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Faculty of Legal and Economic Sciences  
University of Zielona Góra

# **STUDY PROGRAMME**

**FINANCE AND ACCOUNTING**  
**FIRST DEGREE STUDIES**  
**GENERAL ACADEMIC PROFILE**  
academic year 2026/2027

Zielona Góra

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**Major: Finance and accounting**

**Level: I (undergraduate studies)**

**Profile: General academic**

## 1. GENERAL CHARACTERISTICS OF THE STUDIES

The field of study applied for at the Faculty of Legal and Economic Sciences of the University of Zielona Góra is Finance and Accounting - three-year first-cycle studies with a general academic profile conducted for 6 semesters (first cycle) in the form of full-time and part-time studies (Table 1).

Table 1. General indicators characterizing the Finance and Accounting studies at the Faculty of Legal and Economic Sciences of the University of Zielona Góra

<b>Name of the field of study</b>	Finances and accounting
Level of education (first-cycle studies / second-cycle studies / long-cycle master's studies)	first-cycle studies
Education profile (general academic/practical)	general academic
Form of studies full-time/part-time	full-time/part-time
Indication of the professional title awarded to graduates	Bachelor degree
Indication of the fields of science and scientific disciplines or fields of art and artistic disciplines to which the learning outcomes apply (including the leading discipline) and determining the percentage of the number of ECTS points for individual disciplines in the number of ECTS points necessary to obtain qualifications corresponding to the level of education	<b>Field of social sciences: Economics and finance – 85% Management and quality sciences - 15%</b>
Information about the scientific category held by the basic organizational unit of the university	<b>Economics and Finance: Category A</b>

## 2. Indicating the connection between studies and the university's strategy

The education program in the field of "Finance and Accounting" is in line with the development strategy of the University of Zielona Góra - it implements the mission of

educating students based on knowledge and the latest research in the field of social sciences, takes into account the strategy of flexible studying, as it allows students to choose subjects, forms and content of education appropriate to their interests, takes into account the expectations of external stakeholders and the contemporary needs for innovation and modernity of the higher education process. This program was developed in accordance with the recommendations resulting from the participation of the University of Zielona Góra in the European Higher Education Area and the internal legal acts of the University<sup>1</sup>.

The "Finance and Accounting" field is fully consistent with the university-wide development strategy, taking into account the following activities:

- educational and scientific research oriented towards contemporary challenges and conditions, especially technological progress and economic development,
- shaping the personality of students and graduates as well as intergroup relations and social integration,
- building a knowledge-based society and a rationally managed economy, including one that uses the information base of the accounting system on both a micro and macroeconomic scale.

The University's strategy provides for the creation of new fields of study and obtaining higher-level qualifications in previously offered fields of study. Therefore, the "Finance and Accounting" major with a general academic profile at two study levels complements the wide educational offer in the field of social sciences. Graduates of first-cycle studies in this field will be able to continue their education in second-cycle studies or in related fields.

The education profile in the field of Finance and Accounting is consistent with the vision of the development of the University of Zielona Góra contained in the document "Strategy of the University of Zielona Góra for 2021-2030" adopted by the Resolution of the Senate on June 30, 2021<sup>2</sup>:

*"...It will also be an opinion-forming and culture-forming center, and above all, an attractive place to acquire knowledge and use modern technologies that will enable graduates to function on the national and European labor market."*

The education profile in the field of Finance and Accounting is consistent with the main strategic goal of this document:

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<sup>1</sup> Resolution No. 86 of the Senate of the University of Zielona Góra of December 16, 2020, regarding guidelines for the creation of studies and the design and adoption of study programs for first- and second-cycle studies and uniform master's studies at the University of Zielona Góra.

<sup>2</sup> Strategy of the University of Zielona Góra for 2021-2030" adopted by the Senate Resolution on June 30, 2021, <https://www.erasmus.uz.zgora.pl/wp-content/uploads/2022/06/Strategia-UZ-2021-2030.pdf> (07.12.2023)

*“The main strategic goal of the University of Zielona Góra is focused on: effective use of intellectual resources and improvement of potential development in order to meet the requirements of the competitive environment.”*

The recruitment of candidates for the newly launched "Finance and Accounting" field is consistent with the university's basic strategic goal in the area of teaching, which is to adapt the educational offer to the needs of the labor market and the preferences of candidates for studies. This field of study meets the expectations of young people who want to acquire knowledge and skills valued on the labor market, necessary to hold financial and accounting positions in enterprises, financial institutions or entities from the public finance sector, as well as to run and maintain records of their own business activities and, in the future, to obtain a licensed profession entitling to provide accounting services.

