes</b>	<b>Monographic course (elective)</b>	<b>ECTS: 3</b>
FiR_WG02_Lic FiR_WG03_Lic FiR_WG17_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK02_Lic FiR_UW01_Lic FiR_UW03_Lic FiR_UW05_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KR03_Lic	<p style="text-align: center;"><b><u>SUSTAINABILITY FINANCE</u></b></p> <p>The essence and scope of the concept of sustainable development. Sustainable finance and its scope. ESG factors in business. Classification of sustainable finance in terms of externalities and sustainable development goals. Initiatives and activities for the development of sustainable finance. Regulations, recommendations and guidelines for sustainable finance. The concept of responsible investment and its development determinants. Mechanism and principles of responsible investment. Methods, tools and ways used in responsible investing. Sustainable project management. Public finances and the role of the state in ensuring sustainable development. Taxonomy of sustainable finance. Sustainable financial system and banking and financial sector. Financing instruments for sustainable development. Green financial instruments. Prospects for sustainable finance in Poland.</p> <p style="text-align: center;"><b><u>FINANCIAL INNOVATIONS</u></b></p> <p>Introduction and characteristics of the FinTech industry in the world and in Poland. Regulatory and supervisory issues (RegTech and SupTech). FinTech, BigTech, Challenger Bank - a new business model. Modern forms of raising capital: Equity Crowdfunding, ICO. New forms in the payment system - PayTech sector. Cryptocurrencies and blockchain technology. Managing personal finances using digital technologies. Big Data, robotization and artificial intelligence in finance.</p>	

<b>3. SPECIALISATION COURSES</b>		
<b>Symbol of profile learning outcomes</b>	<b>Operational Controlling</b>	<b>ECTS: 4</b>
FiR_WG06_Lic FiR_WG08_Lic FiR_WG09_Lic FiR_WG11_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW03_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KO02_Lic FiR_KR01_Lic	The essence and tasks of controlling in a company. Types of controlling in a company. The profile and tasks of the controller, the controlling cell and its subordination. Controlling tools and stages of its implementation. Building a controlling structure of the company. Operation of cost centers and cost and expense centers. Revenue centers. Principles of operation of profit centers, budgeting, cost coverage margin account. Profit center rating system. The budget of the investment centre, the rules of construction and its structure. Evaluation and motivation system in investment centres – short-term and long-term metrics. Managerial and business contracts in responsibility centers.	
<b>Symbol of profile learning outcomes</b>	<b>Foundation of Auditing</b>	<b>ECTS: 4</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG04_Lic FiR_WG06_Lic FiR_WG15_Lic FiR_WG17_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK02_Lic FiR_WK03_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UU01_Lic FiR_KR02_Lic	Introduction to the subject of audit and control. Explanation of the origins and evolution of audit and control. Similarities and differences between audit and control. Internal audit in the management control system. Audit and internal control standards. The concept of three lines of defence. Code of ethics and professional qualifications of the auditor. Methodology and methodology in auditing. Evidence in the audit. Annual audit planning and risk analysis. Programming audit tasks. Sampling in audit tasks. Results documents in the audit	
<b>Symbol of profile learning outcomes</b>	<b>Financial Reporting</b>	<b>ECTS: 5</b>
FiR_WG09_Lic FiR_WG10_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UU01_Lic FiR_KR02_Lic	Entities, essence and place of financial reporting. Functions and cognitive values of financial reporting. Financial reporting as an accounting product. Organization and structure of International Financial Reporting Standards. Financial reporting in accordance with national and international accounting standards. Assets and capital of the company. Balance sheet and its cognitive values. Statement of financial position - differences between the Accounting Act and IFRS. Profit and loss account and its cognitive values. Scope of notes in financial reporting according to the Accounting Act and IFRS. Statement of changes in capital. Scope of information in the Management Report. Cash flow statement and its importance.	
<b>Symbol of profile learning outcomes</b>	<b>Valuation and Value Based Management</b>	<b>ECTS: 5</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG11_Lic FiR_WG14_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW07_Lic FiR_UO01_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic	Introduction to the issue of business valuation. The concept of enterprise value in economic sciences. Types of enterprise value - accounting, economic and market, gross (company) and net (equity). Value standards. Determinants of the economic and market value of the company. Characteristics of the business valuation methodology. Valuation method groups. Features of the income approach, market and property comparisons to the valuation of enterprises. Types of enterprise value and valuation methods. Pricing functions. Principles used in the valuation of enterprises. Criteria for the selection of valuation methods and the information necessary to perform them. Income valuation range. Income valuation of the company using the DCF model. Assumptions necessary to develop a DCF valuation. Free cash flow design. Determination of the discount rate. Determination of the residual value. Calculation of enterprise value and equity value. The category of net debt in the valuation of equity. Identification of determinants shaping the income value of a selected company. Comparison of the income (economic) value with the market value of the selected company. Valuation of the company using the method of market comparisons. Construction of the method. Variants of the market method - multiplier and transactional approach. Selection of a comparative base. Selection of market multiples for valuation purposes. Selection of base quantities from the company for the purposes of comparative valuation. Conducting a valuation of the selected company and comparing the results with its market	

