

**Appendix no 1**  
to the curriculum

**EXPECTED LEARNING OUTCOMES FOR THE STUDY MAJOR:**

Field of study (study major)		<b>Global Finance and Accounting</b>	
Fields of science and scientific disciplines associated with the field of study		<b>Field of social science</b> <b>Discipline:</b> <b>Economics and finance (main discipline)</b>	
Study profile		<b>General academic studies</b>	
Polish Qualifications Framework level		<b>7</b>	
(Academic) educational level		<b>Second degree</b>	
Number of semesters		<b>4</b>	
<b>Symbol of the learning outcome for the field of study</b>	<b>Description of the expected outcomes</b>	<b>Reference to the description of expected learning outcomes</b>	
			Second-tier characteristics
<b>P_W (KNOWLEDGE) The graduate knows and understands:</b>			
<b>FA_W01</b>	in an in-depth way: theories and research methods explaining the complexity of phenomena in the fields of global finance and accounting, and broader disciplines to which the field of study is assigned	<b>P7S_WG</b>	
<b>FA_W02</b>	advanced mathematical, statistical and econometric methods and tools necessary for analysing phenomena in the fields of global finance and accounting	<b>P7S_WG</b>	
<b>FA_W03</b>	in an in-depth way: the objectives and instruments of the financial policy of the state (including monetary, fiscal, and foreign exchange policy) and their impact on the global financial markets	<b>P7S_WG</b>	
<b>FA_W04</b>	in an in-depth and detailed way: the management of financial institutions, the risks associated with their operations, as well as financial investments, portfolio structuring and management	<b>P7S_WG</b>	
<b>FA_W05</b>	in an extensive and in-depth way: the guiding principles of financial accounting, advanced management accounting and cost accounting instruments as well as auditing methods and procedures in relation to various industries and organizational and legal forms of activity	<b>P7S_WG</b>	
<b>FA_W06</b>	in an in-depth way: the fields of corporate finance management and financial analysis, principles of business valuation, restructuring, and financial decision making, including decisions pertaining to taxes	<b>P7S_WG</b>	
<b>FA_W07</b>	the processes of changes in the structures, institutions and economic relations in the fields of global finance and accounting, and understands what conditions them, and by which principles they are governed	<b>P7S_WG</b>	
<b>FA_W08</b>	global economy problems and their social effects, financial ones in particular	<b>P7S_WK</b>	

<b>FA_W09</b>	economic, legal, ethical and other determinants of professional activity in the fields of global finance and accounting at various job positions in various domestic and foreign global organisations	<b>P7S_WK</b>
<b>FA_W10</b>	the basic principles guiding the creation and development of various forms of entrepreneurship, enabling them to establish and run their own business	<b>P7S_WK</b>

**P\_U (SKILLS) The graduate is able to:**

<b>FA_U01</b>	identify and solve complex and non-standard financial problems, and innovatively perform tasks in the fields of global finance and accounting	<b>P7S_UW</b>
<b>FA_U02</b>	through the proper selection of sources, data from these sources, as well as methods and tools, conduct in-depth financial analyses of various entities, present results, and independently formulate substantively justified conclusions and recommendations	<b>P7S_UW</b>
<b>FA_U03</b>	apply financial information (synthetic and analytical) in order to make operational, tactical, and strategic decisions	<b>P7S_UW</b>
<b>FA_U04</b>	correctly formulate source data and prepare financial statements in accordance with the provisions of the national and international accountancy law	<b>P7S_UW</b>
<b>FA_U05</b>	identify, measure and assess the level of financial risk, and to competently propose – as well as critically assess – different solutions	<b>P7S_UW</b>
<b>FA_U06</b>	determine the most favourable investment portfolio and sources of financing, by the appropriate selection of information, calculation methods and tools, including advanced information and communication techniques	<b>P7S_UW</b>
<b>FA_U07</b>	formulate and verify hypotheses related to simple research problems in the fields of global finance and accounting	<b>P7S_UW</b>
<b>FA_U08</b>	communicate with diverse audiences on specialist subjects in the fields of global finance and accounting, and lead a debate, taking into account different views and positions	<b>P7S_UK</b>
<b>FA_U09</b>	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 global finance and accounting	<b>P7S_UK</b>
<b>FA_U10</b>	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	<b>P7S_UO</b>
<b>FA_U11</b>	independently plan and implement their own development in terms of lifelong learning, and guide others in this respect	<b>P7S_UU</b>

**P\_K (SOCIAL COMPETENCIES) The graduate is ready to:**

<b>FA_K01</b>	critically assess their knowledge and the received content in the fields of global finance and accounting	<b>P7S_KK</b>
<b>FA_K02</b>	solve cognitive and practical problems in the fields of global finance and accounting, and use expert opinions in the event of difficulties in solving the problems independently	<b>P7S_KK</b>
<b>FA_K03</b>	fulfil social obligations, inspire and organize social projects, as well as initiate actions to benefit the social environment, propagate openness and tolerance	<b>P7S_KO</b>
<b>FA_K04</b>	think and act in an entrepreneurial manner, based on the knowledge in the field of global finance and accounting	<b>P7S_KO</b>

<b>FA_K05</b>	correctly identify and responsibly solve problems related to the pursuit of their profession, taking into account the changing social needs	<b>P7S_KR</b>
<b>FA_K06</b>	follow and develop professional ethics, and to constantly improve professional qualifications, taking into account the changing social needs from global perspective	<b>P7S_KR</b>

**Explanation of symbols concerning the field of study:**

**FA** - Global Finance and Accounting field of study (study major)

**W** – Category of knowledge (category of the learning outcomes description)

**U** – Category of skills (category of the learning outcomes description)

**K** – Category of social competencies (category of the learning outcomes description)

**01, 02, 03...** and more – the number of the learning outcome

**Explanation of symbols concerning the learning outcomes descriptions:**

- P – the Polish Qualifications Framework level (pl. PRK – Polska Rama Kwalifikacji)
- P7S – learning outcomes according to the Polish Qualifications Framework level 7 in reference to the following second-tier characteristics (Knowledge – Skills – Social competencies)

P7U\_W – learning outcomes according to the Polish Qualifications Framework level 7 in reference to the second-tier characteristics concerning KNOWLEDGE:

- P7S\_WGS – Descriptive category – fundamental aspects – Depth and scope and
- P7S\_WK – Descriptive category – fundamental aspects – Context

P7U\_U – learning outcomes according to the Polish Qualifications Framework level 7 in reference to the second-tier characteristics concerning SKILLS:

- P7S\_UW – Descriptive category – fundamental aspects – Applying the knowledge
- P7S\_UK – Descriptive category – fundamental aspects – Communication
- P7S\_UO – Descriptive category – fundamental aspects – Organisation of work
- P7S\_UU – Descriptive category – fundamental aspects – Learning

P7U\_K – learning outcomes according to the Polish Qualifications Framework level 7 in reference to the second-tier characteristics concerning SOCIAL COMPETENCE:

- P7S\_KK – Descriptive category – fundamental aspects – Evaluation – critical approach
- P7S\_KO – Descriptive category – fundamental aspects – Responsibility
- P7S\_KR – Descriptive category – fundamental aspects – Professional role