

## Topics for the diploma examination in second-cycle studies

### FINANCE AND ACCOUNTING

1. Discuss the principles of recognition and measurement of non-financial fixed assets.
2. Discuss the principles of recognition and measurement of financial assets.
3. Discuss the principles of recognition and measurement of liabilities and provisions for liabilities.
4. Discuss the principles of recognition and measurement of revenue from the sale of goods and services.
5. Explain the impact of asset and liability valuation on the income statement.
6. Explain the significance of other comprehensive income (OCI) in financial reporting.
7. Present the differences between actual, normal, and standard cost accounting.
8. Discuss the relationship between cost calculation and the production process.
9. Explain the relationship between the format of the income statement and cost accounting.
10. Discuss cost recording variants and the factors determining their choice.
11. Discuss the concept of product life-cycle costing and its decision-making applications.
12. Explain the significance of variable costing in managing costs and profitability.
13. Discuss the functions of the budgeting process in an enterprise.
14. Explain the essence of the master budget and its components.
15. Explain the concept of relevant information in decision-making.
16. Discuss the structure of the Balanced Scorecard.
17. Present the principles of Activity-Based Costing (ABC) and compare it with traditional cost accounting.
18. Explain the use of marginal analysis in production and pricing decisions.
19. Discuss demand elasticity – types, examples, and applications.
20. Compare basic market structures.
21. Discuss oligopoly models using game theory.
22. Explain the essence of the prisoner's dilemma in market behavior analysis.
23. Explain the application of decision trees in decision-making under risk.

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24. Characterize selected ethical concepts supporting consumer protection in finance.
25. Explain the significance of stakeholder theory for consumer protection in the financial market.
26. Discuss the importance of corporate social responsibility in financial firms.
27. Discuss the role of KNF and UOKiK in shaping ethical standards of the financial market.
28. Explain the significance of codes of ethics in the financial, banking, and accounting sectors.
29. Compare financial engineering with ethical investment funds.
30. Characterize the features and organization of the public sector.
31. Discuss the economic efficiency of the tax system.
32. Explain the concept of tax fairness.
33. Discuss the budget as a management instrument in the public finance sector.
34. Discuss the organization, tasks, and sources of financing for local governments in Poland.
35. Explain the concept of public finance stability.
36. Explain the essence of the EU Taxonomy.
37. Discuss the importance of climate risk in banking activities.
38. Characterize sustainability reporting.
39. Discuss mechanisms for financing sustainable investments.
40. Explain the concept of sustainable financial markets.
41. Explain the essence of hedging, arbitrage, and speculation.
42. Discuss derivatives with symmetric risk profiles.
43. Discuss derivatives with asymmetric risk profiles.
44. Present analytical models for valuing derivatives.
45. Explain the role of financial engineering in preventing financial crises.
46. Discuss the risks associated with using derivatives.
47. Explain the use of Value at Risk (VaR) and Expected Shortfall in risk management.
48. Discuss econometric regression models – estimation and diagnostics.

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49. Explain the application of regression models in finance.
50. Explain the use of qualitative variable models in credit scoring.
51. Discuss forecasting using single- and multi-dimensional dynamic models.
52. Explain the concept of ARCH and GARCH models and their applications.
53. Explain the essence of money: functions, forms, and sources of issuance.
54. Explain the difference between nominal and real interest rates.
55. Discuss monetary policy in an open economy.
56. Explain the monetary policy transmission mechanism.
57. Discuss the goals and strategies of monetary policy.
58. Discuss basic parameters for evaluating potential financial investments.
59. Discuss measures of investment performance and portfolio efficiency.
60. Discuss Markowitz's theory and the CAPM model in evaluating investment efficiency.