FiR_KO02_Lic FiR_KR03_Lic	value. Adjustments to valuation results using the market comparison method - premiums and discounts of the valuation result. Valuation of selected assets using the method of comparable transactions. Property valuation methods. Book value, adjusted net asset value, replacement value, liquidation value. Q-Tobin indicator. Advantages and disadvantages and applications of property valuations. Examination of changes in the value of the enterprise with the use of value analysis tools. Financial ratios of value analysis. Economic and market added value. Controlling the value of the enterprise through the results of the value analysis. Examination of the limit size determinant of the value of enterprises. Formulating an enterprise value management strategy. Value management matrices. The role of non-economic factors in value formation.	
<b>Symbol of profile learning outcomes</b>	<b>Financial Planning &amp; Business Plan</b>	<b>ECTS: 5</b>
FiR_WG06_Lic FiR_WG07_Lic FiR_WG08_Lic FiR_WG11_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW07_Lic FiR_UO01_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO02_Lic FiR_KR03_Lic	Principles of correct planning. Phases of economic planning. The essence and importance of a business plan. Structure of the business plan. Characteristics of Good Business Plans. Features of business plans. Forms of business plans broken down by the functions they perform: internal reorganization (strategic management); setting up new businesses; management of investment projects; raising capital; restructuring; valuation; liquidation; managerial contracts. Business plan for small and large enterprises. The managerial part of business plans. Strategic analysis of a new venture – SWOT analysis, PEST analysis, KCS analysis, Porter's 5th force analysis. The marketing and market part of business plans. Rules for building a financial plan. Rules for building a financial plan. Short-term (operational) planning – construction of annual plans. Annual plan for small business. Annual plan for a large company. Planning of current assets and current liabilities. Long-term financial planning. Indicators of the effectiveness of financial plans. Relationships of financial statement elements. An example (in the form of an Excel sheet) presenting the principles of the relationship between the three most important elements of the financial statements. A business plan for an investment project. Rules for the construction of plans for different types of investment projects. Annual cash budget.	
<b>Symbol of profile learning outcomes</b>	<b>Corporate Treasury Management</b>	<b>ECTS: 5</b>
FiR_WG06_Lic FiR_WG08_Lic FiR_WG15_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW03_Lic FiR_UK02_Lic FiR_UO01_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KO02_Lic FiR_KR01_Lic	The essence and scope of corporate treasury. Duties and Role of the Corporate Treasurer. Scope of corporate treasury management. Sources of information for the Corporate Treasurer. Methods, tools and instruments of corporate treasury management. Liquidity and cash management as the main tasks of corporate treasury. Cash management models. Methods of financing deficits. Intra-corporate cash flow management and cash flow management instruments. Cooperation of the corporate treasurer with banks. Corporate Treasury Management Systems in the Income Cycle. Debt collection and its documents. Debt collection. Corporate Treasury Management Systems in the Expenditure Cycle. Forms of payment settlement. Loans on international financial markets. Issuance of shares on international financial markets. Managing the capital structure of the corporation.	
<b>Symbol of profile learning outcomes</b>	<b>Accounting for financial institutions</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG04_Lic FiR_WG12_Lic FiR_WG14_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UU01_Lic FiR_UK01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR03_Lic	The essence and scope of accounting of financial institutions. Legal basis for accounting of financial institutions, directives and standards. Characteristics and accounting principles of financial institutions. Classification of entities in the accounting of financial institutions. Rules for building a chart of accounts. Documenting operations in financial institutions. Characteristics of assets and liabilities of financial institutions and their valuation. Balance sheet of financial institutions (m.in. banks, insurers). Rules for recording selected, specific economic events in the operations of a financial institution. Financial reporting of financial institutions - principles according to the Accounting Act and IAS. Cognitive values and audit of financial statements of selected financial institutions.	

