

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE210012/21	Title of course: Accounting
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 39 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 39 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: Teaching results Upon finishing the course, the students will acquire the knowledge, competence and skills necessary for understanding the underlying economic assumptions of the accounting, fundamental principles of double-entry book-keeping, its regulatory framework, on the principles of preparation of the financial statements and the interpretation of the accounting data. Knowledge The student will acquire knowledge about the fundamental elements of financial statements (assets, liabilities, equity, expenses, income) , their application in determination, presentation and assessment of economic results, and the relation between the transactions and other events and such elements. Consequently he/she will acquire knowledge on the accounting in its sense as an information system providing data for the bot the decisions making and confirmatory purposes. He/she will also acquire the knowledge about the need and the existence of various accounting regulatory frameworks, on the techniques of double-entry accounting, on the principles, procedures	

and formal rules applied in accounting and on the content and the structure of the financial statements.

Competence

Upon finishing the course, the student will be able to identify the relations between the transactions and (respectively) other events and fundamental elements of financial statements and to apply the fundamental principles and formal rules for maintaining the accounting records and for the preparation the documents for the preparation of the financial statements.

Skills

The students will be able, in accordance with the relevant accounting regulations, to apply the principles of double-entry accounting to reflect the economic transactions and other events. On the other hand, based on the said accounting information, their will be able to explain the economic position of the accounting entity and its changes due to such transactions and events.

Indicative content:

Indicative content:

The accounting as a source of the economic information with confirmatory and predicting value. Measurement of assets and liabilities and its impact on accounting information. Regulatory framework of the accounting. Accounting statutes in the Slovak republic. Content and the structure of financial statements. General requirements for accounting information. Business activities of an enterprise and its general reflection in the accounting. Principles of double-entry accounting and their applications. Formal and technical aspects of the accounting Comparison of financial statements for micro entities, small entities and large entities

Support literature:

Juhászová, Z. a kol. (2021). Účtovníctvo. Bratislava : Wolters Kluwer

Užík, J. - Sigetová, K. - Užíková, L. (2023). Účtovníctvo zbierka príkladov. Bratislava : SKCÚ

Pakšiová, R. – Janhuba, M. (2012). Teória účtovníctva v kontexte svetového vývoja. Bratislava : Wolters Kluwer.

Zákon č. 431/2002 Z. z. o účtovníctvo, v znení neskorších predpisov.

Zákon č. 513/1991 Z. z. Obchodný zákonník, v znení neskorších predpisov

Opatrenie Ministerstva financií č. 23054/2002 –92 ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva v znení neskorších predpisov, v znení neskorších predpisov.

Opatrenie Ministerstva financií Slovenskej republiky z 3. decembra 2014 č. MF/23377/2014-74, ktorým sa ustanovujú podrobnosti o individuálnej účtovnej závierke a rozsahu údajov určených z individuálnej účtovnej závierky na zverejnenie pre veľké účtovné jednotky a subjekty verejného záujmu, v znení neskorších predpisov.

Syllabus:

1. The accounting as a source of the economic information with confirmatory and predicting value

Essential elements used in the accounting (assets, liabilities, equity, expenses, income), their economic substance and application for the decisions focused on the future and for the assessment of the past performance. Users of the accounting information and their typical requirement on the content and the quality of information. Assessment of the impact of actual transactions and other events on the wealth of a company and its changes. Comparability of accounting information and its impact on a creation of accounting regulation-

2. Measurement of assets and liabilities and its impact on accounting information

Role of the measurement in assessment of the past results and decisions oriented for the future. Relation between essential accounting elements and cash-flows. Measurement based on the input and output prices. Use of the market prices, models using discounted cash-flows from the continuing activities and models with anticipated deterioration of the value. Allocation of the

input and output prices. Procedures used for the non-monetary transactions and transactions with deferred payments.

3. Regulatory framework of the accounting

The International (IFRS) and national (SR, CR, US GAAP) accounting statutes – their impact on the comparability of the accounting information and the cost of their provision. The scope and the volume of the accounting information required by the users and their impact on the typical organization of the accounting systems. The accounting information cycle: transactions, conditions, and other events within a domain of the accounting, accounting records, journal and books of accounts, and financial statements. Demands for aggregation and confidentiality as a reason for the invention of financial statements. General overview of the financial statements. Comparison of provisions on books on accounting in national statutes (SR and CR), comparison of provisions on financial statements in the SR, CR, and in accordance with the IFRS.

4. Accounting statutes in the Slovak republic

Act on accounting and by-laws of the Ministry of finance of the Slovak republic – their function and scope. Relation between the accounting and other laws (Act on bankruptcy and restructuralization, Commercial code, Act on income taxes, Penal code). Accounting entity and the accounting related responsibilities of those with governing and controlling powers. Profit-based and other accounting entities. The role of the auditing of the financial statements.

5. Content and the structure of financial statements

Classification of financial statements based on various criteria (annual and interim, periodicity, size criteria, respective industries, number of accounting entities covered). General structure of the financial statements and its components. Need for distinction of the equity and liabilities, non-current and current items. Open-source data about financial statements in the SR and the USA.

6. General requirements for accounting information

Definition of the: faithful presentation of the financial situation and the performance of the accounting entity, relevance, comparability, understandability, timeliness, materiality, substance over the form, going concern, accruals, prudence, consistence, and verifiability. Illustration of the impact of their (non)application on the decisions to be taken by the stakeholders.

7. Business activities of an enterprise and its general reflection in the accounting I

Business activities of an enterprise, its operating cycle, and their relation to the accounting. Key performance indicators for the enterprise. Transactions and events (including their change in measurement) having and not having an effect on profit or loss. Transactions and events (including their change in measurement) having and not having an effect on indebtedness and the ability of an enterprise to settle its liabilities in an ordinary manner.

8. Business activities of an enterprise and its general reflection in the accounting II

General characteristics of following typical transactions and events and their impact on the (sub)headings (and/or individual items respectively) of a balance-sheet and the income statements: purchase, consumption, sales, and payments and clearing with suppliers, customers, and employees.

9. Business activities of an enterprise and its general reflection in the accounting III

General characteristics of common transactions and their impact on (sub)heading (individual line items) of the balance-sheet and income statement: depreciation / amortization, impairment, revaluation, formation of a business, financing by credits and loans, relations with government

10. Principles of double-entry accounting and their applications

General ledger and its role among the books of accounts, account, and double-entry accounting records. Use of double-entry and accounting equation as inherent controls of accounting.

Fundamental principles of opening the accounts, examples of common accounting records of transactions on ledger accounts and fundamental principles of closing the ledger accounts.

11. Formal and technical aspects of the accounting I

Documentation used and / or produced by the accounting, its content, obligatory information to be provided and requirement for its maintenance and storing. Examples of business documentation (price quotations, (sales) orders, receipts, invoices, statements form bank accounts, stock cards) and their relation to business activities and operating cycle of an enterprise.

12. Formal and technical aspects of the accounting II

Confirmations of receivables and payables. Correction of errors. Stock-taking, its content, requirements for its realisation and its use as element of controls in accounting. Trial balance, its contents, its use as control of double-entry book-keeping a illustrative compilation based on a given data.

13. Comparison of financial statements for micro entities, small entities and large entities

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 2152

A	B	C	D	E	FX
15.61	19.84	23.23	19.1	15.75	6.46

Lecturer: doc. Ing. Jitka Meluchová, PhD., Ing. Katarína Sigetová, Ing. Lenka Užíková, Ing. Kornélia Lovciová, PhD., Ing. Anton Marci, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava					
Faculty: Faculty of Economic Informatics					
Course code: KÚA FHI/IE22820/21		Title of course: Accounting and analysis of financial statements			
Type, load and method of teaching activities: Form of course: Recommended load of course (number of lessons): Per week: Per course: Method of study: present					
Number of credits: 10					
Recommended semester/trimester of study:					
Degree of study: I.					
Prerequisites:					
Requirements to complete the course:					
Student workload:					
Teaching results:					
Indicative content:					
Support literature:					
Syllabus:					
Language whose command is required to complete the course:					
Notes:					
Assessment of courses Total number of evaluated students: 119					
A	B	C	D	E	FX
41.18	11.76	23.53	10.92	7.56	5.04
Lecturer:					
Date of the latest change: 03.09.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21182/21	Title of course: Accounting and taxes of legal entities I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 30 hours of preparation for the seminars 30 hours of preparation for the continuous written essay (40 % of the overall grading) 44 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 130	
Student workload: 26 hours of seminars 30 hours of preparation for the seminars 30 hours of preparation for the continuous written essay (40 % of the overall grading) 44 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 130	
Teaching results: The aim of the training is to acquire knowledge in the field of corporate income taxation, to consolidate knowledge and skills in keeping accounting records and to acquire competencies in compiling a corporate tax declaration. By completing the course, students will gain: knowledge - to understand the peculiarities of keeping accounting records with an emphasis on quantifying the economic result and subsequent transformation on the basis of tax, skill - to determine and apply accounting procedures in the accounting of a legal entity, creation of an accounting schedule focusing on the creation of analytical accounts in a breakdown enabling the determination and quantification of the tax base of individual taxes, competence - assessment of tax deductibility of expenses / costs at the level of the most common types of expenses / costs that are applied in the business entity, determination of the corporate tax base, preparation of the corporate tax declaration.	
Indicative content: Identification of obligations of legal entities of entrepreneurs at the beginning of business. Taxes as a subject of accounting. Tax rates in the conditions of the Slovak Republic, basic rate, reduced tax rate, withholding tax. Accounting for costs, revenues and calculation of profit before tax. Analysis of selected types of costs and revenues in terms of their tax deductibility. Tax depreciation rules for business assets acquired through purchase, finance lease, free of charge. Specifics in the application	

of expenses / costs for assets that have a character and personal needs. Possibilities of applying expenses / costs: for consumed fuels related to business trips, for providing catering for employees, etc. Costs included in the tax base only after payment. Determination of the tax base by adjusting the economic result, identification of items increasing and decreasing the economic result in the process of transformation of the economic result into the tax base. Rules and conditions for quantification and payment of tax advances. Compilation of a corporate income tax declaration.

Support literature:

1. Právne predpisy upravujúce oblasť účtovníctva a daní.
2. Príklady a podklady v elektronickej podobe poskytované prostredníctvom e-learningového portálu.
3. Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Legal regulation of accounting and taxes of legal entities in the conditions of the Slovak Republic. Accounting presentation of taxes in the double-entry bookkeeping system.
2. Depreciation of long-term tangible and intangible from the accounting and tax point of view. Technical evaluation.
3. Tax deductibility of costs due to depreciation of business assets acquired: purchase, financial lease, business contribution, drawing a subsidy, etc.
4. Specifics in the application of expenses / costs due to depreciation for assets that have a character and personal needs. Depreciation interruption options.
5. Accounting presentation and tax deductibility of expenses / costs of consumed fuels and other expenses related to the operation of motor vehicles.
6. Accounting presentation and tax deductibility of expenses / costs related to employees' business trips.
7. Accounting presentation and tax deductibility of expenses / costs related to the provision of meals and other entitlements of employees within the framework of social policy, which must be provided by the employers.
8. Accounting presentation and tax deductibility of costs included in the tax base only after payment.
9. Accounting for costs, revenues and calculation of profit before tax. General provisions on the determination of the tax base. Items adjusting the profit or loss or the difference between revenue and expenditure.
10. Accounting for costs, revenues and calculation of profit before tax. General provisions on the determination of the tax base. Items adjusting the profit or loss or the difference between revenue and expenditure. Compilation of a corporate income tax declaration.
11. Collection and payment of taxes. Rules and conditions for quantification and payment of tax advances.
12. A summary example of bookkeeping and the compilation of a corporate income tax declaration.
13. Final review and summary.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 676

A	B	C	D	E	FX
23.96	28.4	21.45	18.2	7.54	0.44

Lecturer: Ing. Adriana Surovičová, PhD., Ing. Miroslava Vašková, PhD., Ing. Anton Marci, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21161/21	Title of course: Accounting and taxes of natural persons
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: The aim of the training is to acquire knowledge in the field of personal income taxation and skills and competence in keeping accounting records as well as tax records proving the amount of taxable income and tax-deductible expenses. By completing the course, students will gain: knowledge - to understand the peculiarities of keeping accounting records during the current accounting period and the preparation of financial statements in the accounting unit, which is a natural person - entrepreneur, the adoption of legislative conditions and rules governing the taxation of personal income, skill - to determine and apply accounting procedures in keeping the accounts of a natural person entrepreneur, keeping tax records, competence - identification of individual types of taxable income, assessment of tax deductibility of expenses for individual types of income, determination of the tax base and special tax base of a natural person, compilation of a Tax declaration of a natural person.	
Indicative content:	

Identification of the obligations of natural persons entrepreneurs when starting a business. Analysis of the possibilities of proving and applying expenses of natural persons for the needs of determining the income tax base (bookkeeping, tax records, determining the amount of expenses as a percentage of taxable income). Peculiarities of keeping accounting records in the system of simple accounting: legal regulation, subject, accounting books. Accounting methodology in the cash journal and in other books. Financial statements in the system of simple accounting: Statement of income and expenditure, Statement of assets and liabilities. Taxes as a subject of accounting. Tax characteristics, basic concepts and tax classification. Tax system in the SR. Partial tax bases, special tax base. Identification of individual types of income: income from business, income from other self-employed activity, income from rental and income from the use of work and artistic performance. Identification of income from dependent activity. Application of non - taxable parts of the base. Identification of income from capital assets and other income. Compilation of personal income tax declaration.

Support literature:

1. Právne predpisy upravujúce oblasť účtovníctva a daní.
2. Príklady a podklady v elektronickej podobe poskytované prostredníctvom e-learningového portálu.
3. Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Accounting and tax obligations of natural persons entrepreneurs when starting a business. Accounting of natural persons entrepreneurs.
2. System of simple accounting - subject, peculiarities, legal regulation. Simple accounting system - accounting books. Accounting methodology in cash journal and other accounting books.
3. Assets and liabilities of natural persons entrepreneurs: long-term tangible assets, long-term intangible assets, inventories - valuation, accounting and reporting in simple accounting.
4. Assets and liabilities of natural persons entrepreneurs: long-term financial assets, short-term financial assets, receivables and liabilities - valuation, accounting and reporting in simple accounting.
5. Financial statements in the system of simple accounting. Work procedure for compiling financial statements in the system of simple accounting. Components of financial statements in the system of simple accounting: Statement of incomes and expenses, Statement of assets and liabilities.
6. Taxes as a subject of accounting. Tax characteristics, basic concepts, tax classification. Slovak tax system. Tax declarations of taxes of natural persons incomes (Type A, Type B).
7. Income tax of natural persons - subject of tax, tax base, partial tax bases, special tax base. Income from business, other self - employed activity, rent and use of work and artistic performance.
8. Income tax of natural persons - income from dependent activity, income from dependent activity, which is not subject to tax, income from dependent activity exempt from tax. Non - taxable parts of the tax base.
9. Income tax of natural persons - special capital tax base, other income, income exempt from tax. Tax base, tax rate.
10. General provisions on the determination of the tax base. Items adjusting the profit or loss or the difference between revenue and expenditure.
11. Analysis of selected types of tax expenditures and their presentation in simple accounting. Collection and payment of taxes.
12. Property taxes. Obligations of the natural persons entrepreneur at the change of the accounting system and at the end of the business.

13. A summary example of bookkeeping and the preparation of a tax declaration of natural persons, which achieves a combination of different income. Final review and summary.					
Language whose command is required to complete the course: slovak					
Notes:					
Assessment of courses Total number of evaluated students: 787					
A	B	C	D	E	FX
2.92	12.83	27.06	32.27	23.13	1.78
Lecturer: Ing. Adriana Surovičová, PhD., Ing. Miroslava Vašeková, PhD., Ing. Anton Marci, PhD.					
Date of the latest change: 17.02.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21092/21	Title of course: Accounting basics
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 13 hours of preparation for the seminars 12 hours of preparation for the interim concept check test (30 % of the overall grading) 27 hours of preparation for the exam, - out of which 12 hours of the preparation for the exercises (30 % of the overall grading) - out of which 15 hours of the preparation for the compilation and the analysis of the financial statements of a company (40 % of the overall grading) Total study load (in hours): 78	
Student workload: 26 hours of seminars 13 hours of preparation for the seminars 12 hours of preparation for the interim concept check test (30 % of the overall grading) 27 hours of preparation for the exam, - out of which 12 hours of the preparation for the exercises (30 % of the overall grading) - out of which 15 hours of the preparation for the compilation and the analysis of the financial statements of a company (40 % of the overall grading) Total study load (in hours): 78	
Teaching results: The course will provide the students with basic knowledge of accounting in English in order to understand its purpose. Knowledge - Students who have already completed accounting in high schools will gain extensive knowledge of basic concepts and relationships in accounting and financial statements in English. Skills - Students will learn the purpose of accounting and the accounting procedures in double-entry bookkeeping in English. Competence - Students will be able to apply a new approach to accounting as just according to the conditions in the Slovak Republic	
Indicative content: Purpose and importance of accounting, Definition of terms used in accounting, Assets, liabilities, equity and off-balance sheet items, Balance sheet, The classification of assets and claims for their presentation in the balance sheet, Expenses, revenues and profit/loss, Income statement, Basic principles in accounting, Accounting documents and valuation, The effect of trading operations	

on the balance sheet, Transactions affecting balance sheet and income statement, Account and bookkeeping.

Support literature:

McLANEY, E – ATRILL, P. 2020. Accounting and Finance: An Introduction. Harlow : Pearson Education Limited, 2020. ISBN: 1292312262

Syllabus:

1. Purpose and importance of accounting
2. Definition of terms used in accounting
3. Financial position of an accounting entity
4. Assets, liabilities, equity and off-balance sheet items
5. Balance sheet
6. The classification of assets and claims for their presentation in the balance sheet
7. Expenses, revenues and profit/loss
8. Income statement
9. Basic principles in accounting
10. Accounting documents and valuation
11. The effect of trading operations on the balance sheet
12. Transactions affecting balance sheet and income statement
13. Account, bookkeeping

Language whose command is required to complete the course:

english

Notes:

Assessment of courses

Total number of evaluated students: 21

A	B	C	D	E	FX
14.29	38.1	9.52	19.05	19.05	0.0

Lecturer: Ing. Daša Mokošová, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21321/21	Title of course: Accounting for non-profit accounting entities
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 24 hours of preparation for the seminars 10 hours of preparation for the continuous written essay (40 % of the overall grading) 18 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 78	
Student workload: 26 hours of seminars 24 hours of preparation for the seminars 10 hours of preparation for the continuous written essay (40 % of the overall grading) 18 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 78	
Teaching results: The aim of the teaching is to increase the knowledge, skills and competences of students, who are studying the accounting for bussines entities, in the concrete of identifying and solving specific areas of accounting in non-profit accounting entities. After the completing the course students gain: a) the knowledge – understand the particularities of accounting and reporting of non-profit accounting entities; b) the skill – determine and apply accounting principles in dealing with the accounting view of specific accounting transactions generated by the non-profit accounting entities; c) the competence – evaluate information presented in the financial statements of non-profit accounting entities.	
Indicative content: Legislation of non-profit accounting entities. Definition of non-profit accounting entities. Management and financing of non-profit accounting entities. Characteristics of accounting of non-profit accounting entities. Non-current assets, current assets, equity and liabilities in accounting of non-profit accounting entities. Activity costs and revenues from activities in non-profit accounting entities. Financial statements of non-profit accounting entities. Analysis and assessment of management and financing in selected non-profit accounting entities and their accounting.	

Support literature:

1. KORDOŠOVÁ, A. 2015. Osobitosti účtovníctva neziskových účtovných jednotiek. Bratislava: EKONÓM, 2015. ISBN 978-80-225-4071-1.
2. KORDOŠOVÁ, A. 2021. Účtovníctvo neziskových účtovných jednotiek. Učebný text s príkladmi. Bratislava: EKONÓM, 2021. ISBN 978-80-225-4871-7.
3. Právne predpisy upravujúce charakteristiku a účtovníctvo neziskových účtovných jednotiek.
4. Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Legislation of non-profit accounting entities.
2. Definition of non-profit accounting entities.
3. Management of non-profit accounting entities.
4. Financing of non-profit accounting entities.
5. Characteristics of accounting of non-profit accounting entities.
6. Non-current assets in accounting of non-profit accounting entities.
7. Current assets in accounting of non-profit accounting entities.
8. Equity and liabilities in accounting of non-profit accounting entities.
9. Activity costs in non-profit accounting entities.
10. Revenues from activities in non-profit accounting entities.
11. Financial statements of non-profit accounting entities.
12. Analysis and assessment of management and financing in selected non-profit accounting entities.
13. Analysis and assessment of accounting in selected non-profit accounting entities.

Language whose command is required to complete the course:

slovak

Notes:**Assessment of courses**

Total number of evaluated students: 100

A	B	C	D	E	FX
4.0	18.0	27.0	37.0	11.0	3.0

Lecturer: Ing. Alena Kordošová, PhD.**Date of the latest change:** 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21253/21	Title of course: Accounting of budgetary organizations, subsidized organizations and municipalities
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 3.	
Degree of study: I., II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: The aim of the teaching is to increase the knowledge, skills and competences of students, who are studying the accounting for bussines entities, in the concrete of identifying and solving specific areas of accounting in budgetary organizations, subsidized organizations and municipalities in the context of the process of harmonization of accounting in the public sector. After the completing the course students gain: <ol style="list-style-type: none"> a) the knowledge – understand the particularities of accounting and reporting of budgetary organizations, subsidized organizations and municipalities; b) the skill – determine and apply accounting principles in dealing with the accounting view of specific accounting transactions generated by the budgetary organizations, subsidized organizations and municipalities; c) the competence – evaluate information presented in the financial statements and special financial statements of budgetary organizations, subsidized organizations and municipalities. 	
Indicative content:	

Characteristics of budgetary organizations. Characteristics of accounting of budgetary organizations. Expenditure, costs and revenues from transfers of budgetary organizations. Income, revenues and costs from the levy of income of budgetary organizations. Classification of expenditure and income in budgetary organizations. Economic result, accrued costs and revenues, provisions, fixed assets, inventory and settlement relationships with employees and with organizations of social and health insurance in accounting of budgetary organizations. Financial statements of budgetary organizations. Characteristics of subsidized organizations. Characteristics of accounting of subsidized organizations. Contributions from the founder in subsidized organizations. Common features and differences in assets, equity, liabilities, costs, revenues, economic result and financial statements of subsidized organizations and budgetary organizations. Characteristics of municipalities. Characteristics of accounting of municipalities. Revenues from tax and fees. Provided and received transfers and their accounting view in municipalities. Particular features of financial statements in municipalities. Special financial statements. International harmonization of accounting in the public sector.

Support literature:

1. KOVALČÍKOVÁ, A. a kol. 2015. Účtovníctvo rozpočtových organizácií a príspevkových organizácií. Bratislava: EKONÓM, 2015. ISBN 978-80-225-4194-7.
2. KORDOŠOVÁ, A. 2023. Účtovníctvo rozpočtových a príspevkových organizácií. Zbierka príkladov. Bratislava: EKONÓM, 2023. ISBN 978-80-225-5074-1.
3. Právne predpisy upravujúce charakteristiku a účtovníctvo rozpočtových organizácií, príspevkových organizácií a obcí.
4. Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Characteristics of budgetary organizations. Characteristics of accounting of budgetary organizations.
2. Expenditure, costs and revenues from transfers of budgetary organizations.
3. Income, revenues and costs from the levy of income of budgetary organizations.
4. Classification of expenditure and income in budgetary organizations.
5. Economic result, accrued costs and revenues, provisions in accounting of budgetary organizations.
6. Fixed assets in accounting of budgetary organizations.
7. Inventory in accounting of budgetary organizations.
8. Settlement relationships with employees and with organizations of social and health insurance in accounting of budgetary organizations.
9. Financial statements of budgetary organizations.
10. Characteristics of subsidized organizations. Characteristics of accounting of subsidized organizations. Contributions from the founder in subsidized organizations.
11. Common features and differences in assets, equity, liabilities, costs, revenues, economic result and financial statements of subsidized organizations and budgetary organizations.
12. Characteristics of municipalities. Characteristics of accounting of municipalities. Revenues from tax and fees. Provided and received transfers and their accounting view in municipalities. Particular features of financial statements in municipalities.
13. Special financial statements. International harmonization of accounting in the public sector.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 2222

A	B	C	D	E	FX
4.46	11.88	21.69	26.73	26.15	9.09

Lecturer: Ing. Alena Kordošová, PhD.

