



CURRICULUM

FINANCE
&
ACCOUNTING

GRADUATE 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	Master
Form(s) of studies	Full-time and part-time studies
The number of semesters required to complete a given level of study	4
Number of ECTS credits required to complete a given level of study	120
Total number of hours of courses with the direct participation of academic staff or other lecturers and students	Full-time studies: 1534 hrs Part-time studies: 1216 hrs
Total number of teaching hours	Full-time studies: 934 hrs Part-time studies: 616 hrs
The total number of ECTS credits that a student must obtain as part of classes conducted with the direct participation of academic teachers or other persons conducting classes	Full-time studies: 61 (51%): Part-time studies: 48 (40%)
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	Economy and Finance 100%
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;	98 (82%)
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;	5 ECTS* <small>*including groups of classes: Culture & Ethics</small>
Number of ECTS credits assigned to elective classes or groups of classes	62 (52%)
The number of internships and the number of ECTS credits that the student must obtain as part of the <u>internship</u>	Not applicable
Number of course hours of Sports & Leisure Activities in the case of stationery undergraduate studies and graduate studies	Not applicable

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

	Name of course	ECTS	Hours	
			Full-time studies	Part-time studies
I. BASIC COURSES				
1.	Occupational Health & Safety Training	0	8	8
2.	Culture & Ethics	5	30	16
3.	Foreign language	5	60	32
Total for basic courses		10	98	56
II. PROFILE COURSES				
4.	Statistical methods	7	60	40
5.	Cost accounting	6	60	40
6.	Fiscal policy	4	30	16
7.	Contemporary financial concepts	4	30	24
8.	Management of financial institutions	4	30	24
9.	Investment portfolio management	6	60	40
10.	Monetary policy	4	30	24
11.	Managerial accounting	5	46	32
12.	Accounting and financial reporting standards	4	30	24
13.	Audit of financial statements	5	46	32
14.	Financial law	4	24	16
15.	Monographic (elective) course I: Investment of savings or Alternative finance	3	30	16
16.	Monographic (elective) course II: Property management or Information security management	3	30	16
17.	Master's thesis	16	60	32
Total for profile courses		75	566	376
III. SPECIALIZATION COURSES (7 subjects) (list of specializations and specialization courses in a separate table below)*				
Total for specialization courses		35	270	184
Total ECTS and hours of study		120	934	616

* Specialization courses (list of specializations and courses)

	Name of course	ECTS	Hours	
			Full-time studies	Part-time studies
Specialization I: Corporate Accounting				
1.	Financial budgeting	6	60	40
2.	Accounting for bank and insurance company	6	60	40
3.	Tax accounting	4	30	16
4.	Financial controlling	4	30	16
5.	Financial risk management	5	30	24
6.	Accounting for small and medium-sized enterprises	5	30	24
7.	IT systems for finance and accounting	5	30	24
Specialization II: Managerial Finance				
1.	Fundamental analysis	6	60	40
2.	Tax strategies	6	60	40
3.	Financial controlling	4	30	16
4.	Financial liquidity management	4	30	16
5.	Mergers and acquisitions	5	30	24
6.	Financial risk management	5	30	24
7.	Sustainability reporting	5	30	24
Specialization III: Audit and Controlling				
1.	Fundamental analysis	6	60	40
2.	Financial budgeting	6	60	40
3.	Audit and internal control	4	30	16
4.	Financial controlling	4	30	16
5.	IT systems for finance and accounting	5	30	24
6.	Sustainability reporting	5	30	24
7.	Tax control administration	5	30	24
Specialization IV: Financial Advisory				
1.	Fundamental analysis	6	60	40
2.	Tax strategies	6	60	40
3.	Behavioral finance	4	30	16
4.	Personal finance	4	30	16
5.	Tax control administration	5	30	24
6.	Financial advisory and intermediation	5	30	24
7.	Social security financing	5	30	24
Specialization V: International Finance and Markets				
1.	International financing settlement	6	60	40
2.	International financial markets	6	60	40
3.	Transactions and investments on commodity markets	4	30	16
4.	Financial controlling	4	30	16
5.	Financial risk management	5	30	24
6.	Financial crises and financial system stability	5	30	24
7.	Mergers and acquisitions	5	30	24
Total for specialization		35	270	184

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	
Statistical methods	L/T	60	40	7
Cost accounting	L/T	60	40	6
Fiscal policy	L	30	16	4
Contemporary financial concepts	L	30	24	4
Investment portfolio management	L/T	60	40	6
Monetary policy	L	30	24	4
Managerial accounting	L/T	46	32	5
Audit of financial statements	L/T	46	32	5
Monographic (elective) courses I & II	L	60	32	6
Specialization courses	L/T/D	270	184	35
Master's thesis	T	60	32	16
Total		752	496	98

Elective classes or groups of classes

Name of course	Form(s) of courses	Hours (full-time studies)	Hours (part-time studies)	ECTS
Foreign language	T	60	32	5
Monographic (elective) courses I & II	L	60	32	6
Master's thesis	T	60	32	16
Specialization courses	L/T/D	270	184	35
Total		450	280	62

Designations in the tables: L – lectures; T – tutorials, D – discussions

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 ACCOUNTINGS 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 second-cycle programme in the field of Finance & Accounting graduate:	Reference to	
			universal characteristics of the first degree of PQF	characteristics of the second level of PQF
IN TERMS OF KNOWLEDGE				
KNOWLEDGE - Scope and depth	FiR_WG01_Mg r	Knows and understands to an in-depth degree the nature, place and role of contemporary social sciences, including economics and finance, as well as the methods and theories used in them, as well as the relationships between them.	P7U_W	P7S_WG
	FiR_WG02_Mg r	Has an in-depth knowledge of the economic, legal and social conditions and the main trends in the development of finance and accounting, as well as the terminology used in various research areas in this field.	P7U_W	P7S_WG
	FiR_WG03_Mg r	Has in-depth knowledge of key theories, phenomena, processes, regularities and mechanisms influencing the development of modern finance and accounting.	P7U_W	P7S_WG
	FiR_WG04_Mg r	Has an in-depth knowledge of the structure of the financial system, including financial instruments, markets and institutions.	P7U_W	P7S_WG
	FiR_WG05_Mg r	Has an in-depth knowledge of the relationships between different social, economic and financial systems and institutions, both nationally and internationally.	P7U_W	P7S_WG
	FiR_WG06_Mg r	Has an in-depth knowledge of methods of describing financial phenomena, including techniques of obtaining and processing financial data and methods of analysis and modeling of financial processes.	P7U_W	P7S_WG