<b>Symbol of profile learning outcomes</b>	<b>Fundamentals of Tax Accounting</b>	<b>ECTS: 4</b>
FiR_WG02_Lic FiR_WG09_Lic FiR_WG13_Lic FiR_WG14_Lic FiR_WG16_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK03_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UW06_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KO02_Lic FiR_KR01_Lic	Accounting functions vs. tax functions. Reasons for differences between the accounting and tax results. The essence of deferred income tax. Accounting policy instruments and tax policy instruments. Revenues according to tax law. Costs according to tax law. Fixed assets and intangible assets according to the balance sheet law - differences from the tax law. Tax depreciation and lease agreements in tax terms. Improvements of own and third-party fixed assets in accordance with the law. Operating lease according to the balance sheet law - differences in relation to the tax law. The concept of goodwill according to balance sheet and tax law. Rules for settling a tax loss. Foreign exchange differences according to balance sheet and tax law. Dividends according to balance sheet and tax law. Long-term contracts according to balance sheet and tax law. Provisions according to balance sheet and tax law. Impairment of assets under balance sheet and tax law. Permanent and periodic differences between the accounting and tax results. Deferred income tax on transactions settled with equity. Rules for deferred tax offset.	
<b>Symbol of profile learning outcomes</b>	<b>Accounting for capital groups</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG08_Lic FiR_WG13_Lic FiR_WG15_Lic FiR_WK03_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO01_Lic FiR_KO02_Lic FiR_KO03_Lic	Basic concepts concerning the functioning of capital groups. Theoretical foundations of financial statement consolidation. Consolidation using the full method. Consolidation of proportional and equity rights. Cognitive values of the consolidated financial statements. Consolidation of financial statements in accordance with the IAS Act. The role and significance of asset consolidation of companies - the merger of companies. Settlements of mergers of companies using the acquisition and merger method.	
<b>Symbol of profile learning outcomes</b>	<b>International Corporate Finance</b>	<b>ECTS: 5</b>
FiR_WG01_Lic FiR_WG02_Lic FiR_WG03_Lic FiR_WG08_Lic FiR_WG11_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_UW03_Lic FiR_UW04_Lic FiR_UW05_Lic FiR_UW06_Lic FiR_UW07_Lic FiR_KK01_Lic FiR_KK03_Lic FiR_KK04_Lic	The scope of finance of an international company. Exchange rate risk and exchange rate risk management in the enterprise. Forms of exchange rate risk and commercial transactions of enterprises. Conversion risk in financial statements. Economic risk in international transactions. Protection of the balance sheet and foreign transactions against exchange rate risk. Financing of ongoing overseas operations, including foreign trade operations. The current credit policy of a multinational company and a foreign subsidiary. Government guarantees. Financial flows in an international company. International investments of enterprises and methods of their analysis. Long-term financing of foreign operations on financial markets and by banks. Taxation of multinationals.	
<b>Symbol of profile learning outcomes</b>	<b>Financial and monetary systems</b>	<b>ECTS: 5</b>
FiR_WG05_Lic FiR_WG12_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW03_Lic FiR_UK01_Lic FiR_UU01_Lic	Concept, structure and institutions of the international financial system. Exchange rate theory. Exchange rate systems. Balance of payments adjustment processes. Global payment imbalances. Macroeconomic policy in an open economy. The evolution of the international monetary system. The modern international monetary system. International liquidity. International currencies. International liquidity. Foreign exchange reserves. Units of account. Currency integration and substitution. International financial crises. A global financial safety net. International financial institutions. Units	

