

**Attachment ....**  
**to the Resolution of the Senate**  
**no. .... of .....**

## STUDY PROGRAM

### BASIC INFORMATION

Study Program	Financial Accounting Accredited by ACCA
Level of Studies	Master's Degree
Study Profile	General academic profile
Language of Instruction	English
Form of Study	Full-time
Number of Semesters	3
Degree Level	Master
Concentration (if applicable)	-

### ASSIGNMENT OF THE PROGRAM TO FIELDS AND DISCIPLINES

DISCIPLINE	Social Sciences		
Scientific Discipline(s): <i>if the field of study is related to two or more disciplines, it is also required to specify the percentage share of the number of ECTS points for each discipline in the total number of ECTS points necessary to complete the studies - indicating the main discipline</i>	Disciplines	ECTS	% ECTS
	Main discipline: Economics and Finance	68	81%
	Law Sciences	6	7%
	Culture and Religion Studies	5	6%
	Management and Quality Sciences	5	6%

### PROGRAM CHARACTERISTICS

concepts and learning objectives / relationship with the University mission and strategy / socio-economic need

The detailed scope of the Financial Accounting Accredited by ACCA degree program is consistent with the scope of international examinations in the ACCA organization. It covers knowledge not only of accounting and auditing, but also broadly understood finance, business law and economics. Graduates of this specialization will be equipped with the ability to think analytically, critically and independently, which will enable them to make a complex analysis of the rapidly changing international business reality. Studying in an international environment additionally offers a diversity of experiences and perspectives.

Graduates of the Financial Accounting Accredited by ACCA major will possess the knowledge necessary for any employee of a business entity subject to international accounting standards. They will gain a thorough education, providing an important advantage in today's job market. In particular, they will gain knowledge of the economic, managerial, financial and legal aspects of running the business of various entities. They will acquire skills in accounting, auditing and corporate finance, starting with measuring and documenting business operations, through their recording, preparation of financial statements and their audit, up to the analysis of the entity's financial situation which is the basis for decision-making in business entities. The program also allows students to develop their skills through further self-education, which will enable them to continuously improve their qualifications.

Graduates of the Financial Accounting Accredited by ACCA program have the opportunity to find interesting jobs not only in accounting firms or auditing companies but also in all types of businesses, regardless of the type of business or legal form. Due to a wide range of knowledge and skills they will be sought-after candidates for work in various controlling institutions. The knowledge they acquire will also enable them to run their own businesses (accounting offices, bookkeeping services, etc.).

Implementation of the Financial Accounting Accredited by ACCA major is in line with the Strategy of Cracow University of Economics through offering an educational program which includes theoretical and practical elements. The specialization in Financial Accounting accredited by ACCA is in line with the vision of Cracow University of Economics as a University with economic profile, expanded by other branches of science. The specialization is also in line with the historical mission of Cracow University of Economics - rerum cognoscere causas et valorem (to learn about causes and values of things), in which teaching subjects from the field of economic sciences has been an important part of the didactic process from the very beginning. The studies prepare graduates to use the acquired knowledge and competencies in today's job market, both in Poland and abroad.

## NUMBERS OF CLASSROOM HOURS

Total numbers of classroom hours	600
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## ECTS:

necessary for graduation	90
which a student must earn during classes with the direct participation of faculty members or other persons conducting classes	45
which a student must earn during internships (if applicable)	n/a
which a student must earn during foreign language classes	5
which a student may earn through distance learning activities	67

## LEARNING OUTCOMES:

Level of the Polish Qualifications Framework	7	
Field of study (study major)	Financial accounting accredited by ACCA	
Symbol of the learning outcome for the field of study	Description of the expected outcomes	Reference to the description of expected learning outcomes
		Second-tier characteristics
<b>P W (KNOWLEDGE) The graduate knows and understands in an in-depth way:</b>		
FI_W01	In an in-depth way: economic and legal concepts and categories in the field of management and ethics in business, financial and management accounting, as well as economic and international law	P7S_WG

