

Warsaw University of Life Sciences - SGGW

Study program major: **Finance and Accounting**
full-time second-cycle studies with a general academic profile

Warsaw 2021

1. Name of the field of study: **Finance and Accounting**
2. Level of studies: **II degree**
3. Profile of studies: **general academic**
4. Form of studies: **full-time**
5. Duration of studies: **4 semesters**
6. Number of ECTS required to complete studies: **120**
7. The professional title awarded to graduates: **master**
8. ISCED code for the field of study: **0411**

9. The field of study is assigned to the discipline:

	Discipline	Leading discipline (YES/ NO)	Percentage of learning outcomes related to the discipline
1.	Economics and Finance	YES	100%
In total:			100%

10. Learning outcomes

taking into account the universal characteristics of the first degree specified in the Act of 22 December 2015 on the Integrated Qualifications System and the characteristics of the second degree learning outcomes **for qualifications at PQF level 7**, typical for qualifications obtained under the higher education system and learning after getting a full qualification at the level of 4.

Major: Finance and Accounting

Level of studies: second-cycle studies

Profile of studies: general academic

Universal characteristics of level 7 in PQF and attributes of the second level of learning outcomes for qualifications at level 7 of PQF		Directional learning outcomes	
		Directional symbol	effect Directional learning outcomes related to specific categories and scopes
KNOWLEDGE - the graduate KNOWS AND UNDERSTAND			
P7U_W	w pogłębiony sposób wybrane fakty, teorie, metody oraz złożone zależności między nimi, także w powiązaniu z innymi dziedzinami różnorodne, złożone uwarunkowania i aksjologiczny kontekst prowadzonej działalności		
P7S_WG	w pogłębionym stopniu - wybrane fakty, obiekty i zjawiska oraz dotyczące ich metody i teorie wyjaśniające złożone zależności między nimi, stanowiące zaawansowaną wiedzę ogólną z zakresu dyscyplin naukowych lub artystycznych tworzących podstawy teoretyczne, uporządkowaną i podbudowaną teoretycznie wiedzę obejmującą kluczowe zagadnienia oraz wybrane zagadnienia z zakresu zaawansowanej wiedzy szczegółowej - właściwe dla programu studiów, główne tendencje rozwojowe dyscyplin naukowych lub artystycznych, do których jest przyporządkowany kierunek studiów - w przypadku studiów o profilu ogólnoakademickim	FIR2_KW01	in-depth theoretical issues of phenomena occurring in the economy, including the agri-food sector
		FIR2_KW02	knows and understands in-depth data and processing methods appropriate for economics and finance
		FIR2_KW03	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
		FIR2_KW04	knows and understands directions and content of contemporary doctrines in economics and finance as well as enterprise theory and economic and financial terminology at an extended level
P7S_WK	fundamentalne dylematy współczesnej cywilizacji ekonomiczne, prawne, etyczne i inne uwarunkowania różnych rodzajów działalności zawodowej związanej z	FIR2_KW05	deeply knows the ethical, social, ecological and other conditions of running a business, including the basic concepts and principles of industrial property and copyright protection

	kierunkiem studiów, w tym zasady ochrony własności przemysłowej i prawa autorskiego podstawowe zasady tworzenia i rozwoju różnych form przedsiębiorczości		
SKILLS – graduate IS ABLE TO			
P7U_U	wykonywać zadania oraz formułować i rozwiązywać problemy, z wykorzystaniem nowej wiedzy, także z innych dziedzin samodzielnie planować własne uczenie się przez całe życie i ukierunkowywać innych w tym zakresie komunikować się ze zróżnicowanymi kręgami odbiorców, odpowiednio uzasadniać stanowiska		
P7S_UW	wykorzystywać posiadaną wiedzę - formułować i rozwiązywać złożone i nietypowe problemy oraz innowacyjnie wykonywać zadania w nieprzewidywalnych warunkach przez:	FIR2_KU01	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
	— właściwy dobór źródeł i informacji z nich pochodzących, dokonywanie oceny, krytycznej analizy, syntezy, twórczej interpretacji i prezentacji tych informacji,	FIR2_KU02	is able to skilfully analyse the causes and effects of phenomena occurring in the economy in the field of finance and accounting
	— dobór oraz stosowanie właściwych metod i narzędzi, w tym zaawansowanych technik informacyjno-komunikacyjnych,	FIR2_KU03	properly use normative systems, norms, rules for solving problems in the field of finance and accounting, formulating conclusions and opinions based on the results obtained
	— przystosowanie istniejących lub opracowanie nowych metod i narzędzi formułować i testować hipotezy związane z prostymi problemami badawczymi - w przypadku studiów o profilu ogólnoakademickim	FIR2_KU04	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_UK	komunikować się na tematy specjalistyczne ze zróżnicowanymi kręgami odbiorców prowadzić debatę posługiwać się językiem obcym na poziomie B2+ Europejskiego Systemu Opisu Kształcenia Językowego oraz specjalistyczną terminologią	FIR2_KU05	communicate effectively with the environment using terminology appropriate for professional activity, take part in discussions on professional issues considering different points of view, use a foreign language at the B2 + level of the European System of Language Learning Description