FiR_KK02_Lic	of account of the International Monetary Fund. Concepts for the reform of the international financial system.	
<b>Symbol of profile learning outcomes</b>	<b>Social Insurance and Security</b>	<b>ECTS: 4</b>
FiR_WG02_Lic FiR_WG04_Lic FiR_WG06_Lic FiR_WG08_Lic FiR_WG15_Lic FiR_WG18_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KK04_Lic	Insurance method, its basic categories (horizontal) and operational concepts (vertical). Application of the social security insurance method. Ten aspects of the organization and functioning of the social security system. Objective aspect. Catalogue of social risks. Recommendations and Convention of the International Labour Organization. Financial, redistributive and compensatory aspects. The managerial aspect. The Social Insurance Institution and the Agricultural Social Insurance Fund as institutions. The Social Insurance Fund and the Agricultural Social Insurance Fund as funds at the disposal of the Social Insurance Institution (ZUS) and the Social Insurance Fund (KRUS). The National Health Fund as an institution and fund. Description and explanations of the risks of illness and maternity as well as benefits from the Social Insurance Fund. Description and explanations of the risks of incapacity for work and death of the breadwinner and benefits from the Social Insurance Fund. Description and explanation of the risks of old age and pension benefits. Description and explanations of the risk of an accident at work and benefits from the Social Insurance Fund.	
<b>Symbol of profile learning outcomes</b>	<b>Business Insurance and Security</b>	<b>ECTS: 4</b>
FiR_WG02_Lic FiR_WG04_Lic FiR_WG06_Lic FiR_WG08_Lic FiR_WG15_Lic FiR_WG18_Lic FiR_UW06_Lic FiR_UK01_Lic FiR_UK02_Lic FiR_KK01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KK04_Lic	Risk management. Insurance method. Schematic diagram of the insurance method. Classification of business insurance. Statutory classification of insurance products. Section I - division into groups; Section II - division into groupings. Insurance risk management in the company's operations. Constructions of non-life insurance, addressed to enterprises. An example presentation of a group of insurance products (non-life insurance). Compulsory insurance. An employing entity in offering insurance coverage to employees.	
<b>Symbol of profile learning outcomes</b>	<b>Actuarial account</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_UW01_Lic FiR_UW02_Lic FiR_KO02_Lic	The Mathematics of Life Insurance. Elements of the economics of life insurance. Life expectancy tables. Net insurance premiums in different types of life insurance. Annuities, annuities account. The mathematics of other personal and property insurance. Elements of the economics of personal and property insurance. Insurance risk models: individual risk model, distributions of the aggregate value of claims, methods of determining the distribution. The Theory of Ruin. Calculation of premiums in homogeneous risk portfolios. Bonus-malus systems. Technical provisions. Types and functions of technical provisions. Rules for creating provisions. Methods of calculating provisions. Solvency of insurance companies.	
<b>Symbol of profile learning outcomes</b>	<b>Investment projects analysis</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG08_Lic FiR_WG18_Lic FiR_WK01_Lic FiR_WK03_Lic FiR_UW04_Lic FiR_UW07_Lic FiR_UU01_Lic FiR_KK03_Lic FiR_KO04_Lic	Investments, concept, the most important types, characteristics of the specifics of investing, the basics of efficiency assessment. Investment project, essence, types, elements. Pre-investment study, characteristics and significance, project life cycle. Feasibility study - goals, functions, elements of construction. Shaping the structure of project financing sources (capital budgeting). Project finance, essence, participating entities, specificity of the approach in performance assessment. Project finance - characteristics of basic types of risk and instruments for its mitigation in Project finance. Estimation of cash flows for individual entities participating in the project - basic errors in financial projections. Estimating the discount rate (WACC, risk folding method). Static methods of project evaluation - payback period, simple rate of return, first year test - advantages and disadvantages Break-even point and liquidity threshold, project sensitivity analysis. Discount methods - general characteristics, problem of choosing and estimating the discount rate. NPV, NPVR - assumptions, counting formulas, way of interpretation. IRR - assumptions, counting formula, method of interpretation; NPV vs. IRR scores. Modified cost-effectiveness methods (MNPV, MIRR, MPI).	