FI_W02	accounting rules, regulations and principles of corporate and public supervision, audit procedures, control and internal audit	P7S_WG
FI_W03	methods of preparing financial statements and assumptions of the tax system and sources of tax law	P7S_WG
FI_W04	advanced methods and tools of description used in the company's information system, including for the valuation of enterprises, assessment of their situation and improvement of operational efficiency, as well as methods of valuation of securities	P7S_WG
FI_W05	the principles of professional practice in the area of finance and accounting, as well as ethical and moral standards that should characterize persons professionally involved in finance, accounting and financial auditing	P7S_WK
FI_W06	principles of functioning of enterprises and economic processes taking place in them and legal acts regulating their functioning	P7S_WK
FI_W07	knows and understands at a deepened level the concepts, scientific theories and research methodology used in the field of humanities	P7S_WG
<b>P U (SKILLS) The graduate is able to:</b>		
FI_U01	independently obtain data, correctly interpret and explain economic and financial phenomena, as well as the relations between them using knowledge in the field of accounting and financial management	P7S_UW
FI_U02	independently formulate and propose solutions to specific problems in the area of economics, finance, in particular accounting and financial auditing and independently make decisions in this area, using appropriate methods and tools	P7S_UW
FI_U03	correctly use normative systems, norms and rules (legal, professional, moral) when solving selected problems in the field of completed master studies	P7S_UW
FI_U04	communicate to learn about specialist topics in the field of finance and accounting, with diverse circles of recipients, and can also prepare various types of studies and written reports in a foreign language, communicate in a foreign language at B2+ level according to the Common European Framework of Reference for Languages; also, knows specialized vocabulary in the field of economics and finance	P7S_UK
FI_U05	learn independently throughout his / her life and plan own professional development	P7S_UU
FI_U06	formulate and verify hypotheses related to simple research problems in the fields of finance and accounting	P7S_UW
FI_U07	interact with other people in a teamwork, plan and organize various ventures or projects, while assuming different roles in those ventures, and managing the work of the team	P7S_UO
FI_U08	can correctly use possessed knowledge to formulate and solve unusual problems in the field of humanities	P7S_UK
<b>P K (SOCIAL COMPETENCIES) The graduate is ready to:</b>		

FI_K01	continuously improve professional qualifications, including improving and updating knowledge in the field of finance and accounting extended by an interdisciplinary dimension	P7S_KR
FI_K02	assess the process/phenomena taking place in the area of finance and accounting, including a critical assessment of existing solutions in this field	P7S_KK
FI_K03	carry out professional tasks in accordance with the principles of professional ethics and understands the social effects of applying the acquired knowledge and skills in professional practice	P7S_KR
FI_K04	think and act in an entrepreneurial way based on the knowledge in the field of finance and accounting	P7S_KR
FI_K05	is ready to initiate actions in the public interest in issues related to the field of humanities	P7S_KO

Explanation of symbols:

- FI\_ - (before underscore) – study program learning outcomes of Financial Accounting accredited by ACCA
- 01, 02 and more (after underscore) – indication of the next learning outcome
- P7S – learning outcomes according to the Polish Qualifications Framework in relation to the following detailed characteristics (knowledge - skills - social attitudes):
- WG –depth; WK – context
- UW – usage; UK – communicating; UO – organizing; UU – learning
- KK – critical approach; KR – professional role; KO – responsibility

## DESCRIPTION OF THE PROCESS LEADING TO ACHIEVING LEARNING OUTCOME

### STUDY PLAN

Year:													1
Semester:													1
Total number of classroom hours:													180
Total ECTS:													30
No	Course (title)	Class form	No of teaching hours	Form of completion	ECTS	ECTS by discipline							Compulsory class (O) / Elective class (W)
						E&F	LS	M&QS	P	C&IS	PS&PA	C&RS	
1	Foreign Language*	J	30	ZO	2	2	-	-	-	-	-	-	W
2	Introduction to Management and Cost Accounting	K	30	E	6	6	-	-	-	-	-	-	O
3	Financial Accounting and Reporting	K	30	E	6	6	-	-	-	-	-	-	O
4	Business Law	K	30	E	6	-	6	-	-	-	-	-	O
5	Tax Accounting	K	30	E	6	6	-	-	-	-	-	-	O
6	Elective Course I: - Money in Digital Era - Asian Economic Relations -Essentials of Startups and Venture Capitals	K	30	ZO	4	3	-	1	-	-	-	-	W

Economics and Finance (E&F), Law Sciences (LS), Management and Quality Sciences (M&QS), Philosophy (P), Computer and Information Science (C&IS), Political Science and Public Administration (PS&PA), Culture and Religion Studies (C&RS)