P7S_UO	kierować pracą zespołu współdziałać z innymi osobami w ramach prac zespołowych i podejmować wiodącą rolę w zespołach	FIR2_KU06	organize work individually and in terms of basic team activities, including interdisciplinary activities
P7S_UU	samodzielnie planować i realizować własne uczenie się przez całe życie i ukierunkowywać innych w tym zakresie	FIR2_KU07	samodzielnie planować dalszy rozwój pod względem zawodowym i społecznym i ukierunkować innych w tym zakresie
COMPETENCES - the graduate IS READY TO			
P7U_K	creating and developing models of proper conduct in the work and living environment taking initiatives, critically evaluating oneself and the teams and organisations in which it participates lead and take responsibility for the group		
P7S_KK	krytycznej oceny posiadanej wiedzy i odbieranych treści uznawania znaczenia wiedzy w rozwiązywaniu problemów poznawczych i praktycznych oraz zasięgnięcia opinii ekspertów w przypadku trudności z samodzielnym rozwiązaniem problemu	FIR2_KK01	recognition of the profound importance of knowledge in professional life, a critical analysis of its resources and the search for its sources among experts
P7S_KO	wypełniania zobowiązań społecznych, inspirowania i organizowania działalności na rzecz środowiska społecznego inicjowania działań na rzecz interesu publicznego myślenia i działania w sposób przedsiębiorczy		
P7S_KR	odpowiedzialnego pełnienia ról zawodowych, z uwzględnieniem zmieniających się potrzeb społecznych, w tym: — rozwijania dorobku zawodu, — podtrzymywania etosu zawodu, — przestrzegania i rozwijania zasad etyki zawodowej oraz działania na rzecz przestrzegania tych zasad	FIR2_KK02	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

Explanation of symbols in symbols:

FIR - Finance and Accounting studies

WG - Scope and Depth - Completeness of Cognitive Perspective and Dependencies

WK - Context/conditions, effects UW - Knowledge use/problems solved and tasks performed

UK - Communication - receiving and creating statements, disseminating knowledge in the scientific community, and using a foreign language

UO - Work organisation/planning and teamwork

UU - Learning/planning one's development and the development of others

KK - Assessments / Critical Approach

KO - Responsibility/fulfilment of social obligations for the public interest

KR - Professional role/independence and ethos development

11. Education concept

The basis for the implementation of the concept of education in the field of social sciences in the field of Economics and Finance in a multifaceted and coherent manner is the following five strategic topics: to improve education, improve research, foster cooperation and internationalisation, develop knowledge transfer to the economy, and improve finance and administration (Mission of the Warsaw University of Life Sciences - SGGW). In line with the strategic path of the University, the formulated strategic goals concern providing students with an educational offer and training programs that enable them to acquire knowledge, skills, and competencies necessary on the national and international labour market. Moreover, they concern the development of cooperation with the economic environment, including the broader involvement of stakeholders in improving the quality of education.

The mission of the Finance and Accounting field of studies results from the mission of the Warsaw University of Life Sciences - SGGW includes:

- educating students to prepare them for professional work;
- educating students with a sense of responsibility for the Polish state, for empowerment principles of democracy and respect for human rights;
- conducting research and development works and providing research services;
- education and promotion of research staff;
- dissemination and multiplication of scientific achievements, especially in the field of broadly understood economic sciences;
- training to acquire and supplement knowledge;
- creating conditions for the development of students' physical culture and their participation in cultural and research life;
- activities for the benefit of local and regional communities.

Education in the field of Finance and Accounting at SGGW in Warsaw began in 2003. In the Master Programme of Finance and Accounting, students learn about the theoretical foundations of finance and accounting and acquire the necessary theoretical foundations in economics, marketing, and management. Furthermore, students will acquire knowledge on the principles of functioning of economic entities and relations between these entities and other institutions that create their environment, both on a national and international scale. In addition, students will learn about the regularities and effects of human economic activity and the principles of developing individual entrepreneurship with the use of various methods and techniques used in research in economic sciences, as well as learn about economic, financial,

social, legal, ethical, ecological and other conditions of running a business. An important area of education is knowledge covering the current social needs and challenges of the labor market. Graduates also gain an understanding of the field of agri-food issues. The main goal of the education process at the second-cycle studies in Finance and Accounting is to conduct education so that graduates acquire knowledge, skills, and social competencies at the highest level and are prepared to function in a modern society based on knowledge and to operate in the current labour market. The concept of education assumes that a second-cycle student in Finance and Accounting acquires financial knowledge and skills to perform the profession of a financier - a specialist in finance and accounting. The acquired skills, knowledge and competencies related to:

- in-depth theoretical knowledge of the phenomena occurring in the economy, including the agri-food sector,
- knowledge of in-depth knowledge of data acquisition and processing methods and the use of theoretical knowledge in order to correctly select methods and tools to solve formulated problems related to economic and financial processes and phenomena
- knowledge of the forms and standards and legal regulations concerning the functioning of real and financial sector entities to an extended extent,
- knowledge of the directions and content of modern doctrines in economics and finance and the theory of enterprises along with knowledge of economic and financial terminology at an extended level,
- having an in-depth knowledge of ethical, social, environmental, and other conditions for running a business, including basic concepts and principles in the field of intellectual property and copyright protection,
- the ability to use the acquired knowledge when selecting data sources, methods, tools, analyses, and calculations in the field of phenomena in the field of finance and accounting, as well as to critically evaluate and interpret the obtained results,
- ability to analyse the causes and effects of phenomena occurring in the economy in terms of finance and accounting,
- the ability to correctly use normative systems, norms, rules for solving problems in the field of finance and accounting, formulating conclusions and opinions based on the results obtained,
- skills to identify new challenges and development perspectives specific to finance and accounting; including searching for ways to implement them with the use of modern

tools, including experiments, analytical methods, computer simulations and information and communication techniques,

- effective communication with the environment using economic and financial terminology and the ability to discuss economic issues using appropriately selected (including critical) arguments, also in a foreign language,
- skills allowing for planning and organising individual and teamwork, including interdisciplinary activities,
- the ability to independently plan further development in terms of professional and social issues, • recognition of the importance of knowledge in professional life, a critical analysis of its resources and the search for its sources among experts, • awareness of conducting professional activity ethically and ensuring respect for the achievements and traditions of the financier profession.

In the second-cycle studies, the student's knowledge and skills orientation is built by offering sets of subjects selected, among others, in such areas as public finance, accounting and corporate finance, banking, insurance, and financial engineering. In semesters 3-4, students complete elective subjects: major, optional, and subjects in a foreign language, for a total of 25 ECTS. The freedom to choose issues related to the field of study, expanding knowledge, skills, and competencies, and carried out in a foreign language, allows students to independently shape the development path of education within the field of Finance and Accounting, as well as expand knowledge in areas not directly related to the field of study. During the second semester, the student chooses subjects for the third semester. In the next semester, subjects are selected in the preceding semester. The list of elective courses in each semester is open and allows you to submit new courses. The student may choose from the list of subjects of any choice in semester 3. During the second-cycle studies, in the second semester, there is a compulsory self-seminar. Students learn the rules of writing diploma theses; then they choose a diploma seminar. Along with the offer of workshops, a list of topics of work proposed by individual employees is presented. Seminars are offered in specific subject areas related to your field of study. Students can therefore specialise in the subject of their choice. The seminars are conducted in semesters 2-4. It is assumed that in semester 2 a complete concept of the work is being prepared; semester 3 is dedicated to conducting research and collecting primary and secondary data necessary for the work. If it results from the research concept, research tools are also prepared for the implementation of specific work. In semester 4, students prepare and discuss the final version of the thesis. The work is supported by offering elective courses in semesters 3 and 4 covering individual issues in the field of study. Second-cycle students of Finance and

Accounting may participate in international exchange by completing part of the study program at foreign universities. Such a possibility occurs in semesters 2-4, provided the full implementation of the study program is ensured. The assumed learning outcomes are in line with the concept and objectives of education and correspond to level 7 of the Polish Qualifications Framework.

Profile of a graduate of the second cycle studies

A graduate of second-cycle studies in Finance and Accounting knows and understands in an advanced manner 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 and analyse source materials in the field of finance and accounting. A graduate of second-cycle studies in Finance and Accounting is ready to critically assess their knowledge in finance, recognise the importance of expertise in solving problems, and consult experts in the event of difficulties in solving them independently. Graduates are also ready to think creatively and act in an entrepreneurial way and be active in the social environment following social responsibility and public interest principles. Students of Finance and Accounting gain advanced knowledge in finance and accounting, the functioning of financial institutions and banks, and the ability to analyse basic economic phenomena and the economic and financial situation of economic units. A graduate of the second-cycle studies in Finance and Accounting will be able to use theoretical knowledge in an advanced way, select the appropriate methods and tools, and obtain data for the formulation and analysis of simple and complex processes as well as economic and financial phenomena, including those related to food economy. A graduate is able to critically analyse, evaluate and interpret economic phenomena, indicate their effects and formulate recommendations for economic and financial policy. The graduates are able to communicate effectively with the environment using terminology related to financing and discussing economic issues by presenting arguments and assessing the position of other participants. He can organise his work and cooperate and work in a team, including an interdisciplinary team, assuming various roles. Is aware of the need to independently supplement and improve the acquired knowledge in the field of finance and accounting. Graduates know a foreign language and are able to use a specialised vocabulary in the field of finance and accounting. Graduates are prepared to work in financial and non-financial institutions in supporting positions. In addition, graduates find employment in operational and mid-level management positions in enterprises of various industries, consulting agencies and

non-profit institutions. A unique feature that distinguishes graduates of the Finance and Accounting faculty is proficient knowledge of the specificity of enterprises operating in the sphere of broadly understood agribusiness. The concept of education assumes that the graduate is well-prepared to carry out research and analytical work. The graduate is able to use the acquired skills to adapt to the needs of the labour market. Graduates of the studies are prepared to work in enterprises, organisations and public and non-governmental institutions, including financial institutions. They also have the necessary knowledge and skills to run a business independently. Graduates of the second-cycle studies efficiently navigate the national and European socio-economic space. Graduates of the studies are prepared to conduct scientific research or have conducted it by participating in research projects. Graduates are also prepared to undertake doctoral studies and postgraduate studies.

