



SZKOŁA GŁÓWNA  
GOSPODARSTWA  
WIEJSKIEGO

# Study programme

## Finance and Accounting

|                           |                                       |
|---------------------------|---------------------------------------|
| <b>Faculty:</b>           | Faculty of Economics                  |
| <b>Level of study:</b>    | second cycle (post bachelor's degree) |
| <b>Education profile:</b> | General academic                      |
| <b>Form of study:</b>     | full-time studies                     |
| <b>Academic year:</b>     | 2026/27                               |

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## Basic information

|  |                                       |
|--|---------------------------------------|
| Faculty name:  | Faculty of Economics                  |
| Major name:  | Finance and Accounting                |
| Level of study:  | second cycle (post bachelor's degree) |
| Profile of study:  | General academic                      |
| Form of study:   | full-time studies                     |
| Duration of studies (number of semesters):   | 4                                     |
| Number of ECTS required to complete the studies:   | 120                                   |
| The number of ECTS points a student obtains during classes conducted with the direct participation of academic teachers or other persons conducting classes: | 60,2                                  |
| Professional title awarded to graduates:   | magister                              |
| ISCED code:  | 0411                                  |
| Language of study:   | english                               |

### Assigning the major to the fields and disciplines to which the learning outcomes relate

|                       |      |
|-----------------------|------|
| Economics and finance | 100% |
|-----------------------|------|

# Major characteristics

## Major characteristics

The **Finance and Accounting** major covers topics related to the functioning of the financial system and accounting in businesses and public sector institutions. The major focuses on the processes of collecting, processing, and analyzing financial information, financial management, economic decision-making, and assessing the effectiveness of business operations.

The following five strategic themes underlie the multifaceted and coherent implementation of the social sciences education concept in the Economics and Finance discipline: improving education, improving research, fostering cooperation and internationalization, developing knowledge transfer to the economy, and improving finance and administration (SGGW Mission Statement). Consistent with the University's strategic themes, the strategic goals aim to provide students with educational opportunities and programs that enable them to acquire the knowledge, skills, and competencies essential in the domestic and international labor markets. Furthermore, they address the development of cooperation with the economic environment, including broader stakeholder involvement in the process of improving the quality of education.

The curriculum covers topics in the field of corporate finance, public finance, financial markets, banking, financial and management accounting, financial reporting, taxes, financial analysis, controlling, auditing and the basics of business law and economics.

## Learning objectives

The primary goal of the second-cycle program in **Finance and Accounting** is to provide graduates with the highest level of knowledge, skills, and social competencies, ensuring they are prepared to function in a modern, knowledge-based society and operate in the contemporary labor market.

In particular, the educational goal is to equip students with in-depth knowledge of the principles of the financial system, financial and management accounting, financial markets, corporate and public sector finance, and legal regulations governing business operations. It is also important to develop practical skills in financial statement analysis, planning, control, and evaluation of financial processes.

## Education concept

The educational concept assumes that a second-cycle student in **Finance and Accounting** acquires financial knowledge and skills necessary to pursue the profession of a financier – a specialist in finance and accounting. The acquired skills, knowledge, and competencies include: theoretical knowledge of phenomena occurring in the economy, including the agri-food sector; knowledge of data acquisition and processing methods and the application of theoretical knowledge to correctly select methods and tools for solving formulated problems related to economic and financial processes and phenomena; knowledge of forms, standards, and legal regulations governing the functioning of entities in the real and financial sectors; knowledge of the concepts, principles, and instruments of financial mathematics and the possibilities of their application to solving problems in the public finance sector, financial markets, and financial institutions; critical evaluation of one's own knowledge of finance and recognition of the need to update it, but also the ability to seek expert advice when faced with difficulties in solving them independently; knowledge of the ethical, social, ecological, and other conditions governing business activity, including basic concepts and principles of intellectual property protection and copyright law; the ability to analyze the causes and effects of phenomena occurring in the economy in the areas of finance and accounting; The ability to properly use normative systems, standards, and rules for solving problems in finance and accounting, and to formulate conclusions and opinions based on the results obtained; the ability to identify new challenges and development prospects specific to finance and accounting, including exploring ways to address them using modern tools, including experiments, analytical methods, computer simulations, and information and communication technologies; the ability to communicate effectively with others using economic and financial terminology, and the ability to discuss economic issues using appropriately selected (including critical) arguments, also in a foreign language; the ability to plan and organize individual and team work by taking on various roles and learning to cooperate among team members; the ability to independently plan further professional and social development; the recognition of the importance of knowledge in professional life, the critical analysis of available resources, and the search for its sources among experts; and the awareness of conducting professional activity in an ethical manner that ensures respect for the achievements and traditions of the financial profession.

The program's philosophy is to educate specialists capable of analyzing and interpreting financial phenomena, making rational economic decisions, and responsibly managing financial resources within organizations.

The second-cycle program in **Finance and Accounting** lasts four semesters.

The program provides opportunities for mobility. During semesters 1-4, students can participate in international exchange programs under the Erasmus program. The program includes dedicated courses for visiting professors (subjects taught in a foreign language).