Year:													1
Semester:													2
Total number of classroom hours:													225
Total ECTS:													30
No	Course	Class form	No of teaching hours	Form of completion	ECTS	ECTS by discipline							Compulsory class (O) / Elective class (W)
						E&F	LS	M&QS	P	C&IS	PS&PA	C&RS	
1	Foreign Language*	J	30	E	3	3	-	-	-	-	-	-	W
2	Diploma Seminar	S	30	Z	7	7	-	-	-	-	-	-	W
3	Performance Management	K	45	E	4	4	-	-	-	-	-	-	O
4	International Financial Reporting Standards	K	45	E	4	4	-	-	-	-	-	-	O
5	Consolidated Financial Statements	K	30	E	4	4	-	-	-	-	-	-	O
6	Management and Business Ethics	K	15	E	4	-	-	2	2	-	-	-	O
7	Elective Course II: - Globalization and Perspectives of World Change - International Arbitration - Politics and Economy of Outer Space	K	30	ZO	4	1	-	1	-	-	2	-	W

Economics and Finance (E&F), Law Sciences (LS), Management and Quality Sciences (M&QS), Philosophy (P), Computer and Information Science (C&IS), Political Science and Public Administration (PS&PA), Culture and Religion Studies (C&RS)

Year:													2
Semester:													3
Total number of classroom hours:													195
Total ECTS:													30
No	Course	Class form	No of teaching hours	Form of completion	ECTS	ECTS by discipline							Compulsory class (O) / Elective class (W)
						E&F	LS	M&QS	P	C&IS	PS&PA	C&RS	
1	Diploma Seminar	S	30	Z	8	8	-	-	-	-	-	-	W
2	Financial Audit	K	30	E	4	4	-	-	-	-	-	-	O
3	Internal Audit and Control	K	30	E	4	4	-	-	-	-	-	-	O
4	International Corporate Finance	K	45	E	5	5	-	-	-	-	-	-	O
5	Elective Course III: - Contemporary Cultural Challenges - Diversity and Inclusion in the Workplace	K	30	ZO	5	-	-	-	-	-	-	5	W
6	Elective Course IV: - Big Data - Data Science	K	30	ZO	4	1	-	1	-	2	-	-	W

- Text Mining and Social  
Media Analysis

Economics and Finance (E&F), Law Sciences (LS), Management and Quality Sciences (M&QS), Philosophy (P), Computer and Information Science (C&IS), Political Science and Public Administration (PS&PA), Culture and Religion Studies (C&RS)

\* Students will be able to choose a language of course from the CUE Language Center's offer.



## METHOD OF VERIFICATION AND EVALUATION OF LEARNING OUTCOMES

The methods of verification and assessment of learning outcomes are specified in the course syllabuses. All courses should be passed. The method of assessment depends on the subject; the credit may be given for e.g. an essay, quiz, final test, project, partial assignments, case studies, in-class activity.

## LEARNING OUTCOMES AND COURSE CONTENT ASSIGNED FOR THE CLASSES

(drawn up for courses indicated in the study plan)

## LEARNING OUTCOMES AND COURSE CONTENT ASSIGNED FOR THE CLASSES

(drawn up for courses indicated in the study plan)

1	Course <b>Management and Business Ethics</b>
2	Language of Instruction English
3	Accomplished Learning Outcomes (program and course – description of outcomes) <b>P_W (KNOWLEDGE)</b> The graduate knows and understands the purpose and types of businesses and their interaction with stakeholders and external environment; business organisation structure and the role of corporate governance (FI_W01).  <b>P_U (SKILLS)</b> The graduate is able to recognise the principles of authority and leadership as well as plan and organize his / her own work and work in a team, as well as cooperate with people representing other disciplines (FI_U02; FI_U05).  <b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to responsibly perform professional roles, taking into account the principles of ethics, achievements and traditions of the profession and the requirements of others (FI_K03).
4	Course content <ul style="list-style-type: none"> <li>• The business organisation, its stakeholders and the external environment</li> <li>• Business organisational structure, functions and governance</li> <li>• Accounting and reporting systems, compliance, control, technology and security</li> <li>• Leading and managing individuals and teams</li> <li>• Personal effectiveness and communication in business</li> <li>• Professional ethics in accounting and business</li> </ul>