12. Study programme

Field of study:	FINANCE AND ACCOUNTING
Level of studies:	II degree
Study profile:	general academic
Study mode:	full-time
Duration:	4 semesters
ECTS credits:	120 ects
Professional title awarded to graduates:	master
ISCED code for the field of study:	411

Symbol description:

Status of classes **I**: general courses - P, specialisation classes - K, humanities and social classes - HS;

Status of classes **II**: obligatory classes - O, elective classes - F

Status of classes **III**: classes related to the scientific discipline / general academic profile/-N; practical classes / practical profile / -U

Number of hours of classes symbols: W - lecture; C – auditorium classes; LC – laboratory classes; PC – project classes; TC – field exercises; ZP - internship

Classes' number of hours in semester W – lecture; C – practical classes (sum of hours C, LC, PC, TC, ZP)

ECTS_k - ECTS resulting from classes that require direct contact

Form of getting credit: exam - E; credit with a grade - Z_o; pass -Z

No.	Sem. no.	Code	Course name	Status of classes			No. of hours						Sum of hours	Number of hours in semester								Form of getting credit	ECTS	ECTS_k	
				I	II	III	W	C	LC	PC	TC	ZP		1		2		3		4					
														W	C/LC	W	C/LC	W	C/LC	W	C/LC				
1	1	FIR-2SZ-1-01-KO-2021	Monetary policy	K	O	N	15	15					30	15	15								Z_o	3	1,6
2	1	FIR-2SZ-1-02-KO-2021	Credit institutions management	K	O	N	15	15					30	15	15								Z_o	3	1,8
3	1	FIR-2SZ-1-03-KO-2021	Forecasting and simulations	K	O	N	15		30				45	15	30								E	4	2,4
4	1	FIR-2SZ-1-04-KO-2021	Cost accounting	K	O	N	30	15					45	30	15								E	4	2,4
5	1	FIR-2SZ-1-05-KO-2021	Risk theory	K	O	N	15	15					30	15	15								Z_o	3	1,6
6	1	FIR-2SZ-1-06-PO-2021	Financial law	P	O		30						30	30									Z_o	3	1,6
7	1	FIR-2SZ-1-07-KO-2021	IT systems in financial institutions	K	O	N	15		15				30	15	15								Z_o	3	1,8

8	1	FIR-2SZ-1-08-KO-2021	Controlling in banks	K	O	N	15	15												Z_o	3	1,8	
9	1	FIR-2SZ-1-09-KO-2021	Managerial accounting	K	O	N	15	15													E	3	1,8
10	1	FIR-2SZ-1-10-PO-2021	Intellectual property management	P	O		10														Z_o	1	0,6
																						30	17,4
11	2	FIR-2SZ-2-01-KO-2021	Financial reporting	K	O	N	15	15													E	4	1,8
12	2	FIR-2SZ-2-02-KO-2021	Financial consulting	K	O	N	15	15													Z_o	3	1,8
13	2	FIR-2SZ-2-03-KO-2021	Financial engineering	K	O	N	15		15												Z_o	3	1,8
14	2	FIR-2SZ-2-04-KO-2021	International finance	K	O	N	30	15													E	4	2,4
15	2	FIR-2SZ-2-05-KO-2021	Investment portfolio	K	O	N	15	15													Z_o	3	1,8
16	2	FIR-2SZ-2-06-KO-2021	Advanced financial accounting	K	O	N	15	30													E	4	2,4
17	2	FIR-2SZ-2-07-KO-2021	Dynamic and financial econometrics	K	O	N	15		15												Z_o	3	1,8
18	2	FIR-2SZ-2-08-KO-2021	Tax accounting	K	O	N	15	15													E	4	1,8
19	2	FIR-2SZ-2-09-KO-2021	Pre seminar	K	O		15														Z	1	0,6
20	2	FIR-2SZ-2-10-KF-2021	Diploma seminar	K	F	N		15													Z_o	1	0,6
																						300	16,8
21	3	FIR-2SZ-3-01-KO-2021	Contemporary theories in finance	K	O	N	20														Z_o	2	1
22	3	FIR-2SZ-3-02-KO-2021	International accounting	K	O	N	15	15													E	3	1,8
23	3		Specialisation elective courses (4)	K	F	N	80	40													Z_o	12	6,4
24	3		Subject in the foreign language (elective)	K	F	N	15														Z_o	2	1
25	3		General elective courses (2)	P	F		40	20													Z_o	6	3,2
26	3	FIR-2SZ-3-03-PF-2021; FIR-2SZ-3-04-PF-2021; FIR-2SZ-3-05-PF-2021; FIR-2SZ-3-06-PF-2021	Foreign language	P	F			30													Z_o	3	1,6
27	3	FIR-2SZ-2-10-KF-2021	Diploma seminar	K	F	N		30													Z_o	2	1,4
																						305	16,4
																						170	135

13. List of classes in the study plan, including the description of the learning outcomes assigned to the given course and the program content ensuring the achievement of these outcomes:

SEMESTER 1

Course name:		Monetary policy	ECTS points:	3
Learning outcomes:		Course-level learning outcomes:	Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the goals, instruments and history of the central bank	FIR2_KW01	3
	W2	the strategies of monetary policy	FIR2_KW04	3
Skills: (graduate is able to)	U1	discuss the effects of monetary policy	FIR2_KU02	3
	U2			
Competences: (graduate is ready to)	K1	critically analyse their knowledge	FIR2_KK01	2
	K2			
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.		
The method of verification of the learning outcomes:		tests (W1, W2, U1), assessment of activities during classes (U1, K1),		

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Credit institutions management	ECTS points:	3
Learning outcomes:		Course-level learning outcomes:	Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the essence and principles of commercial bank management	FIR2_KW02, FIR2_KW05	3
	W2	methods and tools used to solve problems in the field of bank management	FIR2_KW03	3
Skills: (graduate is able to)	U1	use theoretical knowledge to assess the bank's activities	FIR2_KU01, FIR2_KU07	3
	U2			
Competences: (graduate is ready to)	K1	conduct financial analysis and interpret its results	FIR2_KK01	3
	K2			
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.		
The method of verification of the learning outcomes:		test during classes (W1, W2, U1, K1), oral test (W1, W2, U1, K1)		

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Forecasting and simulations		ECTS points:	4
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	The methods and techniques of analysing and forecasting economic processes		FIR2_KW02	3
	W2				
Skills: (graduate is able to)	U1	choose the appropriate forecasting method for the situation and empirical data and to formulate a forecast based on it		FIR2_KU01	3
	U2	assess the quality of the forecasting model and assess the feasibility of estimates and forecasts in the light of theoretical and empirical premises		FIR2_KU02	2
Competences: (graduate is ready to)	K1	solve analytical and prognostic problems necessary in making economic decisions		FIR2_KK01	2
	K2				
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.			
The method of verification of the learning outcomes:		test during classes (W1, U1, U2), project task evaluation (U1, U2, K1), exam (W1, U1, U2)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Cost accounting		ECTS points:	4
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the definitions of costs in the enterprise		FIR2_KW02	2
	W2				
Skills: (graduate is able to)	U1	record and settle costs		FIR2_KU02	3
	U2	analyse and control costs		FIR2_KU03	3
Competences: (graduate is ready to)	K1	determine the impact of costs on the company's financial performance		FIR2_KK02	2
	K2				
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.			
The method of verification of the learning outcomes:		test during classes (U1, U2), written or computer test (W1, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Risk theory		ECTS points:	3
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the theoretical basis of risk in various areas of activity	FIR2_KW01	3	
	W2	the directions and content of contemporary doctrines in the field of risk theory	FIR2_KW04	2	
Skills: (graduate is able to)	U1	measure the risk in various areas of activity using the known measures	FIR2_KU01	3	
	U2	identify risks in various types of activity	FIR2_KU04	3	
Competences: (graduate is ready to)	K1	recognise the importance of knowledge of risk in business practice	FIR2_KK01	2	
	K2				
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.			
The method of verification of the learning outcomes:		test during classes (U1, U2), assessment of activity during classes (K1), written test (W1, W2)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Financial law		ECTS points:	3
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the forms and standards as well as legal regulations regarding the functioning of real and financial sector entities to an extended degree	FIR2_KW03, FIR2_KW05	3	
	W2				
Skills: (graduate is able to)	U1	use normative systems fluently to solve problems in the field of finance	FIR2_KU03	2	
	U2				
Competences: (graduate is ready to)	K1	conduct professional activity in a socially responsible, entrepreneurial, ethical, and legal manner	FIR2_KK02	2	
	K2				
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.			
The method of verification of the learning outcomes:		project task evaluation (U1, K1), written or computer test (W1, U1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		IT systems in financial institutions		ECTS points:	4
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*

Knowledge: (graduate knows and understand)	W1	the essence of the importance of IT systems in financial institutions	FIR2_KW03	2
	W2	selected methodologies of IT project management in financial institutions	FIR2_KW02	3
Skills: (graduate is able to)	U1	use statistical tools to limit credit risk in financial institutions	FIR2_KU02	2
	U2	design a business process using BPMN notation	FIR2_KU01	3
Competences: (graduate is ready to)	K1	manage IT projects in financial institutions	FIR2_KK01	2
	K2			
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.			
The method of verification of the learning outcomes:	evaluation of the student's own work (U1, U2), written or computer test (W1, W2, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Controlling in banks			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the methods, tools and techniques of controlling in the bank	FIR2_KW02	3	
	W2	problems of controlling related to the bank's operations	FIR2_KW01	2	
Skills: (graduate is able to)	U1	carry out analyses and conclusions based on the learned principles of controlling	FIR2_KU02	3	
	U2				
Competences: (graduate is ready to)	K1	continuous training in the light of the changing conditions of the functioning of banks	FIR2_KK02	2	
	K2				
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.				
The method of verification of the learning outcomes:	test during classes (U1, K1), written test (W1, W2)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Managerial Accounting			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the use of managerial accounting in the company	FIR2_KW02	3	
	W2				
Skills: (graduate is able to)	U1	analyse the impact of costs on the efficiency and functioning of the company	FIR2_KU02	3	
	U2	evaluate the responsibility centres in the company	FIR2_KU03	2	
Competences:	K1	construct financial budgets	FIR2_KK02	2	