The field of study "Finance and Accounting" is one of the University's development directions in the strategic area of scientific research and staff development. Thanks to the University's attention to the selection of highly qualified staff in the field of "Finance and Accounting", this field of study implements the strategic goals of the University related to raising the level and expanding the scope of scientific research.

### **3. Description of competencies expected from a candidate applying for admission to first-cycle studies, second-cycle studies or long-cycle master's studies**

A candidate applying for admission to studies in Accounting and Finance must have secondary education and pass the secondary school leaving examination.

Recruitment for the Finance and Accounting studies (3-year full-time and part-time studies with a general academic profile, leading to the professional title of bachelor's degree) is carried out in accordance with the principles of recruitment for first-cycle studies included in the general regulations. The maximum number of recruitment points (LP) to be obtained is 100, subject to § 4 section 7 of the resolution, and is calculated according to the formula:

$$LP = 0,20 m_1 + 0,20 m_2 + 0,15 p_1 + 0,15 p_2 + 0,15 o_1 + 0,15 o_2$$

where, in accordance with § 4 section 2 of the resolution:

m1, m2 - points for the subject mathematics

p1, p2 - points for the subject Polish language

o1, o2 - points for the subject modern foreign language

In addition to the formal requirements related to passing the secondary school leaving examination, a candidate for a bachelor's degree in accounting and finance should have analytical thinking skills. During studies, and then also in professional life, it will be used to perform various types of analyzes involving the collection of financial-related data and their processing, depending on the purpose of the study and the problem it is to solve. Therefore, a candidate for studies should demonstrate creative thinking, the ability to make and justify his decisions based on the collected data (communication skills).

The acquisition of theoretical and practical knowledge in the field of finance and accounting will be facilitated by the candidate's interests related to this area, e.g. mathematics and data analysis. This may be manifested by the candidate's active involvement in school interest groups thematically related to finance and data analysis issues. Serving as a class treasurer may be perceived in a similar way.

In professions related to accounting and finance, various computer programs and financial and accounting systems are used for analysis. Therefore, the candidate should be open to computer data processing.

Due to the need to monitor changing legal regulations related to finances, a candidate in the field of Accounting and Finance should be willing to constantly develop. In professional life, this will be related to the ability to follow, understand and interpret changing legal acts related to the financial aspects of running a business.

A candidate for studies should be well organized and meticulous. The need to analyze documents and enter them into various computer systems requires the ability to properly organize work and be accurate. Due to the specificity of the work related to preparing reports, undergoing various types of inspections and providing related explanations, the candidate should be able to function in stressful situations and under time pressure.

#### **4. Analysis of the compliance of the assumed learning outcomes with the needs of the labor market**

The demand for accounting specialists is generated by several reasons. The first is related to the relocation of specialist services. Global companies are moving their accounting centers to

cheaper countries. This leads to lower costs. The second reason is the increasing number of small and medium-sized enterprises creating additional demand for bookkeeping services. Another reason are the skills of graduates acquired during first-cycle studies in "Finance and Accounting", which are very useful and even necessary for the proper functioning of any organizations, institutions, offices, enterprises, both in the private and public sectors.

The Finance and Accounting major gives students specific skills that enable them to run their own business or achieve success at managerial levels in various companies, including financial and banking institutions. The aim of the studies is to educate high-class specialists for the needs of the economy in the field of finance and accounting, whose area of activity will be the scope of professional specialization defined as financial and accounting specialists. The field educates specialists who are prepared to register and analyze economic events.

According to the latest data from the Polish Agency for Enterprise Development, employers in Poland published 308.5 thousand in May 2023. new job offers, which is an increase of over 14% compared to the previous month. The number of companies looking for accountants and accounting specialists has also increased. Advertisements for accountants and accounting specialists recorded one of the highest increases - as much as 43% year on year. As many as 72% of companies report difficulties in finding qualified specialists in Poland<sup>3</sup>.

As the market changes, the perception of the position of an accounting specialist also changes. He or she must have skills appropriate to his or her scope of responsibilities, but must also be active and open to participating in business negotiations or business decisions of the company. He should be a person who supervises finances, but also advises and, if necessary, negotiates conditions favorable to the company. Therefore, it assumes a kind of role of a business partner who supports the strategic goals of the company with its knowledge and competences. Therefore, his knowledge and skills must go beyond just hard skills.