1	Course <b>Introduction to Management and Cost Accounting</b>
2	Language of Instruction English

3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the nature, source and purpose of management information, the idea of information processing and information processing methods related to management and financial accounting in enterprises as well as their proper interpretation (FI_W01).</p> <p><b>P_U (SKILLS)</b> The graduate is able to formulate and solve the basic operational and strategic problems in the field management and financial accounting, the graduate is able to apply basic financial accounting techniques and prepare simple budgets (FI_U02).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to solve problems related to management and financial accounting while working in a group (FI_K02).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• The nature, source and purpose of management information</li> <li>• Basics of data analysis and statistical techniques</li> <li>• Introduction to cost accounting techniques and budgeting</li> <li>• Standard costing</li> <li>• Introduction to performance measurement</li> </ul>

1	<p>Course</p> <p><b>Financial Accounting and Reporting</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the purpose of financial reporting and the basic tools and methods, including techniques for data acquisition and processing, allowing for the description and evaluation of business entities and the processes occurring in companies and between them; he knows the principles of financial accounting (FI_W03).</p> <p><b>P_U (SKILLS)</b> The graduate is able to define qualitative characteristics of financial information, demonstrate the use of double – entry accounting and record transactions. The graduate is able to prepare a trial balance and basic financial statements with the interpretation of the figures (FI_U01).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to set priorities to achieve the task taking into consideration the legal and ethical rules (FI_K01).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• The context and purpose of financial reporting</li> <li>• The qualitative characteristics of financial information</li> <li>• The use of double-entry and accounting systems</li> <li>• Recording transactions and events</li> <li>• Preparing a trial balance and basic financial statements</li> <li>• Interpretation of financial statements</li> </ul>

1	<p>Course</p> <p><b>Business Law</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p>

	<p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the regulations of Polish and international law concerning different business forms. The graduate knows and understands the basic legal concepts and institutions of international business law, their mutual relationships and sources of international business law (FI_W01).</p> <p><b>P_U (SKILLS)</b> The graduate is able to use the knowledge of norms concerning different entities in practice, especially concerning creation, activity and liquidation of these entities. The graduate is able to understand basic international business law terminology (FI_U03).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to conduct business activity as a natural person and assess legal risk pertaining to business activity and conducting all types of solving activities (FI_K01).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Essential elements of legal systems</li> <li>• International business transactions</li> <li>• Transportation and payment of international business transactions</li> <li>• The formation and constitution of business organisations</li> <li>• Capital and the financing of companies</li> <li>• Management, administration and the regulation of companies</li> <li>• Elements of insolvency law as well as corporate fraudulent and criminal behaviour</li> </ul>

1	<p>Course</p> <p><b>Tax Accounting</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the concept and significance of tax law and principles of the application of tax law. The graduate knows the concept and structure of direct and indirect taxes, property taxes and other types of taxes. The graduate knows and understands the duties of entities under tax law and on principles of the collection. (FI_W01, FI_W03).</p> <p><b>P_U (SKILLS)</b> The graduate is able to solve basic legal problems concerning application of legal regulations in the field of tax law. The graduate is able to proper analysis and solving of legal cases and also find and apply legal regulations with sufficient understanding and legal reasoning (FI_U02, FI_U03).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to interpret legal regulations and anticipate their legal effects, he can find sources of tax law. The graduate is ready to understand the importance of tax system and its role in society and undertake actions taking legal liability regarding tax duties and tax liability. (FI_K02).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• The Polish tax system and its administration</li> <li>• Income tax liabilities</li> <li>• Corporate income tax liabilities</li> <li>• Social security and health service contributions</li> <li>• Value added tax</li> <li>• Employability and technology skills</li> </ul>

1	Course
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	<b>Performance management</b>
2	Language of Instruction English
3	Accomplished Learning Outcomes (program and course – description of outcomes) <b>P_W (KNOWLEDGE)</b> The graduate knows and understands the cost accounting instruments and their importance in corporate accounting and reporting as well as methods and techniques of management accounting, associated with short and long term decision-making by economic entities at all levels of management (FI_W01). <b>P_U (SKILLS)</b> The graduate is able to apply cost-related information in order to make strategic decisions. The student can use theoretical knowledge to the analysis of decision problems in business enterprises (FI_U02). The graduate can work in teams (FI_U07) <b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically assess the possessed knowledge and obtained information related to costs and cost management. The graduate is ready to acquire knowledge, properly interpret the results of analyses of short and long-term decision-making problems and point out the practical possibilities of their use for the companies (FI_K02).
4	Course content <ul style="list-style-type: none"> <li>• Specialist cost and management accounting techniques</li> <li>• Decision-making techniques</li> <li>• Budgeting and control</li> <li>• Performance measurement and control</li> <li>• Employability and technology skills</li> </ul>