The elective courses offered to students (core subjects and courses taught in a foreign language) are related to the University's research activities. Research findings are used in the teaching process, and students are involved in research projects, scientific seminars, and theses of an empirical and applied nature.

The educational concept responds to current societal needs and the expectations of the labor market regarding the demand for specialists with financial, analytical, and digital competencies. The concept of the course takes into account the opinions of external stakeholders, in particular employers, financial institutions and industry organizations, which is reflected in the selection of program content and forms of classes.

### **Description of work placement (if provided for in the study programme)**

Not applicable.

### **Graduate profile**

Graduates of second-cycle studies in **Finance and Accounting** know and understand in an advanced way the causes and effects of economic phenomena at the macro- and microeconomic level in the conditions of an open market economy. Graduates have the skills to find source materials in the field of finance and accounting and analyze them. Graduates of second-cycle studies in Finance and Accounting are ready to critically evaluate their knowledge in the field of finance, recognize the importance of knowledge in solving problems and seek expert opinions in the event of difficulties with their independent solution. They are also ready to think creatively and act in an entrepreneurial manner and be active for the social environment while maintaining the principles of social responsibility and public interest. Graduates of second-cycle studies are prepared to undertake third-cycle studies or postgraduate studies.

Students of **Finance and Accounting** acquire advanced knowledge in the field of finance and accounting, the functioning of financial institutions and banks, and the skills to analyze basic economic phenomena and the economic and financial situation of economic entities.

## Learning outcomes

### Knowledge

| Code      | Content   | PRK    |
|-----------|---|--------|
| FA_K2_W01 | The graduate knows and understands advanced theoretical aspects of financial and economic phenomena occurring within the economy, with a particular emphasis on the agri-food sector  | P7S_WG |
| FA_K2_W02 | The graduate knows and understands in-depth the methods for acquiring and processing data relevant to finance, economics, and accounting  | P7S_WG |
| FA_K2_W03 | The graduate knows and understands knows and understands to an extended level, forms, and standards as well as legal regulations regarding the functioning of entities in the real and financial sector                               | P7S_WG |
| FA_K2_W04 | The graduate knows and understands the directions and content of contemporary doctrines in finance, accounting, and economics, as well as theories of enterprises, along with economic and financial terminology at an advanced level | P7S_WG |
| FA_K2_W05 | The graduate knows and understands in-depth ethical, social, and ecological conditions of conducting business activities, including concepts and principles related to industrial property protection and copyright law               | P7S_WK |

### Skills

| Code      | Content   | PRK    |
|-----------|---|--------|
| FA_K2_U01 | The graduate can use the knowledge to a greater extent when selecting data sources, methods, tools, analyses and calculations in the field of phenomena in the field of finance and accounting, as well as for critical evaluation and interpretation of the results obtained   | P7S_UW |
| FA_K2_U02 | The graduate can skilfully analyse the causes and effects of phenomena occurring in the economy in the field of finance and accounting  | P7S_UW |
| FA_K2_U03 | The graduate is able to effectively use normative systems and rules to solve problems in the fields of finance and accounting, as well as to formulate conclusions and opinions based on the obtained results   | P7S_UW |
| FA_K2_U04 | The graduate can identify new challenges and development perspectives appropriate for finance and accounting; look for ways to implement them with the use of modern tools, including experiments, analytical methods, computer simulations and information and communication techniques  | P7S_UW |
| FA_K2_U05 | The graduate is able to effectively communicate with their environment using terminology appropriate for professional activities, participate in discussions on professional issues by presenting different points of view, and use a foreign language at the B2+ level of the European System of Language Learning Description | P7S_UK |
| FA_K2_U06 | The graduate is able to organize work both individually and within a team, including in interdisciplinary settings  | P7S_UO |
| FA_K2_U07 | The graduate is able to independently plan further development in both professional and social aspects and guide others in this regard  | P7S_UU |

### Social competence

| <b>Code</b> | <b>Content</b>   | <b>PRK</b>     |
|-------------|--|----------------|
| FA_K2_K01   | The graduate is ready to recognize the profound importance of knowledge in professional life, critically analyze their existing knowledge resources, and seek sources of knowledge from experts  | P7S_KK         |
| FA_K2_K02   | The graduate is ready to conduct professional activity in a socially responsible, entrepreneurial, ethical and public interest manner, as well as develop professional achievements and maintain the ethos of the profession, as well as think in an entrepreneurial way | P7S_KO, P7S_KR |