	FiR_WG07_Mg r	Has an advanced knowledge of quantitative methods and IT tools necessary to conduct research and analysis in the field of finance and accounting.	P7U_W	P7S_WG
	FiR_WG08_Mg r	Knows and understands at an advanced level the principles of preparing, auditing and analysing financial statements in business entities, including financial institutions and public sector entities.	P7U_W	P7S_WG
	FiR_WG09_Mg r	Has advanced knowledge in the field of specialist accounting, cost accounting and management accounting.	P7U_W	P7S_WG
	FiR_WG10_Mg r	Has an in-depth knowledge of the links between social, macroeconomic and financial phenomena and are familiar with the principles of monetary and fiscal policy.	P7U_W	P7S_WG
	FiR_WG11_Mg r	Has in-depth knowledge of investment portfolio and risk management methods.	P7U_W	P7S_WG
	FiR_WG12_Mg r	Has advanced knowledge of the impact of international finance on the position of the state, the activities of business entities and the functioning of households.	P7U_W	P7S_WG
	FiR_WG13_Mg r	Has in-depth knowledge of financial decision-making in business entities, households and public sector institutions.	P7U_W	P7S_WG
	FiR_WG14_Mg r	Has an in-depth knowledge of the methods of valuation and analysis of the fundamental factors shaping the value of various financial assets and have advanced knowledge of enterprise value management.	P7U_W	P7S_WG
	FiR_WG15_Mg r	Knows and understands to an in-depth degree international standards of audit and financial reporting.	P7U_W	P7S_WG
	FiR_WG16_Mg r	Has in-depth knowledge in the field of comprehensive management of financial sector entities, including the banking sector.	P7U_W	P7S_WG
	FiR_WG17_Mg r	Has advanced knowledge of legal regulations necessary to conduct professional and research activity in the field of finance and accounting.	P7U_W	P7S_WG
	FiR_WG18_Mg r	Knows and understand in depth the role of man as an entity shaping various socio-economic structures and actively participating in economic life.	P7U_W	P7S_WG
	FiR_WG19_Mg r	Has in-depth knowledge of the selected specialization in the field of finance and accounting, including theory, terminology, research and practical methods and applications of this specialization, including in the context of mutual relations with other disciplines of social sciences.	P7U_W	P7S_WG
KNOWLEDGE -context	FiR_WK01_Mg r	Knows and understands the ethical and moral principles applicable to research activities and professional practice in the field of finance and accounting.	P7U_W	P7S_WK
	FiR_WK02_Mg r	Knows and understands the fundamental dilemmas of modern civilization as well as the functions and tasks of the disciplines of social sciences, including economics and finance, in their description, explanation and solution.	P7U_W	P7S_WK
	FiR_WK03_Mg r	Has an advanced understanding of the social, economic, organizational, legal, ethical and other conditions necessary to perform a professional role in finance and accounting, as well as the consequences resulting from it.	P7U_W	P7S_WK
	FiR_WK04_Mg r	Knows and understands the principles of industrial property protection and copyright.	P7U_W	P7S_WK

	FiR_WK05_Mgr	Understands at an advanced level the principles of creation and development of various forms of entrepreneurship and understands the economic and social determinants of these processes.	P7U_W	P7S_WK
IN TERMS OF SKILLS				
SKILLS – use of knowledge	FiR_UW01_Mgr	Is able to use theoretical knowledge in the field of economics and finance and related other disciplines in the field of social sciences in order to identify, analyze, interpret and explain the causes, course and consequences of complex and unusual economic and financial problems and other dilemmas of modern civilization.	P7U_U	P7S_UW
	FiR_UW02_Mgr	Is able to properly select and innovatively use methods and tools, including advanced ICT and research techniques, in order to solve complex, new and unusual problems in the field of finance and accounting.	P7U_U	P7S_UW
	FiR_UW03_Mgr	Is able to make the right selection, critical analysis of sources of knowledge in the field of finance and accounting and creative interpretation of the information derived from them in order to effectively and innovatively solve complex, new and unusual economic and financial problems of modern civilization.	P7U_U	P7S_UW
	FiR_UW04_Mgr	Is able to analyse, forecast and model social and economic processes and phenomena, using advanced methods and diagnostic and research tools relevant to finance and accounting.	P7U_U	P7S_UW
	FiR_UW05_Mgr	Is able to plan and implement a research process aimed at testing hypotheses related to research problems in the field of finance and accounting.	P7U_U	P7S_UW
	FiR_UW06_Mgr	Is able to creatively modify existing or develop new methods, tools or instruments needed to solve new or unusual problems in the field of finance and accounting.	P7U_U	P7S_UW
	FiR_UW07_Mgr	Can prepare written works and oral presentations in Polish and foreign languages on current and complex financial problems using the acquired knowledge and available sources.	P7U_U	P7S_UW
SKILLS – communication	FiR_UK01_Mgr	Is able to communicate with the use of specialized and advanced terminology in the field of finance and accounting, including in a foreign language, using modern technological solutions.	P7U_U	P7S_UK
	FiR_UK02_Mgr	Can organise, debate and evaluate and actively discuss different opinions and positions in the field of finance and accounting.	P7U_U	P7S_UK
	FiR_UK03_Mgr	Can use a foreign language at the B2+ level of the Common European Framework of Reference for Languages and at an advanced level in specialist terminology in the field of finance and accounting.	P7U_U	P7S_UK
SKILLS – organization of work	FiR_UO01_Mgr	Can interact with others in task, research and project teams set up to solve complex problems in finance and accounting, and is prepared to take on a leading role and lead such teams.	P7U_U	P7S_UO
SKILLS – learning	FiR_UU01_Mgr	Is able to independently plan and implement his/her own personal and professional development through continuous learning and deepening of his/her competences throughout his/her life and is able to guide others in this area.	P7U_U	P7S_UU

IN TERMS OF SOCIAL COMPETENCES				
COMPETENCES – Assessments – Critical Approach	FiR_KK01_Mgr	Is ready to critically evaluate the received content and the credibility of information received from various sources on economic and financial phenomena and processes as well as in the field of accounting.	P7U_K	P7S_KK
	FiR_KK02_Mgr	It recognizes the importance of scientific knowledge in finance and accounting in solving theoretical and practical problems.	P7U_K	P7S_KK
	FiR_KK03_Mgr	Is ready to impart knowledge in the field of finance and accounting, justify their own views on social and economic problems and respond to the views of others.	P7U_K	P7S_KK
	FiR_KK04_Mgr	Is able to responsibly assess the limits of his/her professional competence and understands the need to consult experts in the event of difficulties in solving professional problems on his/her own.	P7U_K	P7S_KK
COMPETENCES - responsibility	FiR_KO01_Mgr	They are ready to solve advanced problems related to participation in socio-economic life, including in connection with the performance of professional work in the field of finance and accounting.	P7U_K	P7S_KO
	FiR_KO02_Mgr	It is ready to initiate various economic activities oriented towards the public interest, promote pro-social solutions in its research and professional activities, taking into account economic issues, including those in the field of finance and accounting.	P7U_K	P7S_KO
	FiR_KO03_Mgr	Is ready to think and act in an entrepreneurial way, anticipating the consequences of his undertakings.	P7U_K	P7S_KO
	FiR_KO04_Mgr	Is ready to support others in the form of counselling or other activities in the field of undertaking and developing entrepreneurial activity, while maintaining professional objectivity.	P7U_K	P7S_KO
COMPETENCES – professional role	FiR_KR01_Mgr	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_Mgr	Is willing to abide by the rules of professional ethics and to take care of the traditions and ethos of the profession in the field of finance and accounting, and to demand the same from others.	P6U_K	P6S_KR
	FiR_KR03_Mgr	Is ready to take care of theoretical achievements and creatively develop research and practical achievements in the field of finance and accounting in their professional work.	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