A graduate of first-cycle studies in the field of "Finance and Accounting" - general academic profile at the Faculty of Legal and Economic Sciences of the University of Zielona Góra will have theoretical and practical knowledge in the field of economic sciences, in particular finance and accounting, the functioning of financial institutions, and will have the ability to identify and analyze economic phenomena. and processes in the broadly understood financial sector (money and capital markets). Will understand the causes and effects of economic phenomena at the micro and macroeconomic level in the conditions of an open

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<sup>3</sup> <https://www.karierawfinansach.pl/artykul/wiadomosci/wzrost-zapotrzebowania-na-ksiegowych-i-specjalistow-do-spraw-rachunkowosci> (08.12.2023)

market economy. He will be able to obtain and process source materials in the field of finance and accounting and other economic sciences, and then analyze them correctly based on contemporary methods of financial and economic analysis, and use them in his professional work. The curriculum will include elements of practical education, which will allow graduates to work in various professions in the field of finance and accounting, both in financial and non-financial institutions, as well as in public finance sector entities, mainly in the departments of financial and accounting services, analyzes and management. finance, planning and budgeting, as well as in supporting positions in management accounting units, in the departments of analysis of balance sheet, tax and financial law provisions. The graduate will also be prepared to set up a micro-enterprise and then independently run a business on their own account, along with full documentation of tax settlements and other public and legal settlements.

## **5. Description of methods for verifying and assessing the learning outcomes achieved by the student during the entire educational process**

The study program for the field of study, level and profile of education specifies ways of verifying the expected learning outcomes achieved by the student. The grading system used (for subjects) in exams and credit tests as well as the conditions for passing semesters and conditional entries are specified in the Regulations of Studies at the University of Zielona Góra and the resolutions of the Faculty Education Council. The grades correspond to the grades used in the ECTS system. In the field of Finance and Accounting, the assumed learning outcomes are verified using various methods. In the case of lectures, verification is carried out through a written exam with point/percentage thresholds or a colloquium/pass test with point/percentage thresholds. However, in the case of laboratories/exercises, verification of the assumed effects is carried out through a colloquium, a test with point thresholds, evaluation of presentations, evaluation of works, etc.

Subjects covered in the first-cycle study program in Finance and Accounting may end with an exam or a pass with a grade, depending on the form of classes adopted. The procedure, rules for obtaining credits, examinations and appeals against the grade proposed by the teacher are specified in the Study Regulations of the University of Zielona Góra. The description of how to check students' learning outcomes refers to specific forms of classes. Final exams and colloquia may be taken in oral or written form (the written form may take the form of a

descriptive knowledge test or a single- or multiple-choice knowledge test). First-cycle studies (Bachelor's degree) in Finance and Accounting end with the preparation of a diploma thesis by the student (Bachelor's degree) and a diploma examination taken before an appointed diploma committee.

The diploma thesis and the diploma examination constitute a synthetic test of the student's achievement of all expected learning outcomes. The condition for taking the diploma examination is passing the courses provided for in the study plan and preparing a diploma thesis approved by the supervisor. The diploma thesis should be of a research or design nature. Preparing a diploma thesis should develop the diploma student's skills in terms of knowledge, skills, and social competences, e.g.: searching for source materials in existing studies, diagnosing and assessing the problem in the studied organization, identifying and analyzing ongoing socio-economic and legal-organizational phenomena, applying research techniques, conducting logical arguments and using precise language.

## 6. Study program for the field, profile and level of education

### 6.1. Description of the expected learning outcomes with the assignment of the field of study to the fields of science and scientific disciplines or fields of art and artistic disciplines to which the learning outcomes for this field apply

Table 1. Directional learning outcomes in relation to the PQF (characteristics of the second stage of the Polish Qualifications Framework - level 6)