## Study plan

### Semester 1

| Subject                              | Number of hours   | ECTS points | Form of verification | Mandatory           |
|--------------------------------------|---|-------------|----------------------|---------------------|
| OHS training                         | OHS training: 4   | 0           | Pass                 | Obligatory subjects |
| Intellectual property management     | Lecture: 15, including remote classes:<br>• Synchronous lecture: 15 | 1           | Pass with grade      | Obligatory subjects |
| Managerial accounting                | Lecture: 15<br>Auditorium exercises: 15                             | 3           | Exam                 | Obligatory subjects |
| Controlling in banks                 | Lecture: 15<br>Auditorium exercises: 15                             | 3           | Pass with grade      | Obligatory subjects |
| IT systems in financial institutions | Lecture: 15<br>Laboratory exercises: 15                             | 3           | Pass with grade      | Obligatory subjects |
| Financial law                        | Lecture: 30, including remote classes:<br>• Synchronous lecture: 30 | 3           | Pass with grade      | Obligatory subjects |
| Risk theory                          | Lecture: 15<br>Auditorium exercises: 15                             | 3           | Pass with grade      | Obligatory subjects |
| Cost accounting                      | Lecture: 30<br>Auditorium exercises: 15                             | 4           | Exam                 | Obligatory subjects |
| Forecasting and simulations          | Lecture: 15<br>Laboratory exercises: 30                             | 4           | Exam                 | Obligatory subjects |
| Credit institutions management       | Lecture: 15<br>Auditorium exercises: 15                             | 3           | Pass with grade      | Obligatory subjects |
| Monetary policy                      | Lecture: 15<br>Auditorium exercises: 15                             | 3           | Pass with grade      | Obligatory subjects |
| <b>Sum</b>                           | <b>319</b>  | <b>30</b>   |                      |                     |

## Semester 2

| Subject                            | Number of hours  | ECTS points | Form of verification | Mandatory           |
|------------------------------------|--|-------------|----------------------|---------------------|
| Tax accounting                     | Lecture: 15<br>Auditorium exercises: 15  | 4           | Exam                 | Obligatory subjects |
| Dynamic and financial econometrics | Lecture: 15<br>Laboratory exercises: 15  | 3           | Pass with grade      | Obligatory subjects |
| Advanced financial accounting      | Lecture: 15<br>Laboratory exercises: 30  | 4           | Exam                 | Obligatory subjects |
| Investment portfolio               | Lecture: 15, including remote classes:<br>• Synchronous lecture: 15<br>Auditorium exercises: 15, including<br>remote classes:<br>• Synchronous auditorium exercises:<br>15 | 3           | Pass with grade      | Obligatory subjects |
| International finance              | Lecture: 30<br>Auditorium exercises: 15  | 4           | Exam                 | Obligatory subjects |
| Financial engineering              | Lecture: 15<br>Laboratory exercises: 15  | 3           | Pass with grade      | Obligatory subjects |
| Financial consulting               | Lecture: 15, including remote classes:<br>• Synchronous lecture: 15<br>Auditorium exercises: 15, including<br>remote classes:<br>• Synchronous auditorium exercises:<br>15 | 3           | Pass with grade      | Obligatory subjects |
| Financial reporting                | Lecture: 15<br>Auditorium exercises: 15  | 4           | Exam                 | Obligatory subjects |
| Pro seminar                        | Lecture: 15  | 1           | Pass with grade      | Obligatory subjects |
| Diploma seminar                    | Auditorium exercises: 15   | 1           | Pass with grade      | Mandatory group     |
| Diploma seminar                    | Auditorium exercises: 15   | 1           | Pass with grade      | Elective subjects   |
| <b>Sum</b>                         | <b>300</b>   | <b>30</b>   |                      |                     |

## Semester 3

| Subject  | Number of hours  | ECTS points | Form of verification | Mandatory           |
|--|--|-------------|----------------------|---------------------|
| International accounting   | Lecture: 15, including remote classes:<br>• Synchronous lecture: 15<br>Auditorium exercises: 15  | 3           | Exam                 | Obligatory subjects |
| Contemporary theories in finance   | Lecture: 30, including remote classes:<br>• Synchronous lecture: 30  | 2           | Pass with grade      | Obligatory subjects |
| Foreign language   | Language course: 30  | 2           | Pass with grade      | Mandatory group     |
| The student chooses a foreign language class.                              |  |             |                      |                     |
| English language   | Language course: 30  | 2           | Pass with grade      | Elective subjects   |
| German language  | Language course: 30  | 2           | Pass with grade      | Elective subjects   |
| Russian language   | Language course: 30  | 2           | Pass with grade      | Elective subjects   |
| Spanish language   | Language course: 30  | 2           | Pass with grade      | Elective subjects   |
| Specialisation elective course   | Lecture: 80<br>Auditorium exercises: 40  | 12          | Pass with grade      | Mandatory group     |
| The student chooses four specialisation subjects from the Faculty's offer. |  |             |                      |                     |
| An open list of optional subjects  | Lecture: 80<br>Auditorium exercises: 40  | 12          | Pass with grade      | Elective subjects   |
| Faculties  | Lecture: 40, including remote classes:<br>• Synchronous lecture: 40<br>Auditorium exercises: 20, including remote classes:<br>• Synchronous auditorium exercises: 20 | 6           | Pass with grade      | Mandatory group     |
| The student chooses two optional subjects from the Faculty's offer.        |  |             |                      |                     |

| <b>Subject</b>  | <b>Number of hours</b>   | <b>ECTS points</b> | <b>Form of verification</b> | <b>Mandatory</b>  |
|---|--|--------------------|-----------------------------|-------------------|
| An open list of optional subjects   | Lecture: 40, including remote classes:<br>• Synchronous lecture: 40<br>Auditorium exercises: 20, including remote classes:<br>• Synchronous auditorium exercises: 20 | 6                  | Pass with grade             | Elective subjects |
| Subject in the foreign language (elective)  | Lecture: 15  | 3                  | Pass with grade             | Mandatory group   |
| The student chooses one subject in the foreign language from the Faculty's offer. |  |                    |                             |                   |
| An open list of optional subjects   | Lecture: 15  | 3                  | Pass with grade             | Elective subjects |
| Diploma seminar   | Auditorium exercises: 30   | 2                  | Pass with grade             | Mandatory group   |
| Diploma seminar   | Auditorium exercises: 30   | 2                  | Pass with grade             | Elective subjects |
| <b>Sum</b>  | <b>315</b>   | <b>30</b>          |                             |                   |