1. BASIC COURSES		
Symbol of profile learning outcomes	Occupational Health & Safety Training	ECTS: 0
FiR_WG18_Mgr FiR_WK04_Mgr FiR_UU01_Mgr FiR_KO01_Mgr FiR_KR02_Mgr	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.	
Symbol of profile learning outcomes	Foreign language	ECTS: 5
FiR_WG19_Mgr FiR_UW07_Mgr FiR_UK01_Mgr FiR_UK03_Mgr FiR_KK01_Mgr	Deepening the knowledge of grammar, vocabulary and vocabulary of a selected foreign language. Deepening and consolidating everyday language. Deepening your skills. Getting to know the culture and customs of selected countries. Presentation of people, organizations and other institutions. Deepening the knowledge of terminology in the field of accounting, economics and finance, as well as those related to business activity and economic affairs. Terminology from other disciplines of social sciences. Deepening competences in the field of oral communication: presentations, negotiations, participation in meetings, discussing cases, conversations. Deepening competences in the field of written communication: memo, business correspondence, report, agreements and agreements, contracts, article, announcement, presentation. Recruitment process: CV, cover letter, interview. Preparation of short scientific texts in a foreign language.	
Symbol of profile learning outcomes	Culture & ethics	ECTS: 5
FiR_WG01_Mgr FiR_WG18_Mgr FiR_WK01_Mgr FiR_WK03_Mgr FiR_UW01_Mgr FiR_UU01_Mgr FiR_KK01_Mgr FiR_KR02_Mgr	Different understandings of culture. Civilizations as cultures. Civilizations: Brahmin, Jewish, Chinese, Turanian, Byzantine, Latin, Islamic, Buddhist, and others. Spiritual Culture and Its Types. Religious cultures and their messages. Anthropogenic culture. Physical culture. Material and technical culture. Political and governance culture. Military and organizational culture. Contemporary cultures and interculturality. The essence of ethics and morality. Philosophical inspirations of ethics (Thales of Miletus, Pythagoras, Sophists, Socrates, Plato, Greek hedonism, Cynic school, Aristotle's ethics of moderation, Stoicism). Philosophical inspirations from ancient China in ethics (Taoism, Confucianism, ancient Chinese moral determinants). The modern era in ethics (utilitarianism, relativism, situational ethics, deontology, existentialism, Christian personalism, liberalism, ordoliberalism, social democratism, postmodernism). Elements of axiology. The most important and broadest ethical standards. Ethics and good manners. Professional codes of ethics. Ethics of scientific research.	
2. PROFILE CORSES		
Symbol of profile learning outcomes	Statistical methods	ECTS: 7
FiR_WG02_Mgr FiR_WG06_Mgr FiR_WG07_Mgr FiR_WG18_Mgr FiR_WK01_Mgr FiR_UW02_Mgr FiR_UW04_Mgr	Descriptive statistics – reminder. Elements of combinatorics. Probability. Axioms of probability theory. Conditional probability. Independent events. Bernoulli's diagram. The concept of a random variable. Random variables with a step distribution. Continuously-distributed random variables. Probability function. Density function. A random variable distribution. Basic parameters: expected value, variance. Example distributions of random variables. Distributions: binomial, geometric, Poisson, uniform, exponential, gamma, Weibull, normal, normal, normal, log-normal, Student's t-square, F-Snedecor. Statistical tables. Illustrations in an Excel spreadsheet. The essence of	

FiR_UW05_Mgr FiR_UO01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr	representative research. General population. Random sample. Drawing scheme and sampling frame. The idea of a simple draw. The idea of stratified sampling. Selected statistics from the sample. Distributions of statistics from the sample: mean, fraction of elements highlighted in the sample. Point and interval estimation of basic distribution parameters. The concept of an estimator and its properties. Confidence intervals. Estimation of the population mean. Estimation of the fraction of highlighted elements. Estimation of variance and standard deviation. The issue of sample size. Verification of statistical hypotheses – the idea and principles of formulating the null hypothesis and the alternative hypothesis. Errors in the verification of hypotheses. Significance tests. Verification of hypotheses concerning the mean, fraction of distinguished elements, variance. Verification of statistical hypotheses: comparison of two samples. Hypotheses about the mean, fraction of highlighted elements. Chi-square independence test. Measures of dependence of qualitative characteristics. Discriminant analysis. Principal member method. Applications of statistical methods using a spreadsheet and statistical programs Statistica, Gretl, SPSS and PS Imago.	
Symbol of profile learning outcomes	Contemporary financial concepts	ECTS: 4
FiR_WG01_Mgr FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG05_Mgr FiR_WK01_Mgr FiR_UW01_Mgr FiR_UK01_Mgr FiR_KK02_Mgr FiR_KO02_Mgr FiR_KR03_Mgr	Finance as a scientific discipline. Fundamental financial theories. Practical, research and scientific aspect of finance. Interdisciplinarity of financial science. The most important contemporary concepts of finance. Behavioral finance. The role of psychology in explaining the behavior of financial market participants. Perspective Theory. The phenomenon of financialization of the economy. The essence and consequences of financialization, including the impact of excessive development of the financial sphere of the economy on the emergence of social inequalities. The economics and finance of sharing. Financial policy in the field of shaping social consumption. Financial policy towards the economic sphere. Combining public and private finances in the financing of social security. Discussion of the achievements of financial science through the prism of the achievements of Nobel Prize winners in economics and finance.	
Symbol of profile learning outcomes	Monetary policy	ECTS: 4
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WG10_Mgr FiR_WK01_Mgr FiR_WK02_Mgr FiR_UW01_Mgr FiR_UK01_Mgr FiR_KK02_Mgr FiR_KO02_Mgr FiR_KR03_Mgr	Basic terms and definitions (money, financial system, monetary policy, central banking, inflation, deflation, money supply, demand for money). Mechanisms of money creation and transmission of monetary policy. Monetary policy objectives and strategies. Monetary policy instruments. Interdependencies in the implementation of fiscal and monetary policy and their impact on exchange rate developments. Monetary policy instruments to counteract inflation. The impact and significance of the financial crisis on the activities of the central bank. The main factors of uncertainty in the implementation of monetary policy in times of crisis. <i>Quantitative Easing</i> – as an example of non-standard monetary policy instruments. Examples of central bank programmes and actions during periods of financial crises. European monetary integration. Strategy for the implementation of monetary policy integration on a European and global scale.	
Symbol of profile learning outcomes	Fiscal policy	ECTS: 4
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WG10_Mgr FiR_WK01_Mgr FiR_WK02_Mgr FiR_UW01_Mgr FiR_UK01_Mgr FiR_KK02_Mgr FiR_KO02_Mgr FiR_KR03_Mgr	Fiscal policy – introduction. Functions of fiscal policy. The evolution of fiscal policy. Public tasks. Expenditure policy. Efficiency of performing public tasks. Sources of financing for public tasks. Tax policy. Fiscal decentralization. Short- and long-term planning. Deficit, different approaches to budget balances, excessive deficit procedure. Public debt. Public debt management. Fiscal consolidation, sustainability of public finances. Fiscal surveillance. Fiscal transparency and transparency.	
Symbol of profile learning outcomes	Financial law	ECTS: 4
FiR_WG01_Mgr FiR_WG17_Mgr FiR_WK03_Mgr FiR_KK01_Mgr	Constitutional foundations of public finance law, genesis and evolution of public finance law, public finance law in the legal system, principles of public finance law, elements of international public finance law, system of public levies, legal aspects of budget management, public debt issues, public finance sector units, finance law of local government units, currency and foreign exchange law, the issue of liability for breach of discipline public finances	
Symbol of profile learning outcomes	Cost accounting	ECTS: 6
FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG09_Mgr	Purpose and object of enterprise cost accounting. The place of cost accounting in the accounting information system. Define the cost. Cost and synonymous terms: expense, input, loss. The impact of costs on the efficiency of management. Classification of costs for financial, management and tax	