<b>Symbol of profile learning outcomes</b>	<b>Marketing for financial institutions</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG06_Lic FiR_WG07_Lic FiR_WK04_Lic FiR_UW02_Lic FiR_UW04_Lic FiR_UU01_Lic FiR_KK01_Lic FiR_KK03_Lic FiR_KO01_Lic FiR_KO04_Lic FiR_KR01_Lic FiR_KR02_Lic	Marketing-mix in services. Internal, external and interactive marketing. Concept, criteria and process of market segmentation. Benefits of market segmentation. Choosing your target market. Differentiation and placement in the financial services market. Typology of financial services clients. Individual and institutional clients. Consumption behavior - essence and division. Typology of consumer decisions. The process of consumer conduct in the market. Factors influencing consumer behavior. Consumer behavior research. Financial service as a marketing product. Financial product model. Types of financial products. The importance of the brand in the financial market. Quality of financial products - concept, management principles and perspective of perception by customers. The life cycle of a financial product. The price of a financial product - concept and features. Typology of prices of financial products. Methods of price formation in the financial market. Pricing strategies. Factors influencing the prices of financial products. Price differentiation. Distribution of financial products. Traditional and modern distribution channels for financial products. Criteria and procedure for choosing a distribution method. Location of service outlets. Specificity of service promotion. The process of communication between financial institutions and the market. Promotion strategy. Marketing communication tools: advertising, public relations, sponsorship, sales promotion, personal selling. The role of staff in financial institutions. Processes in financial services. Customer service. Material testimony. Comprehensive visual identification of a financial institution. Marketing management process. Competition processes in the financial market. Market research and analysis. Strategic analysis. Marketing strategies. Organization, implementation and control of marketing activities.	
<b>Symbol of profile learning outcomes</b>	<b>Retail Banking</b>	<b>ECTS: 5</b>
FiR_WG05_Lic FiR_WG12_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_KK01_Lic	The place and importance of retail banking in the financial system. Household as an economic entity. Theories of saving and consumption. Classification of banking activities. Directions of changes in the retail offer of banks. Bank accounts and cash settlements. Characteristics of bank loans. Construction of the loan agreement. Credit vs. cash loan. Credit collateral. Yesterday and today mortgage loans - economic, legal and ethical aspects. Consumer credit – the structure of the agreement, consumer privileges, the development of credit. Reverse mortgage – yesterday and today. Institutional protection of retail clients on the banking services market (m.in. Credit Information Bureau, Banking Arbiter). Protection of the retail client in the deposit and investment services market. Consumer bankruptcy yesterday and today. Financial education. Knowledge and building savings on the capital market. Dilemmas of the development of the deposit, credit and payment services market in a changing environment. Functioning of banks in an increasingly digital world. Macroeconomic and legislative determinants of banking activity. Organization of banking activities in the retail area. Marketing strategies of banks in the retail area.	
<b>Symbol of profile learning outcomes</b>	<b>Corporate Banking</b>	<b>ECTS: 5</b>
FiR_WG05_Lic FiR_WG12_Lic FiR_WG18_Lic FiR_UW01_Lic FiR_KK01_Lic	The importance of banks in the financial services of enterprises. Current account as the basis for starting cooperation with the bank. Cooperation in the implementation of national clearing operations. Cooperation in the implementation of foreign settlement operations. Credit as the main source of financing for the company's operations. Procedure for granting credit. Surplus cash management. Cash management services of the capital group. Leasing as a form of financing investment activities. Bank in the process of issuing corporate debt securities. Securitisation of assets as a source of corporate financing. Bank guarantee as a form of indirect financing for enterprises. Factoring as a source of financing for current operations. Discounting of bills of exchange as a form of financing current operations. Electronic forms of communication between the company and the bank and the offering of banking products and services. Bank in the process of financing investment activities of enterprises.	
<b>Symbol of profile learning outcomes</b>	<b>Tax systems</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG13_Lic FiR_WG16_Lic FiR_WG18_Lic FiR_UW03_Lic FiR_UW06_Lic FiR_KK01_Lic FiR_KK04_Lic	The concept and scope of tax law. Sources of tax law. Definitions of basic terms: subject of taxation, taxable entity, tax base, tax rates. Tax classification criteria. Definition of tax obligation and liability. Arising and extinguishing of tax liabilities. Principles of liability for tax liabilities. Value Added Tax: An Analysis of the Sources of Law and the Basic Elements of the Value Added Tax. The relevance of Community law to the levying of that tax. Excise duty: an analysis of the sources of law and the basic elements of the structure of this tax. The relevance of Community law to the levying of that tax. Income taxes: corporate income tax and personal income tax - analysis of the sources of law and basic elements of the structure of these taxes. Selected wealth taxes: inheritance and gift tax - analysis of the sources of law and basic elements of the structure of this tax. Local taxes: real estate tax, tax on means of transport, tax on dog ownership - analysis of the sources of law and basic elements of the structure of these taxes. Fees. Rules of tax procedure. Stamp duty, fair fee, administrative fee,	