## Semester 4

| <b>Subject</b>   | <b>Number of hours</b>   | <b>ECTS points</b> | <b>Form of verification</b> | <b>Mandatory</b>  |
|--|--|--------------------|-----------------------------|-------------------|
| Foreign language   | Language course: 30  | 2                  | Pass with grade             | Mandatory group   |
| The student conducts classes in a foreign language selected in semester 3. |  |                    |                             |                   |
| English language   | Language course: 30  | 2                  | Pass with grade             | Elective subjects |
| German language  | Language course: 30  | 2                  | Pass with grade             | Elective subjects |
| Russian language   | Language course: 30  | 2                  | Pass with grade             | Elective subjects |
| Spanish language   | Language course: 30  | 2                  | Pass with grade             | Elective subjects |
| Specialisation elective course   | Lecture: 20, including remote classes:<br>• Synchronous lecture: 20<br>Auditorium exercises: 10, including remote classes:<br>• Synchronous auditorium exercises: 10 | 3                  | Pass with grade             | Mandatory group   |

| <b>Subject</b>  | <b>Number of hours</b>   | <b>ECTS points</b> | <b>Form of verification</b> | <b>Mandatory</b>  |
|---|--|--------------------|-----------------------------|-------------------|
| The student chooses one specialisation subject from the Faculty's offer.          |  |                    |                             |                   |
| An open list of optional subjects   | Lecture: 20, including remote classes:<br>• Synchronous lecture: 20<br>Auditorium exercises: 10, including remote classes:<br>• Synchronous auditorium exercises: 10 | 3                  | Pass with grade             | Elective subjects |
| Subject in the foreign language (elective)  | Lecture: 15  | 3                  | Pass with grade             | Mandatory group   |
| The student chooses one subject in the foreign language from the Faculty's offer. |  |                    |                             |                   |
| An open list of optional subjects   | Lecture: 15  | 3                  | Pass with grade             | Elective subjects |
| Diploma seminar   | Auditorium exercises: 30   | 2                  | Pass with grade             | Mandatory group   |
| Diploma seminar   | Auditorium exercises: 30   | 2                  | Pass with grade             | Elective subjects |
| Master thesis   | Diploma thesis: 0  | 20                 | -                           | Mandatory group   |
| Master thesis   | Diploma thesis: 0  | 20                 | Exam/pass with grade        | Elective subjects |
| <b>Sum</b>  | <b>105</b>   | <b>30</b>          |                             |                   |

**Description of the learning outcomes assigned to the subjects and the curriculum content ensuring the achievement of these outcomes**

