

Annex 2

to Senate Resolution No T.0022.18.2025

24th April 2025

Postgraduate programme Finance and Accounting – ACCA Pathway

1. Characteristics of the study

Purpose

The main objective of the postgraduate programme is to acquire knowledge not only of accounting and auditing, but also of finance and business law in the broadest sense. Graduates of this course will develop analytical, critical and independent thinking skills, which will enable them to comprehensively analyse the dynamically changing international economic reality. Studying in an international environment additionally offers a diversity of business experiences and perspectives.

The realisation of postgraduate studies "Finance and Accounting – ACCA Pathway" is part of the Development Strategy of the Krakow University of Economics by offering an educational programme containing theoretical and practical elements. The study programme is in line with the vision of the Krakow University of Economics as a University with an economic profile, extended by other fields of science. The studies prepare graduates to use the acquired knowledge and competences in the contemporary labour market, both in Poland and abroad.

Graduates of the postgraduate programme "Finance and Accounting – ACCA Pathway" will possess the knowledge necessary for any employee of a business entity applying International Accounting Standards. They will gain a thorough education, which is an important asset in today's job market. In particular, they will acquire knowledge in managerial, financial and legal aspects of running the business of various entities. They will acquire skills in accounting, auditing and corporate finance, from the measurement and documentation of business operations, through their recording, preparation of financial statements, their auditing, to the analysis of the entity's financial situation, which is the basis for decision-making in business entities.

Recipients

The ACCA-accredited Finance and Accounting postgraduate course is designed for employees of various companies and financial institutions operating in a business environment. ACCA opens the door to a career in a wide range of positions related to finance, accounting and management. With the ACCA qualification, study recipients will develop the skills necessary for positions such as:

- Chief Financial Officer (CFO),
- Financial Controller,
- Business Analyst,
- Auditor,
- Controlling specialist,
- Investment fund managers,

- Planning and Analysis Manager,
- Reporting Manager,
- Chief Risk Officer,
- Chief Financial Officer.

Distinguishing features

The distinguishing feature of the ACCA-accredited Finance and Accounting postgraduate course is that it provides students with both a solid theoretical foundation and the practical tools to perform managerial tasks in finance and accounting departments effectively and professionally.

The detailed scope of the postgraduate programme "Finance and Accounting – ACCA Pathway" is in line with the scope of the international examinations of the ACCA organisation. Graduates will be exempt from 9 of the 13 examinations of the ACCA organisation.

Graduates of postgraduate studies have the opportunity to find an interesting job not only in accounting offices or auditing companies, but also in various enterprises, regardless of the type of business or legal form. Thanks to their wide range of knowledge and skills, they will be sought-after candidates for work in various audit institutions. The knowledge they acquire will also enable them to run their own businesses (accounting offices, accounting services, etc.).

The programme also allows students to develop their skills through further self-education, which will enable them to continuously improve their qualifications.

Lecturers

Classes are taught by academics specialising in accounting, financial reporting, finance, taxation, as well as experienced practitioners.

2. The postgraduate programme „Finance and Accounting – ACCA Pathway“

Teaching unit: Department of Financial Accounting

Study name: Finance and Accounting – ACCA Pathway

Field of education: social sciences

Duration of study: two semesters, **260** hours in total

List of subjects:

Full name of the subject	Total number of hours	Form of credit	Number of ECTS points	Form of classes and number of hours			
				Sem. I		Sem. II	
				K		K	
Introduction to management accounting and cost accounting	10	Credit	1	10			
Financial accounting	20	Credit	3	20			
Business law	10	Credit	1	10			

Governance and business ethics	15	Credit	2	15			
Cost accounting	20	Exam	3	20			
Management accounting	20	Exam	3	20			
International Reporting Standards	40	Exam	4	40			
Number of hours in semester I:				135			
Tax accounting	20	Exam	3			20	
Financial audit	25	Exam	3			25	
Internal audit and control	25	Exam	3			25	
Consolidated financial statements	15	Exam	2			15	
International financial management	30	Exam	4			30	
Financial markets	10	Credit	1			10	
Number of hours in semester II:						125	
Number of hours:				260			
Number of ECTS credits:				33			

Organisation of studies

The study programme is delivered over two academic semesters and consists of conversation classes covering theoretical knowledge and practical skills. It comprises a total of 260 lesson units.

Conditions and method of obtaining credit for studies/method of verifying achievement of learning outcomes

Attendance at classes is a prerequisite for passing most subjects. Students absent due to fortuitous reasons are obliged to arrange individually with the lecturer the conditions for passing the subject. The condition to pass the main subjects (cost accounting, management accounting, international financial reporting standards, tax accounting, financial audit, internal audit and control, consolidated financial statements, international financial management) is attendance at classes and meeting the requirements set by the lecturer as well as obtaining a positive grade in an ACCA-accredited examination. In addition, a passing grade in the final examination is a prerequisite for the completion of postgraduate studies.