Date of the latest change: 13.04.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21010/21	Title of course: Analysis of the Financial Statements
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I., II.	
Prerequisites:	
Requirements to complete the course: Requirements to complete the course – daily form: Interim written exam focused on control of acquired theoretical and practical knowledge 25% Final semester seminar work 15% Oral examination 60% Total study load (in hours): 156 Participation in lectures: 26 hours Participation in seminars: 26 hours Preparation for seminars: 26 hours Elaboration of the final semester seminar work: 14 hours (15% of the overall grading) Preparation for interim examination: 20 hours (25% of the overall grading) Preparation for the final oral examination: 44 hours (60% of the overall grading)	
Student workload: Requirements to complete the course – daily form: Interim written exam focused on control of acquired theoretical and practical knowledge 25% Final semester seminar work 15% Oral examination 60% Total study load (in hours): 156 Participation in lectures: 26 hours Participation in seminars: 26 hours Preparation for seminars: 26 hours Elaboration of the final semester seminar work: 14 hours (15% of the overall grading) Preparation for interim examination: 20 hours (25% of the overall grading) Preparation for the final oral examination: 44 hours (60% of the overall grading)	
Teaching results: The purpose of the teaching is to acquire knowledge, skills and competences in the field of detailed analysis of the financial statements of entrepreneurs maintaining their books under the system of double entry bookkeeping, in the field of calculation and economic interpretation of financial analysis' ratios with the intention to build in students the ability to assess the financial health of the accounting entity and use the results acquired by the analysis of the financial statements in the financial management and in making economic decisions.	

After the completing the course students gain:

- a) knowledge – comprehensive understanding of the methods and procedures for assessing the financial position and financial performance of business accounting entities in terms of fundamental analysis and elementary methods of technical analysis, in terms of economic interpretation of calculated ratios and their use in the decision-making process;
- b) skills – to apply the acquired theoretical knowledge about financial analysis methods in the process of analysis of the financial health of particular accounting entities; to calculate and economically interpret the results; to compare them over time, within the industry, region; to make the relevant economic decisions aimed at supporting strengths and eliminating weaknesses of accounting entities;
- c) competences – to perform a financial analysis of selected accounting entities, to evaluate ratios characterizing financial health, to be able to predict the development of ratios in the future, to perform analysis in time and in the region, to propose measures to maintain favorable developments in the future and eliminate risk factors and factors affecting financial health in a negative way.

Indicative content:

Introduction to financial analysis. Methods and procedures of financial analysis, financial analysis ' ratios. Basic sources of input data for financial analysis. Analysis of the financial position of the accounting entity based on information presented in the balance sheet. Horizontal analysis of the balance sheet, vertical analysis of the balance sheet. Analysis of the financial performance of the accounting entity based on information presented in the income statement. Analysis of cash flows of the accounting entity based on information presented in the cash flow statement. The use of liquidity ratios and profitability ratios in evaluation of the accounting entity's financial health. The use of activity (turnover) ratios and debt ratios in evaluation of the accounting entity's financial health. The analysis of financial and non- financial information presented in annual report in evaluation of the accounting entity's financial health. The prediction and bankruptcy models. The use of financial analysis results in the decision-making process. The analysis of the accounting entity's competitiveness based on evaluation of its financial position and financial performance.

Support literature:

ŠLOSÁROVÁ, A. – BLAHUŠIAKOVÁ, M. Analýza účtovnej závierky. Druhé, prepracované a doplnené vydanie. Bratislava: Wolters Kluwer, 2020, 440 s. ISBN 978-80-571-0166-6.

KOTULIČ, R. – KIRÁLY, P. – RAJČÁNIOVÁ, M. Finančná analýza podniku. Tretie, prepracované a doplnené vydanie. Bratislava: Wolters Kluwer, 2018, 232 s. ISBN 978-80-8168-888-1.

MAYNARD, J. Financial Accounting, Reporting and Analysis. Oxford UP, 2017. ISBN 978-0-198-74531-0.

CARLON, S. Financial Accounting: Reporting, Analysis and Decision Making, 6th Edition. Wiley, 2018. ISBN 978-0-730-35614-1.

FRIDSON, M. – ALVAREZ, M. Financial Statement Analysis. A Practitioner's Guide. Hoboken, New Jersey: John Wiley & Sons, Inc., 2011. ISBN 978-0-470-63560-5.

Právne predpisy z oblasti účtovníctva podnikateľských subjektov.

Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných a vedeckých časopisoch

Syllabus:

1. Introduction to financial analysis.
2. Methods and procedures of financial analysis, financial analysis' ratios.
3. Basic sources of input data for financial analysis.
4. Analysis of the financial position of the accounting entity based on information presented in the balance sheet.
5. Horizontal analysis of the balance sheet, vertical analysis of the balance sheet.

6. Analysis of the financial performance of the accounting entity based on information presented in the income statement.
7. Analysis of cash flows of the accounting entity based on information presented in the cash flow statement.
8. The use of liquidity ratios and profitability ratios in evaluation of the accounting entity's financial health.
9. The use of activity (turnover) ratios and debt ratios in evaluation of the accounting entity's financial health.
10. The analysis of financial and non- financial information presented in annual report in evaluation of the accounting entity's financial health.
11. The prediction and bankruptcy models.
12. The use of financial analysis results in the decision-making process.
13. The analysis of the accounting entity's competitiveness based on evaluation of its financial position and financial performance

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 785

A	B	C	D	E	FX
26.11	25.61	23.44	13.38	10.32	1.15

Lecturer: doc. Ing. Miriama Blahušiaková, PhD., Ing. Kornélia Lovciová, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21042/21	Title of course: Automatization of Accounting
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 4 Per course: 0 / 52 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 5.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 52 hours of seminars 39 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 52 hours of seminars 39 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: The aim of the training is to acquire skills in bookkeeping with the support of automated data processing systems, as well as deepening and consolidating knowledge acquired in the subjects of business accounting and business accounting in which students have acquired the theoretical knowledge necessary for bookkeeping through accounting or. economic systems. Based on existing knowledge and newly acquired skills, students will acquire the competence to keep accounts and compile financial statements using application software or. software, which is the basic tool used during the teaching process. By completing the course, students will gain: knowledge - to understand the peculiarities of keeping accounting records with the support of information technologies, to understand the links between individual accounting cases with an emphasis on maximizing the use of automation t. j. transfer of data from one agenda to another, interconnection of records, elimination of manual entry of accounting cases by direct entry in the books, etc. skill - the ability to make settings of selected systems at the level of global and user settings so that the functionality and efficiency of the use of automated systems in keeping accounting records best meets the individual needs, requirements and conditions of accounting units, Competence - current accounting and preparation of financial statements, creation of accounting information system, management of supporting, operational agendas, which do not primarily serve	

to account for accounting cases but represent a basis for obtaining information that is subsequently subject to accounting and reporting, such as records of depreciated fixed assets and determination of accounting and tax depreciation, human resources and wages agendas, warehousing, etc.

Indicative content:

Characteristics of systems designed for processing accounting records. Analysis of trends in automation of processes related to the management of current accounting and preparation of financial statements, the possibility of digitization of accounting records from a legislative point of view as well as practical application of digitization in the process of preparing accounting documents up to the stage of publishing and archiving accounting records.

Characteristics of the selected economic system that will be used during teaching. Establishment of an entity accounting in the double-entry bookkeeping system and creation of a user, including the assignment of the required level of rights. Default setting at the level of the entity as a whole (global settings) and at the level of the person who has been granted access rights at different levels (user settings). Acquisition of work with records, creation of records, search, sorting, grouping of records based on selected criteria, creation of outputs in order to provide information according to the requirements of users of accounting information, editing and customizing the desktop in order to maximize the possibilities of automation. Creation of initial databases: numerical series for marking accounting documents as well as selected components of assets, chart of accounts, pre-accounting, foreign currencies, bank accounts, cash registers, etc. Accounting of selected accounting cases from the area of settlement relations using agendas: Issued invoices, Other receivables, Received invoices, Other liabilities. Evidence of advance invoices. Posting payments in the agendas of the Bank, the Cashier with an emphasis on the possibility of linking records t. j. transfer of information from agendas with regulations of receivables and payables to agendas intended for their payments and collections. Keeping records of depreciated fixed assets, including the creation of depreciation plans and the subsequent accounting of accounting cases related to tangible and intangible fixed assets, such as classification, depreciation and disposal. Personnel agenda management, payroll calculation, including their posting. Compilation of financial statements.

Support literature:

Právne predpisy upravujúce oblasť účtovníctva, pracovno-právnych vzťahov, vybrané časti právnych predpisov upravujúcich uplatňovanie daňových výdavkov/nákladov.

Príklady a podklady v elektronickej podobe poskytované prostredníctvom e-learningového portálu.

Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Characteristics of systems intended for processing accounting records. Analysis of trends in the automation of processes related to the management of current accounting and the preparation of financial statements. Digitization.

2. Basis of keeping accounting records and preparation of financial statements, repetition of legal regulation of accounting.

3. Economic system, creation of an accounting unit, creation of a user, acquaintance with the environment of the economic system: information area, desktop layout, main menu and main menu offers, agendas - non-accounting, accounting. Global and user settings.

4. Working with records: creating records, searching, sorting, grouping records based on selected criteria, creating print reports. Set up your desktop to get the most out of your automation.

Creation of initial databases: address book, number series, chart of accounts, pre-accounting, foreign currencies, bank accounts, cash registers, etc.

5. Accounting for settlement relations: receivables (Issued invoices, Other receivables), payables (Received invoices, Other payables). Evidence (non-accounting) records based on advance

(advance) invoices. Settlement relationships in foreign currency. Print reports, options for exporting outputs to pdf. or Excel sets.

6. Accounting for non-cash payments. Bank - establishment of several bank accounts (including foreign exchange account), creation of analytical accounts within the chart of accounts, creation of pre-accounts according to accounting cases in solved examples. Emphasis on the distinction between direct payments and liquidation-type payments.

7. Accounting for cash payments. Cash register - establishment of several cash registers (including currency cash register), creation of analytical accounts within the chart of accounts, creation of pre-accounts according to accounting cases in solved cases. Emphasis on the distinction between direct payments and liquidation-type payments. Working with templates.

8. Establishment of the Assets agenda. Follow-up to accounting cases of acquisition of tangible fixed assets. Accounting for cases concerning the putting into service of depreciated assets. Creating accounting depreciation plans, setting criteria for tax depreciation needs. Depreciation accounting.

9. Establishment of the Human Resources agenda. Setting of working conditions with subsequent calculation of wages and posted wages using automated billing.

10. Accounting of accounting cases based on internal accounting documents: meal vouchers, financial contribution for meals, billing of fuel consumption, billing of VAT, etc.

11. Financial statements and financial statements. Press reports: turnover balance sheet, analytical balance sheet, analytical income statement, financial statements.

12. Summary example: the use of all agendas in a newly created entity, including global and user-level settings. Combination of accounting cases, alternation of entries in individual agendas, mutual connections between accounting records.

13. Summary example - completion, control of the solution through outputs in the form of print reports. Final summary, evaluation and award of points.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 601

A	B	C	D	E	FX
5.49	15.64	36.61	30.12	11.81	0.33

Lecturer: Ing. Miroslava Vašková, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KOP OF/IOE22076/22	Title of course: Basics of Law
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 4 Per course: 52 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 40% active participation in seminars (activities, written semestral works, quiz) 60% result of final written examination	
Student workload: Total workload of the student: 156 Student's workload of individual educational activities: 156 Attendance of seminars: 26 Preparation for the seminar: 39 Preparation for the continuous test: 39 Preparation for the exam: 52	
Teaching results: Knowledge: Building student's legal knowledge. By finishing the course, students will learn the basics of Slovakian legal branches and their significant institutes. They will receive basic knowledge from theory of law, EU law, constitutional law, civil law, commercial law, labour law, administrative law, financial law and criminal law that provides protection of Slovakian economy and business. They will meet legal regulations important for legal branches that regulate economic relations. The acquired knowledge will allow students to apply law in conditions of permanent legal order's changes. Practical skills: Ability to understand the system of Slovakian legal order. Students will acquire reading legal text with understanding and the ability to work with legal portals independently. Such portals contain legislation (e.g. www.slov-lex.sk) and relevant information (e.g. www.katasterportal.sk , www.orsr.sk etc.). Students can handle simple legal filling. Competences: Ability to seek an effective legal regulation, to understand a content of legal norms and to apply them to a specific situation (case) in praxis.	
Indicative content: <ul style="list-style-type: none">- Fundamentals of legal theory- Fundamentals of European union law- Fundamentals of constitutional law- Fundamentals of substantive civil law- Civil proceeding- Law and business (trade business, business companies, economic competition, debt relief)	

- Fundamentals of labour law
- Fundamentals of administrative law
- Fundamentals of criminal law
- Fundamentals of financial law

Support literature:

HOLUB, D., VAČOKOVÁ, L., WINKLER, M., JURKOVIČOVÁ, L., VETERNÍKOVÁ, M., KROPAJ, M., MAGUROVÁ, H., SLEZÁKOVÁ, A. Základy práva pre ekonómov. 2. prepracované a doplnené vydanie. Bratislava: Wolters Kluwer SR, 2021, 329 s. ISBN 978-80-571-0416-2.

HOLUB, D., VAČOKOVÁ, L., WINKLER, M., JURKOVIČOVÁ, L., VETERNÍKOVÁ, M., KROPAJ, M., MAGUROVÁ, H., SLEZÁKOVÁ, A.: Praktikum k základom práva pre ekonómov. 2. aktualizované a prepracované vydanie. Bratislava: Wolters Kluwer SR, 2021, 151 s. ISBN 978-80-571-0397-4.

Syllabus:

1. Fundamentals of legal theory (law and society; sources of law; legal rules; legal system; application of law; legal responsibility)
2. Fundamentals of European union law (developments from the European communities to the European union; the concept, structure and sources of the European union law; EU institutions)
3. Fundamentals of constitutional law (chapter one of the Constitution of the SR; chapter two of the Constitution of the SR– Fundamental rights and freedoms; chapter three of the Constitution of the SR; chapter four of the Constitution of the SR – Territorial self-administration)
4. Fundamentals of constitutional law 2 (chapter five of the Constitution of the SR – Legislative power; chapter six of the Constitution of the SR – Executive power; chapter seven of the Constitution of the SR – Judicial power; chapter eight of the Constitution of the SR – The prosecutor’s office of the Slovak republic and the public defender of rights)
5. Fundamentals of substantive civil law (the concept, subject-matter, system and sources of substantive civil law; consumer contracts)
6. Fundamentals of substantive civil law 2 (rights in rem; law of succession; law of intellectual property)
7. Law and business (the concept, subject-matter, system, sources and relationship of commercial law to other legal branches; basic terms of commercial law; trade business)
8. Law and business 2 (business companies and cooperatives; business obligations; economic competition; bankruptcy, restructuring, debt relief)
9. Fundamentals of labour law (concept, object, system, principles of labour law; employment relationship; termination of employment relationship; working time, rest periods, work stand-by overtime work and paid holiday; agreements on work performed outside employment relationship)
10. Fundamentals of administrative law (public administration and public administration’s bodies; administrative procedure; offences)
11. Fundamentals of criminal law (concept, sources, principles and functions of criminal law; subject-matter, division and scope of Criminal Code; criminal offence and criminal liability; types of criminal offence and bodies of the criminal offence; penalties and protective measures)
12. Fundamentals of criminal law 2 (criminal protection of economy; criminal offences against (the right) of property; economic criminal offences; criminal proceedings)
13. Fundamentals of financial law (financial market law)

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 218

A	B	C	D	E	FX
37.16	30.28	19.27	9.17	3.67	0.46

Lecturer: JUDr. Mgr. Eva Tináková, PhD., JUDr. Mária Veterníková, PhD., JUDr. Ľubomír Zlocha, PhD.

Date of the latest change: 11.01.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAI FHI/IIA21210/22	Title of course: Blockchain and Digital Currencies
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Requirements to complete the course: Continuous problem solving during exercises and activity 20%. Final task 20%, 51% of this obligation is required for the exam. The following learning outcomes are assessed by the evaluation of projects: E., F., G., H., I., J., K., L. Final exam - written form, 60% (passing the exam means obtaining at least 51% of the exam evaluation) The test verifies the achieved level of educational results A., B., C., D., E	
Student workload: Total study load (in hours): 3 credits x 26 hours= 78 hours Study load distribution: Seminar participation: 26 hours Preparation for seminars: 13 hours Project preparation: 13 hours Preparation for the final exam: 26 hours	
Teaching results: Teaching results: After studying this course, students gain the knowledge and should be able to: A. Know the conceptual apparatus related to blockchain, digital currencies and cryptoactive, what is Blockchain technology and what is its use? B. Know the definitions and technologies related to blockchain, which are blockchain applications C. Know the differences between Blockchain and individual implementations of technology D. Know blockchain browsers or other associated tools E. Explain what cryptocurrency mining is, how it works, and what it is good for? What are the risks associated with cryptoactive assets and how to prevent them? F. Analyze cryptoactive and blockchain applications G. Use blockchain applications H. Manage and store cryptoactive (BTC - bitcoin, ETH - ether, ...) I. Define the use of blockchain technology in other areas and applications J. analytically evaluate individual implementations of blockchain technologies, K. analytical evaluation of individual implementations in the context of legal and economic aspects,	

L. use the skills needed in the design and implementation of blockchain technologies and cryptoactive.

Indicative content:

1. Introduction to blockchain, digital currencies and cryptoactive - history, principles and definitions.
2. Bitcoin protocol
3. Ethereum protocol
4. Smart contracts
5. Alternative cryptoactive
6. Cryptomons in the context of macroeconomics
7. Second layer technologies - Lightning Network, Plasma, State Channels
8. Security aspects of blockchain
9. Alternative use of blockchain technology
10. Blockchain in Enterprise environment
11. Security aspects of cryptoactive from the user's point of view
12. Economic and legal aspects of cryptoactive and digital names
13. Decentralized Finance (DeFi), NFTs, and Metaverse in the Context of Cryptoactive

Support literature:

1. HOSP, J.: Kryptomeny Bitcoin, Ethereum, Blockchain, ICO and Co. jednoducho a zrozumiteľne, Tatran, 2018, ISBN 9788022209458
2. ANTONOPOULOS A. : Mastering Bitcoin: Programming the Open Blockchain, 2nd edition ISBN: 978- 1491954386, Sebastopol: O'Reilly Media 2017
3. ANTONOPOULOS A., WOOD G. : Mastering Ethereum: Building Smart Contracts and DApps, ISBN 978-1491971949, Sebastopol: O'Reilly Media 2019
4. NARAYANAN A., BONNEAU J., FELTEN E., MILLER A., GOLDFEDER S. : Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction. ISBN: 9781400884155, Princeton University Press 2016
5. AMMOUS S. The Bitcoin Standart. The Decentralized Alternative to Central Banking. 2. s., ISBN: ISBN: 978-1-119-47386-2, John Wiley & Sons, Inc. Hoboken, New Jersey, 2018

Syllabus:

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 16

A	B	C	D	E	FX
81.25	6.25	0.0	0.0	0.0	12.5

Lecturer: Ing. Veronika Horniaková, PhD.

Date of the latest change: 02.08.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KPH FPM/IMC21036/21	Title of course: Business Economics
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 30% continuous written work, 70% written examination Student's workload (in hours): student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars 26 h, preparation for credit test 26 h, preparation for exam 52 h)	
Student workload:	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the enterprise and its economic activity through the definition of its transformation process with special attention to the analysis of the enterprise production factors, enterprise activities and value relationships. Competence: <ul style="list-style-type: none"> • critically evaluate the course and specifics of the business transformation process in individual types of enterprises according to the nature of their business, • characterize the essence and evaluate the use of enterprise production factors with impact on the value processes of the enterprise, • propose solutions and defend conclusions or recommendations to increase the efficiency of business operations. Skill: <ul style="list-style-type: none"> • perform basic business analyses in the field of human resources, with particular attention to monitoring labour efficiency indicators, • perform calculations to evaluate the use of non-current and current assets of the enterprise and evaluate the results obtained, • perform basic business analyses in the area of corporate activities, • perform basic business analyses in the area of value processes. 	
Indicative content: Thematic definition of lectures: <ol style="list-style-type: none"> 1. Enterprise transformation process. 2. Human resources of the enterprise. 3. Staff remuneration. 4. Labour productivity. 	

5. Assets of the enterprise.
 6. Disposal of non-current assets, effect of residual value on profit or loss.
 7. Current assets nature, structure, cycle and turnover.
 8. Costs of the enterprise.
 9. Costs during the transformation process of the enterprise.
 10. Purchase of material inputs.
 11. Production activity of the enterprise.
 12. Selling products, the nature and tasks of sales, market research.
 13. Financial management of the enterprise.
- Thematic definition of exercises:
1. Classification of production factors.
 2. Determination of the need for workers.
 3. Calculation, prerequisites for introduction, advantages and disadvantages of time, piece rate and provision wage.
 4. Determination of labour productivity.
 5. Valuation and depreciation of assets under the Income Tax Act.
 6. Static and dynamic structure of current assets.
 7. Calculation and evaluation of indicators of the use of non-current and current assets.
 8. Impact of capacity utilisation on total costs.
 9. Break-even point analysis and its use in managerial decision making.
 10. Balancing purchasing needs.
 11. Semester knowledge check.
 12. Turnover dynamics.
 13. Calculation of profitability and liquidity ratios.

Support literature:

1. BAYE, Michael - PRINCE, Jeffrey T. Managerial Economics & Business Strategy (Mcgraw-hill Series Economics). New York : McGraw-Hill Education, 2017. 548 s. ISBN 978-1259251382.
2. GAJDOVÁ, Denisa - KRIŽAN, Martin. Enterprise and Business Economics. Vydavateľstvo EKONÓM, 2016. ISBN 978-80-225-433-0.

Syllabus:

Thematic definition of lectures:

1. Enterprise transformation process. Gutenberg's approach of measurable value, elements, phases and spheres of the transformation process. Porter's approach to primary and cross - cutting business activities. The importance of individual activities for selected objects of business. Links between the activities of the enterprise transformation process: value, material and information; horizontal and vertical. Enterprise production factors according to G. Wöhe. Classification and combination of enterprise production factors.
2. Human resources of the enterprise. Selection of workers as a factor influencing the result of work. Creation of optimal working conditions and enterprise social services, their impact on worker performance.
3. Staff remuneration. The broader and narrower contexts of payroll formation. Selected parts of labour legislation. Principles of remuneration. Forms of wages, advantages, disadvantages, wage structure.
4. Labour productivity, nature and indicators of labour efficiency, factors of labour productivity growth. Analytical decomposition of labour productivity, evaluation of labour productivity relations with selected enterprise indicators.

5. Assets of the enterprise, nature and classification of assets. Non-current assets, classification, valuation for tax and accounting purposes, procurement, depreciation and the effect of depreciation on the economic results of the enterprise, depreciation policy of the enterprise.
 6. Disposal of non-current assets, effect of residual value on profit or loss. Use of non-current assets, utilisation indicators.
 7. Current assets nature, structure, cycle and turnover. Normalization of current assets and the use of norms for economic decision-making. Indicators of current asset utilisation.
 8. Costs of the enterprise, the nature, dimensions of accrual and material differentiation of costs, expenses, revenues and income. Costs of entry into the transformation process and relevance to managerial decision making.
 9. Costs during the transformation process of the enterprise. Definition of the items of the costing formula and the importance of this cost classification for economic decision making. Costs at the output of the transformation process, approaches and classification and use. Possibilities of using break-even point analysis for economic decision making. The importance, possibilities and means of reducing the costs of the enterprise.
 10. Purchase of material inputs. Organisation, marketing and planning of material input purchasing. Inventory management of material inputs. Evaluation of the level of inventory management.
 11. Production activity of the enterprise, production process and its division, production planning and production capacities. Production process of a non-manufacturing enterprise. Innovation and product creation.
 12. Selling products, the nature and tasks of sales, market research. Product, contracting, communication and distribution policy of the enterprise.
 13. Financial management of the enterprise, its nature, task. Financial objectives, recording and management of the structure of financial resources and productive use of the company's assets. Information obtained from the financial statements. Cash flows of the enterprise.
- Thematic definition of exercises:
1. Classification of production factors. Combination of production factors of a manufacturing and non-manufacturing enterprise.
 2. Determination of the need for workers by the method of standard hours, the method of service standards and the places served in connection with decision-making on measures aimed at rationalising the number of workers.
 3. Calculation, prerequisites for introduction, advantages and disadvantages of time, piece rate and provision wage. Supplementary forms of wages. The price of work.
 4. Determination of labour productivity and assessment of this indicator in relation to the indicators of the efficiency of assets and the equipment of workers with assets, the enterprise imbalance, measures aimed at maintaining the desired proportions between these enterprise indicators.
 5. Valuation and depreciation of assets under the Income Tax Act, under the Accounting Act, assessment of the excess component and its impact on the tax base. Criteria for the selection of depreciation methods in relation to the objectives of the company's depreciation policy. Depreciation calculations and their significance.
 6. Static and dynamic structure of current assets. Normalization of current assets: normalization of production inventories, work in progress and finished goods.
 7. Calculation and evaluation of indicators of the use of non-current and current assets. Management of current assets.
 8. Impact of capacity utilisation on total costs. Response coefficient, interpretation of its value. Decision-making on the increase of production volume in relation to cost efficiency indicators.
 9. Break-even point analysis and its use in managerial decision making.