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Intellectual property management  | ECTS: 1                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | the essence and role of intellectual property management, as well as the principles of organizing intellectual property protection in the enterprise  | FA_K2_W05                     |
|   | U1 | in-depth use of knowledge to manage intellectual property in the enterprise, taking into account economic and legal aspects in the field of intellectual property protection  | FA_K2_U01                     |
|   | K1 | self-expanding knowledge in the field of intellectual property management   | FA_K2_K01                     |
|   | K2 | conscious use and management of intellectual property in the enterprise, bearing in mind the importance of social, ethical and professional responsibility for non-compliance with the law in the field of intellectual property protection   | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Enterprise value and intellectual property. The essence of intellectual property management in a company. Intellectual property management strategies. Opportunities to protect trade secrets. The Act on Combating Unfair Competition and the Industrial Property Law. License agreements and rights transfer agreements. Selected forms of intellectual property protection at the international or European level. Internet domain protection. Database protection. Organizations for the collective management of copyright or related rights. The essence of the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS). |                               |
| Examination methods:  |    | Test (written or computer based), Assignment  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Managerial accounting  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | the use of managerial accounting in the company  | FA_K2_W02                     |
|   | U1 | analyse the impact of costs on the efficiency and functioning of the company   | FA_K2_U02                     |
|   | U2 | evaluate the responsibility centres in the company   | FA_K2_U03                     |
|   | K1 | construct financial budgets  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Knowledge of using cost information to make current and long-term decisions; budgeting processes in the company; learning of responsibility centres functioning and the principles of their assessment; delivering students knowledge on cost decisions. |                               |
| Examination methods:  |    | Test (written or computer based), Written credit   |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Controlling in banks   | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | the methods, tools and techniques of controlling in the bank   | FA_K2_W02                     |
|   | W2 | problems of controlling related to the bank's operations   | FA_K2_W01                     |
|   | U1 | carry out analyses and conclusions based on the learned principles of controlling  | FA_K2_U02                     |
|   | K1 | continuous training in the light of the changing conditions of the functioning of banks  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Theoretical and practical aspects of bank controlling. Discussion of the controlling functions and issues related to planning and budgeting in the bank. |                               |
| Examination methods:  |    | Written credit   |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | IT systems in financial institutions   | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | the essence of the importance of IT systems in financial institutions  | FA_K2_W03                     |
|   | W2 | selected methodologies of IT project management in financial institutions  | FA_K2_W02                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | use statistical tools to limit credit risk in financial institutions   | FA_K2_U02                     |
|   | U2 | design a business process using BPMN notation  | FA_K2_U01                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | manage IT projects in financial institutions   | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Selected IT systems used in financial institutions; issues related to the design of business processes; getting acquainted with selected methodologies of IT project management in financial institutions. |                               |
| Examination methods:  |    | Project  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Financial law  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | in-depth the forms and standards as well as legal regulations concerning the functioning of entities in the real and financial sectors.  | FA_K2_W03,<br>FA_K2_W05       |
|   | U1 | use normative systems fluently to solve problems in the field of finance.  | FA_K2_U03                     |
|   | K1 | conduct professional activity in a socially responsible, entrepreneurial, ethical and legal manner.  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Knowledge of financial law with particular emphasis on issues related to the sources, principles, entities and subject of financial law; basic issues concerning the public budget, taxes, customs and other public levies, banking and foreign exchange law, and management of public finances. |                               |
| Examination methods:  |    | Project, Test (written or computer based)  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Risk theory  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | the theoretical basis of risk in various areas of activity   | FA_K2_W01                     |
|   | W2 | the directions and content of contemporary doctrines in the field of risk theory   | FA_K2_W04                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | measure the risk in various areas of activity using the known measures   | FA_K2_U01                     |
|   | U2 | identify risks in various types of activity  | FA_K2_U04                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | recognise the importance of knowledge of risk in business practice   | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Risk theory; methods of risk management and measurement; shaping the ability to identify and reduce risk in various areas of business activity conducted by enterprises. |                               |
| Examination methods:  |    | Written credit, Assessment of activity during classes  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Cost accounting  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | the definitions of costs in the enterprise   | FA_K2_W02                     |
|   | U1 | record and settle costs  | FA_K2_U02                     |
|   | U2 | analyse and control costs  | FA_K2_U03                     |
|   | K1 | determine the impact of costs on the company's financial performance   | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Knowledge of cost classification and control; cost management issues to make current and long-term decisions; decision-making usefulness of cost accounts in the enterprise; the rules of conducting the cost calculation account for management purposes. |                               |
| Examination methods:  |    | Test (written or computer based), Written credit   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Forecasting and simulations   | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | methods and techniques of analysing and forecasting economic processes  | FA_K2_W02                     |
|   | U1 | choose the appropriate forecasting method for the situation and empirical data and to formulate a forecast based on it  | FA_K2_U01                     |
|   | U2 | assess the quality of the forecasting model and assess the feasibility of estimates and forecasts in the light of theoretical and empirical premises  | FA_K2_U02                     |
|   | K1 | solve analytical and prognostic problems necessary in making economic decisions   | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:   |    | The forecasting process (forecasting rules and functions, forecasting stages, etc.); methods and techniques of developing economic forecasts; showing the possibility of analysing the economic reality and forecasting the future using available statistical software; the possibility of using forecasting in making economic decisions. |                               |
| Examination methods:  |    | Written exam, Project   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Credit institutions management  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | the essence and principles of commercial bank management  | FA_K2_W02,<br>FA_K2_W05       |
|   | W2 | methods and tools used to solve problems in the field of bank management  | FA_K2_W03                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | use theoretical knowledge to assess the bank's activities   | FA_K2_U01, FA_K2_U07          |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | conduct financial analysis and interpret its results  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Basic issues related to the management of credit institutions; planning principles in banking activities; methods of risk mitigation in banking activity; characterising the role and importance of the bank's equity capital, internal audit, and assessment of the bank's activities. |                               |
| Examination methods:  |    | Oral credit, Written credit   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Monetary policy   | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | the goals, instruments and history of the central bank  | FA_K2_W01                     |
|   | W2 | the strategies of monetary policy   | FA_K2_W04                     |
|   | U1 | discuss the effects of monetary policy  | FA_K2_U02                     |
|   | K1 | critically analyse their knowledge  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:   |    | Types, goals, and conditions of monetary policy; monetary policy strategies; history, instruments, and finances of the central bank; the effects of monetary policy on the economy. |                               |
| Examination methods:  |    | Written credit, Essay   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Tax accounting  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | the documentation, record-keeping and reporting obligations   | FA_K2_W03                     |
|   | W2 | the relationship between balance sheet profit and tax income  | FA_K2_W01                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | determine income, costs according to the balance sheet and tax law  | FA_K2_U01                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | assess the differences between the balance sheet law and the tax law  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Knowledge of tax accounting and its importance in economic practice. Understanding the differences related to balance sheet law and tax law in terms of determining revenues and costs, depreciation, intangible assets, exchange rate differences, deferred tax. |                               |
| Examination methods:  |    | Test (written or computer based), Written exam, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Dynamic and financial econometrics  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | methods and tools for studying the properties of the financial time series  | FA_K2_W01                     |