<p>FiR_WK01_Mgr FiR_UW02_Mgr FiR_UW03_Mgr FiR_UW07_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KO04_Mgr FiR_KR03_Mgr</p>	<p>accounting. Tax-deductible and non-tax-deductible costs. Costs in financial accounting (core operating expenses, other operating expenses, finance costs). Costs by type and place of origin. Classification of costs in the core business for decision-making purposes (fixed, variable; significant, non-material, etc.). Principles of recording and settling costs in financial accounting. The essence of full cost accounting. Variants of cost accounting and methods of determining the financial result. Variants of preparing the profit and loss account. Cognitive value of cost information in financial reporting. Variable cost accounting. The essence of fixed and variable costs. Methods of dividing into fixed and variable costs. Determination of the financial result in the accounting of full and variable costs. The role of margin in variable cost accounting. Multi-block and multi-stage variable cost accounting. Traditional costing methods. Division calculation is simple, with coefficients and for coupled production. Phase costing. Add-on calculation (assortment and order). Activity-based costing (ABC) as a modern method of cost calculation. Prerequisites for use. Basic concepts (process, action, medium). Activity-based costing and its variations. Stages of implementation of activity-based cost accounting. Pros and cons. Evaluation of the effectiveness of the implementation of activity-based cost accounting. Modern cost accounting in a business entity. Goal cost accounting. Customer cost accounting. Product Life Cost Accounting. Quality cost accounting. Kaizen cost accounting. Impact of cost accounting on the financial results of a business entity. Cost planning and control. Accounting for cost budget variances.</p>	
<p>Symbol of profile learning outcomes</p>	<p>Management of financial institutions</p>	<p>ECTS: 4</p>
<p>FiR_WG04_Mgr FiR_WG16_Mgr FiR_WK05_Mgr FiR_UW01_Mgr FiR_UO01_Mgr FiR_KK03_Mgr FiR_KR03_Mgr</p>	<p>Monetary and non-monetary financial institutions. Types of banks. Functions of financial institutions; justification for the supervisory regulation of the activities of financial institutions. Management process, management functions. Managerial skills (management level vs. required skills). Strategic management in financial institutions. International Management and Globalization in Financial Services. Advantages and disadvantages of international expansion. Financial conglomerates. Marketing management in financial institutions. Customer relationship management. Risk management of financial institutions. Securitization. Capital adequacy ratio as a supervisory measure of a banking institution's capital adequacy.</p>	
<p>Symbol of profile learning outcomes</p>	<p>Investment portfolio management</p>	<p>ECTS: 6</p>
<p>FiR_WG06_Mgr FiR_WG11_Mgr FiR_WK01_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UK01_Mgr FiR_KK04_Mgr FiR_KO04_Mgr FiR_KR02_Mgr</p>	<p>Financial market and investment risk. The essence of the financial market, the specific characteristics of a security, the nature of investment risk and its types, as well as the factors determining the level of interest rates and the price of capital. Stock valuation. Factors determining the value of shares, intrinsic value, discount models, empirical-inductive models, other methods of stock valuation. Valuation of bonds. Determination of the price, basic valuation model, rate of return on maturity, procedures for classification of bonds. Portfolio analysis. Expected rate of return and risk of securities, risk management of investment portfolios and principles of their construction (portfolio diversification principles), inclusion of short selling, risk appetite, inclusion of risk-free deposits in the portfolio, other ways of creating a portfolio (single- and multi-index model), capital market equilibrium model (CAPM), assessment of the profitability of the investment portfolio. Financial investment portfolio management. The essence of investing and the allocation of investor's resources – the essence of investing, the life cycle and investment objectives, the portfolio management process and investment constraints, the objectives and constraints of institutional investors. The importance of resource allocation. Taking advantage of investments from the global market – the need for global investing, global investment opportunities. Stock Portfolio Management Strategies – Passive Portfolio Management. Active portfolio management. Asset allocation strategies. Derivatives in stock portfolio management. Asset management services. Bond portfolio management strategies – passive management strategies. Active management strategies. Matching financing techniques. Resultant immunization in bond management strategies. Portfolio approach to investments – factors structuring the portfolio. Exemplary shapes of the distribution of rates of return.</p>	
<p>Symbol of profile learning outcomes</p>	<p>Managerial accounting</p>	<p>ECTS: 5</p>
<p>FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG09_Mgr FiR_WK01_Mgr FiR_UW02_Mgr FiR_UW03_Mgr FiR_UW07_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KO04_Mgr</p>	<p>Management accounting – essence, objectives, features. Relations between management accounting and controlling, financial accounting, cost accounting. Information in the decision-making process. Management cost classifications. Variable cost accounting and critical point analysis (break-even point) in operational management. Budgetary management method. Accounting of responsibility centers. Construction and use of a strategic scorecard in management accounting.</p>	