1	Course <b>International Financial Reporting Standards</b>
2	Language of Instruction English
3	Accomplished Learning Outcomes (program and course – description of outcomes) <b>P_W (KNOWLEDGE)</b> The graduate knows and understands conceptual and regulatory framework for financial reporting (FI_W04). <b>P_U (SKILLS)</b> The graduate is able to account for transactions in accordance with IFRS Standards. The graduate is able to prepare and present financial statements for single entities in accordance with IFRS Standards (FI_U01). The graduate can work in teams (FI_U07) <b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to continuously develop their professional qualification and improve the knowledge of IFRS as well as efficiently communicate in a group and work together (FI_K01, FI_K04).
4	Course content <ul style="list-style-type: none"> <li>• The conceptual and regulatory framework for financial reporting</li> <li>• Accounting for transactions in financial statements</li> <li>• Preparation of financial statements</li> <li>• Employability and technology skills</li> </ul>

1	Course <b>Consolidated Financial Statements</b>
2	Language of Instruction English
3	Accomplished Learning Outcomes (program and course – description of outcomes)

	<p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the use of International Accounting Standards/International Financial Reporting Standards to solve the problem of consolidation of the financial statements in the capital groups or groups of entities (FI_W03).</p> <p><b>P_U (SKILLS)</b> The graduate is able to use accounting language in the field of consolidated financial statements (FI_U01).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to work individually and in groups in order to choose the appropriate consolidation method and to use it to prepare consolidated financial statements (FI_K03, FI_K04).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• The concepts and principles of groups and consolidated financial statements</li> <li>• Preparation of consolidated financial statements including an associate</li> <li>• Employability and technology skills</li> </ul>

1	<p>Course</p> <p><b>Financial Audit</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p><b>Accomplished Learning Outcomes (program and course – description of outcomes)</b></p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the concept of risk based audit, subject matter, structure and scope of auditing standards and procedure of financial audit and knows the legal requirements concerning the audit of financial statements (FI_W02, FI_W05).</p> <p><b>P_U (SKILLS)</b> The graduate is able to understand the financial audit process and procedures used by auditor as well as apply International Standard on Auditing to perform financial audit. The graduate is able to estimate the risk of material misstatement and calculate levels of materiality. The graduate is able to understand the difference between non-qualified and qualified opinion and key audit matters in independent auditor's statement (FI_U02). The graduate can work in teams (FI_U07)</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to think and act showing independent judgements in professional activities (FI_K04).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• The concept of audit and other assurance engagements</li> <li>• External audits</li> <li>• Professional ethics and ACCA's Code of Ethics and Conduct</li> <li>• Obtaining, accepting and continuing audit engagements; Objective and general principles; Assessing audit risks; Understanding the entity and its Environment; Fraud, laws and regulations; Audit planning and documentation</li> <li>• Audit evidence</li> <li>• Review and reporting</li> <li>• Employability and technology skills</li> </ul>

1	<p>Course</p> <p><b>Internal Audit and Control</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p><b>Accomplished Learning Outcomes (program and course – description of outcomes)</b></p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands the construction and operation of internal control and audit systems as well the relationship between them in the individual, as well as the structural and functional relationships of these systems with the accounting system.</p>

	<p>The graduate knows the nature and control processes for management and knows the standards professional internal audit (FI_W02, FI_W05).</p> <p><b>P_U (SKILLS)</b> The graduate is able to use audit standards in the conduct of and documenting internal audit. Knowing the basics of business ethics, he assigns appropriate audit tasks selected areas of activity. He can prepare audit tasks and analyze the existing risk of internal audit (FI_U04). The graduate can work in teams (FI_U07)</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to understand the necessity to practice the profession of auditor in line with principles of professional ethics and is ready to resolve ethical dilemmas related to with the exercise of this profession (FI_K03).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Corporate governance</li> <li>• Internal control systems</li> <li>• Communication on internal control</li> <li>• Internal audit and governance and the differences between external audit and internal audit</li> <li>• Employability and technology skills</li> </ul>

1	<p>Course</p> <p><b>International Corporate Finance</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced issues of company international financial management (FI_W04, FI_W06).</p> <p><b>P_U (SKILLS)</b> The graduate is able to use advanced tools to make advanced corporate finance decisions (FI_U01).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to efficiently communicate in a group and work together. (FI_K02).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Financial management function</li> <li>• Financial management environment</li> <li>• Working capital management</li> <li>• Investment appraisal</li> <li>• Business finance</li> <li>• Business valuations</li> <li>• Risk management</li> <li>• Employability and technology skills</li> </ul>