(graduate is ready to)	K2			
Course content ensuring the achievement of learning outcomes:	Knowledge of the use of 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.			
The method of verification of the learning outcomes:	test during classes (U1, U2, K1), written exam (W1, U1, U2, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Intellectual property management			ECTS points:	1
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the essence and the role of intellectual property management, and the principles of organisation of intellectual property protection in the company	FIR2_KW05	3	
	W2				
Skills: (graduate is able to)	U1	advanced use of knowledge on intellectual property management in the company, considering economic and juridical aspects of intellectual property protection	FIR2_KU01	2	
	U2				
Competences: (graduate is ready to)	K1	independent gaining of knowledge related to intellectual property management	FIR2_KK01	2	
	K2	responsible use and management of intellectual property in the company, considering social, ethical, and professional responsibility for violation of the law on intellectual property protection	FIR2_KK02	2	
Course content ensuring the achievement of learning outcomes:	Value of the company versus the intellectual property. The essence of intellectual property management in the company. Strategies for intellectual property management. Methods for protecting the company's know-how. The Act on Combating Unfair Competition versus the law on manufacturing property. License agreements and agreements on transfer of rights. Selected forms of intellectual property protection on the international or European/EU level. The protection of internet domains. The protection of databases. Organising the general management of ownership and associated rights. The essence of The Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS).				
The method of verification of the learning outcomes:	written test (W1, K1, K2), evaluation of individual students' works (U1)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

SEMESTER 2

Course name:	Financial Reporting			ECTS points:	4
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge:	W1	requirements for financial reporting of companies	FIR2_KW02	3	

(graduate knows and understand)	W2	the informational value of different elements of the financial statement	FIR2_KW03	3
Skills: (graduate is able to)	U1	prepare a financial statement using the data from accounts	FIR2_KU03	3
	U2	prepare the accounting policy of the company	FIR2_KU04	3
Competences: (graduate is ready to)	K1	act according to the ethics principles for an accountant	FIR2_KK02	2
	K2	increase the quality of reported information	FIR2_KK01	3
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.			
The method of verification of the learning outcomes:	Test during classes (U1, U2, K1), written exam (W1, W2, K2)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Financial consulting			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	terms and the theory related to investment and taxation	FIR2_KW02	3	
	W2	specifics of conducting the profession of a financial consultant, stockbroker, investment consultant, credit intermediary/consultant, tax consultant	FIR2_KW03	3	
Skills: (graduate is able to)	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	FIR2_KU01	3	
	U2	explain principles of capital gains taxation, perform a skill of completing tax declarations and preparing selected process letters	FIR2_KU03, FIR2_KU07	2	
Competences: (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	FIR2_KK02	2	
	K2				
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.				
The method of verification of the learning outcomes:	written test (W1, W2), evaluation of presentations during classes (U1), evaluation of the project work (U1, K1), evaluation of activity during classes (U2, K1)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Financial engineering			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge:	W1	definitions, concepts and terminology in the field of financial mathematics and financial engineering	FIR2_KW04	3	

(graduate knows and understand)	W2	derivatives and knows their basic application	FIR2_KW02	3
Skills: (graduate is able to)	U1	calculate the value of basic derivatives using mathematical methods	FIR2_KU01, FIR2_KU04	3
	U2	apply selected financial and statistical functions in practice (Excel)	FIR2_KU06	3
Competences: (graduate is ready to)	K1	critically analyse their knowledge	FIR2_KK01	2
	K2			
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.			
The method of verification of the learning outcomes:	tests (W1, W2, U1, U2), evaluation of activity during classes (K1),			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	International Finance			ECTS points:	4
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the subject and essence of international finance	FIR2_KW01	3	
	W2	relations between exchange rates and real values in the economy	FIR2_KW04	3	
Skills: (graduate is able to)	U1	analyse the reasons and effects of exchange rates fluctuations	FIR2_KU02	3	
	U2	apply the theory of international finance to analyse and interpret phenomena appearing in the economy	FIR2_KU01	3	
Competences: (graduate is ready to)	K1	understanding the importance of knowledge of international finance and searching for it	FIR2_KK01	2	
	K2				
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.				
The method of verification of the learning outcomes:	test during classes (U1, U2), evaluation of activity during classes (K1), written exam (W1, W2)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Investment portfolio			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	The essence of the investment and investing	FIR2_KW03	2	
	W2	Characteristics of different financial and non-financial asset classes and methods for assessment of their profitability, efficiency, and risk	FIR2_KW02	2	
Skills:	U1	assess the profitability, efficiency, and risk of different types of investments	FIR2_KU01	3	