FiR_KR03_Mgr		
Symbol of profile learning outcomes	Audit of financial statements	ECTS: 5
FiR_WG08_Mgr FiR_WG10_Mgr FiR_WG15_Mgr FiR_WG19_Mgr FiR_WK03_Mgr FiR_WK05_Mgr FiR_UW01_Mgr FiR_UW03_Mgr FiR_UO01_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KO04_Mgr FiR_KR03_Mgr	Functions of financial statements. Objectives of financial statements. Users of financial statements. Elements of financial statements. Motives and methods of falsification of financial statements. Possibilities and limitations of falsification of financial statements. Purpose of the audit of financial statements. Documentation created during the inventory. Auditing, approving and sharing financial statements. The statutory auditor, his impartiality and independence. Selection of the entity authorized to audit the entity's financial statements. Procedures, methods and techniques of auditing financial statements. Revision Evidence. Organization of the statutory auditor's work. Stages of auditing financial statements.	
Symbol of profile learning outcomes	Accounting and financial reporting standards	ECTS: 4
FiR_WG08_Mgr FiR_WG10_Mgr FiR_WG15_Mgr FiR_WG19_Mgr FiR_WK03_Mgr FiR_WK05_Mgr FiR_UW01_Mgr FiR_UW03_Mgr FiR_UO01_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KO04_Mgr FiR_KR03_Mgr	Accounting as an information system. Processes of harmonization and standardization of accounting in the world. Harmonization of accounting in the European Union and in Poland. Organization and structure of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). Deepening the knowledge of IAS. Financial statements in accordance with IAS and the Accounting Act, broken down into their individual components – comparative analysis. Operating expenses and their records. The essence and method of recognizing revenues in accounting. Financial results of the business entity's operations. Property, plant and equipment (essence, scope, classification). Intangible assets (essence, elements, valuation principles, records of changes). Provisions in accounting (circumstances of creation, measurement and recognition of provisions in the balance sheet). IFRS regulations on financial assets. IFRS regulations on financial liabilities. Inventory of assets and liabilities.	
Symbol of profile learning outcomes	Monographic (elective) courses I	ECTS: 3
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WK02_Mgr FiR_UW03_Mgr FiR_UK01_Mgr FiR_UU01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KR03_Mgr	<p style="text-align: center;"><u>INVESTMENT OF SAVINGS</u></p> <p>Introduction: Factors of Wealth Creation. III Pillars of Getting Rich. The life cycle and income of a person. Active and passive income. Rules for spending money. Motives for saving households. Investing and the need to build a safety cushion. Investing through mutual funds. ETFs. Investing in stocks and bonds. IKE, IKZE, PPK. Investing in real estate. REITs. Investing in raw materials.</p> <p style="text-align: center;"><u>ALTERNATIVE FINANCE</u></p> <p>Identification and conceptual scope of alternative finance. The evolutionary nature of the development of the alternative finance sector (m.in. shadow banking, shadow banks, digital finance). Causes and determinants of the development of alternative finance. Products, services and entities from the alternative finance sector. The essence and concept of alternative investments. Comparison of alternative investments to traditional investments. Definition and characteristics of hedge funds. Organizational structure, tools and investment structures of hedge funds. Hedge fund strategies. Methods for evaluating the effectiveness of hedge fund strategies. The essence and characteristics of private equity/venture capital (PE/VC) funds. Business Angels on the market of PE/VC funds. Real estate funds in the world and in Poland. Commodities and commodities – types, investment opportunities, risk factors and sources of profitability of investments. Collector's markets. Other alternative investment opportunities.</p>	

Symbol of profile learning outcomes	Monographic (elective) courses II	ECTS: 3
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WK02_Mgr FiR_UW03_Mgr FiR_UK01_Mgr FiR_UU01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KR03_Mgr	<p style="text-align: center;"><u>PROPERTY MANAGEMENT</u></p> <p>Real estate and its types. Real estate as an economic good. Real estate market. Factors influencing the development of the real estate market. The importance of property management in real estate management. Segmentation in the real estate market. Features and functions of managing the property and its surroundings. Organization of property management. Planning in strategic property management. Property management models. Property maintenance costs. Commercial real estate marketing. Property management. Asset management. Legal requirements and property management.</p> <p style="text-align: center;"><u>MANAGEMENT OF INFORMATION SECURITY</u></p> <p>Principles and Classification of Information Processing. A general model of information processing, including security classes of information systems. Acquiring the ability to assess risk. Threats, threat management. Vulnerability to threat management. Internet of Things (IoT) vulnerability. Security of operating systems. Security of computer networks. Network security management. Web application threats and countermeasures. Attacks on servers and attacks on web applications. Access control and application control. Fundamentals and elements of cryptography. Cryptographic security and cryptographic keys. Activation and deactivation of cryptographic keys. Management of the security of IT systems operation. Principles of safe operation. Event monitoring. Service of IT systems. Electronic transactions and communication protocols. Security incident management. Handling security events and incidents. Security incident management methodology. Security selection criteria. General Rules. Guidelines for different technology platforms. Biometric technologies. Implementation of IT systems. Principles for creating secure programming. Security design. Measurements of the security of IT systems. Research problems. Methodology of IT systems security tests. Security audit. Evaluate the effectiveness of your security. Methods and tools of information security management in financial sector entities.</p>	
Symbol of profile learning outcomes	Master's thesis	ECTS: 16
FiR_WG01_Mgr FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG06_Mgr FiR_WG07_Mgr FiR_WK01_Mgr FiR_WK04_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW03_Mgr FiR_UW05_Mgr FiR_UW07_Mgr FiR_UK01_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_UU01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KK03_Mgr FiR_KO01_Mgr FiR_KR03_Mgr	<p>Fundamentals of research methodology in economics, finance and accounting. Formal requirements necessary for the preparation of the diploma thesis. Principles and good practices in the preparation of a diploma thesis - the method of preparing footnotes, citing sources. Ability to analyze a scientific text. Selection of a research topic. Preparation of individual parts of the work. Justification for the choice of topic, aim, hypothesis, research methodology, literature review, characteristics of the research object, research results. Compliance with the principles of copyright law, the ability to apply the requirements for the diploma thesis in practice while writing it, the ability to use scientific terminology consistent with the research problem undertaken. Presenting topics and scopes of diploma theses, presenting the concept of (theoretical and empirical) diploma thesis (presentation, discussion), presenting research results and preparing for the defense of the thesis on the diploma exam.</p>	
3. SPECIALIZATION COURSES		
Symbol of profile learning outcomes	Financial budgeting	ECTS: 6
FiR_WG01_Mgr FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG07_Mgr FiR_WG09_Mgr FiR_WK01_Mgr FiR_WK02_Mgr FiR_WK03_Mgr FiR_UW01_Mgr FiR_UW02_Mgr	<p>Introduction to budgeting. Budget definition. The essence of budgeting. Budgeting features. Budgeting and economic planning. Budgeting goals. Types of budgeting. Centers of responsibility in the budgeting process. Budgeting in responsibility centers. Rules for separating centres of responsibility. Types of Responsibility Centers. General principles of budgeting in responsibility centers. Budgeting in the center of responsibility for costs. Budgeting in the center of responsibility for revenue. Budgeting at the center of profit responsibility. Budgeting at the center of investment responsibility. Reporting results. The main budget of the company and the construction of budgets for entities representing various sectors of the economy. Budgeting of investment projects. Building operating budgets. Building a monthly cash budget. Methods for evaluating deviations from budgets. Issues of budget deviation analysis. Recommendations in the budgeting process. Control of budget</p>	