**Electives:**

1	Course title
	<b>Foreign language</b>
2	Language of Instruction
	Students will be able to choose a language of course from the CUE Language Center's offer
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE)</b> The graduate knows and understands contemporary problems and phenomena in a complex social, economic, and political context (FI_W01). A graduate knows and understands the causes and effects of current events and the need to have financial accounting knowledge that allows for their interpretation (FI_W03).
	<b>P_U (SKILLS)</b> The graduate is able to obtain information from various sources and make their substantive selection. Has the ability to communicate on specialist topics with diverse audiences on specialist subjects in the fields of corporate finance, financial markets and accounting. Has language skills and knows specialist terminology in the field of science and scientific disciplines relevant to the field of Financial accounting in accordance with the requirements specified for the B2 + level of the European System for the Description of Languages (FI_U04).
	<b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their oral and writing skills in foreign language (FI_K01), responsible perform professional roles in international environment (FI_K04).
4	Course content
	<ul style="list-style-type: none"> <li>• Basic issues of economics and business (recruitment, management, marketing, sales, ICT, company organization and finance, corporate culture, business ethics) in accordance with the syllabus available on the CJ website and taking into account the language level according to the CEFR scale</li> <li>• Elements of the language system knowledge, appropriate for the language level (grammar, syntax, phraseology, phonetics) according to the CJ syllabus and taking into account the language level according to the CEFR scale</li> <li>• Commercial / business correspondence taking into account the specificity of the field of study according to the CJ syllabus and the language level according to the CEFR scale</li> <li>• Soft skills and intercultural communication according to the CJ syllabus</li> </ul>

1	Course title
	<b>Money in Digital Era (sem.1)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena in the field of money in digital era, contemporary problems and phenomena in a complex social, economic and political context, economic, legal, ethical and political determinants of professional activity in the fields of international finance (FI_W01, FI_W05).
	<b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems in the field of money in digital era (FI_U02), interact with other people in a teamwork, plan and

	<p>organize various projects referring to different issues in the field of financial accounting (FI_U04).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> Graduate is ready to consult experts in the event of difficulties in solving money problems on his/her own (FI_K04), Graduate is ready to consciously, critically assess the received content and to recognize the importance of knowledge in the field of money in solving cognitive and practical problems. Graduate is ready to consult experts in case of difficulties in solving the problem on its own (FI_K02).</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Span financial technology (fintech)</li> <li>• Technologies relevant to digital currencies and payments</li> <li>• Characteristics of various digital currencies</li> <li>• Regulatory frameworks relating to digital currencies and payments/fintech</li> <li>• Strategic business opportunities and risks in digital payments</li> </ul>

1	<p>Course title</p> <p><b>Asian Economic Relations (sem.1)</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to Asian economic relations, contemporary problems and phenomena in a complex social, economic and political context (FI_W01).</p> <p><b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to Asian economic relations by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge in the field of Asian economic relations (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02)</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• “Asian values” debate</li> <li>• Trans-regional economic integration in the Asia-Pacific</li> <li>• Asian regional organizations (e.g. the Asian Infrastructure Investment Bank)</li> <li>• Rivalry between China and the United States in the Indo-Pacific</li> <li>• Major Asian powers: China, India, Japan, and South Korea</li> </ul>

1	<p>Course title</p> <p><b>Essentials of Startups and Venture Capitals (sem.1)</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to startups and venture capitals (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).</p>



	<p><b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to startups and venture capitals by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge in the field of startups and venture capitals (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues, think and act in an entrepreneurial way (FI_K02)</p>
	<p>Course content</p> <ul style="list-style-type: none"> <li>• Venture financing – investment cycle</li> <li>• Types of investors in venture financing</li> <li>• Fundraising Valuation, Venture capitalists</li> <li>• Negotiating deals</li> <li>• Scaling up and scaling down</li> <li>• Cashing on success</li> </ul>

1	Course title
	<b>Globalization and Perspectives of World Change (sem.2)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE):</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to globalization and perspectives of world change (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).
4	<b>P_U (SKILLS):</b> The graduate is able to identify and solve complex and non-standard problems referring to globalization, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).
	<b>P_K (SOCIAL COMPETENCES):</b> The graduate is ready to critically evaluate their own knowledge referring to globalization and perspectives of world change (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues, think and act in an entrepreneurial way (FI_K02)

1	Course title
	<b>Politics and Economy of Outer Space (sem.2)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to politics and economy of outer space (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).