Directional effect code	Learning outcomes After completing first-cycle studies in the field of finance and accounting – general academic profile	Reference to learning outcomes
<b>KNOWLEDGE: the graduate knows and understands</b>		
<b>G – scope and depth – completeness of cognitive perspective and relationships</b>		
K_W01	at an advanced level, basic issues in the scientific discipline of economics and finance	P6S_WG-O1
K_W02	at an advanced level, basic methods for assessing the effectiveness of individual areas of management in the field of management science and quality	P6S_WG-O1
K_W03	at an advanced level, basic theories explaining the scientific	P6S_WG-O1

	discipline of economics and finance and in management and quality sciences	
<b>K – context - conditions, effects</b>		
K_W04	dilemmas of modern civilization related to globalization processes	P6S_WK-02.1
K_W05	basic economic, legal and other conditions of various types of professional activities related to finance and accounting, including basic concepts and principles in the field of industrial property protection and copyright	P6S_WK-02.2
K_W6	principles of creating and developing forms of individual entrepreneurship	P6S_WK-02.3
<b>SKILLS: graduate can</b>		
<b>W - use of knowledge – problems solved and tasks performed</b>		
K_U01	formulate and solve complex and unusual problems and perform tasks innovatively in unpredictable conditions	P6S_UW-O3
K_U02	critically analyze complex economic and social phenomena and the relationships between them	P6S_UW-O3
K_U03	use knowledge to solve complex economic problems	P6S_UW-O3
K_U04	forecast and model complex economic processes and phenomena using existing methods and tools, including advanced information and communication techniques	P6S_UW-O3
<b>K – communicating - receiving and creating statements, disseminating knowledge in the scientific community and using a foreign language</b>		
K_U05	communicate with the environment on specialist topics in the field of economics and finance as well as management and quality sciences	P6S_UK-O4.1
K_U06	take part in a debate on a specific topic in the field of economics and finance as well as management and quality sciences	P6S_UK-O4.2
K_U07	use a foreign language at level B2 of the Common European Framework of Reference for Languages	P6S_UK-O4.3
<b>O – work organization – planning and teamwork</b>		
K_U08	plan and organize individual and team work, as part of the preparation of written works and/or oral presentations on a specific topic in the field of economics and finance or management and quality sciences	P6S_UO-O5.1
K_U09	cooperate with others in teamwork to solve specific problems in the field of economics and finance or management and quality sciences	P6S_UO-O5.2
<b>U – learning – planning your own development and the development of other people</b>		
K_U10	independently plan and implement their own lifelong learning by identifying the state of their knowledge while solving specific problems on their own	P6S_UU-O6

<b>SOCIAL COMPETENCES: The graduate is ready to</b>		
<b>KK – assessments – a critical approach</b>		
K_K01	assessment of processes taking place in the area of finance and accounting, including a critical assessment of existing solutions in this field	P6S_KK-O7.1
K_K02	recognizing the importance of knowledge in solving cognitive and practical problems arising due to the dynamics of market and social processes taking place in the economy, using statistical, econometric and forecasting methods for this purpose, and in case of difficulties in solving the problem independently, using expert opinions, including expertise and reports	P7S_KK-O7.2
<b>KO – responsibility – fulfilling social obligations and acting for the public interest</b>		
K_K03	fulfilling social obligations and inspiring and co-organizing activities for the social environment, including providing the public with reliable information and opinions on economic issues	P6S_KO-O8.1
K_K04	initiating activities for the public interest in the implementation of projects and tasks related to economic sciences	P6S_KO-O8.2
K_K05	thinking and acting in an entrepreneurial way, thinking creatively in order to improve existing or create new solutions	P6S_KO-O8.3
<b>KR – professional role – independence and ethos development</b>		
K_K06	responsible performance of professional roles, while maintaining the principles of professional ethics and care for the achievements and traditions of the profession	P6S_KR-O9

Table 2. Coverage of general learning outcomes (characteristics of the second stage of the Polish Qualifications Framework - level 6) by field of study

<b>Category of characteristics of learning outcomes</b>	<b>Qualification code</b>	<b>Qualifications</b>	<b>Reference to directional learning outcomes</b>
<b>Knowledge (W): the graduate knows and understands</b>	P6S_WG-O1	at an advanced level - selected facts, objects and phenomena as well as methods and theories relating to them explaining the complex relationships between them, constituting basic general knowledge in the field of scientific or artistic disciplines creating theoretical foundations and selected issues in the field of detailed knowledge - appropriate for the education and study program, and in the case of studies with a practical profile - also practical applications of this knowledge in professional activities related to their field of study	K_W01 K_W02 K_W03