10. Balancing purchasing needs. Planning, determining and deciding on the size of supplies. Determining signal inventory levels.
11. Semester knowledge check. Calculation of production capacity and the impact of its use on the economic results of the enterprise.
12. Turnover dynamics. Pricing methods: cost-based, demand-oriented and competition-oriented. Price elasticity. Choice of communication mix. Sales channels.
13. Calculation of profitability and liquidity ratios. Calculation of cash flow through direct and indirect method.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 253

A	B	C	D	E	FX
2.37	7.91	18.18	30.04	32.02	9.49

Lecturer: Ing. Jakub Kintler, PhD., Ing. Iveta Kufelová, PhD., Ing. Vladimír Hojdík, PhD., Ing. Dana Hrušovská, PhD., Ing. Jana Kissová, PhD., Ing. Mária Trúchliková, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211205/22	Title of course: Business French for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Homework assignments – 20 % Results of the final written exam – 60 %	
Student workload: 78h: 26 h participation at seminars 26 h preparation for seminars 26 h preparation for exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Basic types of French business companies 2. French companies in Slovakia 3. Business communication 4. Business letter 5. Human resources management 6. Recruitment process 7. Labour market, unemployment 8. Labour market in France and French-speaking countries 9. Marketing 10. Products and world brands	

11. Market research
12. Internet sales

Support literature:

Obligatory:

Rizeková, I. a kol.: Le monde des affaires, Vydavateľstvo Ekonóm, Bratislava 2007

Miquel, C.: Grammaire en dialogues. Niveau avancé. B2-C1. CLE International 2013

Supplementary:

Kozmová, J. – Brouland, P.: Francouzština v podnikové a obchodní praxi, Ekopress, Praha 2005

Dahan, L. – Morel, P.: Maîtrisez le Français Commercial en 40 dossiers, Langues pour tous – Pocket, Paris 2004

Current study materials from magazines, newspapers, and the Internet.

Syllabus:

Language whose command is required to complete the course:

French

Notes:

Assessment of courses

Total number of evaluated students: 2

A	B	C	D	E	FX
100.0	0.0	0.0	0.0	0.0	0.0

Lecturer: Mag. (FH) Florence Gajdošová

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211305/22	Title of course: Business French for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of the final exam – 70 %	
Student workload: 78h: 26 h participation at seminars 26 h preparation for seminars 26 h preparation for exam	
Teaching results: Language knowledge: mastering the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches and conversations, understands a longer professional text with a complex structure, is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible, fluent and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Trends in the development of the current economy 2. Trends in the development of the economy in French-speaking countries 3. Company management 4. Company revenues and expenditures 5. Company budget 6. Subsidies for business development 7. Tax system 8. Banking system 9. Banking products	

- 10. Foreign trade
- 11. Foreign investment
- 12. Logistics and transport

Support literature:

Obligatory:

Rizeková, I. a kol.: Le monde des affaires, Vydavateľstvo Ekonóm, Bratislava 2007

Miquel, C.: Grammaire en dialogues. Niveau avancé. B2-C1. CLE International 2013

Supplementary:

Kozmová, J. – Brouland, P.: Francouzština v podnikové a obchodní praxi, Ekopress, Praha 2005

Dahan, L. – Morel, P.: Maîtrisez le Français Commercial en 40 dossiers, Langues pour tous – Pocket, Paris 2004

Current study materials from magazines, newspapers, and the Internet.

Syllabus:

Language whose command is required to complete the course:

French

Notes:

Assessment of courses

Total number of evaluated students: 2

A	B	C	D	E	FX
50.0	50.0	0.0	0.0	0.0	0.0

Lecturer: PaedDr. Ján Keresty, PhD., Mag. (FH) Florence Gajdošová

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE210905/22	Title of course: Business French for Intermediate Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Homework assignments – 20 % Results of the final written exam – 60 %	
Student workload: 78h: 26 h participation at seminars 26 h preparation for seminars 26 h preparation for exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Curriculum vitae 2. Cover letter 3. Recruitment process 4. Job interview 5. Hiring a new employee 6. Work environment 7. Mail communication 8. Telephone communication 9. Advertising 10. Marketing 11. Product 12. Brand	

Support literature:

Obligatory:

Dubois, A.-L. – Tauzin, B.: Objectif Express 2. Hachette Livre Paris 2009

Miquel, C.: Grammaire en dialogues. Niveau intermédiaire. B1. CLE International 2018

Supplementary:

Rizeková, I. a kol.: Le monde des affaires, Vydavateľstvo Ekonóm, Bratislava 2007

Kozmová, J. – Brouland, P.: Francouzština v podnikové a obchodní praxi, Ekopress, Praha 2005

Complementary articles from the current French press and the Internet.

Syllabus:**Language whose command is required to complete the course:**

French

Notes:**Assessment of courses**

Total number of evaluated students: 12

A	B	C	D	E	FX
16.67	25.0	33.33	25.0	0.0	0.0

Lecturer: PhDr. Iveta Rizeková, PhD.**Date of the latest change:** 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211005/22	Title of course: Business French for Intermediate Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of the final exam – 70 %	
Student workload: 78h: 26 h participation at seminars 26 h preparation for seminars 26 h preparation for exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Workplace relations, work team 2. Corporate culture 3. Work meeting 4. Preparing a business trip (transport, accommodation, meals) 5. Business trip 6. Company presentation 7. Product presentation 8. Negotiations with partners 9. Conclusion of a business contract 10. Withdrawal from a contract 11. Complaint and claim 12. Organizing a congress / a trade fair	

Support literature:

Povinná:

Dubois, A.-L. – Tauzin, B.: Objectif Express 2. Hachette Livre Paris 2009

Miquel, C.: Grammaire en dialogues. Niveau intermédiaire. B1. CLE International 2018

Odporúčaná:

Rizeková, I. a kol.: Le monde des affaires, Vydavateľstvo Ekonóm, Bratislava 2007

Kozmová, J. – Brouland, P.: Francouzština v podnikové a obchodní praxi, Ekopress, Praha 2005

Doplnkové články zo súčasnej francúzskej tlače a z internetu.

Syllabus:**Language whose command is required to complete the course:**

French

Notes:**Assessment of courses**

Total number of evaluated students: 6

A	B	C	D	E	FX
16.67	50.0	33.33	0.0	0.0	0.0

Lecturer: PaedDr. Ján Keresty, PhD., PhDr. Iveta Rizeková, PhD.**Date of the latest change:** 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KNJ FAJ/IJD21101/22	Title of course: Business German for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % The result of a homework – 20 % The result of a final written test – 60 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/ she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged, and detailed text on complex topics, demonstrating mastery of compositional techniques, conjunctions, and means of cohesion. Language competencies: to use flexibly and effectively acquired language skills, which are necessary for successful student's application in practice and for social, academic, or professional purposes.	
Indicative content: 1. Internal and external communication in business 2. Brainstorming 3. Trends in the development of the current economy 4. Relationships at the workplace 5. Marketing 6. World brands 7. Company 8. Networking 9. Negotiations 10. Insurance 11. Types of insurance policies 12. Case study	

Support literature:

Müller, A., Schlüter, S.: Im Beruf Neu - Kursbuch, Sprachniveau B1+/B2, Hueber Verlag, ISBN 978-3-19-201190-0

Müller, A., Schlüter, S.: Im Beruf Neu – Arbeitsbuch, Sprachniveau B1+/B2, Hueber Verlag, ISBN 978-3-19-201190-7

Syllabus:**Language whose command is required to complete the course:**

German

Notes:**Assessment of courses**

Total number of evaluated students: 7

A	B	C	D	E	FX
28.57	14.29	28.57	0.0	14.29	14.29

Lecturer: Christina Hintersteiner, M.A., PhDr. Lucia Šukolová, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KNJ FAJ/IJD21102/22	Title of course: Business German for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % The result of a homework – 10 % The result of a final written and oral exam – 70 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/ she understands longer speeches and conversations; understands a longer professional text with a complex structure; is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed text on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: to use flexibly, fluently and effectively acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Risk management 2. Solving conflicts 3. Building relationships at the workplace 4. Characteristics of a successful manager 5. Finances 6. Acquisitions 7. Mergers 8. Joint venture 9. Negotiations 10. Trends in the development of the economy 11. Presentations 12. Case study	

Support literature:

Müller, A., Schlüter, S.: Im Beruf Neu - Kursbuch, Sprachniveau B1+/B2, Hueber Verlag, ISBN 978-3-19-201190-0

Müller, A., Schlüter, S.: Im Beruf Neu – Arbeitsbuch, Sprachniveau B1+/B2, Hueber Verlag, ISBN 978-3-19-201190-7

Syllabus:**Language whose command is required to complete the course:**

German

Notes:**Assessment of courses**

Total number of evaluated students: 4

A	B	C	D	E	FX
0.0	75.0	0.0	25.0	0.0	0.0

Lecturer: Christina Hintersteiner, M.A.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KNJ FAJ/IJD21104/22	Title of course: Business German for Graduate Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % The result of a homework – 10 % The result of a final written and oral exam – 70 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level, is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for the private and professional life. Language competencies: to use effectively acquired language skills, which are necessary for the successful student's application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. Stress at workplace2. Socialising3. Small talk4. Trade sector5. Numerals6. Marketing7. Marketing campaign8. Marketing mix9. Finances10. Making phone calls11. Meetings12. Case study	
Support literature:	

ROS, Lourdes. Perspektive Deutsch, Kommunikation am Arbeitsplatz A2/B1+, Kursbuch mit Audio-CD, Klett, ISBN 978-3-12-675348-7

ROS, Lourdes. Perspektive Deutsch, Kommunikation am Arbeitsplatz A2/B1+, Übungsbuch, Klett, ISBN 978-3-12-675347-0

KUNOVSKÁ, Ingrid - MRÁZOVÁ, Mária - KUCHAROVÁ, Jana. Teória, cvičenia a texty k nemeckej gramatike. 1. vyd. Bratislava : Vydavateľstvo EKONÓM, 2016. ISBN 978-80-225-4253-1

Syllabus:

Language whose command is required to complete the course:

German

Notes:

Assessment of courses

Total number of evaluated students: 133

A	B	C	D	E	FX
26.32	20.3	24.81	17.29	9.02	2.26

Lecturer: Mgr. Zuzana Kočišová, Mgr. Ing. Terézia Ondrušová, PhD., Ing. Mgr. Magdaléna Paté, PhD., PhDr. Lucia Šukolová, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KNJ FAJ/IJD21103/22	Title of course: Business German for Intermediate Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % The result of a homework – 20 % The result of a final written test – 60 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level, is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for the private and professional life. Language competencies: to use effectively acquired language skills, which are necessary for the successful student's application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. Career plan2. Job interview3. Company structure4. Company presentation5. Problem solving in a company6. Negotiations7. Sales8. Company management9. Negotiations10. Making phone calls11. Brainstorming12. Meetings	
Support literature:	

ROS, Lourdes. Perspektive Deutsch, Kommunikation am Arbeitsplatz A2/B1+, Kursbuch mit Audio-CD, Klett, ISBN 978-3-12-675348-7

ROS, Lourdes. Perspektive Deutsch, Kommunikation am Arbeitsplatz A2/B1+, Übungsbuch, Klett, ISBN 978-3-12-675347-0

KUNOVSKÁ, Ingrid - MRÁZOVÁ, Mária - KUCHAROVÁ, Jana. Teória, cvičenia a texty k nemeckej gramatike. 1. vyd. Bratislava : Vydavateľstvo EKONÓM, 2016. ISBN 978-80-225-4253-1

Syllabus:

Language whose command is required to complete the course:

German

Notes:

Assessment of courses

Total number of evaluated students: 241

A	B	C	D	E	FX
18.67	22.82	21.99	20.75	14.52	1.24

Lecturer: Mgr. Zuzana Kočíšová, Mgr. Ing. Terézia Ondrušová, PhD., Ing. Mgr. Magdaléna Paté, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211202/22	Title of course: Business Italian for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 20 % Results of final written exam – 60 %	
Student workload: 78 hours 26 hours – Seminars participation 26 hours – Seminars preparation 26 hours – Exam preparation	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Basic types of Italian business companies 2. Italian companies in Slovakia 3. Business communication 4. Business letter 5. Human resources management 6. Recruitment process 7. Labour market, unemployment 8. Labour market in Italy 9. Marketing 10. Products and world brands	

11. Market research
12. Internet sales

Support literature:

Cherubini, N: Convergenze: Iperlibro di italiano per affari. Roma: Bonacci editore, 2012
Pelizza, G. – Mezzadri, M.: L'italiano in azienda. Perugia: Guerra Edizioni, 2002
Complementary articles from the current Italian press and the Internet.

Syllabus:

Language whose command is required to complete the course:

Italian

Notes:

Assessment of courses

Total number of evaluated students: 1

A	B	C	D	E	FX
100.0	0.0	0.0	0.0	0.0	0.0

Lecturer: Mgr. Elena Smoleňová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Pálež, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211302/22	Title of course: Business Italian for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of final exam (combined examination) – 70 %	
Student workload: 78 h 26 hours – Seminar participation 26 hours – Seminar preparation 26 hours – Exam preparation	
Teaching results: Language knowledge: mastering the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches and conversations, understands a longer professional text with a complex structure, is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible, fluent and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Trends in the development of the current economy 2. Trends in the development of the Italian economy 3. Company management 4. Company revenues and expenditures 5. Company budget 6. Subsidies for business development 7. Tax system 8. Banking system 9. Banking products	

- 10. Foreign trade
- 11. Foreign investment
- 12. Logistics and transport

Support literature:

Cherubini, N: Convergenze: Iperlibro di italiano per affari. Roma:Bonacci editore, 2012
 Pelizza, G. – Mezzadri, M.: L'italiano in azienda. Perugia:Guerra Edizioni, 2002
 Complementary articles from the current Italian press and the Internet.

Syllabus:

Language whose command is required to complete the course:

Italian

Notes:

Assessment of courses

Total number of evaluated students: 1

A	B	C	D	E	FX
100.0	0.0	0.0	0.0	0.0	0.0

Lecturer: Mgr. Elena Smoleňová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE210902/22	Title of course: Business Italian for Intermediate Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 20 % Results of the final written exam – 60 %	
Student workload: 78 hours 26 hours – Seminars participation 26 hours – Seminars preparation 26 hours – Exam preparation	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Curriculum vitae 2. Cover letter 3. Recruitment process 4. Job interview 5. Hiring a new employee 6. Work environment 7. Mail communication 8. Telephone communication 9. Advertising 10. Marketing 11. Product 12. Brand	

Support literature:

Cherubini, N: Convergenze: Iperlibro di italiano per affari. Roma: Bonacci editore, 2012
Pelizza, G. – Mezzadri, M.: L'italiano in azienda. Perugia: Guerra Edizioni, 2002
Complementary articles from the current Italian press and the Internet.

Syllabus:**Language whose command is required to complete the course:**

Italian

Notes:**Assessment of courses**

Total number of evaluated students: 19

A	B	C	D	E	FX
52.63	31.58	10.53	0.0	0.0	5.26

Lecturer: Mgr. Elena Smoleňová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Pálež, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211002/22	Title of course: Business Italian for Intermediate Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of the final exam (written and oral) – 70 %	
Student workload: 78 hours 26 hours – Seminars participation 26 hours – Seminar preparation 26 hours – Exam preparation	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Workplace relations, work team 2. Corporate culture 3. Work meeting 4. Preparing a business trip (transport, accommodation, meals) 5. Business trip 6. Company presentation 7. Product presentation 8. Negotiations with partners 9. Conclusion of a business contract 10. Withdrawal from a contract 11. Complaint and claim 12. Organizing a congress / a trade fair	

Support literature:

Cherubini, N: Convergenze: Iperlibro di italiano per affari. Roma:Bonacci editore, 2012
Pelizza, G. – Mezzadri, M.: L'italiano in azienda. Perugia:Guerra Edizioni, 2002
Complementary articles from the current Italian press and the Internet.

Syllabus:**Language whose command is required to complete the course:**

Italian

Notes:**Assessment of courses**

Total number of evaluated students: 13

A	B	C	D	E	FX
46.15	38.46	15.38	0.0	0.0	0.0

Lecturer: Mgr. Elena Smoleňová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Pálež, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211203/22	Title of course: Business Russian for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 20 % Results of a final written exam – 60 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. Economic system – basic concepts.2. Economic systems – general economic theory.3. World economy.4. Domestic economy.5. Market.6. Principles of market economy.7. Marketing.8. Enterprise and business.9. Finance and costs of the company.10. Personnel policy of the company.11. Corporate culture.	

12. Solution of a case study.

Support literature:

RECHTORÍKOVÁ, G. 2014. Ruština pre ekonómov I. Bratislava: Vydavateľstvo EKONÓM.
STRELKOVÁ, K. et al. 2011. Sprievodca ekonomickou lexikou. Bratislava: Vydavateľstvo EKONÓM.

Syllabus:

Language whose command is required to complete the course:

Russian

Notes:

Assessment of courses

Total number of evaluated students: 1

A	B	C	D	E	FX
0.0	0.0	0.0	100.0	0.0	0.0

Lecturer: doc. Marina Vazanová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211303/22	Title of course: Business Russian for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Presentation of a project – 10 % The result of a written and oral exam – 70 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches and conversations, understands a longer professional text with a complex structure, is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible, fluent and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Enterprise and business II. 2. License and Franchising. 3. Management. 4. Ethics and communication in business 5. Economy of the Slovak Republic - overview. 6. Economy of the Russian Federation - an overview. 7. Slovak-Russian joint ventures II. 8. Business negotiations in general. 9. Resolution of trade conflicts. 10. Business contract.	

11. Russian business partner - characteristics, differences.

12. Case study solution

Support literature:

RECHTORÍKOVÁ, G. 2014. Ruština pre ekonómov I. Bratislava: Vydavateľstvo EKONÓM.
STRELKOVÁ, K. et al. 2011. Sprievodca ekonomickou lexikou. Bratislava: Vydavateľstvo EKONÓM.

Syllabus:

Language whose command is required to complete the course:

Russian

Notes:

Assessment of courses

Total number of evaluated students: 0

A	B	C	D	E	FX
0.0	0.0	0.0	0.0	0.0	0.0

Lecturer: doc. Marina Vazanová, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE210903/22	Title of course: Business Russian for Intermediate Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 20 % Results of a final written exam – 60 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. How to get a job?2. Work, job opportunities.3. Profession.4. Curriculum vitae and personal documents.5. Curriculum vitae.6. Cover letter.7. Job interview.8. Establishment of the company - name, logo, contact details.9. Company history.10. Vacancies in the company.11. Employee requirements.12. Semester project.	

Support literature:

DZIVÁKOVÁ, M. 2020. Ruský jazyk pre mierne pokročilých I. Bratislava: Vydavateľstvo EKONÓM.
STRELKOVÁ, K. et al. 2011. Sprievodca ekonomickou lexikou. Bratislava: Vydavateľstvo EKONÓM.

Syllabus:**Language whose command is required to complete the course:**

Russian

Notes:**Assessment of courses**

Total number of evaluated students: 70

A	B	C	D	E	FX
42.86	32.86	17.14	2.86	4.29	0.0

Lecturer: Mgr. Michaela Dziváková, PhD., doc. PhDr. Mgr. Tatjana Grigorjanová, CSc.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211003/22	Title of course: Business Russian for Intermediate Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of a final written test and oral exam – 70 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. Getting to know the company.2. Reason for founding a company.3. Company goals.4. Characteristics of the company.5. Limited Liability Companies.6. Joint stock companies.7. Company activity.8. Business plan.9. Company structure.10. Provided products and services of the company.11. Slovak-Russian joint ventures.12. Semester project.	

Support literature:

DZIVÁKOVÁ, M. 2020. Ruský jazyk pre mierne pokročilých I. Bratislava: Vydavateľstvo EKONÓM.
STRELKOVÁ, K. et al. 2011. Sprievodca ekonomickou lexikou. Bratislava: Vydavateľstvo EKONÓM.

Syllabus:**Language whose command is required to complete the course:**

Russian

Notes:**Assessment of courses**

Total number of evaluated students: 54

A	B	C	D	E	FX
48.15	16.67	20.37	9.26	5.56	0.0

Lecturer: Mgr. Michaela Dziváková, PhD., doc. PhDr. Mgr. Tatjana Grigorjanová, CSc.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211201/22	Title of course: Business Slovak for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 20 % Results of a final written test and oral exam – 60 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: <ol style="list-style-type: none">1. Internal communication.2. External communication.3. Communication in the workplace.4. Trends in economic development.5. What exactly is economics?6. Products and the world of the brand.7. Enterprise and business.8. Company costs and company finances.9. Business plan.10. Marketing.11. Management.	

12. Case study.

Support literature:

KVAPIL, R. 2016. Slovenčina pre ekonómov I. Bratislava: Vydavateľstvo EKONÓM. ISBN 978-80-225-4286-9

Syllabus:

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 26

A	B	C	D	E	FX
30.77	23.08	15.38	23.08	7.69	0.0

Lecturer: PhDr. Roman Kvapil, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211301/22	Title of course: Business Slovak for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework assignments – 10 % Results of a final written test and oral exam – 70 %	
Student workload: 26 h participation in seminars 26 h semester project 26 h written work	
Teaching results: Language knowledge: mastering the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches and conversations, understands a longer professional text with a complex structure, is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible, fluent and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. How to get a job? 2. Profession and requirements for the performance of the profession. 3. Obligations of the employer and the employee. 4. Job interview. 5. Official letters and advertisements. 6. Application, CV and resignation. 7. Business correspondence. 8. STN standards for writing official letters. 9. Communication in the bank. 10. Communication at the post office.	

11. Communication at the Foreign Police.
12. Case study.

Support literature:

KVAPIL, R., ULIČNÁ, M. 2018. Slovenčina pre ekonómov II. Bratislava: Vydavateľstvo EKONÓM. ISBN 978-80-225-4487-0.

Syllabus:

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 8

A	B	C	D	E	FX
0.0	37.5	37.5	25.0	0.0	0.0

Lecturer: PhDr. Roman Kvapil, PhD., PaedDr. Ján Keresty, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211204/22	Title of course: Business Spanish for Advanced Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20 % Activity at seminars 20 % Homework assignments 60 % Results of the final written exam	
Student workload: 78h 26h participation in the seminars 26h preparation for the seminars 26h preparation for the exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches, conversations, a longer professional text with a complex structure. The student can adequately comment on general and professional topics and clearly formulate ideas and attitudes. In written communication he/she can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Basic types of Spanish business companies 2. Spanish companies in Slovakia 3. Business communication 4. Business letter 5. Human resources management 6. Recruitment process 7. Labour market, unemployment 8. Labour market in Spain and Spanish-speaking countries 9. Marketing 10. Products and world brands	

11. Market research
12. Internet sales

Support literature:

de Prada, M., Bovet, M. & Marcé, P. Entorno empresarial. Edelsa, 2014
Spišiaková, M., Varela Cano, D.P., Tužinská, S. Pavliková, Ž. Španielsky jazyk pre ekonómov, diplomatov a mediátorov 2. Tribun EU s.r.o, 2020
Etapas plus. C1. VVAA (2019). Etapas Plus. C1. Edinumen
Kol. autorov Lingea, Lexicon 7 Španielsky ekonomický slovník. ISBN: 978-80-7508-576-4
Current study materials from magazines, newspapers, and the Internet.

Syllabus:

Language whose command is required to complete the course:

Spanish

Notes:

Assessment of courses

Total number of evaluated students: 0

A	B	C	D	E	FX
0.0	0.0	0.0	0.0	0.0	0.0

Lecturer:

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211304/22	Title of course: Business Spanish for Advanced Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20 % activity at seminars 10 % presentation of a project 70 % the result of a written and oral exam	
Student workload: 78h 26h participation in the seminars 26h preparation for the seminars 26h preparation for the exam	
Teaching results: Language knowledge: mastering the basic principles of professional language Language skills: the student is able to use receptive and productive language skills at the required level. He/she understands longer speeches and conversations, understands a longer professional text with a complex structure, is able to comment adequately on general and professional topics and clearly formulate ideas and attitudes. In written communication the student can create clear, well-arranged and detailed texts on complex topics, demonstrating mastery of compositional techniques, conjunctions and means of cohesion. Language competencies: flexible, fluent and effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Trends in the development of the current economy 2. Trends in the development of the economy in Spanish-speaking countries 3. Company management 4. Company revenues and expenditures 5. Company budget 6. Subsidies for business development 7. Tax system 8. Banking system 9. Banking products	

- 10. Foreign trade
- 11. Foreign investment
- 12. Logistics and transport

Support literature:

de Prada, M., Bovet, M. & Marcé, P. Entorno empresarial. Edelsa, 2014
 Spišiaková, M., Varela Cano, D.P., Tužinská, S. Pavliková, Ž. Španielsky jazyk pre ekonómov, diplomatov a mediátorov 2. Tribun EU s.r.o, 2020
 Etapas plus. C1. VVAA (2019). Etapas Plus. C1. Edinumen
 Kol. autorov Lingea, Lexicon 7 Španielsky ekonomický slovník. ISBN: 978-80-7508-576-4
 Current study materials from magazines, newspapers, and the Internet.