FiR_UK01_Mgr FiR_UO01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KO04_Mgr FiR_KR01_Mgr FiR_KK04_Mgr	implementation. A rigid vs. flexible budget. String substitution method. Pros and cons of budgeting. Beyond budgeting principles. Budget in the management process.	
Symbol of profile learning outcomes	Fundamental analysis	ECTS: 6
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WG04_Mgr FiR_WG06_Mgr FiR_WG07_Mgr FiR_WG11_Mgr FiR_WG14_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_WK03_Mgr FiR_WK04_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW03_Mgr FiR_UW05_Mgr FiR_UW07_Mgr FiR_UK01_Mgr FiR_UK03_Mgr FiR_UO01_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KK03_Mgr FiR_KO01_Mgr FiR_KO04_Mgr FiR_KR01_Mgr FiR_KR02_Mgr FiR_KR03_Mgr	The essence and goals of fundamental analysis. Origins, currents and features of fundamental analysis. Parts, steps, and procedure for preparing a fundamental analysis. Characteristics of individual parts of fundamental analysis – macroeconomic, sectoral, situational and financial analysis of the company. The types of company values that are of interest to fundamental analysis. Determinants of the fundamental value of a company and methods of extracting them. Techniques for analysing the impact of determinants on the fundamental value of a company – indicators of created value. Deterministic models of monitoring economic factors shaping the fundamental value of a company. Analysis of the development of threshold (border) values determinants of the company's value. Measuring the fundamental value of a company. Characteristics of valuation methods and models. Construction and procedure of income valuation - DDM and DCF models. Formulating assumptions for income valuation. Measuring the value of income. Construction and procedure of comparative valuation. Property valuations in fundamental analysis. Comparing the results of the valuation with the market value of the company - development of investment recommendations. Investment strategies based on fundamental analysis – value investing, growth investing. The company's fundamental strength. Methods of selecting companies for the investment portfolio using indicators of fundamental strength. Building an investment portfolio based on companies selected after the application of fundamental analysis.	
Symbol of profile learning outcomes	Accounting for bank and insurance company	ECTS: 6
FiR_WG06_Mgr FiR_WG07_Mgr FiR_WG14_Mgr FiR_WG15_Mgr FiR_WG16_Mgr FiR_UW01_Mgr FiR_UW03_Mgr FiR_UW06_Mgr FiR_KK01_Mgr FiR_KO03_Mgr	Banks and insurance companies - basics of bank and insurance accounting. The essence of the bank's activity and the characteristics of bank accounting. Principles of bookkeeping in banks and insurance companies. Inventory, banking operations vs. banking activities, bank accounting documentation. Recognition and valuation of assets and liabilities of banks and insurance companies. Accounting records of fixed assets. Records of cash turnover. Records on bank accounts. Loans and insurance products and their records in accounting accounts. Accounting records of securities. Records of non-cash settlements and financial settlements. Records of equity. Records of revenues and expenses of banks and insurers. Records of foreign exchange activities and foreign exchange operations.	
Symbol of profile learning outcomes	Tax accounting	ECTS: 4
FiR_WG08_Mgr FiR_WG15_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW02_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KR01_Mgr FiR_KR02_Mgr	Subject, objectives and tasks of tax accounting. Tax accounting in the accounting system of a business entity. Features of the tax. Tax system and tax functions. Revenues and expenses according to the balance sheet and tax law. Differences between the tax result and the financial result. Permanent and temporary differences. Deferred tax. Deferred tax assets. Income tax records and declarations. VAT records and declarations. Examples of differences in tax and balance sheet treatment for selected economic quantities. Tax optimisation in enterprises.	

Symbol of profile learning outcomes	Financial controlling	ECTS: 4
FiR_WG02_Mgr FiR_WG06_Mgr FiR_WG08_Mgr FiR_WG15_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW02_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KR01_Mgr FiR_KR02_Mgr	<p>The essence and tasks of financial controlling - components of financial controlling, tasks of controlling in the capital group, the place of financial controlling in the structure of functional controlling, effects of financial controlling. Objectives of strategic and operational financial controlling, controlling tools, the profile of the financial controller and its tasks, the evolution of the function of the financial controller in the industrial and service era and the knowledge era. The place of the financial controlling unit in the organizational structure of capital groups, the advantages and disadvantages of the horizontal and linear subordination of the controlling unit, the structure and subordination of the financial controlling unit in capital groups, the controlling unit as a cost center, profit center, or corporate bank. Solutions in the area of financial controlling in international capital groups - practical examples of the functioning of financial controlling in international capital groups. Cash flow control tools in corporations (cash management and treasury function in corporations, cash flow control tools in capital groups, the nature and legal basis of set-offs, netting and its types, netting procedure and its effects. Cash pooling as a method of reducing the need for borrowed capital in the entities of the capital group - the essence of cash pooling, types of cash pooling, effects of using cash pooling for enterprises, benefits of using cash pooling for banks. Methods of equity-based replenishment of companies in the capital group (cross-shares, spin-offs, split-offs, listing them on the stock exchange, equity carve-out, issuance of tracking stock, issue of shares and taking them up by the parent company in the group. Internal and external bond issuance – mutual subscription of bonds within the capital group, terms and conditions of bond issuance in bond agreements, bond issuance on international markets, bond rating, terms and conditions of issuance and rates of return on bonds in the conditions of economic crisis. Covenants and their observance in borrowing and bond issuance - the essence and types of covenants, financial covenants. Loans and other external sources of financing of companies within the capital group – intra-group loans, subordinated loans, façade and parallel loans, leasing loans, other external sources of financing. Selection of ways to maintain financial balance in the enterprise as the task of the financial controller - criteria for the selection of ways to maintain financial balance, short-term ways of restoring financial balance (arrangements, settlements, accelerated restructuring, changes in the financial policy in the area of current assets), long-term ways of ensuring the financial balance of the company</p>	
Symbol of profile learning outcomes	Internal audit and control	ECTS: 4
FiR_WG01_Mgr FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG05_Mgr FiR_WG08_Mgr FiR_WK01_Mgr FiR_WK02_Mgr FiR_WK05_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW03_Mgr FiR_UW05_Mgr FiR_UW07_Mgr FiR_UU01_Mgr FiR_KR02_Mgr	<p>Introduction to the subject of audit and control. Explanation of the origins and evolution of audit and internal control. Internal audit in the management control system. Internal Audit Standards and Management Control Standards – Similarities and Differences. Code of Ethics and professional qualifications of auditors and controllers. Methodology and methodology in audit and control. Evidence in audit and control. Annual planning and risk analysis. Programming of audit and internal control tasks. Sampling in the tasks. Results documents in audit and internal control. Audit committees in business entities and the scope of their functioning. Tasks and functions of corporate governance.</p>	
Symbol of profile learning outcomes	Financial risk management	ECTS: 5
FiR_WG01_Mgr FiR_WG02_Mgr FiR_WG03_Mgr FiR_WG04_Mgr FiR_WG11_Mgr FiR_WG12_Mgr FiR_WG13_Mgr FiR_WG14_Mgr FiR_WG19_Mgr FiR_WK01_Mgr FiR_WK03_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW06_Mgr FiR_UK02_Mgr FiR_UO01_Mgr	<p>Risk and its types – basic concepts. Derivatives – futures contracts as risk management instruments. Options contracts as risk management instruments. Option strategies. Swaps as risk management instruments. Credit and interest rate risk management. CFDs as risk management instruments. Liquidity risk management. Currency risk management.</p>	