	P6S_WK-O2.1	fundamental dilemmas of modern civilization;	K_W04
	P6S_WK-O2.2	basic economic, legal and other conditions of various types of activities related to the granted qualification, including basic concepts and principles in the field of industrial property protection and copyright	K_W05
	P6S_WK-O2.3	basic principles of creating and developing various forms of entrepreneurship	K_W06
<b>Skills (U): graduate can</b>	P6S_UW-O3	use acquired knowledge - formulate and solve complex and unusual problems and perform tasks in conditions that are not fully predictable by: – proper selection of sources and information derived from them, making evaluation, critical analysis and synthesis of this information, – selection and use of appropriate methods and tools, including advanced information and communication technique	K_U01 K_U02 K_U03 K_U04
	P6S_UK-O4.1	communicate with the environment using specialized terminology	K_U05
	P6S_UK-O4.2	take part in the debate - present and evaluate various opinions and positions and discuss them	K_U06
	P6S_UK-O4.3	speak a foreign language at the B2 European level Common Reference System for Languages	K_U07
	P6S_UO-O5.1	plan and organize work – individually and in a team	K_U08
	P6S_UO-O5.2	cooperate with other people as part of team work (also interdisciplinary)	K_U09
	P6S_UU-O6	independently plan and implement their own lifelong learning	K_U10
<b>Social competences (K): the graduate is ready to</b>	P6S_KK-O7.1	critical assessment of knowledge and received content	K_K01
	P6S_KK-O7.2	recognizing the importance of knowledge in solving cognitive and practical problems and seeking the opinion of experts in case of difficulties in solving the problem on their own	K_K02
	P6S_KO-O8.1	fulfilling social obligations, inspiring and organizing activities for the social environment;	K_K03
	P6S_KO-O8.2	initiating activities in the public interest;	K_K04
	P6S_KO-O8.3	thinking and acting in an entrepreneurial way	K_K05
	P6S_KR-O9	responsible performance of professional roles, including: – compliance with the principles of professional ethics and demanding the same from others, – care for the achievements and traditions of the profession	K_K06

## 6.2. Indicators regarding the study program

Indicators regarding the study program in the assessed field of study, level and profile of education	
The number of ECTS points necessary to obtain qualifications corresponding to the level of education	187
Number of semesters necessary to obtain qualifications corresponding to the level of education	6
The number of ECTS points assigned to teaching activities requiring direct participation of academic teachers and students	98 (52.4%)
Number of ECTS points assigned to modules of classes related to scientific research in the field/fields of science/art relevant to the assessed field of study, serving the student to acquire in-depth knowledge and skills in conducting scientific research (for a field with a general academic profile)	127 (67.9%)
Number of ECTS points assigned to courses in the field of humanities or social sciences (in the case of fields of study assigned to fields other than humanities or social sciences, respectively)	5 (2.7%)
The number of ECTS points assigned to elective subjects/modules	73 (39%)
The number of ECTS points assigned to professional internships and the number of hours of professional internships (if the study program provides for internships)	6 (160 hours)
Number of hours of physical education classes - in the case of full-time first-cycle studies and long-cycle master's studies	60 hours

In the field of Finance and Accounting, first-cycle studies with a general academic profile, there are four modules of classes:

- A. Module of basic and specialized classes
- B. Elective course module
- C. Specialty classes module
- D. Diploma course module
- E. Apprenticeship module

Elective classes include a module of elective classes, specialization classes and diploma classes.

### A. Module of basic and specialized classes

Lp.	Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS	Form of assessment
				total	including e-learning		

1	Compulsory subjects module (general, basic and specific)	Microeconomics	1	45	5	E
2		Economic history	1	30	3	Z/O
3		Application of mathematics in finance and accounting	1	30	5	E
4		Civil law	1	30	2	GC
5		Basics of finance	1	45	5	E
6		Economic ethics	1	15	2	GC
7		Marketing	1	45	3	GC
8		Theory and principles of accounting	1	30	2	GC
9		Basics of entrepreneurship and principles of running a business	1	45	4	GC
10		HR management	2	30	2	GC
11		Basics of accounting	2	60	4	E
12		Public finances	2	45	4	E
13		Macroeconomics	2	45	4	E
14		Banking	2	45	3	GC
15		Business law and labor law	2	45	3	GC
16		Market analysis	2	30	3	E
17		Statistics	3	30	2	GC
18		The tax system	3	45	3	GC
19		Financial accounting	3	45	4	E
20		finance company	3	45	4	E
21		Insurance	3	45	3	GC
22		Financial markets	3	45	4	E
23		Corporate financial reporting	3	30	2	GC
24		Fundamentals of environmental economics	3	45	3	GC
25		IT accounting support systems	4	45	3	GC
26		Service quality management	4	30	2	GC
27		Econometrics	4	30	3	GC