	local fee - analysis of the sources of law and basic elements of the structure of these fees. Rules of tax procedure resulting from the provisions of the Tax Ordinance. Rules and deadlines for handling cases before the authorities of the first and second instance.	
<b>Symbol of profile learning outcomes</b>	<b>International Economic Relations</b>	<b>ECTS: 5</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG18_Lic FiR_WK02_Lic FiR_UW01_Lic FiR_UW03_Lic FiR_UK02_Lic FiR_UU01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO03_Lic FiR_KR03_Lic	International Economic Relations (MSG) – Introduction. The concept and structure of the world economy. International division of labor. Commodity trade and theories of international trade. International trade in services. International capital flows. International workflows and technologies. International trade policy. Tariff, quasi-tariff and non-tariff measures of trade policy. The Institutional Structure of Contemporary Trade Policy. International economic integration. The country's balance of payments and monetary policy issues. Currency zones.	
<b>Symbol of profile learning outcomes</b>	<b>Globalization</b>	<b>ECTS: 4</b>
FiR_WG03_Lic FiR_WG04_Lic FiR_WG05_Lic FiR_WG17_Lic FiR_WK02_Lic FiR_UW01_Lic FiR_UW03_Lic FiR_UK02_Lic FiR_UU01_Lic FiR_KK02_Lic FiR_KK03_Lic FiR_KO03_Lic FiR_KR03_Lic	Concept and definitions of globalization. History and phases of globalization. Spheres (planes) of contemporary globalization. Sources (causes) of globalization. Advantages and risks (costs) of globalization. Financial globalization and the global financial and economic crisis of the 21st century. Globalization and central banks. Globalization and the International Monetary Fund. Comparison of phases of globalization. Reasons for the retreat from globalization. Conclusions and postulates on contemporary globalization.	

## **Methods of verification and assessment of the learning outcomes achieved by the student throughout the education cycle**

The methods of verification of learning outcomes achieved in the process of education in the undergraduate programme in the field of *finance and accounting* include:

- 1) exams – oral, written (descriptive, test);
- 2) assessments – oral, written (descriptive, test);
- 3) credit test;
- 4) preparation of a paper, essay, etc., individually or in a team;
- 5) preparation of the project individually or in a team;
- 6) making reports, reports, assigned homework, etc. – individually or as a team;
- 7) solving problem-based tasks during and outside of classes – individually or in a team;
- 8) multimedia presentations conducted and prepared individually or in teams;
- 9) oral expressions, activity during classes, participation in discussions, debates, etc.;
- 10) case studies;
- 11) diploma examination;
- 12) other, specific and specific forms of verification of the assumed learning outcomes indicated in the syllabuses.