FiR_KK02_Mgr FiR_KK03_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KO04_Mgr FiR_KR02_Mgr FiR_KK04_Mgr		
Symbol of profile learning outcomes	Accounting for small and medium-sized enterprises	ECTS: 5
FiR_WG02_Mgr FiR_WG06_Mgr FiR_WG08_Mgr FiR_WG15_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW02_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KR01_Mgr FiR_KR02_Mgr	Functioning of small and medium-sized enterprises (SMEs). Government policy towards the SME sector. Factors influencing the activities of SMEs. Business environment institutions. Areas and qualifications of activity. Simplified accounting records of economic events in SMEs. Revenue and expense ledger. Financial reporting of SMEs. SME tax returns. Tax management in SMEs. Tax management instruments. Optimization in tax management. Methodology of building a tax strategy for SMEs. External sources of financing for SMEs. Factoring. Leasing. Aid programmes supporting the development of SME activities. Records of SME tangible investments. Cash management in SMEs.	
Symbol of profile learning outcomes	Sustainability reporting	ECTS: 5
FiR_WG01_Mgr FiR_WG06_Mgr FiR_WK01_Mgr FiR_WK04_Mgr FiR_UW03_Mgr FiR_UO01_Mgr FiR_KR02_Mgr	The essence and scope of sustainability reporting (integrated, social, ESG or <i>Corporate Sustainability Reporting</i> CSR). Objectives of CSR reporting. Non-Financial Disclosure - EU <i>Corporate Sustainability Reporting Directive</i> (CSRD). Non-financial reporting in the light of OECD recommendations on responsible business conduct. CSR reporting areas and taxonomy. Standards and scope of ESG data reporting (environmental (E), social (S) and corporate governance (G) issues). Form and place of CSR reporting. The principle of double materiality of information in CSR reports – financial materiality and materiality of impact. Procedure for verifying non-financial information. Integrated reporting as a way to close the value gap resulting from the diversity of value perceptions by stakeholders. The importance of CSR reporting by enterprises for banks, insurers, investors and financial markets. ESG ratings of companies. Analysis of good practices in integrated reporting in Poland.	
Symbol of profile learning outcomes	Financial and accounting systems	ECTS: 5
FiR_WG01_Mgr FiR_WK04_Mgr FiR_UU01_Mgr FiR_KR01_Mgr	The place and role of the accounting information system as a component of the information system of an economic entity. Legal conditions of computer accounting. Types of threats in relation to information systems in finance and accounting. Criteria for selecting a financial and accounting program. Data protection in bookkeeping with the use of a financial and accounting system. Types of IT systems used in business entities. Recommendations of the Accountants Association in Poland for accounting software. Implementing (configuring) financial and accounting modules. Characteristics of selected systems, including the Symfonia system. Stages of entering business activities into the accounting books. Setting up a base in the system. Business Entity Accounting Policy. Rules for building the Company Chart of Accounts. The concept of accounting documents and documents, their classification and formal requirements. Accounting books kept with the use of Symfonia. Procedures and activities necessary to open and close the books of account and to prepare selected statements and reports. Part of the classes in the computer laboratory - performing practical tasks consolidating and expanding the knowledge provided during the classes and undertaking activities simulating full accounting, including, above all: creating a database, modifying the chart of accounts, creating files and dictionaries, defining registers, entering the opening balance, defining documents, assigning business operations based on accounting documents, statements and reports, operations closing reporting periods.	
Symbol of profile learning outcomes	Tax strategies	ECTS: 6
FiR_WG04_Mgr FiR_WG17_Mgr FiR_WG19_Mgr FiR_UW01_Mgr FiR_UW06_Mgr FiR_KK02_Mgr	Tax strategies in the field of taxation with value added tax. Tax strategies for taxation of income or income of legal persons or organizational units without legal personality. Tax strategies for taxation of income or income of individuals. Tax strategies in the field of wealth taxation. Tax strategies for taxation of turnover generated by non-entrepreneurs. Tax strategies for taxation of agricultural and forestry activities. Tax strategies in the field of flat-rate taxation. Tax strategies for obtaining refunds by non-entrepreneurs or entrepreneurs.	

Symbol of profile learning outcomes	Financial liquidity management	ECTS: 4
FiR_WG13_Mgr FiR_WG19_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KR01_Mgr	The concept of financial liquidity. Differences between liquidity and financial solvency. Determinants of financial liquidity of enterprises. Methods of measuring financial liquidity. Liquidity ratios. The importance of cash flows in the assessment of financial liquidity. The role of net working capital in the analysis of financial liquidity. Models, methods and tools for controlling financial liquidity. Inventory management models and instruments. Models and instruments for receivables management. Models for managing cash and liquid financial assets. Management of short-term liabilities. Short-term debt instruments in liquidity financing. Net working capital management.	
Symbol of profile learning outcomes	Mergers and acquisitions	ECTS: 5
FiR_WG13_Mgr FiR_WG19_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK01_Mgr FiR_KK02_Mgr FiR_KR01_Mgr	External and internal growth investments. Mergers and acquisitions as a type of external investment by companies. The essence and classification of mergers. Types of mergers and acquisitions – vertical, horizontal, conglomerate. Rationale and motives for mergers and acquisitions. Evolution and characteristics of mergers and acquisitions. Stages of mergers. Legal conditions for concluding merger transactions. The concept of incorporation and absorption. Measuring the effects of mergers. The concept of synergy effect. Classification of synergy effects. Methods of measuring the synergy effect. Analysis of the profitability of mergers and acquisitions. NAV method. Methods of financing M&A transactions. Financing with the bidder's own funds. Exchange of shares. Management buyouts. Leveraged buyouts. Hybrid M&A financing. Barriers and economic consequences of mergers and acquisitions.	
Symbol of profile learning outcomes	Social security financing	ECTS: 5
FiR_WG10_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW01_Mgr FiR_UW03_Mgr FiR_UW06_Mgr FiR_KK01_Mgr FiR_KK03_Mgr	The concept of social security. The family household as an entity at risk of social insecurity. Concepts of social risk and social risk. The importance of social risk awareness. Social policy as social risk management. Dealing with social risks. State involvement in governance. Participation of the employing entity (employer) in management. Social security system. Aspects of the social security system: teleological, objective, subjective, instrumental, distributive, compensatory, managerial, legislative. Financing of the public social security system. Differentiation criteria: sources of funding and nature of entitlement. Principles: procurement, insurance and philanthropic. Method of insurance in the financing of social security. Specific features of insurance as a method of risk management. The concept and principles of organization of public social funds. Problems of financing the health insurance system. Concept and elements of public health. Income solidarity and risk solidarity in public health insurance. Construction of health insurance. Sources of financing health insurance. National Health Fund. Privatization of the health insurance system Postulated changes in the financing of health insurance. Model approaches to financing health insurance. Forhealth insurance. Substitution insurance; complementary insurance; supplementary insurance. Possibilities of insurance solutions in the health insurance system. The problem of financing the pension system. Risk of old age: the two phases of the risk of old age. Structures of pension security systems. Presentations of pension schemes. The problem of financing the pension system: pay-as-you-go financing and equity financing. Structures of pension security systems in Poland. A new design of the pension system. Pension system: pay-as-you-go and capital-based part. Pay-as-you-go and capital entitlements. The concept of life expectancy. Rules for determining pension benefits. Consequences of changes in the structure and financing of pension provision. Forms of supplementary pension provision. The problem of financing the unemployment or bankruptcy scheme of the employing entity. Labour Fund. Activities of District Labour Offices. Guaranteed Employee Benefits Fund. Financing of social security systems. Social Insurance Institution and Social Insurance Fund. The Agricultural Social Insurance Fund as an institution and fund. Supplementary insurance. Forsocial security. To (social) insurance in relation to real social security. The extent to which households participate in social risk management. Private insurance as additional insurance (social insurance). Offer of private insurance companies.	
Symbol of profile learning outcomes	Behavioral finance	ECTS: 4
FiR_WG01_Mgr FiR_WG19_Mgr FiR_WK03_Mgr FiR_UW01_Mgr FiR_UK01_Mgr FiR_KR01_Mgr	The essence of financial psychology. Theories of Financial Psychology. Perspective Theory. Psychological determinants of financial market behaviour. The Psychological Functions of Money. Money as a symbol or prize. Subjective perception and value of money. Attitudes towards money. Determinants of attitudes towards money. Rationality and irrationality of financial decisions. Justice in the distribution of goods. Psychological aspects of saving and investing money. Tax fairness. The psychology of self-insurance. Conflicts over money. Money and happiness.	