28		Controlling and budgeting	4	30		3	GC
29		Financial analysis	4	45		4	E
30		Cost accounting	4	30		3	E
31		International trade and finance	4	30		3	E
32		Management accounting	5	30		3	E
33		Forecasting financial values	5	45		3	GC
34		Intellectual property law	5	15		1	GC
35		Assessment of investment effectiveness	5	45		1	E
Total				1320		108	

### B. Elective course module

Lp.	Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS	Form of assessment
				total	including e-learning		
1	Elective course module	Physical education I	1	30		0	C
2		Foreign language I	2	30		2	GC
3		Exchange rate analysis/economic situation analysis	2	45		3	GC
4		Economic integration processes in Europe/ Institutions and sources of EU law	2	45		2	GC
5		Physical education II	2	30		0	C
6		Foreign language II	2	30		2	GC
7		International economic relations / Internationalization of enterprises	3	30		3	GC
8		Market research/Market behavior research	3	45		3	GC
9		Local government finances / Public procurement	3	30		3	GC
10		Foreign language III	4	30		2	GC

11		Foreign language IV	5	30		3	E
12		Monographic lecture	6	15		2	GC
Total				390		25	

### C. Specialized classes module

Lp.	Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS	Form of assessment
				total	including e-learning		
1	specialty - Accounting of economic entities	Accounting for projects co-financed by European Union funds	4	15		1	GC
2		Accounting for non-profit institutions	4	30		2	GC
3		Tax accounting	4	30		3	GC
4		Small business accounting	4	30		1	GC
5		Budget accounting	5	30		3	GC
6		Organization of the accounting system	5	30		2	GC
7		Practical problems of keeping tax books	5	45		4	GC
8		Financial control and audit	5	45		4	GC
Total				255		20	
1	specialty - Finance and banking	Financial services	4	30		2	GC
2		Investment banking	4	30		2	GC
3		Banking products	4	30		3	GC
4		Obtaining and managing European Union funds	4	30		2	GC
5		Corporate banking	5	30		2	GC
6		Fiscal policy dilemmas	5	30		2	GC
7		Consumer protection on the banking market	5	45		4	GC
8		Private banking	5	30		3	GC
Total				255		20	

#### D. Diploma course module

Lp.	Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS	Form of assessment
				total	including e-learning		
1	Diploma course module	Proseminar	IV	45		2	GC
2		Diploma seminar I	V	60		4	GC
3		Diploma seminar II	VI	60		22	GC
Razem				165		28	

In part-time programs, selected teaching activities may be conducted using distance learning methods and techniques (e-learning) exclusively for the diploma module, i.e., Pro-seminars and Seminars in all semesters, in accordance with the study plan. The following principles are simultaneously adopted:

1. A portion of the classes is conducted through direct contact with the instructor (8 hours per semester in each case), while the remaining part is carried out using distance learning methods and techniques.
2. E-learning classes are held particularly on Fridays.
3. The course description (syllabus) shall specify the scope of content delivered via e-learning in each instance.

Classes conducted using distance learning methods and techniques are carried out in accordance with applicable legal regulations, including the announcement of the Minister of Science regarding the possibility of conducting studies using distance learning methods and techniques.

#### E. Professional practice module

Lp.	Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS	Form of assessment
				total	including e-learning		
1	Professional internship module	Professional practice	6	160		6	GC
Razem				160		6	

#### Summary of course modules in full-time studies

General module	1875	0	167
including compulsory subjects	1485	0	142

including electives	390	0	25
Specialty 1 - Accounting of economic entities	255	0	20
Specialty 2 - Finance and banking	255	0	20
<b>Total</b>	<b>2130</b>	<b>0</b>	<b>187</b>

**6.2.1. Modules of classes related to scientific research in the field of science relevant to the assessed field of study, serving the student to acquire in-depth knowledge and skills in conducting scientific research**

Class module	NAME OF THE ITEM	Semester	Number of hours		ECTS
			total	including e-learning	
Module of basic and specialized classes	Microeconomics	1	45		5
	Basics of finance	1	45		5
	Marketing	1	45		3
	Theory and principles of accounting	1	30		2
	Basics of entrepreneurship and principles of running a business	1	45		4
	Basics of accounting	2	60		4
	Public finances	2	45		4
	Macroeconomics	2	45		4
	Business law and labor law	2	45		3
	Market analysis	2	30		3
	The tax system	3	45		3
	Financial accounting	3	45		4
	finance company	3	45		4
	Financial markets	3	45		4
	Corporate financial reporting	3	30		2
	IT accounting support systems	4	45		3
	Financial analysis	4	45		4
	Cost accounting	4	30		3
	International trade and finance	4	30		3
Management accounting	5	30		3	