|   | W2 | methods of building models of price volatility of financial instruments in a one- and multi-dimensional approach and is able to correctly interpret the obtained results  | FA_K2_W04                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | construct dynamic econometric models of specific economic problems  | FA_K2_U01                     |
|   | U2 | interpret the obtained results and on the basis of them formulate optimal decisions   | FA_K2_U03                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | using various sources of information to improve knowledge and skills  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Basic issues concerning dynamic and financial econometrics. Characteristics of financial time series. Presentation of financial and dynamic econometrics tools in the analysis of selected models of the theory of finance. |                               |
| Examination methods:  |    | Test (written or computer based), Written credit  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Advanced financial accounting  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | advanced knowledge of the juridical requirements for conducting accounting in business   | FA_K2_W03                     |
|   | W2 | advanced knowledge of methods of assets and liabilities valuation in a business entity   | FA_K2_W01                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | calculate the financial result of the business entity  | FA_K2_U03                     |
|   | U2 | account for complex transactions   | FA_K2_U01                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | act ethically, socially responsibly, and according to the public interest  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Gaining the skills of accounting complex business transactions, calculating financial results, and preparing financial statements; introducing to students the process of searching, classifying, documenting, and presenting information in the accounting system of a business entity. |                               |
| Examination methods:  |    | Written exam, Written credit   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Investment portfolio  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | essence of the investment and investing   | FA_K2_W03                     |
|   | W2 | characteristics of different financial and non-financial asset classes and methods for assessment of their profitability, efficiency, and risk  | FA_K2_W02                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | assess the profitability, efficiency, and risk of different types of investments  | FA_K2_U01                     |
|   | U2 | actively cooperate and understand the influence of self-behaviour on the situation of other team members  | FA_K2_U06, FA_K2_U07          |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | understanding the importance of gaining knowledge of assets in an investment portfolio in a period of rapid changes in financial markets  | FA_K2_K01                     |
|   | K2 | use of knowledge of the composition and management of investment portfolios effectively and ethically   | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Knowledge of composition and management of investment portfolio; characteristics and assessment of profitability and efficiency of different types of investments; learning strategies and styles of investment portfolio management. |                               |
| Examination methods:  |    | Test (written or computer based), Written credit, Project   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | International finance   | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | the subject and essence of international finance  | FA_K2_W01                     |
|   | W2 | relations between exchange rates and real values in the economy   | FA_K2_W04                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | analyse the reasons and effects of exchange rates fluctuations  | FA_K2_U02                     |
|   | U2 | apply the theory of international finance to analyse and interpret phenomena appearing in the economy   | FA_K2_U01                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | understanding the importance of knowledge of international finance and searching for it   | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Problems of international finance in theory and practice; determinants of exchange rates; the impact of exchange rates on private and public entities; gaining by students the ability to interpret and use the information on international finance in practice. |                               |
| Examination methods:  |    | Written exam, Written credit, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Financial engineering   | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | definitions, concepts and terminology in the field of financial mathematics and financial engineering   | FA_K2_W04                     |
|   | W2 | derivatives and knows their basic application   | FA_K2_W02                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | calculate the value of basic derivatives using mathematical methods   | FA_K2_U01, FA_K2_U04          |
|   | U2 | apply selected financial and statistical functions in practice (Excel)  | FA_K2_U06                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | critically analyse their knowledge  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Knowledge of the basic derivative instruments, i.e. forward and futures contracts, swaps and options; valuation of the forward contracts and their application in hedging against currency risk; futures contracts valuation, the marking-to-market procedure and basic arbitrage strategies; the valuation of options (binomial model and Black-Scholes model) and the construction of options strategies. |                               |
| Examination methods:  |    | Test (written or computer based), Written credit  |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Financial consulting  | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | terms and the theory related to investment and taxation   | FA_K2_W02                     |
|   | W2 | specifics of conducting the profession of a financial consultant, stockbroker, investment consultant, credit intermediary/consultant, tax consultant  | FA_K2_W03                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | select investing strategies and prepare calculations and assessment of profitability for different forms of investments, including deposits, bonds, stocks, investment funds, investment gold, collectables   | FA_K2_U01                     |
|   | U2 | explain principles of capital gains taxation, perform a skill of completing tax declarations and preparing selected process letters   | FA_K2_U03, FA_K2_U07          |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | work as a team member, cooperate in the group and understand the influence of self-behaviour on the situation of other people   | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Knowledge of financial products and solutions for individual and institutional clients, and small and medium enterprises; methods of risk and profitability analysis of investment portfolio; learning of the behaviour of business entities towards fiscal authorities, and possibilities for using elements of taxation policy for the rational financial management of the company; appropriate consulting methods supporting the risk estimation and value management of the company. |                               |
| Examination methods:  |    | Test (written or computer based), Project, Assessment of speeches during classes, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Financial reporting   | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | requirements for financial reporting of companies   | FA_K2_W02                     |
|   | W2 | the informational value of different elements of the financial statement  | FA_K2_W03                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | prepare a financial statement using the data from accounts  | FA_K2_U03                     |
|   | U2 | prepare the accounting policy of the company  | FA_K2_U04                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | act according to the ethics principles for an accountant  | FA_K2_K02                     |
|   | K2 | increase the quality of reported information  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Content of the financial statement and principles of preparing its elements; gaining the skill of preparing the accounting policy and determining the influence of the adopted solutions on the financial statement; using presented information in the financial report for decision-making. |                               |
| Examination methods:  |    | Written exam, Written credit  |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | Pro seminar  | ECTS: 1                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | in depth the specificity of research in finance and accounting   | FA_K2_W01                     |
|   | W2 | the standards and styles of bibliographic descriptions in theses   | FA_K2_W02                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | use theoretical knowledge in the analysis and planning of research in the field of finance and accounting  | FA_K2_U01                     |
|   | U2 | formulate own conclusions on the basis of the presented research results in the field of finance and accounting  | FA_K2_U02                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | update his knowledge about the most important research issues  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:                     |    | The specificity of research in finance and accounting. Fundamentals of research methodology in finance and accounting. Basic issues related to the ethics of writing diploma theses and scientific texts. Overview of the APA bibliographic description style. |                               |
| Examination methods:  |    | Test   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Diploma seminar   | ECTS: 5                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | in a deeper degree the methods of obtaining and processing data relevant to economics and finance   | FA_K2_W02                     |
|   | W2 | how to comply with the copyright law in using other people's work   | FA_K2_W05                     |
|   | U1 | analyze determinants and effects of the phenomena occurring in the economy in the field of finance and accounting   | FA_K2_U02                     |
|   | K1 | use the acquired knowledge in professional life, to critically analyze its resources and to search for its sources among experts  | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:   |    | Formal requirements necessary to prepare a diploma thesis; understanding good practices in the preparation of the diploma thesis - the way of preparing footnotes, referring to sources; the ability to practically apply the requirements for the diploma thesis while writing it; the ability to use scientific terminology, consistent with the undertaken research problem. |                               |
| Examination methods:  |    | Presentation, Assessment of speeches during classes   |                               |