(graduate is able to)	U2	actively cooperate and understand the influence of self-behaviour on the situation of other team members	FIR2_KU06, FIR2_KU07	3
Competences: (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	FIR2_KK01	3
	K2	Use of knowledge of the composition and management of investment portfolio effectively and ethically	FIR2_KK02	3
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.			
The method of verification of the learning outcomes:	test during classes (W1, W2, U1), evaluation of presentations during classes (K1, K2), written test (W1, W2, U1, U2, K1), evaluation of the project work (U1, U2, K1, K2)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Advanced financial accounting			ECTS points:	4
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	advanced knowledge of the juridical requirements for conducting accounting in business	FIR2_KW03	3	
	W2	advanced knowledge of methods of assets and liabilities valuation in a business entity	FIR2_KW01	3	
Skills: (graduate is able to)	U1	calculate the financial result of the business entity	FIR2_KU03	3	
	U2	account for complex transactions	FIR2_KU01	3	
Competences: (graduate is ready to)	K1	act ethically, socially responsible, and according to the public interest	FIR2_KK02	3	
	K2				
Course content ensuring the achievement of learning outcomes:	Gaining the skills of accounting of 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.				
The method of verification of the learning outcomes:	test during classes (W2, U1, U2), evaluation of activity during classes (W2, U2, K1), written exam (W1, W2, U2)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Dynamic and financial econometrics			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	methods and tools for studying the properties of the financial time series	FIR2_KW01	2	
	W2	the methods of building volatility models of financial instruments	FIR2_KW04	3	
Skills: (graduate is able to)	U1	construct dynamic econometric models of specific economic problems	FIR2_KU01	2	
	U2	interpret the obtained results and on the basis of them formulate optimal decisions	FIR2_KU03	3	
Competences: (graduate is ready to)	K1	using various sources of information to improve knowledge and skills	FIR2_KK01	2	
	K2				

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.
The method of verification of the learning outcomes:	written tests (W1, W2,U1, U2, K1)

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Tax accounting		ECTS points:	3
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	the documentation, record-keeping and reporting obligations	FIR2_KW03	3	
	W2	the relationship between balance sheet profit and tax income	FIR2_KW01	3	
Skills: (graduate is able to)	U1	determine income, costs according to the balance sheet and tax law	FIR2_KU01	3	
	U2				
Competences: (graduate is ready to)	K1	assess the differences between the balance sheet law and the tax law	FIR2_KK01	2	
	K2				
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.			
The method of verification of the learning outcomes:		test during classes (U1, W1), written or computer test (W1, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Pre seminar		ECTS points:	1
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	in depth the specificity of research in finance and accounting	FIR2_KW01	2	
	W2	the standards and styles of bibliographic descriptions in theses	FIR2_KW02	3	
Skills: (graduate is able to)	U1	use theoretical knowledge in the analysis and planning of research in the field of finance and accounting	FIR2_KU01	3	
	U2	formulate own conclusions on the basis of the presented research results in the field of finance and accounting	FIR2_KU02	3	
Competences: (graduate is ready to)	K1	update his knowledge about the most important research issues	FIR2_KK01	3	
	K2				
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.			

The method of verification of the learning outcomes:	written or computer test (W1, W2, U1, U2, K1). assessment work (U1, U2).
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*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:		Diploma seminar		ECTS points:	5
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	in a deeper degree the methods of obtaining and processing data relevant to economics and finance	FIR2_KW02	3	
	W2	how to comply with the copyright law in using other people's work	FIR2_KW05	2	
Skills: (graduate is able to)	U1	analyze determinants and effects of the phenomena occurring in the economy in the field of finance and accounting	FIR2_KU02	3	
	U2				
Competences: (graduate is ready to)	K1	use the acquired knowledge in professional life, to critically analyze its resources and to search for its sources among experts	FIR2_KK01	2	
	K2				
Course content ensuring the achievement of learning outcomes:		Formal requirements necessary to prepare the diploma thesis; understanding good practices in preparing a thesis - the way of preparing footnotes, referring to sources; the ability to apply the requirements of the diploma thesis in practice while writing it; the ability to use scientific terminology consistent with the undertaken research problem.			
The method of verification of the learning outcomes:		evaluation of oral presentations during classes (W1, W2, U1, K1), assessment of activity during classes (W1, W2, U1, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

SEMESTER 3

Course name:		Contemporary theories in finance		ECTS points:	2
Learning outcomes:		Course-level learning outcomes:		Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	modern financial theories	FIR2_KW03	3	
	W2				
Skills: (graduate is able to)	U1	characterise the theoretical trends of modern finance	FIR2_KU02	3	
	U2				
Competences: (graduate is ready to)	K1	apply the practical issues related to modern trends in the field of finance	FIR2_KK01	3	
	K2				

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.
The method of verification of the learning outcomes:	written or computer test (W1, U1, K1)

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	International Accounting			ECTS points:	3
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	knows selected aspects of the International Accounting Standards	FIR2_KW03	3	
	W2	selected aspects of US GAAP	FIR2_KW05	2	
Skills: (graduate is able to)	U1	use in practice the solutions of IFRS and US GAAP	FIR2_KU03	2	
	U2				
Competences: (graduate is ready to)	K1	record economic events and prepare financial statements according to IFRS and GAAP	FIR2_KK02	3	
	K2				
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.				
The method of verification of the learning outcomes:	evaluation of project task (W1, W2, U1, K1), assessment of activity during classes (W1, W2), exam (W1, W2)				

