

Topics for the diploma examination in second-cycle studies

FINANCE AND ACCOUNTING (Practical Profile)

I. Taxation

1. Social security (ZUS) and health service (NFZ) contributions.
2. Taxation of business activities of individuals.
3. Personal income tax for non-business individuals: taxable income, deductions, reliefs and liability computation.
4. Corporate income tax: scope, tax base adjustments and tax liability computation.
5. Value added tax: scope, registration, compliance and computation of vat liabilities.

II. Financial Reporting

1. Principles of recognition and measurement under IFRS.
2. Recognition, measurement and disclosure of transactions and events in financial statements.
3. Accounting of financial instruments.
4. Digital competencies and technology skills in financial reporting.
5. Analysing and interpreting the financial statements.

III. Financial Management

1. Working capital management: components, operational control and funding strategies.
2. Techniques and applications of investment appraisal.
3. Sources of finance, cost of capital, and capital structure decisions.
4. Capital structure and business valuation.
5. Financial risk management.

IV. Audyt and Assurance

1. The regulatory framework, governance, and professional ethics in audit.
2. Audit planning and risk assessment.
3. Systems of internal control, internal audit, and control deficiencies.
4. Audit evidence and audit procedures.
5. Review and auditor reporting.
6. Digital competencies and the use of digital tools in audit.

V. Financial Accounting

1. Context and purpose of financial reporting and the regulatory framework.

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2. Accounting principles, concepts, and qualitative characteristics.
3. Valuation of assets and liabilities.
4. Preparation of financial statements.

VI. Strategic Business Leader

1. Ethical leadership, professionalism, and organisational culture.
2. Governance and stakeholder management.
3. Strategic analysis and strategic choices.
4. Enterprise risk management: identification, assessment and mitigation.
5. Enablers of organisational success.
6. Core professional skills in strategic and organisational decision-making.

VII. Strategic Business Reporting

1. The conceptual framework for financial reporting: principles, recognition and measurement.
2. Financial performance reporting: IFRS principles of recognition, measurement, presentation and disclosure.
3. Group financial statements under IFRS.
4. Financial and non-financial performance analysis for different stakeholders.
5. The impact of changes in accounting regulation and contemporary reporting issues.

VIII. Performance Management

1. Management information systems: scope, technologies and users.
2. Costing methods in product design.
3. Decision-making analysis: short- and long-term perspective.
4. Budgeting and management control.
5. Multidimensional performance measurement systems.

IX. Advanced Performance Management

1. Strategic management accounting in profit and non-profit organisations.
2. Data analytics and managerial reporting.
3. Performance measurements and ESG (environmental, social, and governance) factors.
4. Strategic performance issues in complex business structures.
5. Behavioural aspects of performance management.