|   |    |  |                               |
|---|----|--|-------------------------------|
| Subject name:   |    | International accounting   | ECTS: 3                       |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | knows selected aspects of the International Accounting Standards   | FA_K2_W03                     |
|   | W2 | selected aspects of US GAAP  | FA_K2_W05                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U1 | use in practice the solutions of IFRS and US GAAP  | FA_K2_U03                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K1 | record economic events and prepare financial statements according to IFRS and GAAP   | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Theoretical and practical knowledge in the field of international solutions in international accounting in the field of European and American standards, as well as insurance and leasing contracts. |                               |
| Examination methods:  |    | Test (written or computer based), Project, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Contemporary theories in finance  | ECTS: 2                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | modern financial theories   | FA_K2_W03                     |
|   | U1 | characterise the theoretical trends of modern finance   | FA_K2_U02                     |
|   | K1 | apply the practical issues related to modern trends in the field of finance   | FA_K2_K01                     |
| Course content ensuring the achievement of learning outcomes:   |    | Selected theories of finance in the area of capital markets and banking, in the area of modern finance theories regarding the micro and macro aspects of the operation of financial and non-financial entities in the economy, as well as the area of modern finance theories concerning the micro and macro aspects of the operation of financial and non-financial entities in the economy. |                               |
| Examination methods:  |    | Test (written or computer based)  |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | English language  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| Knowledge:<br>(In terms of knowledge, the graduate knows and understands)         | W1 | specialist language vocabulary for the field of study   | FA_K2_W04                     |
|   | U1 | describe phenomena, processes and procedures.   | FA_K2_U02                     |
| Skills:<br>(In terms of skills, the graduate can)                                 | U2 | correspondence and take notes   | FA_K2_U04                     |
|   | U3 | provide explanations, give reasons, express opinions or present plans.  | FA_K2_U05                     |
|   | K1 | preparing and giving presentations.   | FA_K2_K01                     |
| Social competences:<br>(Within the scope of competence, the graduate is ready to) | K2 | interview and discussion  | FA_K2_K01                     |
|   | K3 | communicate properly in most situations of professional life using a specialist language resource.  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:                     |    | Specialist vocabulary related to the field of study. Grammatical structures: correct use of word forms and sentence constructions, word formation. Language functions: practicing oral and written communication. |                               |
| Examination methods:  |    | Presentation, Assessment of speeches during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | German language   | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | specialist language vocabulary for the field of study   | FA_K2_W04                     |
|   | U1 | describe phenomena, processes and procedures  | FA_K2_U02                     |
|   | U2 | correspondence and take notes.  | FA_K2_U04                     |
|   | U3 | provide explanations, give reasons, express opinions or present plans.  | FA_K2_U05                     |
|   | K1 | preparing and giving presentations.   | FA_K2_K01                     |
|   | K2 | interview and discussion.   | FA_K2_K01                     |
|   | K3 | communicate properly in most situations of professional life using a specialist language resource.  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Specialist vocabulary related to the field of study. Grammatical structures: correct use of word forms and sentence constructions, word formation. Language functions: practising oral and written communication. |                               |
| Examination methods:  |    | Presentation, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Russian language  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | specialist language vocabulary for the field of study   | FA_K2_W04                     |
|   | U1 | describe phenomena, processes and procedures.   | FA_K2_U02                     |
|   | U2 | correspondence and take notes.  | FA_K2_U04                     |
|   | U3 | provide explanations, give reasons, express opinions or present plans.  | FA_K2_U05                     |
|   | K1 | preparing and giving presentations.   | FA_K2_K01                     |
|   | K2 | interview and discussion.   | FA_K2_K01                     |
|   | K3 | communicate properly in most situations of professional life using a specialist language resource.  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Mastering a specialist foreign language at the B2+ level of the Common European Framework of Reference for Languages, effective use of a foreign language in the field of study in the field of four skills (listening, speaking, writing and reading) in professional and scientific communication. Vocabulary in the field of specialist language for the field of study. |                               |
| Examination methods:  |    | Presentation, Assessment of activity during classes   |                               |