Syllabus:

Language whose command is required to complete the course:

Spanish

Notes:

Assessment of courses

Total number of evaluated students: 0

A	B	C	D	E	FX
0.0	0.0	0.0	0.0	0.0	0.0

Lecturer:

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE210904/22	Title of course: Business Spanish for Intermediate Students I.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20 % activity at seminars 20 % assessment of homework assignments 60 % results of the final written exam	
Student workload: 78h 26h participation in the seminars 26h preparation for the seminars 26h preparation for the exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Curriculum vitae 2. Cover letter 3. Recruitment process 4. Job interview 5. Hiring a new employee. 6. Work environment 7. Mail communication 8. Telephone communication 9. Advertising 10. Marketing 11. Product 12. Brand	

Support literature:

Spišiaková, M., Varela Cano, D.P., Tužinská, S. Pavliková, Ž. Španielsky jazyk pre ekonómov, diplomatov a mediátorov 1. Tribun EU s.r.o, 2020

Prada de, M., Marcé, P. Entorno laboral. Edelsa 2017

Kol. autorov Lingea, Lexicon 7 Španielsky ekonomický slovník. ISBN: 978-80-7508-576-4

Current study materials from magazines, newspapers, and the Internet.

Syllabus:**Language whose command is required to complete the course:**

Spanish

Notes:**Assessment of courses**

Total number of evaluated students: 40

A	B	C	D	E	FX
22.5	5.0	17.5	17.5	32.5	5.0

Lecturer: Ing. Allan Jose Sequeira Lopez, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KRASJ FAJ/ IJE211004/22	Title of course: Business Spanish for Intermediate Students II.
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20 % activity at seminars 10 % presentation of a project 70 % the result of a written and oral exam	
Student workload: 78h 26h participation in the seminars 26h preparation for the seminars 26h preparation for the exam	
Teaching results: Language knowledge: mastering the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level and is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for private and professional life. Language competencies: effective use of acquired language skills which are necessary for student's successful application in practice and for social, academic or professional purposes.	
Indicative content: 1. Workplace relations, work team 2. Corporate culture 3. Work meeting 4. Preparing a business trip (transport, accommodation, meals) 5. Business trip 6. Company presentation 7. Product presentation 8. Negotiations with partners 9. Conclusion of a business contract 10. Withdrawal from a contract 11. Complaint and claim 12. Organizing a congress / a trade fair	

Support literature:

Spišiaková, M., Varela Cano, D.P., Tužinská, S. Pavliková, Ž. Španielsky jazyk pre ekonómov, diplomatov a mediátorov 1. Tribun EU s.r.o, 2020

Prada de, M., Marcé, P. Entorno laboral. Edelsa 2017

Kol. autorov Lingea, Lexicon 7 Španielsky ekonomický slovník. ISBN: 978-80-7508-576-4

Current study materials from magazines, newspapers, and the Internet.

Syllabus:**Language whose command is required to complete the course:**

Spanish

Notes:**Assessment of courses**

Total number of evaluated students: 19

A	B	C	D	E	FX
26.32	15.79	26.32	10.53	21.05	0.0

Lecturer: Ing. Allan Jose Sequeira Lopez, PhD.

Date of the latest change: 26.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAJ FAJ/IJA215010/21	Title of course: CJ 1 - Business English for Advanced Students I.(12)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework -20 % The result of a final written test – 60 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Learning outcomes: Knowledge: <ul style="list-style-type: none">- acquisition of theoretical knowledge of the characteristics and basic features of the English professional language.- the student can characterise and identify the basic features of professional language in a text and knows the principles of the production of professional economic texts in theoretical and practical terms. Competences: <ul style="list-style-type: none">- know the basic principles of the functioning of professional language,- the student can use receptive and productive language skills at the required level,- understands longer speeches and conversations; understands longer professional texts with a complex structure; can express himself/herself adequately on general and professional topics and formulate ideas and attitudes clearly,- in writing, can produce clear, well-organized, and detailed text on complex professional economic topics, demonstrating mastery of compositional techniques, connective expressions, and means of cohesion,- use flexibly and effectively the acquired linguistic knowledge, which is essential for the student's successful application in practice, for professional purposes. Skills: <ul style="list-style-type: none">- apply the acquired skills in working with professional texts, e.g. seminar papers, final thesis, case studies,- apply appropriate linguistic strategies related to the production of professional texts (use of appropriate lexical, stylistic, morphosyntactic devices) in the target language,	

- acquiring the ability to consciously distinguish appropriate from inappropriate linguistic devices in professional economic communication (colloquial expressions, syntactically incomplete sentences, imprecise, ambivalent expressions, etc.).

Indicative content:

- how inventors think, first impressions, networking
- production and consumption, which includes sharing, renting, reusing, repairing, refurbishing, and recycling existing materials and products for as long as possible, product lifecycle, effective working meetings, decision making, problem-solving
- financial investment, negotiations, marketing, customer relationship
- communication skills, employment trends, conflict resolution
- disruptive factors in business, business ethics, and corporate social responsibility
- brainstorming, meeting management
- case study solving, business workshop

Support literature:

1. Dubicka, I., Rosenberg, M., O’Keeffe, M., Dignen, B., Hogan, M. (2020) Business Partner C1. Your Employability Trainer. Harlow: Pearson Education Limited. ISBN 978-1-292-24862-2
 2. Dubicka, I. O’Keeffe, M. Market Leader Advanced. Pearson Education Limited. 3rd edition. ISBN-13: 978-1408237038
 3. Trappe, T., Tullis, G. (2016) Intelligent Business Advanced. Pearson Education Limited. 2016 ISBN 978-1-4082-5597-1
 4. MacKenzie, I. (2010) English for Business Studies. A course for Business Studies and Economics students. Cambridge: Cambridge University Press, 2010. ISBN 978-0-521-74341-9
- Doplňujúca literatúra:
1. Allison, J., Appleby, R., Chazal de, E. (2009) The Business Advanced. Oxford: Macmillan. ISBN 978-0-230-02151-8
 2. Baade, K., Holloway, Ch., Hughes, J., Scrivener, J., Turner, R. (2018) Business Results. Advanced. Oxford: Oxford University Press. 2nd edition. ISBN 978-0-19-473906-1.
 3. Financial Times,
 4. The Economist

Syllabus:

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 502

A	B	C	D	E	FX
10.36	15.74	19.72	23.31	22.31	8.57

Lecturer: Mgr. Michaela Grinaj, PhD., PaedDr. Darina Halašová, PhD., PaedDr. Zuzana Hrdličková, PhD., Mgr. Ivana Kapráliková, PhD., Ing. Mgr. Sonia Krajčík Danišová, PhD., Mgr. Linda Krajčovičová, PhD., PhDr. Eva Maierová, PhD., PaedDr. Žaneta Pavlíková, PhD., PaedDr. Eva Stradiotová, PhD., Mgr. Natalia Shumeiko, PhD., Dr. habil. PhDr. Ildikó Némethová, PhD., PaedDr. Alexandra Mandáková, PhD., Mgr. Richard Kravec

Date of the latest change: 11.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person

responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAJ FAJ/IJA215380/21	Title of course: CJ 1 - Business English for Advanced Students II.(13)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework -10 % The result of a final exam – 70 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Knowledge: <ul style="list-style-type: none">- acquisition of theoretical knowledge of the characteristics and basic features of the English professional language.- the student can characterise and identify the basic features of professional language in a text and knows the principles of the production of professional economic texts in theoretical and practical terms. Competences: <ul style="list-style-type: none">- know the basic principles of the functioning of professional language,- the student can use receptive and productive language skills at the required level,- understands longer speeches and conversations; understands longer professional texts with a complex structure; can express himself/herself adequately on general and professional topics and formulate ideas and attitudes clearly,- in writing, can produce clear, well-organized, and detailed text on complex professional economic topics, demonstrating mastery of compositional techniques, connective expressions, and means of cohesion,- use flexibly and effectively the acquired linguistic knowledge, which is essential for the student's successful application in practice, for professional purposes. Skills: <ul style="list-style-type: none">- apply the acquired skills in working with professional texts, e.g. seminar papers, final thesis, case studies,- apply appropriate linguistic strategies related to the production of professional texts (use of appropriate lexical, stylistic, morphosyntactic devices) in the target language,	

- acquiring the ability to consciously distinguish appropriate from inappropriate linguistic devices in professional economic communication (colloquial expressions, syntactically incomplete sentences, imprecise, ambivalent expressions, etc.).

Indicative content:

- marketing strategies, data presentation, relationship building, advertising
- presentation, networking, communication skills
- impact of tourism on the economy, operational consulting, strategy, goals and values
- conflicts in the workplace, conflict resolution
- entrepreneurs, online entrepreneurship, start-ups
- performance evaluation, self-assessment

Support literature:

1. Dubicka, I., Rosenberg, M., O'Keeffe, M., Dignen, B., Hogan, M. (2020) Business Partner C1. Your Employability Trainer. Harlow: Pearson Education Limited. ISBN 978-1-292-24862-2
 2. Dubicka, I. O'Keeffe, M. Market Leader Advanced. Pearson Education Limited. 3rd edition. ISBN-13: 978-1408237038
 3. Trappe, T., Tullis, G. (2016) Intelligent Business Advanced. Pearson Education Limited. 2016 ISBN 978-1-4082-5597-1
 4. MacKenzie, I. (2010) English for Business Studies. A course for Business Studies and Economics students. Cambridge: Cambridge University Press, 2010. ISBN 978-0-521-74341-9
- Doplňujúca literatúra:
1. Allison, J., Appleby, R., Chazal de, E. (2009) The Business Advanced. Oxford: Macmillan. ISBN 978-0-230-02151-8
 2. Baade, K., Holloway, Ch., Hughes, J., Scrivener, J., Turner, R. (2018) Business Results. Advanced. Oxford: Oxford University Press. 2nd edition. ISBN 978-0-19-473906-1.
 3. Financial Times,
 4. The Economist

Syllabus:

Language whose command is required to complete the course:

English

Notes:

Assessment of courses

Total number of evaluated students: 261

A	B	C	D	E	FX
11.88	20.31	19.54	21.46	13.79	13.03

Lecturer: PhDr. Eva Maierová, PhD., PaedDr. Alexandra Mandáková, PhD., PaedDr. Eva Stradiotová, PhD., PaedDr. Žaneta Pavlíková, PhD., Mgr. Ivana Kapráliková, PhD., Mgr. Linda Krajčovičová, PhD., Mgr. Richard Kravec, Mgr. Natalia Shumeiko, PhD., Mgr. Ján Strelinger, PhD., doc. Svitlana Goloshchuk, PhD., Mgr. Beáta Biliková, PhD.

Date of the latest change: 11.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study

programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAJ FAJ/IJA215460/21	Title of course: CJ 2 - Business English for Intermediate Students I (9)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework -20 % Results of a final written test and oral exam – 60 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level, is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for the private and professional life. Language competencies: to use effectively acquired language skills, which are necessary for the successful student's application in practice and for social, academic or professional purposes	
Indicative content: <ul style="list-style-type: none"> • Career plan, organisation, career path • Job interview, communication skills, work meeting • Company structure, brand, presentation • Company presentation, PEST analysis • Problem solving in the company • Negotiation, communication skills 	
Support literature: Cotton, D., Falvey, D., Kent, S.: Market Leader Intermediate, Pearson Education Limited, Harlow, 2010, ISBN 978-1-4082-3707-6 Cotton, D., Falvey, D., Kent, S.: Market Leader Pre-Intermediate, Pearson Education Limited, Harlow, 2012, ISBN 978-1-408-23695-6 O'Keeffe, M., Lansford, L., Wright, R., Powell, M., Wright, L. Business Partner A2+. Harlow: Pearson Education Limited. 2019. ISBN 978-1-292-23353-6 Dubicka, I., O'Keeffe, M., Dignen, B. Hogan, M., Wright, L. Business Partner B1+. Harlow: Pearson Education Limited. 2018. ISBN 978-1-292-23355-0	

Syllabus:					
Language whose command is required to complete the course: English					
Notes:					
Assessment of courses Total number of evaluated students: 18					
A	B	C	D	E	FX
22.22	22.22	27.78	27.78	0.0	0.0
Lecturer: PaedDr. Alexandra Mandáková, PhD., PaedDr. Žaneta Pavlíková, PhD., PaedDr. Eva Stradiotová, PhD.					
Date of the latest change: 11.12.2021					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAJ FAJ/IJA215400/21	Title of course: CJ 2 - Business English for Intermediate Students II (10)
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I., N	
Prerequisites:	
Requirements to complete the course: Activity at seminars – 20 % Assessment of homework -10 % Results of a final written test and oral exam – 70 %	
Student workload: 78h (participation in seminars 26 h, preparation for seminars 26 h, preparation for the exam 26 h)	
Teaching results: Language knowledge: to know the basic principles of professional language. Language skills: the student is able to use receptive and productive language skills at the required level, is able to create a clear comprehensible text on professional topics, he/she understands the main ideas in a clear standard speech, understands texts, is able to react in various situations which are typical for the private and professional life. Language competencies: to use effectively acquired language skills, which are necessary for the successful student's application in practice and for social, academic or professional purposes	
Indicative content: <ul style="list-style-type: none"> • Stress in the workplace, negotiations, e-business • Presenting data and numbers, numerals • Non-committal social conversation, team building, collaboration • Welcoming guests, innovation, young entrepreneurs • Ecology, feedback, working abroad 	
Support literature: Cotton, D., Falvey, D., Kent, S.: Market Leader Intermediate, Pearson Education Limited, Harlow, 2010, ISBN 978-1-4082-3707-6 Cotton, D., Falvey, D., Kent, S.: Market Leader Pre-Intermediate, Pearson Education Limited, Harlow, 2012, ISBN 978-1-408-23695-6 O'Keeffe, M., Lansford, L., Wright, R., Powell, M., Wright, L. Business Partner A2+. Harlow: Pearson Education Limited. 2019. ISBN 978-1-292-23353-6 Dubicka, I., O'Keeffe, M., Dignen, B. Hogan, M., Wright, L. Business Partner B1+. Harlow: Pearson Education Limited. 2018. ISBN 978-1-292-23355-0	
Syllabus:	

Language whose command is required to complete the course: English					
Notes:					
Assessment of courses Total number of evaluated students: 9					
A	B	C	D	E	FX
0.0	55.56	11.11	11.11	22.22	0.0
Lecturer: PaedDr. Alexandra Mandáková, PhD., PaedDr. Žaneta Pavlíková, PhD., PaedDr. Eva Stradiotová, PhD.					
Date of the latest change: 11.12.2021					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KPF FPM/IME21024/21	Title of course: Corporate Finance
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 6 % continuous student activity during the semester, 24 % written test, 70 % final written exam (4 open theoretical questions, each focusing on a different area of financial management and 2 examples) Student's workload (in hours): student workload: 156 h (attendance at lectures 26 h, attendance at seminars 26 h, preparation for seminars including homework 20 h, preparation for credit paper 20 h, preparation for exam 64 h)	
Student workload:	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Students will acquire a set of knowledge and methods that will enable them to independently orient themselves in the issue of financial management of enterprises. After completing the subject Corporate Finance, students will be able to understand the basic areas of financial management of the enterprise, on the basis of the acquired knowledge they will be able to analyze the sources of financing of the enterprise and in the case of additional need for additional resources and to propose options for obtaining these resources so that it would be effective for the enterprise in terms of the cost of obtaining sources of financing and efforts to minimize them. In addition to the traditional standard forms of financing, students will also be able to propose financing through so-called alternative sources of financing. In the case of new investments of an enterprise, the student will be able to analyse the suitability and profitability of the projects for the enterprise by means of several methods of evaluation of investment projects on the basis of the acquired knowledge. In the course, the student will also acquire basic knowledge in the field of financial analysis of the enterprise and financial planning, which is necessary for successful completion of subsequent courses in subsequent years of study. Competence: <ul style="list-style-type: none"> • to be familiar with the basic issues of corporate financial management, • to propose options for financing business activities, • analyse, assess and make effective decisions within the framework of individual financing options in terms of several factors (cost of capital, availability of financial resources, administrative complexity in obtaining them, etc.), • propose the use of alternative sources of financing, 	

- assess the effectiveness of investment project options and select the optimal option in the light of the chosen decision criterion.

Skill:

- analyze and quantify the cost of capital of the enterprise,
- quantify the need for financial resources, then analyse the profitability of different options for sources of enterprise financing,
- analyse the solvency of the enterprise,
- analyse and evaluate the economic efficiency of investment projects through dynamic methods of evaluating the efficiency of investment projects,
- assess the possibilities of using alternative forms of financing (venture capital, subsidies, euro funds).

Indicative content:

Thematic definition of lectures:

1. Development, characteristics and content of corporate finance.
2. Financing of the enterprise, its property, financial and capital structure.
3. Acquisition of equity capital from external sources.
4. Raising equity capital from internal sources.
5. Acquisition of long-term and medium-term capital by means of credit.
6. Obtaining financial resources from short-term loans.
7. Financial support of enterprises from public sources.
8. Placement (allocation) of capital in fixed tangible and intangible assets.
9. Financial investment of an enterprise.
10. Financing of current assets of the enterprise, their characteristics and structure.
11. Factors influencing the exchange rate in the long and short term.
12. Determination of enterprise value.
13. Financial analysis and planning of the enterprise.

Thematic definition of exercises:

1. Cash flow
2. Time value of money
3. Financial and capital structure of the enterprise
4. Raising equity capital from external sources
5. Raising equity capital from internal sources
6. Acquisition of equity from internal sources
7. Obtaining financial resources through loans
8. Financing businesses through the use of finance leases
9. Comparison of financing through leasing and credit
10. Placement of capital in fixed assets
11. Evaluating the efficiency of investment projects
12. Evaluation of the riskiness of investment projects
13. Financial investments of the enterprise

Support literature:

Basic literature:

1. BREALEY, Richard - MYERS, Stewart C. - MARCUS, Alan J. Fundamentals of Corporate Finance. Kindle Edition, 2012. 784 s. ISBN 978-0078034640.

Supplementary literature:

1. BERK, Jonathan - DEMARZO, Peter. Corporate Finance. Harlow : Pearson, 2020. 1181 s. ISBN 978-1292-30415-1.
2. VINCZEOVÁ, Miroslava - KRIŠTOFÍK, Peter. Corporate finance. Banská Bystrica : Matej Bel University, 2013. 133 s. ISBN 978-80-557-0490-6.

3. CORRELI, Angelo. Analytical Corporate Finance. New York : Springer International Publishing AG, 2018. 501 s. ISBN 3319957619.

Syllabus:

Thematic definition of lectures:

1. Development, characteristics and content of corporate finance. Content, principles and procedures of corporate financial management. Basic categories used in financial management. Financial policy of the enterprise and financial objectives of the business activity. Financial decision-making of the enterprise.
2. Financing of the enterprise, its property, financial and capital structure. Necessary amount of capital of the enterprise. Capital structure. Structure of financial resources of the enterprise. Optimal financial structure of the enterprise.
3. Acquisition of equity capital from external sources. Deposits of owners. Venture (risk) capital entry. Raising equity capital in venture capital companies. Shares and their types, ordinary, preference and employee shares. Technique of share issue.
4. Raising equity capital from internal sources. Financing corporate needs from profits. Method of quantifying profit. Distribution of profits: taxes, dividends, formation of reserve funds. Self-financing of the enterprise. Pension funds. Financing of corporate needs from depreciation. Depreciation as a source of financing. Depreciation policy of the state and enterprises. Other internal sources of financing.
5. Acquisition of long-term and medium-term capital by means of credit. Issuance of corporate bonds, their types, coverage, yield and repayment. Financial credits: term loans, mortgage loans, revolving loans, export credits. Supplier loans. Special forms of credit: leasing, forfaiting, franchising.
6. Obtaining financial resources from short-term loans. Trade credit. Promissory note as an instrument of trade credit. Fixed and non-fixed liabilities, advances, issue of commercial paper, short-term bank loans. Factoring as a form of short-term financing.
7. Financial support of enterprises from public sources. Reasons and factors for targeting financial support. Direct and indirect forms of support. Financial support of enterprises in the Slovak Republic, entities and programmes. Forms and objectives of the European Union subsidy policy.
8. Placement (allocation) of capital in fixed tangible and intangible assets. Characteristics of financial aspects of investment. Methods of selecting a suitable variant of an investment project. The impact of inflation on investment decision-making. Selection of an investment project in the capital budget. Financing of major investment projects.
9. Financial investment of an enterprise. Investing capital in financial assets. The role and instruments of the financial market. Criteria for financial investment. Portfolio of securities. Strategic objectives of corporate financial investment.
10. Financing of current assets of the enterprise, their characteristics and structure. Management of inventories, receivables and prompt cash. Cash cycle.
11. Factors influencing the exchange rate in the long and short term. Management of the enterprise's currency risks.
12. Determination of enterprise value. Motives for determining the value of an enterprise. Basic information inputs and factors. Methods of enterprise value determination. Valuation of business assets in special conditions.
13. Financial analysis and planning of the enterprise. The importance and roles of financial analysis in the management of corporate finance. Retrospective financial analysis. New criteria for assessing business performance - economic value added (EVA) and market value added (MVA). Predictive financial analysis. Definition of the nature and tasks of a financial plan. Structure, content and process of financial plan development. Characteristics of the different parts

of the financial plan. Methods and models for the development of a company's financial plan. Control of implementation, adjustments and changes to the plan...

Thematic definition of exercises:

1. Cash flow - cash flow of the enterprise. Calculation of cash flow by direct and indirect methods. Analysis of financial ratios - specifically liquidity ratios.
2. Time value of money - future value of money (interest earner, saver, funder), present value of money (de-interest earner, funder, redeemer). The impact of inflation and taxation of interest income on the time value of money.
3. Financial and capital structure of the enterprise - costs related to the commitment of the individual components of capital, cost of equity capital, cost of foreign capital, calculation of the average nominal and real cost of capital.
4. Raising equity capital from external sources - shares and their value (nominal, book, market, etc.), share issue and subscription right - calculation of subscription right in case of additional share issue, subscription right price, new average market price of shares after issue.
5. Raising equity capital from internal sources - financing the company from profits. Factors influencing the formation of the economic result. Taxation of the economic result - adjustment of the economic result to the tax base by means of the so-called addable and deductible items, calculation of the economic result after taxation, distribution of profit.
6. Acquisition of equity from internal sources - types of depreciation (tax, accounting), difference between them. Calculation of depreciation through accounting depreciation methods (straight-line, progressive, declining, uneven).
7. Obtaining financial resources through loans. Establishment of the most commonly used loan repayment plans (repayment plan with the same amount of repayment, with the same amount of total payment, with a regularly increasing repayment, etc.).
8. Financing businesses through the use of finance leases - calculation of the lease price, down payment, lease payment. Application of leasing in financing the acquisition of fixed assets of the enterprise.
9. Comparison of financing through leasing and credit. Conversion of costs related to leasing and credit to present value, selection of an efficient form of financing (in terms of the criterion of cost minimization).
10. Placement of capital in fixed assets - types of investment projects, calculation of basic economic parameters of investment projects (capital expenditures, expected cash receipts, useful life).
11. Evaluating the efficiency of investment projects through methods of evaluating the efficiency of investment projects, with the main focus on dynamic methods (net present value, internal rate of return, as a complementary method payback period with time update).
12. Evaluation of the riskiness of investment projects - use of basic statistical methods in the analysis of the riskiness of investment projects (standard deviation, coefficient of variation). Comparison of the riskiness of several investment projects.
13. Financial investments of the enterprise - basic methodology of calculating the market price of securities (bonds, preferred and common shares). Calculation of expected return and riskiness of securities.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 917

A	B	C	D	E	FX
25.3	19.63	23.34	17.45	13.96	0.33

Lecturer: Ing. Peter Badura, PhD., Ing. Ivona Ďurinová, PhD., Ing. Lenka Kalusová, PhD., Ing. Magdaléna Kubranová, PhD., Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Ing. Jakub Lukáč, PhD., doc. Ing. Marián Smorada, PhD.

Date of the latest change: 02.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMEVaHD FMV/ IVA21001/21	Title of course: Diplomatic Protocol
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: The condition for passing the course is successful completion of a ongoing test and final test. Weight of the ongoing / final evaluation: 30/70 Total study load (in hours): Student workload for individual educational activities: participation in seminars 26 hours, preparation for seminars 26 hours, preparation for a ongoing test 8 hours, preparation for an exam 16 hours (70% of the evaluation from the final evaluation).	
Student workload: 76 hours	
Teaching results: The aim of the course Diplomatic Protocol is to provide students with systematic knowledge in the field of diplomatic protocol and social behavior. Students will gain basic information about the history of diplomacy, foreign diplomatic offices, the consular agenda and their importance, the importance of protocol principles, diplomatic and social correspondence, the use of state symbols in practice, dress code, social events, the use of business cards and basic attributes of intercultural communication. The protocol of social behavior addresses the basic attributes of interpersonal relationships and communication in accordance with the requirements of the socio-economic situation. It points out the basic criteria of social conventions in verbal and nonverbal communication. Simulation of model situations will also be a part of the teaching.	
Indicative content: <ol style="list-style-type: none">1. Terminology - theoretical background2. Introduction to diplomatic protocol3. Internal and foreign state bodies for diplomatic relations4. Diplomatic privileges and immunities5. Priority in diplomatic and social practice6. Protocol principles and rules applied in the Slovak Republic7. State symbols and their use in practice8. Diplomatic and social correspondence in practice9. Verbal and nonverbal communication.	

10. Types of social events and their importance in practice
11. Selected problems of diplomatic and social practice
12. Selected examples of intercultural communication
13. Final seminar

Support literature:

KOVÁČ, M. - MATTOŠ, B.: Etiketa a spoločenské správanie. Bratislava: Vydavateľstvo EKONÓM 2016.