	<p><b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to politics and economy of outer space by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge referring to politics and economy of outer space (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02)</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Problems of definition and measurement</li> <li>• Political perspectives of space</li> <li>• Military role of space</li> <li>• Space Technology Transfer, Spin-offs, Spin-in, Innovation</li> <li>• Government vs Private financing</li> <li>• Space technology development perspectives</li> </ul>

1	<p>Course title</p> <p><b>International Arbitration (sem.2)</b></p>
2	<p>Language of Instruction</p> <p>English</p>
3	<p>Accomplished Learning Outcomes (program and course – description of outcomes)</p> <p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to international arbitration (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).</p> <p><b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to international arbitration by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04)</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge referring to international arbitration (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02)</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Private vs. Public Dispute Resolution</li> <li>• “Arbitration” Distinguished from Other Forms of Private Dispute Resolution</li> <li>• Pros and Cons of Arbitration in Consumer and Employment Contracts</li> <li>• Proper Scope of Arbitration in Light of Historical Context and Current Public Policy</li> <li>• Procedural Reforms and Roles of Arbitration Institutions and their Rules</li> <li>• Domestic vs. International dispute resolution, and importance of cultural and legal differences among disputing parties</li> <li>• Institutional arrangements for international arbitration</li> </ul>

1	<p>Course title</p> <p><b>Contemporary Cultural Challenges (sem.3_1)</b></p>
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2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands at a deepened level the concepts, scientific theories and research methodology used in the field of humanities (FI_W07).</p> <p><b>P_U (SKILLS)</b> The graduate can correctly use possessed knowledge to formulate and solve unusual problems in the field of humanities (FI_U08).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to initiate actions in the public interest in issues related to the field of humanities (FI_K05)</p>
4	Course content
	<ul style="list-style-type: none"> <li>• Culture and the challenges for the management of Multinational Enterprises</li> <li>• The nature and definition of national culture from different theoretical perspectives</li> <li>• National stereotypes and key dimensions of culture (two levels of culture, Hofstede's four dimensions of culture, Trompenaar's seven dimensions of culture, the GLOBE project's nine dimensions of culture)</li> <li>• Social perceptions: the understanding and awareness of the impact of national culture, social conditioning, personal biases and subconscious assumptions, self-reference criteria, group norms</li> <li>• The impact of the above on cross-cultural leadership, communication and negotiations</li> <li>• The Global-local dilemma</li> <li>• Managing ethical and social responsibility challenges in multinational enterprises</li> </ul>

1	Course title
	<b>Diversity and inclusion in the workplace (sem.3_1)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<p><b>P_W (KNOWLEDGE)</b> The graduate knows and understands at a deepened level the concepts, scientific theories and research methodology used in the field of humanities (FI_W07).</p> <p><b>P_U (SKILLS)</b> The graduate can correctly use possessed knowledge to formulate and solve unusual problems in the field of humanities (FI_U08).</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to initiate actions in the public interest in issues related to the field of humanities (FI_K05)</p>
4	Course content
	<ul style="list-style-type: none"> <li>• Defining diversity and measuring it</li> <li>• Equity, diversity and inclusion</li> <li>• Sex and gender in organizations</li> <li>• Race and ethnicity in organizations</li> <li>• Age and ageism in organizations</li> <li>• People with disabilities in organizations</li> <li>• Creating a LGBTQ+ inclusive work environment</li> <li>• Embedding diversity and inclusion into HRM practices</li> </ul>