|   |    |   |                               |
|---|----|---|-------------------------------|
| Subject name:   |    | Spanish language  | ECTS: 4                       |
| Effects:  |    | The content of the effect assigned to the subject:  | Directional effect reference: |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | specialist language vocabulary for the field of study.  | FA_K2_W04                     |
|   | U1 | describe phenomena, processes and procedures.   | FA_K2_U02                     |
|   | U2 | correspondence and take notes.  | FA_K2_U04                     |
|   | U3 | provide explanations, give reasons, express opinions or present plans.  | FA_K2_U05                     |
|   | K1 | preparing and giving presentations.   | FA_K2_K01                     |
|   | K2 | interview and discussion.   | FA_K2_K01                     |
|   | K3 | communicate properly in most situations of professional life using a specialist language resource.  | FA_K2_K02                     |
| Course content ensuring the achievement of learning outcomes:   |    | Specialist vocabulary related to the field of study. Grammatical structures: correct use of word forms and sentence constructions, word formation. Language functions: practicing oral and written communication. |                               |
| Examination methods:  |    | Presentation, Assessment of activity during classes   |                               |

|   |    |  |  |
|---|----|--|--|
| Subject name:   |    | Master thesis  | ECTS: 20   |
| Effects:  |    | The content of the effect assigned to the subject:   | Directional effect reference:  |
| <p>Knowledge:<br/>(In terms of knowledge, the graduate knows and understands)</p> <p>Skills:<br/>(In terms of skills, the graduate can)</p> <p>Social competences:<br/>(Within the scope of competence, the graduate is ready to)</p> | W1 | issues and topics within the scientific disciplines forming the theoretical foundations that enable the understanding of phenomena and processes characteristic of the field of Finance and Accounting.  | FA_K2_W01,<br>FA_K2_W02,<br>FA_K2_W03,<br>FA_K2_W04,<br>FA_K2_W05                          |
|   | U1 | to define the research problem and its individual stages, tailored to the requirements of the research topic being pursued.  | FA_K2_U01,<br>FA_K2_U02,<br>FA_K2_U03,<br>FA_K2_U04,<br>FA_K2_U05,<br>FA_K2_U06, FA_K2_U07 |
|   | U2 | to appropriately select and correctly interpret academic texts, and to present solutions to research problems.   | FA_K2_U01,<br>FA_K2_U02,<br>FA_K2_U03,<br>FA_K2_U04,<br>FA_K2_U05,<br>FA_K2_U06, FA_K2_U07 |
|   | K1 | to recognise the importance of knowledge in professional work, to critically assess one's own knowledge resources, and to make effective use of sources available in the academic literature.  | FA_K2_K01, FA_K2_K02   |
| Course content ensuring the achievement of learning outcomes:   |    | The student conducts an in-depth review of domestic and international literature related to the selected research area, providing a critical evaluation of theoretical concepts, models, and findings of previous studies. On this basis, the student independently develops the methodological framework of the master's thesis, including a precise formulation of the research problem, the main research objective and specific objectives, as well as research hypotheses or research questions and the methods applied for their verification. |  |
| Examination methods:  |    | Oral examination   |  |

# Programme indicators

| Name  | Value           |
|---|-----------------|
| Potwierdzenie - na podstawie planu studiów, że student ma możliwość wyboru zajęć, którym łącznie przypisano liczbę punktów ECTS nie niższą niż 30% ECTS określonych dla programu tych studiów   | 56/120 (46.67%) |
| Potwierdzenie, że program studiów o profilu ogólnoakademickim obejmuje zajęcia związane z prowadzoną w uczelni działalnością naukową, w wymiarze większym niż 50% liczby punktów ECTS, określonej dla programu tych studiów                                 | 84/120 (70%)    |
| Potwierdzenie, że liczba punktów ECTS uzyskanych w programie studiów poprzez realizację zajęć z wykorzystaniem metod i technik kształcenia na odległość jest nie wyższa niż 75% ogólnej liczby punktów ECTS w programie studiów o profilu ogólnoakademickim | 9/120 (7.5%)    |
| Liczba godzin w programie   | 1039            |