MATTOŠ, B.: Diplomatický protokol Slovenskej republiky. Bratislava: Vydavateľstvo EKONÓM 2010.

TÓTH, L.: Diplomatický protokol. Bratislava: Vydavateľstvo EKONÓM 2004.

Syllabus:

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 242

A	B	C	D	E	FX
13.22	21.9	28.93	23.14	11.57	1.24

Lecturer: doc. Mgr. Boris Mattoš, PhD., Ing. Andrianna Baleha, PhD.

Date of the latest change: 08.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMEVaHD FMV/ IVA22014/22	Title of course: Diplomatic Protocol
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: The condition for passing the course is successful completion of a ongoing test and final test. Weight of the ongoing / final evaluation: 30/70.	
Student workload: Student workload for individual educational activities: participation in seminars 26 hours, preparation for seminars 26 hours, preparation for a ongoing test 8 hours, preparation for an exam 16 hours (70% of the evaluation from the final evaluation).	
Teaching results: The aim of the course Diplomatic Protocol is to provide students with systematic knowledge in the field of diplomatic protocol and social behavior. The protocol of social behavior addresses the basic attributes of interpersonal relationships and communication in accordance with the requirements of the socio-economic situation. It points out the basic criteria of social conventions in verbal and nonverbal communication. Simulation of model situations will also be a part of the teaching. Knowledge Students will gain knowledge about the history of diplomacy, embassies, the consular agenda and their current importance, the importance of protocol principles, diplomatic and social correspondence, the use of state symbols in practice, dress code, social events, the use of business cards and basic attributes of intercultural communication. Competences Students can use the acquired knowledge and skills in practice in various forms of working meetings, especially in contact and communication with representatives of state administration and self-government bodies, in organizing events with their participation, in contact with representatives of embassies, but as well in social relations and meetings, or negotiations with foreign partners. Skills Students will learn to correctly identify actors in diplomatic relations, determine the order within the social and diplomatic hierarchy, learn the protocol principles and rules applied in the Slovak Republic, including the rules of social and diplomatic correspondence. They will gain an overview of the rules of verbal and nonverbal communication. They will gain practical skills that will help them adequately prepare for and participate in social events and meetings with foreign partners.	
Indicative content:	

Terminology - theoretical background. Introduction to diplomatic protocol. Internal and foreign state bodies for diplomatic relations. Diplomatic privileges and immunities. Priority in diplomatic and social practice. Protocol principles and rules applied in the Slovak Republic. State symbols and their use in practice. Diplomatic and social correspondence in practice. Verbal and nonverbal communication. Types of social events and their importance in practice. Selected problems of diplomatic and social practice. Selected examples of intercultural communication. Final seminar.

Support literature:

KOVÁČ, M. - MATTOŠ, B.: Etiketa a spoločenské správanie. Bratislava: Vydavateľstvo EKONÓM 2016.

MATTOŠ, B.: Diplomatický protokol Slovenskej republiky. Bratislava: Vydavateľstvo EKONÓM 2010.

TÓTH, L.: Diplomatický protokol. Bratislava: Vydavateľstvo EKONÓM 2004.

Syllabus:

1. Terminology - theoretical background
2. Introduction to diplomatic protocol
3. Internal and foreign state bodies for diplomatic relations
4. Diplomatic privileges and immunities
5. Priority in diplomatic and social practice
6. Protocol principles and rules applied in the Slovak Republic
7. State symbols and their use in practice
8. Diplomatic and social correspondence in practice
9. Verbal and nonverbal communication.
10. Types of social events and their importance in practice
11. Selected problems of diplomatic and social practice
12. Selected examples of intercultural communication
13. Final seminar

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 109

A	B	C	D	E	FX
22.94	57.8	17.43	1.83	0.0	0.0

Lecturer: doc. Mgr. Boris Mattoš, PhD., Ing. Andrianna Baleha, PhD., Ing. Júlia Kromková, Ing. Juraj Sýkora, Ing. Sofia Orlovská

Date of the latest change: 25.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21292/21	Title of course: Ethics of an accounting professional
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I., II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay and presentation (30 % of the overall grading) 54 hours of preparation for the exam, - out of which 27 hours of the preparation for the test (35 % of the overall grading) - out of which 27 hours of the preparation for the theoretical part (35 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay and presentation (30 % of the overall grading) 54 hours of preparation for the exam, - out of which 27 hours of the preparation for the test (35 % of the overall grading) - out of which 27 hours of the preparation for the theoretical part (35 % of the overall grading) Total study load (in hours): 156	
Teaching results: According to the Higher Education Act, the mission of a higher education institution is the education of experts with high moral principles, civic and social responsibility, as well as education for critical thinking. The aim of the course is therefore to teach students socially responsible behavior and critical thinking, which will allow them to analyze, evaluate and model their ethical thinking, thus reducing the risk of action or thinking based on public opinion or the influence of certain authorities. By completing the course, the student should be able to use traditional and modern ethical tools applied in business ethics and socially responsible business. The topic of business ethics is an interdisciplinary scientific discipline that includes not only ethics and economics but also philosophy, sociology, etiquette or management, etc. The aim of the course is therefore to provide	

comprehensive knowledge and competencies that will enable students to apply ethical thinking in the performance of the work of an accounting professional at different levels of management and in different job positions.

Knowledge

The graduate of the course will gain knowledge in the field of ethical thinking and ethical management. They will learn the basics of business ethics, ethical principles and ethical principles applied in the ethical behavior and actions in the daily practice of an accounting professional. They will learn the methods of ethical management, they will get acquainted with professional ethics, but they will also get acquainted with the consequences of unethical behavior. He will gain knowledge that will help him solve the ethical dilemmas he will encounter in his work in practice.

Skills

As part of the educational process, the student will acquire the necessary skills that will enable him to perform executive and managerial tasks related to the profession of accountant in national and multinational companies as well as in various other organizations. Students with developed critical thinking critically receive information, look for causes, evidence, and are impartial, which allows them to really perceive situations, respect ethical principles and principles and act accordingly.

Competences

Based on the acquisition of the above knowledge, the student knows how to solve the assigned tasks and perceive the need for professional ethics in the practice of an accounting professional. Acquires the basics of critical thinking when dealing with ethical dilemmas. He is able to take a stand on the topics addressed and express his own opinion in solving model situations, which in practice are solved by an accounting professional in the performance of his profession. The student thus develops competencies that are usable in most professions and will enable him to hold several functions and positions.

Indicative content:

According to the Higher Education Act, the mission of a higher education institution is the education of experts with high moral principles, civic and social responsibility, as well as education for critical thinking ...

The aim of the course is therefore to teach students socially responsible behavior and critical thinking, which will allow them to analyze, evaluate and model their ethical thinking, thus reducing the risk of action or thinking based on public opinion or the influence of certain authorities. By completing the course, the student should be able to use traditional and modern ethical tools applied in business ethics and socially responsible business. The topic of business ethics is an interdisciplinary scientific discipline that includes not only ethics and economics but also philosophy, sociology, etiquette or management, etc. The aim of the course is therefore to provide comprehensive knowledge and competencies that will enable students to apply ethical thinking in the performance of the work of an accounting professional at different levels of management and in different job positions.

Knowledge

The graduate of the course will gain knowledge in the field of ethical thinking and ethical management. They will learn the basics of business ethics, ethical principles and ethical principles applied in the ethical behavior and actions in the daily practice of an accounting professional. They will learn the methods of ethical management, they will get acquainted with professional ethics, but they will also get acquainted with the consequences of unethical behavior. He will gain knowledge that will help him solve the ethical dilemmas he will encounter in his work in practice.

Skills

As part of the educational process, the student will acquire the necessary skills that will enable him to perform executive and managerial tasks related to the profession of accountant in national and multinational companies as well as in various other organizations. Students with developed critical

thinking critically receive information, look for causes, evidence, and are impartial, which allows them to really perceive situations, respect ethical principles and principles and act accordingly.

Competences

Based on the acquisition of the above knowledge, the student knows how to solve the assigned tasks and perceive the need for professional ethics in the practice of an accounting professional. Acquires the basics of critical thinking when dealing with ethical dilemmas. He is able to take a stand on the topics addressed and express his own opinion in solving model situations, which in practice are solved by an accounting professional in the performance of his profession. The student thus develops competencies that are usable in most professions and will enable him to hold several functions and positions.

Support literature:

1. Duska, R.F. - Duska, B.Sh. : Accounting Ethics, Blackwell Publishing, Oxford 2007
2. Collective: History of Ethical Thinking in Europe and the USA, rest. Remišová, A., Ed. Calligram, Bratislava 2008
3. Putnová, A.-Seknička, P. : Ethical management in the company, Grada, Prague 2007
4. SKAU Code of Ethics, Auditor's Code of Ethics Handbook. 2018. <https://www.skau.sk/wp-content/uploads/2020/01/Eticky-kodex-auditora-final-uprava.pdf>
5. IFAC 2018. IFAC Code of Ethics: <http://www.ethicsboard.org/system/files/publications/files/IESBA-Handbook-Code-of-Ethics-2018.pdf>
6. Janotová H. et al. Professional ethics. Euroex Bohemia, 2005
7. Remišová, A. Ethics and economics. Kalligram, Bratislava. 2011
8. Kellie A. McElhaney. Good business. A strategic guide on how to align the corporate social responsibility program with the company's brand. Eastone Books, Bratislava. 2011
9. Dalai Lama XIV. Ethics for the new millennium. Pragma, Prague 1999
10. European Court of Auditors: <https://www.eca.europa.eu/en/Pages/Transparency-ethics.aspx>

Syllabus:

1. Historical development of morality and ethics up to the present. Basic principles of ethical behavior.
2. Business ethics. Ethical tools used today. Evaluation of their effectiveness. Classical and modern principles, tools and methods in the application of business ethics.
3. Current trends in business ethics. Corporate Social Responsibility.
4. Sectoral and professional codes of ethics of professional organizations and chambers. Corporate codes of ethics as the most used ethical tool.
5. Ethical patterns as a tool of applied ethics in business. Ethical model as a tool of ethical management (Bata's management system).
6. Corporate culture as a source of competitive advantage in business - examples of introducing an ethical atmosphere (Ethical Atmosphere) - stories of ethically behaving companies.
7. Development of the accounting profession - present and future, shared services centers. Consequences of a pandemic on the economy with an emphasis on the accounting profession.
8. Ethical aspect of supranational regulation and national legal regulation of accounting and auditing in the Slovak Republic. The role of regulators and professional organizations in promoting ethical and professional standards in the professional profession.
9. The importance of ethics in the activities of an accounting professional. Professional ethics with a focus on the activities of an accountant, internal auditor, statutory auditor, tax advisor, etc.
10. Selected problems of application of ethical principles in managerial accounting. Ethics of a manager, ethics of a manager, ethics of an employee.
11. Selected problems of application of ethical principles in taxation and examples of failure of ethics in taxation.

12. Selected problems of applying ethical principles in the financial market - in banking, insurance, securities traders. The role of the ombudsman, cases of failure of ethics in the financial market. Ethical banks in the world.

13. Ethical dilemmas in connection with the application of ethical principles - examples of ethical failure in the performance of accounting, tax audit.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 1301

A	B	C	D	E	FX
11.76	22.83	29.9	24.98	8.15	2.38

Lecturer: doc. Ing. Jitka Meluchová, PhD., Ing. Veronika Kňázková, PhD., Ing. Ján Vlčko

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava					
Faculty: Faculty of Economic Informatics					
Course code: KÚA FHI/IE22830/21		Title of course: Final Thesis and its Defense			
Type, load and method of teaching activities: Form of course: Recommended load of course (number of lessons): Per week: Per course: Method of study: present					
Number of credits: 10					
Recommended semester/trimester of study:					
Degree of study: I.					
Prerequisites:					
Requirements to complete the course:					
Student workload:					
Teaching results:					
Indicative content:					
Support literature:					
Syllabus:					
Language whose command is required to complete the course:					
Notes:					
Assessment of courses Total number of evaluated students: 612					
A	B	C	D	E	FX
41.18	28.76	18.46	7.35	3.76	0.49
Lecturer:					
Date of the latest change: 03.09.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KF NHF/INB21001/21	Title of course: Finance
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: individual work, mid – term tests written exam 1. individual work at seminars 10 % 2. mid – term tests at seminars 20 % 3. final written exam 70 %	
Student workload: Full time: totally $6 \times 26 = 156$, namely: Participation in lectures - 26 h. Participation in seminars - 26 h. Preparation for seminars - 20 h. Preparation for mid – term test - 25 h. Preparation for the exam - 59 h.	
Teaching results: <ul style="list-style-type: none"> • students will acquire adequate knowledge and financial literacy as a basis for developing and understanding more complex processes and deeper analytical contexts in finance, • obtaining a comprehensive picture of the sectoral approach to finance (corporate finance, banks and financial intermediaries, commercial insurance, central banking, public finance, social system finance, third sector finance, international financial system), • acquiring knowledge about the main types of financial instruments and their use by entities operating in individual markets, • understanding the principles and mechanisms of operation of financial markets and insurance, • mastering the principles and mechanisms of operation of financial and monetary institutions at the national and supranational level, • acquiring a comprehensive overview of the issues of modern finance, which are a prerequisite for further study of financial and economic courses, as well as for solving more complex problems in the real economy. Knowledge and understanding: <ul style="list-style-type: none"> • completion of the subject Finance will create preconditions for mastering the basic concepts of financial theory, as well as for orientation in the issue of functioning of individual financial systems and institutions, 	

- understanding the interrelationships between the real economy and finance and gaining knowledge about the functioning of financial markets and the determinants shaping their balance.

Practical skills and competence:

- ability to analyze the basic context in finance,
- ability to evaluate the causes and consequences of ongoing processes in financial markets, including the formulation of adequate conclusions,
- ability to work in a team in solving projects and seminar work.

Indicative content:

1. Finance and financial science
2. Financial markets
3. Corporate finance
4. Banks and banking system
5. Public finance I (income)
6. Public finance II (expenses)
7. Central banking
8. Insurance
9. Finance of social systems
10. Finance of other financial institutions
11. Household finance
12. International financial system
13. Financial markets in the digital age

Support literature:

Basic literature:

SIVÁK, R. a kol. *Financie – Wolters Kluwer*, 2019. 436 s. [29,14 AH], ČR 2 doplnené a rozšírené vydanie, Praha, ISBN 978-80-7598-533-0.

BELIČKOVÁ, Kornélia - NEUBAUEROVÁ, Erika - ZUBALOVÁ, Alena. *Financie : metodická pomôcka na semináre. 2 prepracované vydanie. EKONÓM*, 2020. 101 s. [5,05 AH]. ISBN 978-80-225-4687-4.

Recommended literature:

1. Handa, J. (2009) *Monetary Economics*. London: Routledge 2009, ISBN 978-04-1577-210-5
2. Chovancová, B. a kol. (2006) *Finančný trh: nástroje, transakcie, inštitúcie*. Prvé vydanie. vyd. Bratislava: Iura Edition, 2006. 611 s. ISBN 80-8078-089-2
3. Jankovská, A. (2003) *Medzinárodné financie*. Bratislava: Iura Edition, 2003, 2. prepracované a rozšírené vydanie, ISBN 80-89047-56-4
4. Kotlebová, J. - Sobek, O. (2007) *Menová politika - stratégie, inštitúcie a nástroje*. Bratislava: Iura Edition 2007, ISBN 978-80-8078-092-0
5. Kotlebová, J. - Chovancová, B. (2010) *Medzinárodné finančné centrá - zmeny v globálnej finančnej architektúre*. Bratislava: Iura Edition 2010, ISBN 978-80-8078-299-3
6. Mishkin, F.S. (2011) *Financial Markets and Institutions (7th Edition) (The Prentice Hall Series in Finance)*, ISBN 978-0-73-213683-9
7. Pastoráková, E. (2008) *Aktuálne otázky výučby poisťovníctva I*. Bratislava : Vydavateľstvo EKONÓM, 2008. ISBN 978-80-225-2594-7
8. Rosen, H. S.; Gayer, T. (2010.) *Public Finance Ninth Edition, International Edition 2010*, ISBN 978-007-126788-5
9. SIVÁK, R: a kol. (2007) *Verejné financie*. Bratislava : Iura Edition, 2007. ISBN 978-80-8078-094-4
10. Smith, A. (2008) *Pojednání o podstatě a původu a BOHATSTVÍ NÁRODŮ*. Nové, prepracované vydání opatřené margináliemi. Liberální institut, Spálená 51, Praha.

11. Vaughan Emmett, J. – Vaughan T. (2008) Fundamentals of Risk and Insurance. John Wiley & Sons, Inc., 111 River Street, Hoboken, 2008. ISBN-13 978-0-470-08753-4
12. Zweifel, P. (2012) Eisen Roland: Insurance Economics. Springer Heidelberg Dordrecht London New York, 2012. ISBN 978-3-642-20547-7
13. Aktuálne vedecké a odborné články zaoberajúce sa súčasnými problémami z oblasti financií, bankovníctva a meny.

Syllabus:

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 86

A	B	C	D	E	FX
1.16	12.79	26.74	29.07	22.09	8.14

Lecturer: Dr. h. c. prof. Ing. Rudolf Sivák, PhD., doc. Ing. Erika Neubauerová, PhD., doc. Ing. Kornélia Beličková, PhD., prof. Ing. Erika Pastoráková, PhD., Ing. Zuzana Gajdošová, PhD., Estera Szakadátová, PhD.

Date of the latest change: 28.01.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21132/21	Title of course: Financial Accounting I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 24 hours of preparation for the continuous written essay (40 % of the overall grading) 41 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 156	
Teaching results: The main goal of the course is to teach the students to use the information from the financial statements, understand the economic factors which could affect them and the apply the accounting principles in the process of their preparation. The students will acquire information necessary for their compilation. In addition, the students acquire knowledge about the structure of the financial statements and the relation between its various parts, reflecting the requirements of the various frameworks for accounting. Based on the financial metrics derived of the financial statements, the students will be able to evaluate and present the financial position of the entity, assess its financial stability a to use the acquired information for their economics decisions. Knowledge – acquire knowledge necessary for the compilation of the financial statements; skills – to determine the related financial metrics; competence – to assess the financial stability of an entity.	
Indicative content: Chart of accounts in the Slovak republic; Plant, property and equipment; Intangible assets; Inventories; Liabilities; Receivables; Expenses, income and accruals; Equity; Cash and its equivalents, transactions and balances in foreign currency.	

Support literature:

1. Juhászová, Z. a kol. (2021). Účtovníctvo. Bratislava : Wolters Kluwer
2. Pakšiová, R. – Janhuba, M. (2012). Teória účtovníctva v kontexte svetového vývoja. Bratislava : Wolters Kluwer.
3. Zákon č. 431/2002 Z. z. o účtovníctvo, v znení neskorších predpisov.
4. Zákon č. 513/1991 Z. z. Obchodný zákonník, v znení neskorších predpisov
5. Opatrenie Ministerstva financií č. 23054/2002 –92 ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva v znení neskorších predpisov, v znení neskorších predpisov.
6. Opatrenie Ministerstva financií Slovenskej republiky z 3. decembra 2014 č. MF/23377/2014-74, ktorým sa ustanovujú podrobnosti o individuálnej účtovnej závierke a rozsahu údajov určených z individuálnej účtovnej závierky na zverejnenie pre veľké účtovné jednotky a subjekty verejného záujmu, v znení neskorších predpisov.

Syllabus:

Syllabus:

1. Chart of accounts in the Slovak republic I

Role of the chart of accounts for maintaining the accounting records. Legal statutes governing the charts of accounts and their classifications with reference to respective industries and materiality of accounting entities. Base for the construction of a chart of accounts: Dewey's decimal system, classes and groups of accounts.

2. Chart of accounts in the Slovak republic II

Scope and the content of the chart of accounts for large accounting entities in the Slovak republic, its specific classes and groups of accounts. Relations between accounts in the chart of accounts and the line items of the financial statements.

3. Plant, property and equipment I

Definition of the plant, property and equipment and its classification. Its measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration. Impact of the respective accounting treatment on the financial statements and KPI's.

4. Plant, property and equipment II

Use of the information related to the self-manufactured plant, property and equipment from the management accounting. Accounting for acquisition of self-manufactured plant, property and equipment, its depreciation, impairment allowances and its disposal. Impact of the respective accounting treatment on the financial statements and KPI's.

5. Intangible assets

Definition of intangible assets and their classifications. Its measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration. Impact of the respective accounting treatment on the financial statements and KPI's. Differences in accounting for in-house research and development costs.

6. Inventories I

Definition of intangible inventories and their classifications. Comparison of the underlying economics of plant, property and equipment, intangible assets, and inventories. Perpetual and periodic method for accounting for inventories: their measurement and accounting for its acquisitions by way of contribution of an owner, cash purchase, purchase with a deferred payment, purchase on a credit, purchase funded by a grant, acquisition without any transferred consideration and through by in-house production. Accounting for consumption, impairment

allowances and sale of inventories. Impact of the respective accounting treatment on the financial statements and KPI's.

7. Inventories II

Use of information from the management accounting for the self-manufactured inventories.

Differences in accounting for self-manufactured inventories when classification of the expenses in accordance with their nature is used as opposed to a situation, when their classification in accordance with their nature is used.

8. Liabilities I

Definition of liabilities and their classification. Underlying economical substance of liabilities to suppliers, financial institutions, employees and the government. Accounting for incurrence, change and settlement of liabilities arising from purchase, provision of a credit and employee benefits.

9. Liabilities II

Accounting for incurrence, change and settlement of liabilities arising from social and health insurance, grants, taxes and relations with owners. Underlying economical substance and accounting for provisions.

10. Receivables

Definition of receivables and their classifications. Underlying economical substance of receivables against customers, loan and credit debtors and other parties. Accounting for the for incurrence, change and settlement of receivables arising from the sale, provision of credits and loans, impairment allowances and other events.

11. Expenses, income and accruals

12. Equity

Accounting for the formation of a business in accordance with its legal form. Structure of the equity. Accounting for distributions of the equity by owners, transfers among reserves and other changes of equity.

13. Cash and its equivalents, transactions and balances in foreign currency

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 1351

A	B	C	D	E	FX
23.46	20.8	21.24	15.17	14.73	4.59

Lecturer: Ing. Martina Podmanická, PhD., Ing. Martina Ballová, PhD., Ing. Ján Užík, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21133/21	Title of course: Financial Accounting II
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 13 hours of preparation for the interim assignment (25 % of the overall grading) 26 hours of preparation for the final written exam (75 % of the overall grading) Total study load (in hours): 130	
Student workload: 26 hours of lectures 26 hours of seminars 13 hours of preparation for the lectures 26 hours of preparation for the seminars 13 hours of preparation for the interim assignment (25 % of the overall grading) 26 hours of preparation for the final written exam (75 % of the overall grading) Total study load (in hours): 130	
Teaching results: Teaching results Upon finishing the course, the student will acquire the knowledge, competence, and skills necessary for accounting for advanced business transactions and events, compilation of the financial statements and the underlying interpretation of its information. The teaching results of this course would be the further developed in the consecutive course of Analysis of the financial statements. Knowledge The student will acquire knowledge on the underlying on the commercial substance of the advanced business transactions and their accounting treatment – which, in combinations with knowledge acquired in the preceding courses (Accounting and Financial Accounting I) provide him/her with an ability to both a) comprehensive understand the requirements for maintaining accounting records and preparation of the financial statements in accordance with the national accounting regulations, b) and its content. Competence	

The student will be able to fairly assess the commercial substance of business transactions, including those which are industry-specific (investments, provision of services, lease, agricultural activities). Consequently, he/she will be able to select the appropriate method of accounting for, measurement and recognition and to explain its impact.

Skills

The student will be able to independently to account for advanced business transactions and to prepare financial statements, in accordance with the national accounting regulations.

Indicative content:

Non-current and current financial assets in individual/separate financial statement. Virtual assets. Modern and non-standard means of payment. Biological assets and agricultural production. Transactions specific for the service sector and their accounting treatment. Accruals. Accounting for leases from the point of view of lessors, and leasees. Use of trial balance and preparation of the balance-sheet. Content and the compilation of the balance-sheet, income statement, statement of changes in equity and cash-flow statement.