*) 3 – advanced and detailed, 2 – significant, 1 – basic

Course name:	Foreign language (English, German, Russian, French, Spanish)			ECTS points:	6
Learning outcomes:	Course-level learning outcomes:			Reference to the study programme learning outcome	The impact for the programme outcome*
Knowledge: (graduate knows and understand)	W1	Knowledge of the foreign language at the B2 + level of the Common European Framework of Reference for Languages	FIR2_KW05	2	
	W2				
Skills: (graduate is able to)	U1	use specialised foreign language statements at the B2 + level related to the field of study and is able to precisely express himself and give presentations on topics related to the field of study at the B2 + level	FIR2_KU05	3	
	U2	the student is able to prepare specialised studies, articles, documents, and correspondence related to the field of study at the B2 + level and is able to prepare correspondence, documents, and studies on specific issues related to the field of study at the B2 + level	FIR2_KU05	3	

Competences: (graduate is ready to)	K1	constantly improve language competences necessary in professional work	FIR2_KK01	2
	K2			
Course content ensuring the achievement of learning outcomes:	Knowledge of the foreign language at the B2 + level of the Common European Framework of Reference for Languages, achieving linguistic independence enabling effective use of a foreign language in terms of four skills (listening, speaking, writing, and reading) in professional and scientific communication, taking into account the specialist language for the field of study.			
The method of verification of the learning outcomes:	evaluation of project task (W1, U1, U2, K1), written or computer test (W1, U1, U2, K1)			

*) 3 – advanced and detailed, 2 – significant, 1 – basic

MAJOR ELECTIVE COURSES (THE LIST IS OPEN)

SEMESTER 3:

1. Bank's financial statements analysis
2. Financial control and audit
3. Actuarial methods
4. Non-bank financial institutions
5. Advanced banking accounting
6. Private equity and venture capital market
7. Short-term financial decisions
8. Cooperative banking systems
9. Risk management in the bank
10. Sources of enterprise financing
11. Sensitivity analysis in management accounting
12. Insurance market

SEMESTER 4:

1. Cost control
2. Supervision and stability of the financial system in the EU
3. Management of the bank's investment portfolio
4. Behavioral Finance

14. Principles and form of professional internships

In the second-cycle studies, internships are not included in the study program.

15. Matrix of learning outcomes

The field of study: **Finance and Accounting**

Level of studies: **II degree**

Form of studies: **full-time**

Profile of studies: **general academic**

No	Sem	CODE	Course name	Codes of the study programme learning outcome															
				FIR2_KW01	FIR2_KW02	FIR2_KW03	FIR2_KW04	FIR2_KW05	FIR2_KU01	FIR2_KU02	FIR2_KU03	FIR2_KU04	FIR2_KU05	FIR2_KU06	FIR2_KU07	FIR2_KK01	FIR2_KK02		
	1	FIR-2SZ-1-01-KO-2021	Monetary policy	3			3				3							2	
	1	FIR-2SZ-1-02-KO-2021	Credit institutions management		3	3		3	3								3	3	
	1	FIR-2SZ-1-03-KO-2021	Forecasting and simulations		3					3	2							2	
	1	FIR-2SZ-1-04-KO-2021	Cost accounting		2						3	3							2
	1	FIR-2SZ-1-05-KO-2021	Risk theory	3			2		3				3					2	
	1	FIR-2SZ-1-06-PO-2021	Financial law			3		3					2						2
	1	FIR-2SZ-1-07-KO-2021	IT systems in financial institutions		3	2				3	2							2	
	1	FIR-2SZ-1-08-KO-2021	Controlling in banks	2	3						3								2
	1	FIR-2SZ-1-09-KO-2021	Managerial accounting		3						3	2							2
	1	FIR-2SZ-1-10-PO-2021	Intellectual property management						3	2								2	2
	2	FIR-2SZ-2-01-KO-2021	Financial reporting		3	3							3	3				3	2
	2	FIR-2SZ-2-02-KO-2021	Financial consulting		3	3				3		2					2		2
	2	FIR-2SZ-2-03-KO-2021	Financial engineering		3		3			3			3		3				2
	2	FIR-2SZ-2-04-KO-2021	International finance	3			3			3	3								2
	2	FIR-2SZ-2-05-KO-2021	Investment portfolio		2	2				3						3	3	3	3
	2	FIR-2SZ-2-06-KO-2021	Advanced financial accounting	3		3				3		3							3
	2	FIR-2SZ-2-07-KO-2021	Dynamic and financial econometrics	2			3			2		3							2
	2	FIR-2SZ-2-08-KO-2021	Tax accounting	3		3				3									2
	2	FIR-2SZ-2-09-KO-2021	Pre seminar	2	3					3	3								3
	2	FIR-2SZ-2-10-KF-2021	Diploma seminar		3				2		3								2
	3	FIR-2SZ-3-01-KO-2021	Contemporary theories in finance			3						3							3
	3	FIR-2SZ-3-02-KO-2021	International accounting			3		2				2							3
	3	FIR-2SZ-3-03-PF-2021; FIR-2SZ-3-04-PF-2021; FIR-2SZ-3-05-PF-2021; FIR-2SZ-3-06-PF-2021	Foreign language						2					3					2
	3	FIR-2SZ-2-10-KF-2021	Diploma seminar		3				2		3								2