Elective course module	Exchange rate analysis/economic situation analysis	2	45		3
	International economic relations / Internationalization of enterprises	3	30		3
	Market research/Market behavior research	3	45		3
Specialized classes module		4/5	255		20
Diploma course module		4/5/6	165		28
Total			1365		127

6.3. Classes or groups of classes - together with the assignment of learning outcomes to each module and the program content, forms and methods of education ensuring the achievement of these outcomes, as well as the number of ECTS points.

6.4. Methods of verifying and assessing the student's achievement of the expected learning outcomes

A detailed description of the methods of verifying learning outcomes for specific forms of classes is indicated in the subject cards in the SyllabUZ system..

6.5. Dimension, rules and form of professional internships

PROFESSIONAL PRACTICE INSTRUCTION for students of three-year bachelor's studies (first cycle) undergoing continuous professional practice in the field of Finance and Accounting

#### **I. Purpose of the practice, substantive scope**

Professional practice is an integral part of the teaching process and is subject to credit on an equal footing with other classes included in the study plan and program at the Faculty of Legal and Economic Sciences. Its main goal is to integrate the knowledge acquired during studies with practical professional skills, as well as to enable students to collect the necessary data and information for writing their diploma thesis.

The obligation to complete an internship is specified in §9 of the Study Regulations at the University of Zielona Góra – appendix to Resolution No. 7 of September 25, 2024, which states: "Students are required to complete all courses during their studies, including internships, specified in the curriculum and study plan for the selected field, level, and profile of study," and, among others, in §16, including the following points:

"2. Detailed rules for organizing, implementing, supervising, and awarding credit for professional student internships are specified in the Rector's Order on the introduction of regulations for professional student internships undertaken by students of the University of Zielona Góra. 6. A student who, for justified reasons, has not completed the internship may obtain the Dean's permission to complete it at another date that does not conflict with the academic schedule." Furthermore, the Regulations on professional student internships carried out by students of the University of Zielona Góra - Annex No. 10 to Order No. 107 of the Rector of the University of Zielona Góra of September 25, 2024, i.e. the Regulations on professional student internships carried out by students of the University of Zielona Góra, introduced by Order No. 92 of the Rector of the University of Zielona Góra of July 5, 2023, specifies that "the legal basis for the implementation of internships is Art. 67 sec. 5 and sec. 7 and Art. 107 sec. 2 item 2 of the Act and the relevant regulations of the competent minister for higher education and science, as well as study programs. Detailed rules for organizing, conducting, supervising and grading mandatory professional internships in a given field of study are determined by the relevant faculty education council in consultation with DDiPS, taking into account the University's internal legal acts applicable in this respect."

**The subject of internship for students of Finance and Accounting is:**

- getting acquainted with the institution's activities and document circulation,
- learning the legal basis for the functioning of the institution,
- getting acquainted with work tools and software used in the organization,
- preparing reports for banks and other financial institutions,
- learning the rules of document archiving,
- learning the organizational structure, principles of operation of individual units and their interconnections, and the institution's management style,
- learning the methods of economic analysis and their use in decision-making processes,
- learning the principles of preparing a budget, preparing financial statements, annual balance sheets, etc.
- ensuring proper circulation of documentation related to customer service,
- getting acquainted with interpersonal relations at the employee-customer level,
- shaping specific professional attitudes,
- implementation of control and correction of own work,
- recognizing the need for continuous self-education and taking actions aimed at deepening the acquired knowledge,
- becoming acquainted with the obligations to observe state and official secrecy, the Labor Code and the internal regulations of the workplace,
- familiarization with the principles of occupational health and safety regarding physical and psychosocial working conditions in the workplace/institution.

**Detailed thematic areas of professional practice consistent with the studied specialty.**

### **Specialty - Accounting of economic entities**

#### **Students should become familiar with the basic principles of:**

- principles of operation of economic entities,
- becoming acquainted with the activities of the institution and the circulation of documents related to the implementation of tasks in economic entities,
- keeping accounting books,
- comprehensive financial and accounting services,
- operating financial and accounting programs,
- methods of obtaining data and analyzing economic phenomena and the economic and financial situation of economic entities,
- working in a team and taking on various roles related to it,
- shaping specific professional attitudes,
- recognizing the need for continuous self-education and taking actions aimed at deepening the acquired knowledge,
- becoming acquainted with the obligations to observe state and official secrecy, the Labor Code and the internal regulations of the workplace,
- familiarization with the principles of occupational health and safety regarding physical and psychosocial working conditions in the workplace.