Symbol of profile learning outcomes	Personal finance	ECTS: 4
FiR_WG01_Mgr FiR_WG03_Mgr FiR_WG13_Mgr FiR_WG18_Mgr FiR_UW01_Mgr FiR_UK02_Mgr FiR_UU01_Mgr FiR_KK01_Mgr FiR_KR03_Mgr	The essence and scope of personal finance. Similarities and differences between household finances and personal finances. Households' financial needs and households' financial decisions. Competence of households in the field of personal finance planning. Benefits of personal finance planning at the micro- and macroeconomic level. Personal balance sheet and its analysis. Personal cash flow and its analysis. The role of a financial advisor in personal finance planning ISO 22222:2005 (Personal financial planning – <i>Requirements for personal financial planners</i>) and their role in personal finance planning. Debt planning. Planning savings and investments. Retirement planning. Insurance Planning & Management Risk. Tax planning and property succession.	
Symbol of profile learning outcomes	Tax control administration	ECTS: 5
FiR_WG02_Mgr FiR_WG17_Mgr FiR_WG19_Mgr FiR_WK03_Mgr FiR_UW02_Mgr FiR_UK02_mgr FiR_UO01_Mgr FiR_KK02_Mgr FiR_KR01_Mgr	Tax administration and its functioning. Tax administration bodies and their operation. Subjective and objective scope of the tax audit. Customs and fiscal control. Inspection procedure and process. Audit rules. Completion of the inspection procedure. Penal fiscal sanctions. Tax sanctions,	
Symbol of profile learning outcomes	Financial advisory and intermediation	ECTS: 5
FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW02_Mgr FiR_UK02_Mgr FiR_UO01_Mgr FiR_KK02_Mgr FiR_KK04_Mgr FiR_KR01_Mgr FiR_KR02_Mgr	Concepts in the field of financial advisory and intermediation. Areas of financial advisory and intermediation. Tasks of financial advisors and intermediaries, m.in. securities broker, investment advisor, credit intermediary/advisor, tax advisor. Financial advisory in Poland. National and international standards for financial advice. Financial advisory in the operations of enterprises, in customer service by banks, on the capital market. Types of financial investments. Advising on the development of an investment portfolio and its diversification. Financial advisory on the capital market. Risk in the company's operations and ways to mitigate it. Sources of tax risk in the enterprise. Compliance with tax obligations. Tax decisions. Tax audit. The place of the enterprise in the fiscal policy of the state. Analysis of the symptoms of a financial crisis in a company. Management of hard-to-collect receivables. Selected problems related to the provision of financial advice.	
Symbol of profile learning outcomes	International financial settlement	ECTS: 6
FiR_WG02_Mgr FiR_WG12_Mgr FiR_WG19_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW05_Mgr FiR_KK02_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KR02_Mgr	Rules and forms of settlements in international trade. Bill nostro, vostro, loro. Functions of banks in foreign trade. Payment systems. Means of payment in foreign trade: bill of exchange, documentary collection, documentary letter of credit. Forms of foreign trade financing: factoring, forfaiting. Forward and swap transactions. Basic regulations of foreign exchange law, relevant for exporters and importers.	
Symbol of profile learning outcomes	Transactions and investments on commodity markets	ECTS: 4
FiR_WG02_Mgr FiR_WG04_Mgr FiR_WG05_Mgr FiR_WG06_Mgr FiR_WG10_Mgr FiR_WG12_Mgr FiR_UW01_Mgr FiR_UW02_Mgr FiR_UW05_Mgr FiR_KK02_Mgr FiR_KO01_Mgr FiR_KO03_Mgr FiR_KR02_Mgr	Real and derivative commodity market. Over-the-counter and exchange-traded transactions. Speculative and hedging mechanism. Commodities. Financial instruments on commodity exchanges. Principles and scope of operation of commodity exchanges. U.S. commodity exchanges. European commodity exchanges. Energy exchanges. Emissions trading. The phenomenon of financialization on commodity exchanges.	

Symbol of profile learning outcomes	Financial crises and financial system stability	ECTS: 5
FiR_WG03_Mgr FiR_WG04_Mgr FiR_WG10_Mgr FiR_WG16_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW01_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KO02_Mgr FiR_KR03_Mgr	The concept and types of financial crises. Currency crises. Banking crises. Stock market crises. Debt crises. Crises in real estate markets. The global financial crisis of the 21st century. Financial stability and macroeconomic stability. Mechanisms for preserving the stability of the financial system.	
Symbol of profile learning outcomes	International financial markets	ECTS: 6
FiR_WG03_Mgr FiR_WG04_Mgr FiR_WG10_Mgr FiR_WG16_Mgr FiR_WG19_Mgr FiR_WK02_Mgr FiR_UW01_Mgr FiR_UU01_Mgr FiR_KK02_Mgr FiR_KO02_Mgr FiR_KR03_Mgr	International financial market – introduction. Financial market participants. Financial markets and economic growth. The process of integrating financial markets on an international scale. Security of financial markets. The evolution of international financial markets and the financial system. Entities of the international financial market: banking sector, investment funds, international financial organizations. Characteristics of the segments of international financial markets (international money market, euro currency market, Eurobond market, international capital market, international currency market). Operations on the international financial market. International capital transfers. Financial centers and offshore centers. Risks and crises on international financial markets. Monetary unions. The global financial market and international rivalry.	

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

The methods of verifying the learning outcomes achieved in the graduate 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;
- 10) case studies;
- 11) evaluation of the diploma thesis during its preparation;
- 12) diploma examination and thesis defense;
- 13) other forms of verification of the assumed effects indicated in the course cards (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 course as well as contemporary social conditions and technological possibilities of their assessment.

An UEHS has a rule in place that the assessment of learning outcomes in classes conducted in the form of lectures is carried out by way of a final assessment exam (during the examination session), and other forms of classes 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 methods of verification of learning outcomes achieved at the field of study level are:

- diploma thesis and thesis reviews,
- diploma exam.

When verifying learning outcomes, it is assumed that obtaining a positive grade in an exam or a final pass for a course, a diploma thesis and a diploma exam confirms the achievement of all learning outcomes established for the above-mentioned 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 course (see Table). The Study Regulations also provide for credits for: passed/failed (respectively: *zal/nzal*¹), primarily for classes that do not require verification of learning outcomes for grade.

¹ *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 course 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 verification of the learning outcomes for each student by the supervisor and reviewer of the diploma thesis and examiners participating 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 programme of graduate studies in the field of *Finance and Accounting* with a general academic profile does not provide for internships for students.