



**SZKOŁA GŁÓWNA
GOSPODARSTWA
WIEJSKIEGO**

Study programme

Finance and Accounting

Faculty:	Faculty of Economics
Level of study:	second cycle (post bachelor's degree)
Education profile:	General academic
Form of study:	full-time studies
Academic year:	2023/24

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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%
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Major characteristics

Major characteristics

Second-cycle studies in Finance and Accounting last 4 semesters.

The study program provides for the possibility of taking advantage of mobility. During semesters 1-4, students can participate in an international exchange under the Erasmus program. The study program includes subjects dedicated to visiting professors (a subject in a foreign language).

Learning objectives

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.

Education concept

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.

The elective courses offered to students (major subjects and subjects in a foreign language) are related to the scientific activity conducted at the University.

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

Graduate profile

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. Student 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 of second-cycle studies are prepared to undertake third-cycle or post-graduate studies.

Learning outcomes

Knowledge

Code	Content	PRK
FA_K2_W01	The graduate knows and understands in-depth theoretical issues of phenomena occurring in the economy, including the agri-food sector	P7S_WG
FA_K2_W02	The graduate knows and understands knows and understands in-depth data and processing methods appropriate for economics and finance	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 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_WG
FA_K2_W05	The graduate knows and understands 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	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 is able to 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 can 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	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 can 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_UK
FA_K2_U06	The graduate can organize work individually and in terms of basic team activities, including interdisciplinary activities	P7S_UO
FA_K2_U07	The graduate can samodzielnie planować dalszy rozwój pod względem zawodowym i społecznym i ukierunkować innych w tym zakresie	P7S_UU

Social competence

Code	Content	PRK
FA_K2_K01	The graduate is ready to 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_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_KR, P7S_KO

Study plan

Semester 1

In semester 1, students carry out library training on the platform available at <https://szkolenia.sggw.pl>

Subject	Number of hours	ECTS points	Form of verification
OHS training	OHS training: 4	0	Pass 0
Intellectual property management	Lecture: 15, w tym zajęcia zdalne: • Wykład synchroniczny: 15	1	Pass with grade 0
Managerial accounting	Lecture: 15 Auditorium exercises: 15	3	Exam 0
Controlling in banks	Lecture: 15 Auditorium exercises: 15	3	Pass with grade 0
IT systems in financial institutions	Lecture: 15 Laboratory exercises: 15	3	Pass with grade 0
Financial law	Lecture: 30, w tym zajęcia zdalne: • Wykład synchroniczny: 30	3	Pass with grade 0
Risk theory	Lecture: 15 Auditorium exercises: 15	3	Pass with grade 0
Cost accounting	Lecture: 30 Auditorium exercises: 15	4	Exam 0
Forecasting and simulations	Lecture: 15 Laboratory exercises: 30	4	Exam 0
Credit institutions management	Lecture: 15 Auditorium exercises: 15	3	Pass with grade 0
Monetary policy	Lecture: 15 Auditorium exercises: 15	3	Pass with grade 0
Sum	319	30	

Semester 2

Subject	Number of hours	ECTS points	Form of verification
Tax accounting	Lecture: 15 Auditorium exercises: 15	4	Exam 0
Dynamic and financial econometrics	Lecture: 15 Laboratory exercises: 15	3	Pass with grade 0
Advanced financial accounting	Lecture: 15 Auditorium exercises: 30	4	Exam 0

Subject	Number of hours	ECTS points	Form of verification
Investment portfolio	Lecture: 15, w tym zajęcia zdalne: • Wykład synchroniczny: 15 Auditorium exercises: 15, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 15	3	Pass with grade O
International finance	Lecture: 30 Auditorium exercises: 15	4	Exam O
Financial engineering	Lecture: 15 Laboratory exercises: 15	3	Pass with grade O
Financial consulting	Lecture: 15, w tym zajęcia zdalne: • Wykład synchroniczny: 15 Auditorium exercises: 15, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 15	3	Pass with grade O
Financial reporting	Lecture: 15 Auditorium exercises: 15	4	Exam O
Pro seminar	Lecture: 15	1	Pass O
Diploma seminar	Auditorium exercises: 15	1	Pass with grade G
Diploma seminar	Auditorium exercises: 15	1	Pass with grade F
Sum	300	30	

Semester 3

The student chooses 4 specialisation subjects, 2 optional subjects and 1 subject in foreign language.