Support literature:

1. FARKAŠ, R. 2020: Účtovná závierka obchodných spoločností. Bratislava: Wolters Kluwer, 2020. ISBN 978-80-571-0247-2.
2. JUHÁSZOVÁ, Z. a kol. (2021). Účtovníctvo vlastníckych transakcií. Bratislava: Wolters Kluwer, 2021.
3. Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov.
4. Zákon č. 513/1991 Zb. Obchodný zákonník v znení neskorších predpisov.
5. Zákon č. 7/2005 Z. z. o konkurze a reštrukturalizácii v znení neskorších predpisov (Act on bankruptcies and restructuration)
6. Opatrenie MF SR č. 23 054/2002-92, ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovnej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva, v znení neskorších predpisov (By-laws of the Ministry of Finance on accounting procedures and general chart of accountants for the businesses which are using double-entry accounting systems)
7. Opatrenie Ministerstva financií Slovenskej republiky z 3. decembra 2014 č. MF/23377/2014-74, ktorým sa ustanovujú podrobnosti o individuálnej účtovnej závierke a rozsahu údajov určených z individuálnej účtovnej závierky na zverejnenie pre veľké účtovné jednotky a subjekty verejného záujmu (By-laws of the Ministry of finance on the detailed form of the individual financial statements for large accounting entities and subject of public interest, and the scope of their information which have to be disclosed from them)

Syllabus:

1. Non-current financial assets and individual/separate financial statements.
Identification of the non-current financial assets, its major categories, measurement (including the first time and subsequent measurement) and accounting for derecognition.
2. Current financial assets
Identification of the current financial assets, its major categories, measurement (including the first time and subsequent measurement) and accounting for derecognition.
3. Virtual assets
Identification of the virtual assets, its major categories and its accounting treatment and measurement for accounting entities in their position of traders, miners, and in case of initial coin offerings. Derecognition of the virtual assets.
4. Modern and cutting-edge forms of payments
Identification of modern and cutting-edge forms of payments. Accounting for payments with credit and debit cards (including the use of payment gateway), use of dedicated services of third parties (e. g. Paypal), use of factoring and cash pooling.
5. Biological assets and agricultural production

Identification and accounting treatment of the agricultural activities, biological assets, and agricultural production.

6. Specific of accounting for services

Specific transactions and conditions related to services and illustration of their accounting treatment in case of travel agencies.

7. Accruals

Accrual principle, example of its use and impact of its nonapplication in various types of accounting entities.

8. Accounting for a lease from the point of view of lessor

Identification of a lease contract, its commercial substance and accounting for by a lessor.

9. Accounting for a lease from the point of view of leasee

Commercial substance and accounting for by and accounting for by a leasee.

10. Use of the trial balance and preparation of the balance sheet.

Trial balance and its application. Content and the preparation of the balance sheet in both the vertical and horizontal form and interpretation of the presented data.

11. Preparation of the income statement and the statement of changes in equity

Content and the compilation of the income statement using the classification of the operating expenses in accordance with their function and nature and interpretation of its data. Expenses and income and gains and losses. Content and the preparation of the statement of changes in equity.

12. Indirect method of preparation of the cash flow statement

Content of the cash flow statements. Relations between the cash flow and income statements and indirect method of preparation of the cash flow statement.

13. Direct method of preparation of the cash-flow statements and the compilation of the notes to financial statements

Direct method of preparation of the cash-flow statements and the interpretation of its information. Compilation of the notes to financial statements including its general provisions, presentation of the accounting policies and schedules changes of major items of assets and liabilities.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 707

A	B	C	D	E	FX
49.79	19.24	15.13	9.62	5.66	0.57

Lecturer: Ing. Martina Mateášová, PhD., Ing. Lucia Ondrušová, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KOP OF/IOE22075/22	Title of course: Financial and Tax Law
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Active participation in seminars - 40 %. Results of the final written test - 60 %.	
Student workload: Total workload of the student: 78 Student's workload of individual educational activities: 78 Attendance of seminars: 26 Preparation for the seminar: 13 Preparation for the continuous test: 13 Preparation for the exam: 26	
Teaching results: Knowledge: After completing the course, the student perceives the importance of financial law for business, its correlation with other branches of law (especially commercial law). The student understands that the state can fulfil its functions only with the existence of the legal system and sufficient existence of finances, as well as that in the current globalization processes, reforms of national economies are linked to reforms of international organizations and institutions. Practical skills: The student is able to work independently with legal portals (eg www.slovlex.sk) and find relevant legal information. The student is able to process simple, in practice usual submissions. Competences: Ability to monitor and work with valid and effective regulation. Ability to apply this legislation to acts that are common in practice (eg filing a complaint of a financial consumer of the NBS). Understanding of financial law norms, based on knowledge of basic legal institutes.	
Indicative content: <ul style="list-style-type: none">- Financial law introduction,- Organization of the financial system,- Subjects of financial law, Budgetary law,- Fee law,- Financial market law,- Foreign exchange law,- Monetary law,- Customs law,	

Support literature:

HORVAT, M., KROPAJ, M., MAGUROVÁ, H.: Finančné právo pre ekonómov. Bratislava : Ekonóm, 2015, 248 s., ISBN 978-80-225-4056-8

SIDAK, M., DURACINSKÁ, M. a kol.: Finančné právo. 2 .vydanie. Bratislava : C. H. Beck, 2014, 528 s., ISBN 978-80-89603-22-0

BABČÁK, V. a kol.: Finančné právo na Slovensku. Bratislava: Epos, 2017, 505 s., ISBN 978-80-562-0191-6

BABČÁK, V. a kol.: Finančné právo na Slovensku a v EÚ. Bratislava: EUROKÓDEX, 2012, 832 s., ISBN 978-80-89447-86-2

BABČÁK, V.: Daňové právo na Slovensku a v EÚ. Bratislava : Epos, 2019, 912 s., ISBN 978-80-562-0247-0.

KUBINCOVÁ, S.: Finančné právo. Banská Bystrica : Belianum, 2015, 400 s., ISBN 978-80-557-0877-5

Syllabus:

1. Finance, financial law

The concept of finance, their division and function, money, private vs. public finance, The concept of financial law, the system of financial law, sources of financial law

2. Financial-legal norms, financial-legal relations

Assumptions of origin and elements of financial law relationship, types of financial law relations, structure of financial law norms, division of financial law norms, realization of financial law norms

3. Organization of the financial system, subjects of financial law (first part)

Entities of financial law in the area of state administration, subjects of financial law in the area of territorial self-government and their competence, subjects of financial law operating in the foreign exchange area, subjects of financial law operating in the area of the financial market, subjects of financial law with control authority

4. Subjects of financial law (second part), financial control

Legal and natural persons as subjects of financial law, international subjects of financial law, financial control - concept, goals, classification of financial control, sources of financial control, Supreme Audit Office of the Slovak Republic, internal audit, government audit

5. Budgetary law

The concept and subject of budget law, state budget, the content of the state budget, the budget process, other components of the budget system of public administration, the budgets of local governments, budgetary law relations within the EU

6. Fee law

The concept and subject of fee law, court fees, administrative fees, environmental fees, other fees and payments of a fee nature

7. Financial market law

The concept and subject of financial market law, legal regulation of financial market entities, legal regulation of financial market instruments in the national and European context

8. Financial market law

Financial market regulation, supervision of the activities of financial market entities, on-site supervision, off-site supervision, supervisory proceedings, supervision of the financial market in the EU, protection of financial consumers

9. Foreign exchange law

The concept, subject and meaning of foreign exchange law, rights and obligations of natives and foreigners, authority and competence of foreign exchange authorities, foreign exchange license and foreign exchange supervision, special measures in the foreign exchange economy

10. Monetary law

The concept and subject of monetary law, monetary integration and monetary succession in the EU area, monetary policy and organizational arrangements for its implementation in the euro area, legislation and protection of the single European currency, cash and non-cash payments

11. Customs law

Customs - essence, types and functions, customs legislation, elements of the structure of the customs relationship, customs supervision

12. Tax law

Concept of tax, tax functions, tax construction, tax categorization in the Slovak Republic, tax system of the Slovak Republic

Direct taxes: personal income tax, corporate income tax, motor vehicle tax, local taxes

13. Tax law

Indirect taxes: value added tax, excise duty

Tax administration

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 28

A	B	C	D	E	FX
14.29	75.0	10.71	0.0	0.0	0.0

Lecturer: JUDr. Andrea Slezáková, PhD., LL.M.

Date of the latest change: 11.01.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21281/21	Title of course: Forensic accounting: Use of CAATT
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 4 Per course: 0 / 52 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 52 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 26 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 130	
Student workload: 52 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 26 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 130	
Teaching results: Upon finishing the course, the student will acquire knowledge, competences and skills necessary for a practice of an accounting professional conduct in order to detect irregularities and anomalies in accounting records with the use of computer assisted tools and techniques (CAATT), assessment of the findings and reporting of the final information. Knowledge The student will acquire knowledge on the anomalies and irregularities in accounting records, their relation to legal economic interests of respective stakeholders and the employment of (non)accounting data in their detection. In addition, he/she acquires knowledge on the securement of integration of processed and resulting records and on the requirements for their reporting to various stakeholder (including, but not limited to, bodies charged with control or governance over the entities, internal audit departments, statutory auditors, tax authors or police). Competences The student will be able to identify the requirements of respective stakeholders for checking the accounting records, to design both the procedures focused on the identification of anomalies and irregularities procedures for securing the integrity of the data and to communicate resulting findings to respective stakeholders in accordance with established criteria. Skills	

The student will be able to command the specific software for the computer assisted audit tools and techniques, to form and manages specific projects, to import the data from various environments and in different formats, to make their selection in accordance with distinct criteria, to make samples in accordance with established audit procedures, to document the process of acquisition and processing the data and to form a final report of the findings addressed to respective interested parties.

Indicative content:

Scope and the content of forensic accounting, CAAT instruments and the IDEA software. Anomalies and irregularities in accounting records. Integrity of accounting data and the limits of the available office software in carrying out this requirement. CAATT and its application in the practice of an accounting professional. Management of analytical projects and protocols for the work with data.

Direct and indexed selection of data, selection of records with outliners and with key values. Selection of records with duplicates and gaps.

Summarization of data, age analysis and the use of the stratification.

Combination of partial data. Joining of data form the receivables ledger and bank account statements (example).

Equation editor: Character and numerical functions.

Equation editor: Date, matching, conditional and financial functions.

Sampling: random selection, systematic selection, stratified random selection and selection based on a monetary unit.

Pivot tables, Benford law and their applications in the IDEA software.

Ideascript language. Use of the Idea software for the procession of accounting data form open sources

Support literature:

1. TUMPACH, M. (2013). Forezné účtovníctvo: využitie CAATT pri odhaľovaní ekonomickej kriminality. 1. vyd. Bratislava: EKONÓM. 145 s. ISBN 978-80-225-3579-3.
2. MUELLER, J. P. (2011). Mastering IDEAScript, with Website: The Definitive Guide. Hoboken: Wiley. ISBN 978-1118004487.

Syllabus:

1. Zameranie a obsah forezného účtovníctva, nástrojov CAATT a programu IDEA. Anomálie a nezrovnalosti v účtovných záznamoch. Požiadavka integrity účtovných dát a obmedzenia dostupných kancelárskych balíkov pri jej dodržiavaní. Nástroje CAATT a ich využitie v praxi účtovného profesionála.
2. Správa analytických projektov a import údajov v rôznych elektronických formátoch a z naskenovaných dokumentov. Správa importovaných a vytváraných súborov. Záznam, stopy a opisné charakteristiky použitých analytických postupov. Práca so znakovými, dátumovými, časovými a číselnými poľami v programe IDEA.
3. Priamy výber údajov, indexovaný výber údajov, vyber podľa extrémnych a kľúčových hodnôt. Vyhľadávanie duplicit a prerušení radov.
4. Sumarizácia údajov, ich analýza podľa veku a využitie stratifikácie.
5. Zlučovanie parciálnych údajov. Párovanie údajov na príklade odberateľských faktúr a výpisov z bežného účtu.
6. Editor rovníc: Znakové a číselné funkcie
7. Editor rovníc: Dátumové, kritériálne, podmienené a finančné funkcie
8. Výber vzorky: náhodný výber, systematický výber, stratifikovaný náhodný výber a výber podľa peňažných jednotiek
9. Využitie kontingenčných tabuliek v programe IDEA
10. Benfordov zákon a jeho aplikácia v programe IDEA

11. Tvorba mikroaplikácií s jazyka Ideascipt. Nástroj IdeaScript Editor, premenné a konštanty. Využitie podmienených výrazov, vykonávanie matematických operácií a práca s poľami.
 12. Využitie Ideascipt na analýza dát.
 13. Reporting of the findings

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 939

A	B	C	D	E	FX
16.4	15.34	22.58	19.28	20.98	5.43

Lecturer: prof. Ing. Miloš Tumpach, PhD., Ing. Branislav Parajka, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KAI FHI/IIA21290/21	Title of course: Informatic Skills B
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Continuous problem solving during exercises 20%, for the exam 51% of this obligation is required Final exam - elaboration and defense of the project 80% (passing the exam means getting at least 51% of the exam grade)	
Student workload: Student workload (in hours): 78 h Participation in seminars 26 h, preparation for seminars 13 h, project preparation 19 h, exam preparation 20 h	
Teaching results: The development of ICT brings with it constant changes in its applications in practice and therefore students should acquire these competences: A. To be oriented in the application of current information and communication technologies in practice with emphasis on the use of PC. B. Acquire information literacy skills in solving specific economic assignments using knowledge of MS Excel in a clear format. C. Interactive learning in solving specific economic assignments. D. Promote constructive learning with a focus on the application of knowledge in practice. E. Present and defend at a professional level the semester projects they have created.	
Indicative content: 1. Introduction to working with MS Excel spreadsheet . Working with sheets in a file - renaming, inserting and removing sheets in a workbook. Addressing and inserting data. Automatic filling and creating sequences and lists. Types of sequences. Creating custom lists. Saving and opening files. 2. Working with a table, input data validation options, data restriction types. Creating cell annotations. Methods of formatting cells. Formatting the sheet background. Options for creating and using styles. 3. Working with cell names and constants. Rules for creating formulas. Methods of inserting functions. Mathematical, logical and statistical functions. 4. Functions for date and time, text, information and search functions. Compound functions. Practical demonstration of the importance of anchoring rows and columns in a table.	

5. Working with the database. Database structure, working with records through forms, sorting records - ascending, descending and by custom order. Filtering records. Types of filters. Types of selection criteria (conditions) when using an extended filter.
6. Matrix operations. Use of matrix formulas.
7. Graphical presentation of data. Creating graphs. Use of database functions.
8. Creating worksheet reports, use of report symbols. Merging data and creating summaries.
9. Creating scenarios, viewing scenarios, managing scenarios
10. Goal seek - looking backwards for solutions. What if analysis - sensitivity analysis.
11. Forms of data protection. Protection at cell, sheet, workbook and file level. Scenario Manager..
12. Problem analysis using the Solver. Creating and using a contingency table.
13. Interaction of MS Excel with other MS Office applications.

Support literature:

NAVARRU, M.: Ms EXCEL 2019, GRADA, 2019, ISBN 9788024720265
 LAURENČÍK, M.: Excel 2016 a 2019 - pokročilé nástroje, GRADA, 2019,
 PYTHON, A.: Excel 2021, Martinus, 2021, ISBN 847231544Y
 SCHMIDT, P.: IKT pre začínajúcich používateľov MS Word 2007, MS Excel 2007. Bratislava, 2013. 116 s. ISBN 978-80-971532-0-5.

Syllabus:

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 120

A	B	C	D	E	FX
93.33	2.5	2.5	0.83	0.83	0.0

Lecturer: Ing. Mária Szivósová, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMO OF/IOB22183/22	Title of course: International Business
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 10% - active participation in seminars; 30% - semestral work and its presentation 60% - final exam	
Student workload: Total: study load 5 credits x 26 h =156 h Attendance at seminars: 26 hours Individual preparation for seminars and semestral work: 65 hours Preparation for the final exam: 65 hours	
Teaching results: Students will possess following abilities: - understanding of evolution and the nature of key theories in international trade, - fundamental terminology and links between concepts in the field of foreign trade, international trade and international business, - territorial and commodity (sectoral) structure of international trade in the historical context and in the present, - definition and developments in the field of foreign direct investment, international economic integration, the foreign trade policy, basics of stock exchange trading and balance of payments features, - status quo, structure and issues in foreign trade of the Slovak Republic. Students will obtain following skills: - identification of fundamental systems, open access databases and various classifications for international trade and foreign direct investment flows, - familiarity with the status, mission and key bodies of institutions operating in international trade, - orientation in possible barriers to imports and forms of export support of a Slovak entrepreneur. Students will gain following competences: - familiarity with key databases of international trade statistics (Eurostat, UNCTAD, WTO, etc.) as well as key analytical materials in the field, - capability to autonomously identify an adequate entry mode for companies entering foreign markets in line with the location of production and capital intensity, - familiarity with barriers to foreign market entry and opportunities for export promotion,	

- communication and presentation of own analysis in the field of international trade.

Indicative content:

Theoretical introduction and explanation of international trade, motivation of companies for business activities within the international business environment. Territorial structure and current trends in the development of international trade. Trade creating and averting effect of economic integration. The impact of import restrictions and pro-export policy measures on the company's competitiveness in international business. Foreign direct investment, transnational corporations and their effect on international trade. Forms of penetration into foreign markets from the point of view of the entrepreneur. Payment instruments, international transportation. Competitiveness of Slovak companies in international trade and measures to support exports of the Slovak entrepreneurs.

Support literature:

1. ZÁBOJNÍK, Stanislav – ČIDEROVÁ, Denisa. Medzinárodný obchod - repetitórium. Žilina: EDIS-vydavateľské centrum ŽU, 2020. 181 s. ISBN 978-80-554-1722-6.
2. HILL, Ch. International Business. Competing in the Global Marketplace. McGraw-Hill Education Ltd., 2020. ISBN 978-12-602-6258-2.
3. STEINHAUSER, Dušan – BOROS, Kamil. Kam tečú slovenské exporthy, pán Newton? Inštitút hospodárskych analýz Ministerstva hospodárstva SR, 2022.
4. STEINHAUSER, Dušan – KITTOVÁ, Zuzana – KHÚLOVÁ, Lucia. Relationship Between CO2 Emissions and Trade: The Case of the EU. Intereconomics, 2024. 59(1): 41-47 DOI: 10.2478/ie-2024-0009. ISSN 1613-964X.
5. STEINHAUSER, Dušan. Where Does Value-Added Flow in Gross Exports, Mr. Newton? Global Supply Chains and New Regionalization's Effects in the Asia-Pacific. Journal of Economic Integration. Seoul: Center for Economic Integration, 2023, 38(3), 335-359. ISSN 1225-651X.
6. ZÁBOJNÍK, Stanislav – ČIDEROVÁ, Denisa – KRAJČÍK, Daniel. Competitiveness in International Business: Challenges for the EU Economies. Praha: Wolters Kluwer ČR, 2020. 272 s. ISBN 978-80-7676-006-6.
7. ZÁBOJNÍK, Stanislav – STEINHAUSER, Dušan – PEŠTOVÁ, Viktória. EU Decarbonisation: Do EU Electricity Costs Harm Export Competitiveness? Amfiteatru economic. Bucharest: Editura ASE, 2023. 25(63), 522-540. ISSN 1582-9146.

Syllabus:

1. Globalization of international business. International trade - theoretical background.
2. Motivation and modes of companies penetration on foreign markets.
3. International trade - territorial and commodity structure, contemporary development trends.
4. Institutional framework for international trade (GATT, WTO). Regulation of foreign trade at the state and company level.
5. Foreign trade policy. Definition, types, historical development.
6. Foreign trade policy. Instruments and their impact on the price competitiveness of the importer / exporter. TARIC.
7. Regional economic integration. Definition, forms and effects.
8. Payment instruments in international trade from the perspective of the entrepreneur.
9. Specifics of international transportation and logistics.
10. International trade operations. Possibilities of entering foreign markets from the entrepreneur's point of view.
11. Foreign trade of the Slovak Republic, export competitiveness of Slovak exporters. Status, specifics and role of pro-export policy.
12. Institutional export support in the Slovak Republic. Participation of Slovak companies in global value chains and the place of foreign trade in the knowledge economy.
13. Simulation of import and export business case for the company.

Language whose command is required to complete the course: Slovak language, English language					
Notes: -					
Assessment of courses Total number of evaluated students: 21					
A	B	C	D	E	FX
33.33	38.1	23.81	4.76	0.0	0.0
Lecturer: Ing. Kristína Drieniková, PhD., Ing. Daniel Krajčík, PhD., doc. Ing. Stanislav Zábojník, PhD., Ing. Ľubica Zubaľová, PhD.					
Date of the latest change: 11.01.2022					
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMO OF/IOB22184/22	Title of course: International Business – Case Studies
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20% - active participation in seminars; 20% - individual and team work (assignments) 60% - combined exam	
Student workload: Total: study load 4 credits x 26 h =104 h Attendance at seminars: 26 hours Individual preparation for seminars and semestral work: 28 hours Preparation for the final exam: 50 hours	
Teaching results: Students will possess following abilities: - Introduction to the method of the case study, - understanding the key trends of internationalization and globalization of the business environment and the principles of operation of international business on practical examples from the real world Students will obtain following skills: - the ability to apply the acquired knowledge and apply best practices in solving specific problems from international busines - assess specific situations, identify opportunities in foreign markets and respond effectively Students will gain following competences: - critical analytical thinking in the field of macroeconomic as well as microeconomic problems - critical evaluation of the arguments for and against the implementation of a measure or decision operating in the context of solving problems of international business, - the ability to generate student's own opinion in the context of sustainable development goals (SDGs) and to defend it through team interaction.	
Indicative content: - acquaint students with the methodology of case studies, their benefits and limitations, the need for a critical thinking - gain an overview of the spectrum of problematic aspects of real topics or company problems and respond with their own, fact-based attitudes. - to acquire the basics of interaction in analytical and decision-making processes in international business	

- to teach the student not automatically and randomly to find a single and correct result in a business situation, but to teach the basics of the critical thinking process

Support literature:

ZÁBOJNÍK, Stanislav, Denisa ČIDEROVÁ a Daniel KRAJČÍK. Competitiveness in International Business. Praha: Wolters Kluwer ČR, 2020, [298 s.]. ISBN 978-80-7676-006-6.
HILL, Ch. International Business. Competing in the Global Marketplace. McGraw-Hill Education Ltd. ISBN: 91805748121-29744088, 2020.
TJONG, Erick et al. 2020. Digitalization and the Use of Technology in the Electricity Sector. Online Doing Business Case Studies; no. 1 Washington, D.C. : World Bank Group. Dostupné na: <http://documents.worldbank.org/curated/en/585901592343461602/Digitalization-and-the-Use-of-Technology-in-the-Electricity-Sector>
KRUGMAN, R. Paul - OBSTFELD, Maurice - MELITZ, J. Marc. International trade: Theory and policy. Pearson Education Limited, 2018.
Assorted case studies from case studies bank of the authors

Syllabus:

1. Introduction to the course, methodology of case studies. Conditions and structure of the case studies being taught abroad
2. Case study: Effects of globalization.
3. Case study: Is the iPhone exported from China really Chinese? Importance of added value principle in exports.
4. Case study: Monetary dumping and the impact on firms' export performance
5. Case Study: Effectiveness of investment incentives (Samsung)
6. Case study: Telefonica's entry modes into foreign markets
7. Case study: Deregulation and liberalization of wholesale and retail trade in Indian market
8. Case study: Restrictions on foreign trade and their effect on domestic producers
9. Case study: Use of a game theory principles in economic policy and corporate strategy
10. Case Study: Morgan Stanley
11. Case study: Alibaba
12. Case Study: Nestlé in Central and Eastern Europe
13. Case study: Digitization and use of technologies in electrical engineering

Language whose command is required to complete the course:

Slovak, English

Notes:

Assessment of courses

Total number of evaluated students: 29

A	B	C	D	E	FX
31.03	55.17	13.79	0.0	0.0	0.0

Lecturer: RNDr. Janka Pásztorová, PhD., Ing. Henrich Juhás, PhD., Ing. Anabela Luptáková, PhD.

Date of the latest change: 11.01.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study

programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMP FMV/IVC22001/22	Title of course: International Commercial Law
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 20% continuous control of studies in class (active participation, control questions, assignments for individual work, test), 20% final test, 60% oral exam	
Student workload: participation in lectures 22 h, participation in seminars 22 h, preparation for seminars 12 h, preparation for the final test 18 h, preparation for the exam 30 h	
Teaching results: The main goal of the course is to clarify the main principles of international trade law and international trade. Knowledge and understanding: Students will gain knowledge of the basic specifics of international commercial law, its sources, and methods of regulating legal relations with a foreign element in commercial relations. Students are then able to apply the acquired knowledge in specific cases arising in practice or in the further study of international economic relations. Skills: The student will acquire skills in the use of various sources of international business law - international and domestic origin, public and private - can analyze and apply them in a specific situation in the regulation of legal relations with a foreign element. Competences: After completing the course the student will acquire competencies in the field of regulation of legal relations with a foreign element, material and contractual rights, thanks to which he is able to solve situations arising in international economic relations.	
Indicative content: 1. CONCEPT AND SUBJECT MATTER OF INTERNATIONAL COMMERCIAL LAW • The concept and subject of International private law • Definition of International Commercial Law • Subject of the International Commercial Law • Basic conceptual definition of institutes - foreign element, conflict of legal orders 2. SOURCES OF INTERNATIONAL COMMERCIAL LAW • Sources of International Commercial Law • application priority of sources 3. SOURCES OF INTERNATIONAL COMMERCIAL LAW II.	