The certificate of completion of postgraduate studies "Finance and Accounting – ACCA Pathway" at the Cracow University of Economics may be obtained by a person who obtained positive grades in the subjects included in the curriculum and plan of studies, confirming the achievement of learning outcomes by the student: knowledge, skills and social competence. A prerequisite is also passing the final examination with a positive result.

2.1 Learning outcomes for the postgraduate programme „ Finance and Accounting – ACCA Pathway”.

<i>Learning outcomes for postgraduate studies</i>		
Entity	Chair of Financial Accounting	
Name of the course	Finance and Accounting – ACCA Pathway	
Field of science	Social sciences	
Profile of studies	General academic	
PRK level	7	
Level of study	Postgraduate studies	
Number of semesters	2	
Symbol of the learning effect for the course	Description of learning outcomes	Reference to the characteristics of the learning outcomes
P_W (KNOWLEDGE) Graduates know and understand:		
PA_W01	key economic and legal concepts and categories in management and business ethics, financial and management accounting, and business and international law	P7S_WG
PA_W02	main accounting principles, financial audit procedures, control and internal audit, corporate and public governance regulations and principles	P7S_WG
PA_W03	the main ways of preparing financial statements (including consolidated financial statements) and the assumptions of the tax system and the sources of tax law	P7S_WG
PA_W04	in depth methods and descriptive tools used in a company's information system, including those relating to the valuation of companies, the assessment of their financial position and the improvement of their operational efficiency, as well as methods for the valuation of securities	P7S_WG
PA_W05	rules and principles for the accounting and finance profession, as well as ethical standards for finance, accounting and auditing professionals	P7S_WK
PA_W06	the rules and principles governing the operation of companies, the economic processes taking place within them and the legal acts regulating their operation	P7S_WK
PA_W07	selected concepts, scientific theories and applied research methodology in the social sciences	P7S_WG

P_U (SKILLS) Graduates are able to:		
PA_U01	independently formulate and propose solutions to specific problems in the field of economics, finance, in particular accounting and auditing, and independently take decisions in this field using appropriate methods and tools	P7S_UW
PA_U02	independently obtain source data, correctly interpret and explain economic and financial phenomena and the relationship between them, using knowledge of accounting and financial management	P7S_UW
PA_U03	correctly use normative systems, standards and rules (legal, professional, moral) in solving selected problems in the field of postgraduate studies completed	P7S_UW
PA_U04	in order to understand specialised finance and accounting issues with a variety of audiences and prepare various types of written reports and studies in a foreign language at B2+ level according to the Common European Framework of Reference for Languages; also apply specialised vocabulary in economics and finance	P7S_UK
PA_U05	learn independently throughout his/her professional life and plan his/her own development	P7S_UU
PA_U06	formulate and verify hypotheses related to simple research problems in finance and accounting	P7S_UW
PA_U07	correctly use the knowledge at his disposal to formulate and solve non-standard problems in the social sciences	P7S_UW
PA_U08	cooperate with other members in a group and lead the work of a team	P7S_UO
P_K (SOCIAL COMPETENCES) The graduate is ready to:		
PA_K01	an assessment of the processes/phenomena taking place in the field of finance and accounting, including a critical appraisal of the existing solutions in this field	P7S_KK
PA_K02	enhancing professional skills, including improving and updating knowledge in the field of finance and accounting expanded by an interdisciplinary dimension	P7S_KR
PA_K03	solve professional tasks in accordance with professional ethics and understand the social consequences of the application of acquired knowledge and skills in professional practice	P7S_KR

PA_K04	act and take decisions in an entrepreneurial manner based on financial and accounting knowledge	P7S_KR
PA_K05	initiate action in the public interest on issues relating to the field of social sciences	P7S_KO

Explanation of postgraduate course designations:

PA - "Finance and Accounting – ACCA Pathway"

- W – knowledge category
- U - skill category
- K - social competence category
- 01, 02, 03 and following - number of learning outcomes

Explanations of designations in the references to the characteristics of learning outcomes

- P - Polish Qualification Framework (PRK) level
- P7S - secondary characteristics of PRK level 7

P7U_W - universal characteristics (KNOWLEDGE):

- P7S_WG - secondary characteristics (breadth and depth)
- P7S_WK - second degree characteristics (context)

P7U_U - universal characteristics (SKILLS):

- P7S_UW - secondary characteristics (application of knowledge)
- P7S_UK - second degree characteristics (communication)
- P7S_UO - second degree characteristics (work organisation)
- P7S_UU - secondary characteristics (learning)

P7U_K - universal qualities (SOCIAL COMPETENCES):

- P7S_KK - second level characteristics (assessments/critical approach)
- P7S_KO - second degree characteristics (responsibility)
- P7S_KR - second degree characteristics (professional role)