Subject	Number of hours	ECTS points	Form of verification
International accounting	Lecture: 15, w tym zajęcia zdalne: • Wykład synchroniczny: 15 Auditorium exercises: 15	3	Exam O
Contemporary theories in finance	Lecture: 20, w tym zajęcia zdalne: • Wykład synchroniczny: 20	2	Pass with grade O
Foreign language	Language course: 30	2	Pass with grade G
The student chooses a foreign language class.			
English language	Language course: 30	2	Pass with grade F
German language	Language course: 30	2	Pass with grade F
Russian language	Language course: 30	2	Pass with grade F
Spanish language	Language course: 30	2	Pass with grade F

Subject	Number of hours	ECTS points	Form of verification
Specialisation elective course	Lecture: 80 Auditorium exercises: 40	12	Pass with grade G
The student chooses four specialisation subjects from the Faculty's offer.			
An open list of optional subjects	Lecture: 80 Auditorium exercises: 40	12	Pass with grade F
Faculties	Lecture: 40, w tym zajęcia zdalne: • Wykład synchroniczny: 40 Auditorium exercises: 20, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 20	6	Pass with grade G
The student chooses two optional subjects from the Faculty's offer.			
An open list of optional subjects	Lecture: 40, w tym zajęcia zdalne: • Wykład synchroniczny: 40 Auditorium exercises: 20, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 20	6	Pass with grade F
Subject in the foreign language (elective)	Lecture: 15	3	Pass with grade G
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 F
Diploma seminar	Auditorium exercises: 30	2	Pass with grade G
Diploma seminar	Auditorium exercises: 30	2	Pass with grade F
Sum	305	30	

Semester 4

The student chooses 1 specialisation subject and 1 subject in the foreign language.

Subject	Number of hours	ECTS points	Form of verification
Foreign language	Language course: 30	2	Pass with grade G
The student conducts classes in a foreign language selected in semester 3.			
English language	Language course: 30	2	Pass with grade F
German language	Language course: 30	2	Pass with grade F
Russian language	Language course: 30	2	Pass with grade F
Spanish language	Language course: 30	2	Pass with grade F

Subject	Number of hours	ECTS points	Form of verification
Specialisation elective course	Lecture: 20, w tym zajęcia zdalne: • Wykład synchroniczny: 20 Auditorium exercises: 10, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 10	3	Pass with grade G
The student chooses one specialisation subject from the Faculty's offer.			
An open list of optional subjects	Lecture: 20, w tym zajęcia zdalne: • Wykład synchroniczny: 20 Auditorium exercises: 10, w tym zajęcia zdalne: • Ćwiczenia audytoryjne synchroniczne: 10	3	Pass with grade F
Subject in the foreign language (elective)	Lecture: 15	3	Pass with grade G
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 F
Diploma seminar	Auditorium exercises: 30	2	Pass with grade G
Diploma seminar	Auditorium exercises: 30	2	Pass with grade F
Master thesis	Diploma thesis: 0	20	- G
Master thesis	Diploma thesis: 0	20	- F
Sum	105	30	

O - Obligatory subjects
G - Mandatory group
F - Elective subjects

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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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:
Knowledge: (In terms of knowledge, the graduate knows and understands)	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
Skills: (In terms of skills, the graduate can)	U1	carry out analyses and conclusions based on the learned principles of controlling	FA_K2_U02
Social competences: (Within the scope of competence, the graduate is ready to)	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: (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: (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: (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:		Test (written or computer based), Project	

Subject name:		Financial law	ECTS: 3
Effects:		The content of the effect assigned to the subject:	Directional effect reference:
<p>Knowledge: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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, 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: (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: (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: (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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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, Written credit, Project	

Subject name:		Credit institutions management	ECTS: 3
Effects:		The content of the effect assigned to the subject:	Directional effect reference:
Knowledge: (In terms of knowledge, the graduate knows and understands)	W1	the essence and principles of commercial bank management	FA_K2_W02, FA_K2_W05
	W2	methods and tools used to solve problems in the field of bank management	FA_K2_W03
Skills: (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: (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:
Knowledge: (In terms of knowledge, the graduate knows and understands)	W1	the goals, instruments and history of the central bank	FA_K2_W01
	W2	the strategies of monetary policy	FA_K2_W04
Skills: (In terms of skills, the graduate can)	U1	discuss the effects of monetary policy	FA_K2_U02
Social competences: (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:		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: (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: (In terms of skills, the graduate can)	U1	determine income, costs according to the balance sheet and tax law	FA_K2_U01
Social competences: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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: (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: (In terms of skills, the graduate can)	U1	use in practice the solutions of IFRS and US GAAP	FA_K2_U03
Social competences: (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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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: (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: (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: (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:
Knowledge: (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: (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: (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: 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: (In terms of knowledge, the graduate knows and understands)</p> <p>Skills: (In terms of skills, the graduate can)</p> <p>Social competences: (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:
Knowledge: (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: (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: (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 activity during classes	

Programme indicators

2023/24/S_D/2/EKR/FA/all

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 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	1029