- auxiliary sources - international business practices, form contracts and business conditions, international rules of interpretation (INCOTERMS), principles of international trade agreements (UNIDROIT, PECL)

4. SPECIFICS OF SELECTED LEGAL SYSTEMS - CONTINENTAL LEGAL SYSTEM

- the basic features of the continental legal system
- structure of sources and their hierarchy - (constitution), law, by-laws, legal custom, principle of justice, business customs, general legal principles
- Structure of the continental legal system - public and private law, areas of the continental legal system (Romanesque, Germanic, Nordic, socialist)

5. SPECIFICS OF SELECTED LEGAL SYSTEMS - ANGLO-AMERICAN LEGAL SYSTEM

- basic features of the Anglo-American legal system
- structure of sources - precedent, legal law, customary law, legal literature, general legal principles; US Constitution, acts of executive power
- common law and equity
- the judiciary

6. SUBJECTS OF INTERNATIONAL TRADE LAW

- States – subject of international public law, regulator, trader
- International organizations
- Natural persons
- Legal entities
- Eligibility, Conflict of laws rules on eligibility, multiple citizenship, nationality of legal entities

7. RIGHTS IN REM IN INTERNATIONAL TRADE

- Ownership, possession, rights in rem to other people's property
- Establishment and termination of rights in rem
- Conflict of laws rules related to rights in rem,

8. OBLIGATIONS IN INTERNATIONAL TRADE I.

- Elements of obligations
- Types of obligations
- Origin and termination of obligations
- Legal acts, requisites of validity of legal acts
- Contracts, requisites of contracts
- Conflict of laws rules related to obligations

9. OBLIGATIONS IN INTERNATIONAL TRADE II. - INTERNATIONAL PURCHASE AGREEMENT

- Convention on Contracts for the International Sale of Goods (CISG)
- Obligations of the seller and the buyer according to CISG
- Claims for breach of contract in a material and insignificant manner
- INTERNATIONAL WORK CONTRACT

10. OBLIGATIONS IN INTERNATIONAL TRADE III.

- MANDATE CONTRACT,
- COMMISSION CONTRACT,
- COMMERCIAL AGENCY CONTRACT,
- BROKERAGE CONTRACT, etc.

11. OBLIGATIONS IN INTERNATIONAL TRADE IV. - TRANSPORT CONTRACTS.

- CONTRACT ON TRANSPORT OF GOODS,
- International rail transport (COTIF - CIV, CIM),
- international road transport (CMR),
- international air transport (Montreal Convention),
- international maritime transport,
- international inland waterway transport (CMNI)

- CONTRACT ON RENTAL OF VEHICLE,
- CONTRACT ON THE OPERATION OF THE VEHICLE
- Other types of contracts

12. SETTLEMENT OF DISPUTES IN INTERNATIONAL TRADE

- judicial settlement of disputes
- arbitration proceedings
- mediation

13. INTERNATIONAL PROCEDURE LAW

- Jurisdiction of the courts - general - general rule, exclusive general jurisdiction; special - alternative, exclusive special jurisdiction
- Obstacle to the case - litis pendens
- Recognition and enforcement of judgments of courts of other Member States

Support literature:

Support literature:

WINKLER, M., HARAKAĽOVÁ, D., HOLUB, D., JURKOVIČOVÁ, L., KROPAJ, M., MAGUROVÁ, H., SLEZÁKOVÁ, A., VAČOKOVÁ, L., VETERNÍKOVÁ, M. 2021. Právo v medzinárodnom obchode. 1. vydanie. Bratislava : Wolters Kluwer SR s. r. o., 2021. ISBN 978-80-571-0320-2.

CSACH, K., GREGOVÁ ŠIRICOVÁ, L., JÚDOVÁ, E. 2018. Úvod do štúdia medzinárodného práva súkromného a procesného. 2. vydanie. Bratislava : Wolters Kluwer SR s. r. o., 2018. ISBN 978-80-8168-783-9.

LYSINA, ŠTEFANKOVÁ, ĎURIŠ, ŠTEVČEK. Zákon o medzinárodnom práve súkromnom a procesnom. Komentár. 2011. C.H. Beck. ISBN 978-80-7400-415-5

MARTYNIV, H. 2012. Medzinárodné právo obchodné pre ekonómov. Bratislava : Ekonóm, 2012. ISBN 978-80-225-3414-7.

MARTYNIV, H. 2011. Kúpna zmluva v medzinárodných obchodných vzťahoch (1. vyd.). Bratislava: Ekonóm. 2011. ISBN 978-80-225-3167-2.

ĎURIŠ, M. A ŠTEVČEK M. 2005. Základy medzinárodného práva obchodného pre ekonómov. Bratislava: Ekonóm. 2005. 149 s. ISBN 8022520659.

ROZEHNALOVÁ, N. 2010 Právo mezinárodního obchodu. 3., aktualiz. a dopl. vyd. Praha: Wolters Kluwer, Česká republika, 2010. 549 s. ISBN 9788073575625

VETERNÍKOVÁ, M., HOLUB, D., KROPAJ, M. 2017. Základy obchodného práva pre ekonómov. Wolters Kluwer, 2017. 312 s. ISBN 9788081687273.

AUGUST, R. 2012. International Business Law: International Edition. Pearson Education Limited, 2012. ISBN 0273768611.

Syllabus:

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 8

A	B	C	D	E	FX
37.5	25.0	37.5	0.0	0.0	0.0

Lecturer: Ing. Mgr. Dorota Harakaľová, PhD., Dr. habil. JUDr. Ing. Katarína Brocková, PhD.

Date of the latest change: 25.12.2021

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMA FHI/IIC21051/21	Title of course: Introduction to Actuarial Science
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 5	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 30% written work, 10% semester seminar work, resp. project, 60% written exam. Total study load (in hours): 130 hours 26 hours of lectures, 26 hours of exercise, 39 hours of self-study in preparation for the exam, 13 hours preparation for seminars, 6 hours elaboration of a semester project, 20 hours preparation for written work.	
Student workload: Total study load (in hours): 130 hours 26 hours of lectures, 26 hours of exercise, 39 hours of self-study in preparation for the exam, 13 hours preparation for seminars, 6 hours elaboration of a semester project, 20 hours preparation for written work.	
Teaching results: Completion of the course Introduction to actuarial science the development of key competencies in the areas of new knowledge, competencies and skills. Knowledge and understanding: Students will understand the system of risk management in insurance companies and gain basic knowledge about the R language, actuarial science and actuarial analysis, which are used in actuarial practice. Competences: Based on the above knowledge, students can understand actuarial terminology and master the basic qualitative procedures and quantitative methods used in actuarial analysis, acquire the basics of critical thinking and can assess the advantages and disadvantages of risk management procedures. Skills:	

As part of the educational process, they will acquire such skills that will enable students to perform basic actuarial analyzes, use the R language in these analyzes and orient themselves in the EU Solvency II Directive and the principles of actuarial science.

Indicative content:

1. Risk, insurance and insurance market.
2. Regulation of the insurance market.
3. Actuarial science.
4. Actuarial software.
5. Actuarial statistics.
6. Enterprise risk management.
7. Actuarial models.
8. Actuarial demography.
9. Actuarial analyzes in life insurance.
10. Actuarial analyzes in non-life insurance.
11. Risk transfer. Reinsurance. Global reinsurance market.
12. New trends in insurance risks.
13. Financial market instruments.

Support literature:

Syllabus:

1. Risk, insurance and insurance market.
2. Regulation of the insurance market.
3. Actuarial science.
4. Actuarial software.
5. Actuarial statistics.
6. Enterprise risk management.
7. Actuarial models.
8. Actuarial demography.
9. Actuarial analyzes in life insurance.
10. Actuarial analyzes in non-life insurance.
11. Risk transfer. Reinsurance. Global reinsurance market.
12. New trends in insurance risks.
13. Financial market instruments.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 18

A	B	C	D	E	FX
5.56	22.22	22.22	5.56	44.44	0.0

Lecturer: doc. Ing. Michal Páleš, PhD., Ing. Lenka Smažáková, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study

programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KVSaRR NHF/ ING21101/21	Title of course: Introduction to Data Visualisation
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: individual work, mid term tests written / combined exam 40 % quality of the assignments 60 % quality of the final project	
Student workload: Student workload 78 hours (participation in seminars 26 h, preparation for assignments 13 h, elaboration of final project 39 h)	
Teaching results: Knowledge - Graduates of the course will learn to modify data into a form suitable for exploratory data analysis and visualisation. They will learn the basic techniques of graphical data representation and learn to use the principles of data presentation. At the same time, the most common errors associated with the visual presentation of data are identified. Skills - By completing the course, the student will improve analytical and presentation skills through data visualization. Competences - Graduates of the course will be able to process data into a suitable for analysis and identify a suitable visualization technique for convincing presentation of trends, structures or extreme values in data. These competencies will serve for better decision-making at the level of companies as well as in public administration.	
Indicative content: The course is focused on practical skills in the field of data analysis through their visualization and effective communication of results to the public. The course is organized in three parts. In the first part, students will learn to modify data into a form suitable for analysis (eg data organization, data cleaning, data pivoting). In the second part, they will learn the principles and acquire practical skills of visualizing data distribution (data distribution through histogram, box plot graph, maps) and relationships between data (eg scatter plot, scatter plot matrix, bubble chart, parallel coordinate plot). All skills will be explained on practical examples in specialized software. In the last part, students will learn the principles of graphic presentation and how to avoid the common mistakes. <ol style="list-style-type: none"> 1. Preparation of data for visualization. Data formats. Data types. 2. Getting acquainted with the Geoda environment. Exploratory data analysis 	

3. Entering data into Geoda. Data transformation in Geoda
4. Techniques of data distribution visualization (histogram, boxplot)
5. Data distribution visualization techniques (map, cartogram)
6. Techniques of visualization of relationships between data (scatterplot, scatterplot matrix)
7. Techniques of visualization of relationships between data (bubble chart, conditional plot, parallel coordinate plot)
8. Techniques of time series visualization (averages chart)
9. The most common visualization errors
10. Interactive visualizations in Flourish
11. Presentation of student projects
12. Presentation of student projects

Support literature:

1. Kirk, A. (2016). Data Visualisation. A Handbook for Data Driven Design. Sage, Los Angeles. ISBN 978-1-4739-1213-7
2. Anselin, L. et al. (2020). GeoDa Workbook. University of Chicago. Dostupná on line <https://geodacenter.github.io/documentation.html>

Syllabus:

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 0

A	ABS	ABSP	B	C	D	E	FX	NBSP	NEABS	np	p
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Lecturer: doc. Ing. Štefan Reháč, PhD.

Date of the latest change: 18.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21142/21	Title of course: Management Accounting
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 4.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 24 hours of preparation for the interim concept check test (30 % of the overall grading) 54 hours of preparation for the exam, - out of which 24 hours of the preparation for the exercises (30 % of the overall grading) - out of which 30 hours of the preparation for the compilation and the analysis of the financial statements of a company (40 % of the overall grading) Total study load (in hours): 156	
Student workload: 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 24 hours of preparation for the interim concept check test (30 % of the overall grading) 54 hours of preparation for the exam, - out of which 24 hours of the preparation for the exercises (30 % of the overall grading) - out of which 30 hours of the preparation for the compilation and the analysis of the financial statements of a company (40 % of the overall grading) Total study load (in hours): 156	
Teaching results: By completing the course, the student will acquire a systematic and comprehensive set of knowledge, skills and competences in the field of management accounting and its importance for the implementation and support of management decisions. The student will understand. By completing the course, the student gains: a) the knowledge – to understand the particularities of management accounting; b) the skill – to determine and apply the techniques that are used in management accounting to support management / managers in planning, controlling and monitoring performance in fulfilling and implementing the subject of activities of an accounting entity; c) the competence – to evaluate information presented in management accounting.	
Indicative content: The nature, source and purpose of cost and management accounting and its role in the accounting information system of an accounting entity; comparison and contrast of the elements of the	

accounting information system; classifications of costs used in cost and management accounting; application of statistical techniques in management accounting; cost accounting techniques and methods; alternative cost management techniques; budgeting, standard costing and performance measurement.

Support literature:

1. TUMPACH, Miloš. Manažérske a nákladové účtovníctvo. Bratislava : Iura Edition, 2008. 253 s. Ekonomía. ISBN 978-80-8078-168-2.
2. MOKOŠOVÁ, Daša. Nákladové účtovníctvo : praktikum. Bratislava : Letra Edu, 2018. 150 s. ISBN 978-80-89962-00-6.
3. ACCA: Management Accounting, 2021

Syllabus:

1. The nature, source and purpose of cost and management accounting and its role in the accounting information system of an accounting entity; comparison and contrast of the elements of the accounting information system, cost concepts
2. Classifications of costs used in cost accounting.
3. Classifications of costs used in management accounting.
4. Application of statistical techniques in management accounting – linear function, analysis to separate the fixed and variable elements of costs, concept of correlation coefficient and linear regression
5. Accounting for materials (methods for calculation of values), labor and overheads
6. Responsibility accounting – allocation and apportion production overheads to cost centres using an appropriate basis
7. Interdivisional accounting
8. Job costing
9. Butch costing
10. Process costing using the weighted average and FIFO methods
11. Alternative cost management techniques – activity-based costing, target costing, life-cycle costing and TQM
12. Budgeting – nature, purpose, preparation, types of budgets, control and variances
13. Standard costing (sales price, volume) and performance measurement

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 775

A	B	C	D	E	FX
9.81	15.35	22.97	25.94	23.61	2.32

Lecturer: Ing. Mgr. Renáta Antalová, PhD., Ing. Daša Mokošová, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMA FHI/IIC21010/21	Title of course: Mathematics I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: The semester work - the written test - 30%, The final written test (theory and examples) - 70%	
Student workload: Total study load (in hours): Participation in lectures - 26 Participation in exercises - 26 Preparing for exercise - 26 Preparation for course credit - 26 Exam Preparation (theory) - 26 Exam Preparation (examples) – 26 Total load - 156	
Teaching results: A successful graduate of the course will have knowledge of differential and integral calculus, necessary for the study of other economic subjects. After completing the course, students will receive: Knowledge and understanding - understanding the basic principle of differential and integral calculus and their simple applications in economy, - awareness of the inevitability of the use of quantitative (mathematical) methods in economic applications. Skills - students can solve fundamental problems of differential and integral calculus by using appropriate open-source software systems, - solve fundamental problems of economic analysis and interpret the results of solutions. Competence - actively expand their mathematical knowledge and skills and use them in other subjects of quantitative orientation.	
Indicative content:	
Support literature:	

1. KADEROVÁ, A. - KRÁTKA, Z. - KRČOVÁ, I. - MUCHA, V. - ŠOLTÉSOVÁ, T. (2020). Matematika pre ekonómov. Bratislava: Letra Edu.
2. KADEROVÁ, A. - MUCHA, V. - ONDREJKOVÁ KRČOVÁ, I. - ŠOLTÉSOVÁ, T. (2016). Matematika pre 1. ročník: učebný text. Bratislava: Vydavateľstvo EKONÓM, online.
3. FECENKO, J. - PINDA, Ľ. (2006). Matematika 1. IURA EDITION. Bratislava.
4. FECENKO, J. - SAKÁLOVÁ, K. (2006). Matematika 2. IURA EDITION. Bratislava.

Syllabus:

1. Functions of one real variable. Properties of functions. Graphs of functions.
2. Functions of economic analysis, their properties and graphs.
3. Limit of function. Rules for calculating limits. One-sided limits.
4. Continuity of function in point and on the set. Asymptotes.
5. Difference quotient and derivative of function. Its geometric and economic interpretation. Tabular differentiation. Differential of function and its applications. L'Hospital rules.
6. Marginal value. Elasticity of function. Price elasticity of demand. Monotonicity of function.
7. Higher-order derivatives. Convexity and concavity of function. Point of inflection.
8. Local extremes. Economic applications. Graphing functions by characteristic points.
9. 2-dimensional Euclidean space. The function of two variables. Functions of economic analysis. Homogeneous function.
10. Partial function. Partial derivatives. Higher-order partial derivatives. Economic applications of partial derivatives. Marginal value. Partial elasticity.
11. Definition of local extremes. Necessary and sufficient condition for local extreme. Economic applications of local extremes.
12. Bound extremes. Economic applications of bounded extremes.
13. Definition of primitive functions and indefinite integrals. Basic rules of integration and table of standard integrals. Economic application of indefinite integrals.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 2121

A	B	C	D	E	FX
5.7	8.06	14.24	21.92	36.96	13.11

Lecturer: Mgr. Ing. Ingrid Krčová, PhD., doc. Mgr. Tatiana Šoltésová, PhD., Ing. Mgr. Zuzana Krátka, PhD., doc. Ing. Michal Páleš, PhD., Ing. Patrícia Teplanová

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21224/21	Title of course: Payroll Processing
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 2 Per course: 0 / 26 Method of study: present	
Number of credits: 4	
Recommended semester/trimester of study: 5.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 26 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 104	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the continuous written essay (40 % of the overall grading) 26 hours of preparation for the final written exam (60 % of the overall grading) Total study load (in hours): 104	
Teaching results: Learning outcomes: The aim of the course is to teach students to solve tasks related to payroll and personnel issues. By completing the course, the students should be able to use the basic procedures applied in the processing of payrolls. The aim of the course is to provide comprehensive knowledge and competencies that will enable students to apply this knowledge at the work of a payroll and accounting professional at different levels of management and at different job positions. Knowledge The graduates of the course will gain knowledge at the field of employee remuneration and payroll processing. They will acquire the basic knowledge that is necessary at the daily practice of a payroll and accounting professional, but also a financial manager who manages the company's finances. The graduates will learn the methods of managing payroll and personnel costs and get acquainted with the factors that affect their amount. Competences The graduates will know how to solve the assigned tasks and propose solutions in the field of payrolls. Also they will be able to express their own opinion in solving model situations, which in practice are solved by a payroll professionals. The student will develop competencies that can be used in most other professions and positions. Skills	

As part of the educational process, the student will acquire the necessary skills that will enable him to perform executive and managerial tasks related to the profession of payroll accountant in national and multinational companies as well as in various other organizations. The graduate of the course will be able not only to process the payroll, but also to manage the team that is responsible for processing payrolls in the companies or organizations. At the position of financial manager, the graduate will be able to evaluate personnel decisions and manage labor costs.

Indicative content:

Establishment and termination of employment contracts. Part-time work agreements. Wage calculation. Employee and employer 's insurance and tax obligations. Calculation of holiday entitlement and holiday compensation. Employee travel allowances. Staff allowance. Compensation for sick-leave. Payroll reporting. Registration of an employee at a social insurance company and health insurance companies. Monthly and annual obligations of employers. Wage benefits. Obstacles at work. Payroll accounting, payroll deductions. Creation the social fund. Annual income tax recalculation. Payroll documentation. Documents necessary at the beginning and at the end of employment. Calculation of severance pay and severance pay. Payroll processing in software.

Support literature:

1. KUBAŠČÍKOVÁ, Zuzana. Mzdová evidencia. Recenzenti: Zuzana Juhászová, Martin Čepec. 1. vydanie. Bratislava : Slovenská komora certifikovaných účtovníkov, 2021. 79 s. [4,5 AH]. APVV-16-0602. ISBN 978-80-972525-8-8.
2. KUBAŠČÍKOVÁ, Zuzana. Fiškálno-sociálna politika štátu z pohľadu zdanenia práce v podmienkach Slovenskej republiky v rokoch 1993 - 2021. Recenzenti: Miloš Tumpach, Alena Andrejovská. 1. vydanie. Žitomir : PE "Ruta", 2021. [76 s.] [3 AH]. APVV-16-0602. ISBN 978-617-581-519-9.
3. MIHÁL, J. (2019) Zákonník práce. 4. vyd. Bratislava : KO&KA, 220 s. ISBN 9788099950000.
4. MIHÁL, J. – MOTYČKOVÁ, J. (2019) Odvody. Bratislava: KO&KA. 239 s. ISBN 9788099950024.
5. MIHÁL, J. (2020) Mzdová encyklopédia 2020. Bratislava : Relia, 320 s. ISBN 9788089357048.

Syllabus:

1. Establishment and termination of employment contracts. Part-time work agreements.
2. Wage calculation. Employee and employer 's insurance and tax obligations.
3. Calculation of holiday entitlement and holiday compensation.
4. Employee travel allowances. Staff allowance.
5. Compensation for sick-leave.
6. Payroll reporting. Registration of an employee at a social insurance company and health insurance companies. Monthly and annual obligations of employers.
7. Wage benefits.
8. Obstacles at work.
9. Payroll accounting, payroll deductions.
10. Creation the social fund.
11. Annual income tax recalculation.
12. Payroll documentation. Documents necessary at the beginning and at the end of employment. Calculation of severance pay and severance pay.
13. Payroll processing in software.

Language whose command is required to complete the course:

slovak

Notes:**Assessment of courses**

Total number of evaluated students: 789

A	B	C	D	E	FX
12.17	19.9	25.98	22.69	19.14	0.13

Lecturer: Ing. Renáta Stanley, PhD.**Date of the latest change:** 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KET NHF/INE22001/21	Title of course: Principles of Economics
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 1.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: individual work, written test, team work, written exam Seminars 40%, of which: Activity at seminars 15% Elaboration and presentation of a team case study 10% Written tests. 15% Final written exam 60%	
Student workload: Total student workload: 156 hours. Of which: Face to face instruction - lectures: 26 hours Face to face instruction - seminars: 26 hours Preparation for seminars: 13 hours Preparation of a team case study: 18 hours Preparation for written tests: 21 hours Preparation for the final exam: 52 hours	
Teaching results: Knowledge: Students acquire introductory knowledge of economics. They are able to understand the behaviour of economic agents at the micro level and understand key macroeconomic variables and interaction between them. Competences: Students acquire competences in the field of analysis of functioning of a market and behaviour of economic agents, as well as analysis of the development of macroeconomic variables and understanding relationship between them. Skills: The course develops analytical and presentation skills of students and ability to work in a team.	
Indicative content: Subject and methodology of economics. Economic principles, types of economies. Key economic problems. Market and market mechanism, demand, supply, equilibrium price. Elasticity of demand and supply. Consumer behaviour in a market economy in perfectly competitive market. Decision-	

making of firms in the market for goods and services in a competitive market and in individual forms of imperfect competition. Market for factors of production, income distribution, income inequalities at the national and global levels, alternative ways to address them. Macroeconomic equilibrium, aggregate demand and aggregate supply. Measuring economic performance, aggregate demand and aggregate supply. Macroeconomic equilibrium. Consumption, savings and investment. Economic growth and business cycle. The monetary sector of the economy, price stability and monetary policy. Government budget, public debt and fiscal policy. Introduction into open economy macroeconomics.

Support literature:

PARKIN, M.: Economics, 12th edition. Harlow: Pearson Education, 2016.

MANKIW, G.M.: Principles of Economics, 8th edition. Boston: Cengage Learning, 2017.

LEVITT, D. S. – DUBNER, S. J.: Freakonomics (A Roque Economist Explores the Hidden Side of Everything). William Morrow Ltd., 2006.

LEVITT, D. S. – DUBNER, S. J.: SuperFreakonomics, William Morrow Ltd., 2011.

THALER, R. – SUNSTEIN, C. R.: Nudge (Improving Decisions about Health, Wealth and Happiness. Yale University Press, 2008.

WHEELAN, CH.: Naked Economics: Undressing the Dismal Science, 3rd edition. W. W. Norton & Company, 2019.

ACEMOGLU, D. – ROBINSON, J.: Why Nations Fail: The Origins of Power, Prosperity, and Poverty. Currency, 2013.

Support literature:

Compulsory literature:

1. PARKIN, M.: Economics, 12th edition. Harlow: Pearson Education, 2016.

2. MANKIW, G.M.: Principles of Economics, 8th edition. Boston: Cengage Learning, 2017.

Suggested readings:

1. LEVITT, D. S. – DUBNER, S. J.: Freakonomics (A Roque Economist Explores the Hidden Side of Everything). William Morrow Ltd., 2006.

2. LEVITT, D. S. – DUBNER, S. J.: SuperFreakonomics, William Morrow Ltd., 2011.

3. THALER, R. – SUNSTEIN, C. R.: Nudge (Improving Decisions about Health, Wealth and Happiness. Yale University Press, 2008.

4. WHEELAN, CH.: Naked Economics: Undressing the Dismal Science, 3rd edition. W. W. Norton & Company, 2019.

5. ACEMOGLU, D. – ROBINSON, J.: Why Nations Fail: The Origins of Power, Prosperity, and Poverty. Currency, 2013.

6. Econ Talk, available at: econtalk.org

7. Financial Times, available at: ft.org

8. Freakonomics, available at: freakonomics.org

9. Marginal revolution university, available at: mru.org

Syllabus:

Lectures/seminars topics

WEEK 1

Introduction to economics.

Definition of economics. Micro and macroeconomics. Two approaches to economics (positive and normative economics). Methodology of economics. Basic economic laws. Basic issues of the organization of the economy and their solution in different economic systems. Production possibility frontier, its applications and role in economics.

WEEK 2

Market and market mechanism. Demand, supply and equilibrium price.

Market mechanism and its functioning. Market failures, externalities, and public goods. Demand and demand curve, law of diminishing demand. Factors influencing the size of demand and the shift of the demand curve. Supply and supply curve, law of increasing supply. Factors influencing the size of supply and the shift of the supply curve. Individual, market and aggregate demand. Individual, market and aggregate supply. Market equilibrium, equilibrium price and equilibrium quantity.

WEEK 3

Elasticity of demand and supply.

Elasticity of demand – concept, factors influencing price elasticity of demand. Price elasticity of demand and its effect on total revenue. The relevance of the concept of elasticity for decision making process of companies. Price elasticity of demand and cross elasticity. Price elasticity of supply – calculation and factors influencing elasticity of supply. The relevance of elasticity in decision making process of firms.