### **Specialty - Finance and banking**

- principles of operation of the enterprise/institution,
- getting acquainted with the activities of the institution and the circulation of documents related to the implementation of tasks in the enterprise/institution,
- financial analysis including assessment of the financial condition of the enterprise/institution, sales revenues and costs of obtaining them, financial result, etc.,
- accounting, human resources and payroll, tax records and principles of bookkeeping,
- working in a team and taking on various roles related to it,
- analysis and assessment of economic processes and phenomena, risk identification and assessment
- shaping specific professional attitudes,
- getting acquainted with interpersonal relations at the employee-customer level,
- methods of obtaining data and analyzing market phenomena and processes,
- working in a team and taking on various roles related to it,
- recognizing the need for continuous self-education and taking actions aimed at deepening the acquired knowledge,
- internal regulations of institutions/plants/units in the field of health care, etc., occupational health and safety in terms of physical and psychosocial working conditions in the workplace/institution.

#### **II. Obligation to complete an internship**

Every student of full-time and part-time first-cycle studies in Finance and Accounting is obliged to complete continuous professional practice.

### III. Place of practice

Internship in the field of study Finance and Accounting may take place in economic organizations, public administration institutions, non-profit organizations, government and local government offices, etc. The place of internship should be consistent with the internship program, chosen field of education, specialty and interests. Student.

### IV. Internship time

Professional internship for full-time and part-time students is carried out from July 1 to September 30.

Duration of internship: 160 hours; The maximum number of hours of practice per day cannot exceed 6 hours and 5 working days per week.

The exact date of the internship will be specified in the agreement concluded between the Rector of the University of Zielona Góra/or his Representative and the Workplace/Institution.

There are 2 ways to complete student internships:

- Internship carried out as part of the agreement on the organization of professional student internships
- Credits for student internship towards:

- 1) employment: employment contract/contract for specific work/mandate contract,
- 2) running a business,
- 3) internship,
- 4) volunteering,
- 5) training,
- 6) participation in a science camp,
- 7) participation in research, implementation or artistic work,
- 8) other activities

### V. Required documentation as part of an internship carried out under the agreement on the organization of professional student internships

Internship journal, which records all activities performed by the student. The internship supervisor from the workplace/institution checks the content of the journal, confirms the information contained therein and that the student completed the internship, and gives the student an opinion on the course of the internship along with a grade.

Documentation required as part of work experience

Application for credit for professional student internship based on:

- 1) employment: employment contract/contract for specific work/mandate contract -1,
- 2) running a business -2,
- 3) seniority -3,
- 4) volunteering -4,
- 5) training -5,
- 6) participation in a science camp - 6,
- 7) participation in research, implementation or artistic work -7,
- 8) other activities, what? -8.

Including:

- 1 - in the case of an employment contract, a certificate of employment must be submitted along with an indication of the working time and the scope of duties in the position held/work performed; and in the case of civil law contracts, another document confirming the implementation of the contract and the scope of duties in the position held/work performed,
- 2 - a document confirming running a business and the scope of duties in the position held/work performed must be submitted,
- 3 - internship documentation confirming completion of the internship (copy of the internship completion certificate) and the scope of duties in the position held/work performed,
- 4 - documentation confirming volunteering (a copy of the internship completion certificate) and the scope of duties in the position held/work performed,
- 5 - a document confirming participation in the training and the scope and topics of the training must be submitted,
- 6 - documentation confirming participation in the research camp and the scope of work performed must be submitted,
- 7 - documentation confirming participation in research, implementation or artistic work and the scope of work performed must be submitted,
- 8 - another document confirming the performance of other activities and the scope of duties in the position/work performed must be submitted.

#### VI. Form of passing the internship

The internship is assessed by an academic teacher appointed by the Dean of the Faculty of Legal and Economic Sciences - Coordinator of continuous internships, based on the documentation mentioned above. The internship is assessed with an entry in the electronic index.

#### 6.6. Study plans including course modules

The plan of full-time and part-time studies is included in Annex 1.