The assessment of the degree of achievement of the assumed learning outcomes covers all categories of learning outcomes (knowledge, skills, social competences). The choice of assessment methods should take into account the specificity of individual categories of learning outcomes, as well as the specificity of the subject as well as contemporary social conditions and technological possibilities of their assessment.

At UEHS we have a rule that the assessment of learning outcomes in courses conducted in the form of lectures is carried out by way of a final assessment exam (during the examination session), and other forms of courses allow for ongoing verification of learning outcomes during the semester as well as at the end of the semester and end with a credit for grade. In the case of students with disabilities, depending on their individual needs, alternative methods of assessing learning outcomes are established, which take into account the individual needs of these persons.

The diploma exam is *a method of verifying the learning outcomes obtained from the entire cycle of education at the level of undergraduate studies in the field of finance and accounting.*

When verifying learning outcomes, it is assumed that obtaining a positive grade in the exam or passing the final subject and the diploma exam confirms the achievement of all learning outcomes established for the elements of the learning process. The level of achievement of learning outcomes is determined by the grade given.

The Study Regulations define the scale of assessments used as part of the process of assessing learning outcomes, and the Rector's Regulations define the internal assessment system, which is a set of rules for assessing students in terms of their mastery of learning outcomes, and the general criteria for awarding a given grade in a subject (see Table). The Study Regulations also provide for credits for: passed/failed (respectively: *zal/nzal*<sup>1</sup>). This applies mainly to classes that do not require assessment of learning outcomes per grade (e.g. Sports & Leisure activities, Occupational Health & Safety Training).

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<sup>1</sup> Zal – Passed in Polish language and nzal – failed in Polish language.

Assessment criteria for the assessment of learning outcomes

Assessment	Description of requirements	Required percentage of achieved learning outcomes for the course
excellent (6.0)	The student has achieved quantitative or qualitative learning outcomes beyond the scope provided for in the curriculum for the course, in particular: has knowledge significantly exceeding the scope specified in the curriculum for the course, independently defines and solves theoretical and practical problems, is able to use knowledge in new problem situations, correctly and freely uses scientific and professional terminology.	> 90% and additional achievements that go beyond those provided for a very good grade
very good (5.0)	The student has mastered the full range of knowledge and skills specified in the curriculum for the course, independently solve theoretical and practical problems, are able to use knowledge in new problem situations, correctly use scientific and professional terminology.	Min. 90%
good plus (4.5)	The student has achieved learning outcomes above the requirements for a good grade, but insufficient for a very good grade.	Min. 85%
good (4.0)	The student has mastered most of the knowledge and skills specified in the curriculum for the course, solves typical theoretical and practical tasks, and captures basic concepts and laws in scientific and professional terms.	Min. 70%
satisfactory plus (3.5)	The student has achieved learning outcomes above the requirements for a satisfactory grade, but insufficient for a good grade.	Min. 65%
satisfactory (3.0)	The student has mastered the basic knowledge and skills specified in the curriculum for the course, solve typical theoretical and practical tasks of medium difficulty, make minor terminological errors, and convey the information in a language similar to colloquial.	Min. 50%
unsatisfactory (2.0)	The student has not mastered the necessary minimum of basic knowledge and skills specified in the curriculum for the course, is unable to solve tasks with a low degree of difficulty, makes gross terminological errors, and the style of speech is clumsy.	less than 50%

Assessment of the achievement of learning outcomes is carried out in the following stages:

- during the implementation of the learning outcomes within a given subject/module and after its completion through verification of the learning outcomes carried out for each student by the class teacher/examiner;
- after the completion of the curriculum of a given subject/module through verification of learning outcomes by the teacher/coordinator of the course/module;
- at the end of each semester by verifying the learning outcomes achieved by the students of the programme;
- at the diploma examination through the verification of the learning outcomes for each student by examiners taking part in the diploma examination;
- on an ongoing basis through the assessment of the achievement of learning outcomes made by class inspectors;
- at the end of each cycle of education by verifying learning outcomes according to quantitative measures and by monitoring the fate of graduates and assessing their functioning on the labour market.

### Rules and form of Internships

The undergraduate programme in the field of *Finance and Accounting* with a general academic profile does not provide for internships for students.