1	Course Title
	<b>Elective: Big Data (sem. 3_2)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE):</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to big data (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).
	<b>P_U (SKILLS):</b> The graduate is able to identify and solve complex and non-standard problems referring to big data by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).
	<b>P_K (SOCIAL COMPETENCES):</b> The graduate is ready to critically evaluate their own knowledge referring to big data (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02).
	Course content
	<ul style="list-style-type: none"> <li>• Introduction to data analysis (Data loading and the basics of working with data in Excel; obtaining datasets and loading into MS Excel 365; introduction to data cleaning; data types; pivot tables)</li> <li>• Data mining, working with data in Excel and elements of descriptive statistics (Graphs of one variable and descriptive statistics with elements of statistical inference, Data Story Telling; exploratory analysis)</li> <li>• Organizing and combining data in Excel; pivot charts; methods of correlation and regression analysis for two-dimensional data; linear correlation coefficient <math>R^2</math> and its significance</li> <li>• Introduction to time series analysis and forecasting; working with add-ins in Excel and libraries in programming</li> <li>• Elements of Python and R for data analysis and visualization (Python and R - basics of data manipulation, Pandas, Webscrapping), Python and R for reporting (Markdown and automatic reports in Python), Elements of SQL (SQL fundamentals, Boolean logic and algebra basics, extra clauses, set operations, subqueries, tables, manipulating records in a database, Join and Cascade), Data visualization with Plotly, R and Python 9</li> <li>• Tableau and Power BI for visualization and dashboards</li> </ul>

1	Course title
	<b>Data Science (sem.3_2)</b>
2	Language of Instruction
	English
3	Accomplished Learning Outcomes (program and course – description of outcomes)
	<b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to data science (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).
	<b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to data science by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).

	<b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge referring to data science (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02).
4	Course content <ul style="list-style-type: none"> <li>• Introduction to Numpy (Arrays, linear algebra, statistical functions)</li> <li>• Data analysis with Pandas (time series analysis and forecasting)</li> <li>• Data visualization and dashboards</li> <li>• Elements of probability and statistical reasoning</li> <li>• Supervised and unsupervised learning</li> <li>• Statistical classification</li> <li>• Machine learning</li> <li>• Deep Learning</li> <li>• Elements of Computer Vision</li> </ul>

1	Course title <b>Text mining and social media analysis (sem.3_2)</b>
2	Language of Instruction English
3	Accomplished Learning Outcomes (program and course – description of outcomes) <b>P_W (KNOWLEDGE)</b> The graduate knows and understands advanced theories and research methods explaining the complexity of phenomena referring to text mining and social media analysis (FI_W01), contemporary problems and phenomena in a complex social, economic and political context (FI_W05).  <b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems referring to text mining and social media analysis by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), interact with other people in a teamwork, plan and organize various ventures or projects (FI_U04).  <b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge referring to text mining and social media analysis (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K02).
4	Course content <ul style="list-style-type: none"> <li>• Elements of R programming in the context of social media</li> <li>• Downloading social media data (connecting to Twitter, Text scrapping)</li> <li>• Text data cleaning and manipulation</li> <li>• Word clouds</li> <li>• Working with strings and regular expressions</li> <li>• Network models and graphical analysis</li> <li>• Sentiment analysis and visualization</li> </ul>

1	Course <b>Diploma seminar</b>
2	Language English
3	Program learning outcomes <b>P_W (KNOWLEDGE)</b> The graduate knows contemporary problems and phenomena in a complex social, economic and political context (FI_W05). A graduate knows and understands advanced methods, techniques and research tools in the field of diploma seminar to an in-depth

	<p>degree to describe the phenomena in financial accounting, design and evaluate financial accounting processes and identify their effects (FI_W02).</p> <p><b>P_U (SKILLS)</b> The graduate is able to identify and solve complex and non-standard problems in the field of diploma seminar in financial accounting, by selecting appropriate sources and analytical methods, making a critical analysis on them as well as presenting and justifying conclusions (FI_U01), define research questions, state and test research hypotheses (FI_U06)</p> <p><b>P_K (SOCIAL COMPETENCES)</b> The graduate is ready to critically evaluate their own knowledge (FI_K01), recognize the need of applying professional knowledge when analysing and solving cognitive or practical issues (FI_K03)</p>
4	<p>Course content</p> <ul style="list-style-type: none"> <li>• Research title and topic (based on identified research gap)</li> <li>• Choice of theories, methodology and research techniques</li> <li>• Access to sources: scientific literature</li> <li>• Analysis of scientific text</li> <li>• Critical analysis of content</li> <li>• Thesis writing techniques, citations, paraphrasing, problem of plagiarism</li> <li>• Presentation of the chosen topic and planned library research of seminar participants, discussion</li> <li>• Preparation of final thesis, discussion on conclusions, creation of final thesis, final exams and thesis defense.</li> </ul>

### **GRADUATION REQUIREMENTS**

Graduation Requirements (thesis / final exam / other)	Completion of studies takes place after passing all the subjects provided in the study program, submitting the diploma thesis and passing the diploma examination.
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