Finance and Accounting II (Diploma Exam, Master)

1. The significance of financial advisory in business operations
2. Scope and effectiveness of advisory in an investment portfolio
3. Methods of risk mitigation in enterprise activities
4. Parity relationships among currency exchange rates, interest rates, and inflation
5. Types and functions of open market operations
6. Scope of recording purchases and sales of goods in a business entity
7. Relationship between investment portfolio structure and risk
8. Mandatory and optional structural elements of taxation
9. Principles and methods of financial forecasting
10. Principles of taxation for agricultural activities in the EU
11. The informational utility of full and variable cost accounting in an enterprise
12. Control aspects of standard cost accounting in an enterprise
13. Principles and utility of target cost accounting in an enterprise
14. Principles and utility of product lifecycle cost accounting in an enterprise
15. Determination of value; the inventory of materials and fixed assets
16. General and detailed strategies for intellectual property management in an enterprise
17. Scope and treatment of provisions in the accounting books of an enterprise
18. Principles for selecting the method of preparing cash flow statements
19. Business models applied in banking activities
20. Methods for managing individual credit risk
21. Interventionist and behavioral financial theory
22. Factors influencing the interest rates of banking products
23. Determinants of the relationship between equity and debt capital in an enterprise
24. Development of dividend policy in an enterprise
25. Principles for establishing deferred income tax
26. Premises for global accounting standardization
27. Policy of equalizing income situation in local government units
28. Direct and indirect instruments of monetary policy
29. Scope of settlements within employee clearing accounts
30. Accounting principles in tax revenue and expense ledger
31. Principles of developing tax policy in a company
32. Essence and scope of public-private partnership
33. Principles of selecting cost calculation method in a company
34. Scope of information in controlling, managerial, and financial accounting
35. Prerequisites and effectiveness of cost control in the company
36. Prerequisites for establishing costs and revenue responsibility centers in a company
37. Prerequisites for establishing profit and investment responsibility centers in a company
38. Integration of Kaizen costing in effective cost management of a company
39. Informational utility of audit in the functioning of a company
40. Scope and utility of internal reporting in a company
41. Components and utility of quality cost accounting in a business entity
42. Prerequisites for implementing activity-based costing in business entities
43. Regulatory relationship between the Accounting Act, National Accounting Standards, and International Financial Reporting Standards
44. Systems of cost accounting in a bank

45. Essence and principles of budgeting in a bank
46. Causes of differences between accounting profit and taxable profit in a company
47. Informational scope of the statement of retained earnings
48. Main trends of theory in contemporary financial and managerial accounting
49. Recognition and scope of estimates in financial statements according to IFRS
50. Disclosure of information about the events after the reporting period according to IFRS
51. Identification and recognition of research and development activities according to IFRS
52. Principles of choosing the method for preparing the income statement in a company
53. Goals and methods of setting the liquidity strategy in a company
54. Types and assumptions for models of pension systems
55. Types and assumptions for models of healthcare systems
56. Types and assumptions of social security methods
57. Accounting differences in determining profit in the income statement classifying expenses by nature or by function
58. Factors for value reconciliation in financial accounting
59. Principles of profit accounting in a company
60. Tasks and scope of environmental accounting in corporate reporting