WEEK 4

Consumer equilibrium.

Neoclassical theory. Cardinal and ordinal utility theory. Consumer equilibrium and the marginal utility theory in cardinal utility theory. Indifference analysis (indifference curve, indifference map, budget line) and consumer equilibrium in ordinal theory of utility. The impact of the good price and income changes on consumer equilibrium.

WEEK 5

Costs, revenues and profit of the firm. Firm in a competitive market.

Firm and its main goal. Costs and cost in the short run and in the long run. Total, average and marginal costs. Firm revenues. Main features of a competitive market. Individual demand for the firm's production. Equilibrium of a firm in a competitive market in the short and in the long run.

WEEK 6

Imperfectly competitive market structures, monopoly, oligopoly, monopolistic competition.

Causes of imperfection structure and its forms. Monopoly, types of monopoly. Equilibrium of a monopoly in the short and in the long run. Price discrimination. Inefficiency of a monopoly. Oligopoly and its forms. Equilibrium of an oligopoly firm in different models. Characteristics of monopolistic competition. Equilibrium of a firm in monopolistic competition in the short- and in the long-runs.

WEEK 7

Market of factors of production. Income distribution.

Demand for production factors as a derived demand. Marginal productivity theory and decision of a firm on the optimal amount of inputs. Individual markets for inputs. Labour market – labour supply and labour demand. Substitution and income effect of the wage change. Imperfections on the labour market. Market for land –supply and demand of land, market equilibrium. Capital market –supply and demand of capital, market equilibrium. Income distribution, measuring income inequality. Sources of income inequality, the analysis of its roots.

WEEK 8

Measuring macroeconomic performance, AD and AS model.

Measuring of economic activity – GDP, methods of GDP calculation, nominal and real GDP.

Net domestic product, gross national product, net national product, national income. Alternative ways of measuring economic performance. Definition of aggregate demand and aggregate supply, factors influencing the size of AD and AS, alternative approaches to AD and AS. The use of the AD-AS model in macroeconomic analysis.

WEEK 9

Consumption, savings and investment.

Consumption as the largest component of aggregate demand. Changes in consumption and their effect on AD. Consumption function, average propensity to consume and marginal propensity to

consume. Savings and savings function. Average and marginal propensity to save. Expenditure equilibrium in a closed economy. Investment and its effects. Investment multiplier and its relevance, investment accelerator.

WEEK 10

Economic growth and business cycle.

Economic growth, its measurement. Sources of economic growth. Ways to ensure sustainable economic growth. Problems of economic growth in developed and less developed countries.

Business cycle – its phases. Impact of the business cycle on key macroeconomic variables.

Business cycle caused by shocks in aggregate demand and aggregate supply. Business cycle in the AS-AD model. Okun law.

WEEK 11

Money, inflation, unemployment.

The nature and functions of money. Money supply and monetary aggregates. Money demand and money demand theories, liquidity preference theory and quantitative theory of money.

Creation of bank money and money market multiplier. Inflation and its measurement. Demand pull inflation and cost push inflation. Costs of inflation. Deflation and its impact on the economy.

Unemployment and measurement of unemployment. Forms of unemployment. Natural rate of unemployment. Phillips curve and its versions.

WEEK 12

Fiscal policy. Monetary policy.

Fiscal policy. Revenues and expenditures of government budget. Government budget deficit and public debt. Fiscal policy objectives and measures. Stabilization fiscal policy. Automatic stabilizers.

Discretionary fiscal policy and discretionary fiscal policy instruments. Short-term and long-term effects of fiscal policy in the AS-AD model, impacts of the fiscal policy on AD and AS. Monetary policy, monetary policy objectives and measures. Types of monetary policy.

Monetary policy transmission mechanism. Indirect monetary policy instruments. Short-term and long-term impacts of the monetary policy in the AS-AD model. Non-standard monetary policy instruments.

WEEK 13

International trade, international monetary relations.

The nature and causes of the existence of international trade. Theories of international trade, absolute advantage and comparative advantage. Foreign trade policy instruments – tariffs and quotas and their effects on the efficiency of resource allocation.

International movement of capital and its forms. Equilibrium on the international capital market. Balance of payments and its structure. Exchange rate and its formation on foreign exchange market. Exchange rate systems.

International monetary system.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 510

A	B	C	D	E	FX
1.96	6.47	17.84	25.29	30.0	18.43

Lecturer: Ing. Karol Trnovský, PhD., Dr. habil. Ing. Mgr. Zsolt Horbulák, PhD., Ing. Ivana Lennerová, PhD., Ing. Eleonóra Matoušková, PhD., prof. Ing. Magdaléna Přívarová, CSc., doc. Ing. Marta Martincová, CSc., Ing. Peter Adamovský, PhD., Ing. Zuzana Brinčíková, PhD., prof. Ing. Anetta Čaplánová, PhD., Ing. Lubomír Darmo, PhD., prof. Dr. Sophia Dimelis, Ph.D., Ing. Ivan Francisti, John Gilbert, doc. Ing. Vierošlava Holková, CSc., Ing. Peter Leško, PhD., Ing. Róbert Mészáros, MBA, Ing. Mgr. Hussein Mkiyes, B.Sc., prof. Ing. Eva Muchová, PhD., Ing.

Marcel Novák, PhD., Ing. Andrej Přívara, PhD., Ing. Eva Sirakovová, PhD., László Szakadát, Ing. Matej Valach, PhD., Ing. Lucia Johanesová, Ing. Peter Martiška, Mgr. Lucia Kováčová, M.A.

Date of the latest change: 03.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Pálež, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMA FHI/IIC21041/21	Title of course: Probability Theory I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 30% 2 written works (using software support), 70% written exam (using software support)	
Student workload: Total study load (in hours): 156 hours 26 hours - participation in lectures, 26 hours - participation in exercises, 26 hours - preparation for exercises, homeworks, 20 hours - preparation for written works, 58 hours - self-study in preparation for the exam.	
Teaching results: After completing the course Probability Theory I, it is assumed that students will acquire knowledge and skills in the field of probability distributions, which can be used in a stochastic approach to problem solving. Also thanks to the software support of the R language and an innovative approach in the form of simulations of the values of a random variable, a better and deeper understanding of the meaning of various numerical characteristics and their interpretations, and clearer approach to mastering the probabilistic apparatus. This creates the potential for future stochastic analyzes of data that are used in various sectors of practice. The acquired knowledge, competencies and skills are a basic prerequisite for subsequent education in the field of statistics. Knowledge Students will gain knowledge of concepts and rules within the calculation of probability in connection with the theory of random events, they will be able to interpret the calculated probability based on its statistical definition. It is assumed that they can handle the issue of a random variable in the context of its probability distribution and numerical characteristics. They will also gain knowledge of selected discrete and continuous probability distributions used to solve problems in practice. The prerequisite is also the control of the meaning of the law of large numbers, determining the accuracy of the estimation of theoretical probability using relative frequency based on limit theorems. Emphasis is placed on understanding the meaning and interpretation of these findings and the apparatus used from the point of view of probability theory, in connection with the real acquisition of values of a random variable. Competences	

Based on the above knowledge, students are able to solve problems based on a stochastic approach within the new acquired competencies. To achieve relevant results, they can choose a probability distribution that appropriately describes the assigned task. Based on graphical interpretations of the analyzed distribution by means of the probability density function and frequency histogram are competent to decide on its important characteristics. In this context, they think about creative comparisons through creative thinking, for example within the theory of mean and variance. The acquired knowledge enables them to interpret the determined numerical characteristics with the needs of analytical practice, for example in the case of quantiles to present these values not only graphically, but also in the context of the percentage acquisition of values of a random variable. In connection with the law of large numbers and limit theorems, they are able to comment on the issue of the implementation of repeated independent experiments in connection with the estimation of the probability of occurrence of the observed event.

Skills

Within the software support of the R language, they will acquire certain skills also in this environment, while to obtain the required outputs they use prepared source codes and rewrite only those parameters which are marked in bold. Other skills include the implementation of simulations of random variable values from selected discrete and continuous distributions used in practice, as well as skills in creating frequency histograms and verification based on the processing of such generated values. Important skills are the implementation of various probability calculations to determine the probabilities and numerical characteristics, and in addition to verbal, especially their graphical interpretation, not only using functions available in the environment in the R language.

Indicative content:

1. The probability of a random event.
2. Addition and multiplication of probabilities, conditional probability.
3. Repeated independent and dependent experiments.
4. Discrete random variable.
5. Continuous random variable.
6. Generation of values of discrete and continuous random variable.
7. Numerical characteristics of a discrete random variable.
8. Numerical characteristics of a continuous random variable.
9. Discrete distributions: binomial, geometric, negative binomial distribution.
10. Discrete distributions. hypergeometric, Poisson distribution, approximations.
11. Continuous distributions: uniform distribution, exponential, gamma distribution and others.
12. Continuous distributions: normal and normed normal distribution.
13. Law of large numbers, central limit theorems.

Support literature:

1. Mucha, V., Pálež, M.: Teória pravdepodobnosti pre ekonómov. S podporou jazyka R. Letra Edu. 2018.
2. Horáková, G., Huťka, V.: Teória pravdepodobnosti. Ekonóm. 2010.
3. Dobrow, R.: Probability: With Applications and R. John Wiley & Sons. 2014.
4. Horgan, J.: Probability with R. An Introduction with Computer Science Applications. John Wiley & Sons. 2009.

Syllabus:

1. The probability of a random event.
2. Addition and multiplication of probabilities, conditional probability.
3. Repeated independent and dependent experiments.
4. Discrete random variable.
5. Continuous random variable.
6. Generation of values of discrete and continuous random variable.

7. Numerical characteristics of a discrete random variable.
8. Numerical characteristics of a continuous random variable.
9. Discrete distributions: binomial, geometric, negative binomial distribution.
10. Discrete distributions. hypergeometric, Poisson distribution, approximations.
11. Continuous distributions: uniform distribution, exponential, gamma distribution and others.
12. Continuous distributions: normal and normed normal distribution.
13. Law of large numbers, central limit theorems.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 13

A	B	C	D	E	FX
15.38	7.69	7.69	23.08	46.15	0.0

Lecturer: Mgr. František Slaninka, PhD., doc. Ing. Michal Páleš, PhD.

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KMA FHI/IIC21060/21	Title of course: Selected Chapters from Mathematics for Economists
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: The semester work - the written test - 30%, The final written test (theory and examples) - 70%	
Student workload: Total study load (in hours): Participation in lectures – 26 Participation in exercises – 26 Preparing for exercise – 26 Preparation for course credit – 26 Exam Preparation (theory) - 26 Exam Preparation (examples) – 26 Total load - 156	
Teaching results: Successful graduates of the course will have knowledge of linear algebra (vector calculus, matrices, determinants and systems of linear equations) and financial mathematics (interest rate, discounting, annuity and redemption) necessary for the study of other economic subjects. After completing the course, students will receive: Knowledge - understanding of the basic principles of linear algebra (mastering the connections between vector and matrix calculus and their use in solving systems of linear equations) and their simple applications in economics, - mastering the method of elementary change of base and understanding the conclusions resulting from it in solving problems in linear algebra, - understanding the basic principles of interest and discounting and their use in annuity and redemption, financial flows, - awareness of the need to use quantitative (mathematical) methods in economic applications. Skills - solve basic problems from vector and matrix calculus, including simple economic problems, - solve complex problems from linear algebra using the method of elementary base change, - solve systems of linear equations (m equations with n unknowns) also using online applications,	

- solve the basic tasks of interest rate and discounting and use them in the management of personal finances in the field of investing in common banking products,
- solve problems from financial equivalence and correctly interpret the results of solutions,
- solve the problems of annuity and redemption and use them in the management of personal finances in the area of credit products.

Competences

- actively apply knowledge and skills in financial mathematics in the analysis of investment and credit products of banking and non-banking financial institutions,
- make progress and develop its financial literacy in a targeted manner, depending on the life situations encountered,
- to expand their mathematical knowledge and skills and use them in other subjects of quantitative focus.

Indicative content:

Vectors, linear combination, linear dependence and independence, rank and equivalence of vectors, linear space and subspace, basis and dimension, elemental change bases, matrices, systems of linear equations, determinants, systems of linear inequalities. Master basic concepts and calculation methods of simple and compound interest and discounting, continuous interest, annuities and redemption. Principles of valuation of financial flows. The use of computer programs in MS Excel calculations.

Support literature:

1. Sakálová, K. - Simonka, Zs. - Strešňáková, A.: Lineárna algebra pre ekonómov. Bratislava: Letra Edu, 2020.
2. Fecenko, J., Sakálová, K. Matematika 2. Bratislava: ELITA/IURA Edition, 2005.
3. Huťka, V., Peller, F. Finančná matematika v Exceli. Bratislava: IURA Edition, 2010.
4. Šoba, O., Širůček, P. Finanční matematika v praxi. Praha: Grada, 2017.

Syllabus:

1. The concept of vector. Vector operations. Scalar product. Linear combination, dependence and independence of vectors. Vector system, equivalent modifications of the vector system, rank of the vector system.
2. Linear space and subspace. Dimension and base of linear space. Coordinates of the vector in the base L_n . Elemental change of base and change of vector coordinates after EZB.
3. The concept of matrices, types of matrices, operations with matrices, their economic applications. Types of matrices. Block nuts. The rank of the matrix. Regular and singular matrices. Inverse matrix. Basic decomposition of a matrix into the product of matrices. Matrix equations.
4. Definition of determinant. Determinants of degree n and their calculation. Use of determinants. Systems of linear equations and methods of their solution.
5. Basic concepts of interest rate. Types of interest and their characteristics. Easy interest. Exact and banking method. Interest rate standards. Time charts.
6. The concept of discount. Mathematical and business discount. Discounting at simple interest. Bills of exchange in practice. Equivalent interest and discount rates. Compound interest. Comparison of JÚ and ZÚ.
7. Financial equivalence at compound interest. Nominal and effective interest rates. Interest intensity and continuous interest (informative). Equivalent relationships between compound and continuous interest.
8. Discounting at compound interest. Equivalent interest and discount rates. Financial flows. Analysis of financial flows. Investment decision criteria.
9. Annuities. The concept of financial annuities and types of annuities. Annual rent. Future value of constant half-yearly and pre-mortem annual rents, calculation of basic quantities.

10. Present value of constant half-yearly and pre-mortem annual rents, calculation of basic quantities. Eternal rent.
11. Future value of constant half-term and pre-mortem p-term annuities. Deferred p-term annuity.
12. Present value of constant half-term and pre-mortem p-term annuity. Eternal p-term annuity. Amortization count. Loan classification. Repayment of the loan in a single installment.
13. Gradual repayment loans - installment and annuity debt repayment. Redemption rules. Amortization plan.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 330

A	B	C	D	E	FX
11.82	9.7	16.36	21.82	30.3	10.0

Lecturer: PaedDr. Zsolt Simonka, PhD., Ing. Silvia Zelinová, PhD., Mgr. František Slaninka, PhD., Ing. Patrícia Teplanová

Date of the latest change: 01.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednářová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21511/21	Title of course: Seminar for the final thesis I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 1 Per course: 0 / 13 Method of study: present	
Number of credits: 2	
Recommended semester/trimester of study: 5.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 13 hours of seminars 39 hours of writing the thesis Total study load (in hours): 52	
Student workload: 13 hours of seminars 39 hours of writing the thesis Total study load (in hours): 52	
Teaching results: Knowledge – the student will acquire the knowledge about legal and ethical aspects of writing of the thesis, on the current state of the art of the knowledge in the area related to the topics of the thesis (from the point of view of its content, its scope and available methods of research and procession of the data) and about the sources of data. Competence – the student will be able to explore the current literary resources, apply their critical assessment and discover those areas, in which his/hers thesis could contribute to the enhancement of current body of knowledge. In addition, he/she will be able to locate the most appropriate sources of data and to discover the relevant methods of their processing and the methods of validation of the results, while accenting the ethical principles and rules for academic writing. Skills – the student will be able to write the first chapter of the thesis on the overview of the current body of knowledge in an ethically consistent manner and to derive bases for the determination of the aims and goals and preliminary draft of the sources and methods of processing the data to be used in the second chapter.	
Indicative content: Underlying assumptions reflecting the topics of the thesis (accounting, financial managements, taxes, other issues), its geographical focus (Slovakia, neighbouring countries, EU, other countries/ regions), expected outputs (comparisons, examinations of the new approaches, exploration of the existing relations, other) and its nature (overview, processing of the empirical data, other). Use of the Web of Science / Scopus databases, use of the ResearchGate platform and of the domestic literature and the presentation of survey of the relevant resources. Discussion on the legal and ethical aspects of academic writings. Discussion on the identified domains of knowledge, in which the thesis could contribute with the new findings. Determination of the aims and goals of the thesis. Proposal of	

the methods proposed for achievements of the aims and goals of the thesis and for the validation of the findings and results. Presentation and the assessment of the first chapter and the outline of the second chapter of the thesis.

Support literature:

Syllabus:

1. Discussion on the underlying assumptions reflecting the topics of the thesis (accounting, financial managements, taxes, other issues), geographical focus (Slovakia, neighboring countries, EU, other countries/regions), expected outputs (comparisons, examinations of the new approaches, exploration of the existing relations, other) and its nature (overview, processing of the empirical data, other);
2. Discussion about the use of the Web of Science / Scopus databases, use of the ResearchGate platform and of the domestic literature;
3. Seminar on legal aspects of academic writings;
4. Seminar on the ethical aspects of academic writings;
5. Presentation of survey of domestic resources relevant to the topics of the thesis;
6. Presentation of survey of foreign resources relevant to the topics of the thesis;
7. Discussion on the identified domains of knowledge, in which the thesis could contribute with the new findings;
8. Determination of the aims and goals of the thesis;
9. Discussion on the selection of the methods proposed for achievements the aims and goals of the thesis;
10. Discussion on the selection of the methods for the validation of the findings and results;
11. Presentation of the overview part (first chapter) of the thesis;
12. Presentation of the proposal of the methodical part (second chapter) of the thesis;
13. Assessment of the interim results of the writing.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 799

NZ	Z
6.01	93.99

Lecturer: Ing. Mgr. Renáta Antalová, PhD., Ing. Martina Ballová, PhD., Ing. Michaela Bednárová, BA (Hons), PhD., doc. Ing. Miriama Blahušiaková, PhD., Ing. Milan Gedeon, PhD., Ing. Renáta Hornická, PhD., doc. Ing. Mgr. Zuzana Juhászová, PhD., Ing. Oľga Kadlečiková, PhD., Ing. Veronika Kňazžková, PhD., Ing. Alena Kordošová, PhD., Ing. Petra Krišková, PhD., doc. Ing. Zuzana Kubaščíková, PhD., Ing. Kornélia Lovciová, PhD., Ing. Anton Marci, PhD., Ing. Martina Mateášová, PhD., doc. Ing. Jitka Meluchová, PhD., Ing. Daša Mokošová, PhD., Ing. Lucia Ondrušová, PhD., prof. Ing. Mgr. Renáta Pakšiová, PhD., Ing. Branislav Parajka, PhD., Ing. Martina Podmanická, PhD., Ing. Renáta Stanley, PhD., Ing. Adriana Surovičová, PhD., prof. Ing. Miloš Tumpach, PhD., Ing. Ján Užík, PhD., Ing. Lenka Užíková, Ing. Miroslava Vašeková, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study

programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21512/21	Title of course: Seminar for the final thesis II
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 0 / 1 Per course: 0 / 13 Method of study: present	
Number of credits: 2	
Recommended semester/trimester of study: 6.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 13 hours of seminars 39 hours of writing the thesis Total study load (in hours): 52	
Student workload: 13 hours of seminars 39 hours of writing the thesis Total study load (in hours): 52	
Teaching results: Knowledge – the student will acquire the knowledge about legal and ethical aspects of writing of the thesis, on the current state of the art of the knowledge in the area related to the topics of the thesis (from the point of view of its content, its scope and available methods of research and procession of the data) and about the sources of data. Competence – the student will be able to explore the current literary resources, apply their critical assessment and discover those areas, in which his/hers thesis could contribute to the enhancement of current body of knowledge. In addition, he/she will be able to locate the most appropriate sources of data and to discover the relevant methods of their processing and the methods of validation of the results, while accenting the ethical principles and rules for academic writing. Skills – the student will be able to write the first chapter of the thesis on the overview of the current body of knowledge in an ethically consistent manner and to derive bases for the determination of the aims and goals and preliminary draft of the sources and methods of processing the data to be used in the second chapter.	
Indicative content: Underlying assumptions reflecting the topics of the thesis (accounting, financial managements, taxes, other issues), its geographical focus (Slovakia, neighbouring countries, EU, other countries/ regions), expected outputs (comparisons, examinations of the new approaches, exploration of the existing relations, other) and its nature (overview, processing of the empirical data, other). Use of the Web of Science / Scopus databases, use of the ResearchGate platform and of the domestic literature and the presentation of survey of the relevant resources. Discussion on the legal and ethical aspects of academic writings. Discussion on the identified domains of knowledge, in which the thesis could contribute with the new findings. Determination of the aims and goals of the thesis. Proposal of	

the methods proposed for achievements of the aims and goals of the thesis and for the validation of the findings and results. Presentation and the assessment of the first chapter and the outline of the second chapter of the thesis.

Support literature:

1. Zákon č. 185/2015 Z. z. Autorský zákon;
2. Študijný poriadok Ekonomickej univerzity v Bratislave;
3. Interná smernica Ekonomickej univerzity v Bratislave č. 8/2017 o záverečných a habilitačných prácach;
4. Etický kódex Ekonomickej univerzity v Bratislave;
5. Disciplinárny poriadok Ekonomickej univerzity v Bratislave pre študentov;;
6. Smith, M. (2019). Research Methods in Accounting. 5th Edition. Sage. ISBN 978-1526490674;
7. Vedecké články ktorých abstrakty sú uvádzané v databázach Web of Science resp. Scopus, ktoré sa vzťahujú k problematike témy konkrétnej záverečnej práce;
8. Právne predpisy ktoré sa vzťahujú k problematike témy konkrétnej záverečnej práce;
9. Iná vedecká a odborná literatúra (knihy, články v časopisoch, príspevky v zborníkoch), ktorá sa vzťahujú k problematike témy konkrétnej záverečnej práce.

Syllabus:

1. Discussion on the underlying assumptions reflecting the topics of the thesis (accounting, financial managements, taxes, other issues), geographical focus (Slovakia, neighboring countries, EU, other countries/regions), expected outputs (comparisons, examinations of the new approaches, exploration of the existing relations, other) and its nature (overview, processing of the empirical data, other);
2. Discussion about the use of the Web of Science / Scopus databases, use of the ResearchGate platform and of the domestic literature;
3. Seminar on legal aspects of academic writings;
4. Seminar on the ethical aspects of academic writings;
5. Presentation of survey of domestic resources relevant to the topics of the thesis;
6. Presentation of survey of foreign resources relevant to the topics of the thesis;
7. Discussion on the identified domains of knowledge, in which the thesis could contribute with the new findings;
8. Determination of the aims and goals of the thesis;
9. Discussion on the selection of the methods proposed for achievements the aims and goals of the thesis;
10. Discussion on the selection of the methods for the validation of the findings and results;
11. Presentation of the overview part (first chapter) of the thesis;
12. Presentation of the proposal of the methodical part (second chapter) of the thesis;
13. Assessment of the interim results of the writing.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 674

NZ	Z
7.12	92.88

Lecturer: Ing. Mgr. Renáta Antalová, PhD., Ing. Martina Ballová, PhD., Ing. Michaela Bednárová, BA (Hons), PhD., doc. Ing. Miriama Blahušiaková, PhD., Ing. Milan Gedeon, PhD., Ing. Renáta Hornická, PhD., doc. Ing. Mgr. Zuzana Juhászová, PhD., Ing. Oľga Kadlečíková, PhD., Ing.

Veronika Kňazková, PhD., Ing. Alena Kordošová, PhD., Ing. Petra Krišková, PhD., doc. Ing. Zuzana Kubaščíková, PhD., Ing. Kornélia Lovciová, PhD., Ing. Anton Marci, PhD., Ing. Martina Mateášová, PhD., doc. Ing. Jitka Meluchová, PhD., Ing. Daša Mokošová, PhD., Ing. Lucia Ondrušová, PhD., prof. Ing. Mgr. Renáta Pakšiová, PhD., Ing. Branislav Parajka, PhD., Ing. Martina Podmanická, PhD., Ing. Renáta Stanley, PhD., Ing. Adriana Surovičová, PhD., prof. Ing. Miloš Tumpach, PhD., Ing. Ján Užík, PhD., Ing. Miroslava Vašeková, PhD.

Date of the latest change: 17.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: CTVŠ EU/ITA150101L/21	Title of course: Sport
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 1	
Recommended semester/trimester of study: 4.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: tests throughout semester credits tests – somatometric, motoric and functional	
Student workload: 26	
Teaching results: Compensation of mental load, influence on physical, functional and motoric development. Prevention of civilizational diseases, metabolic syndrom and diseases caused by sedentary lifestyle. Forming of lasting relationship with sport, gaining knowlage about proper nutrition and lifestyle. Improvement of basic motoric skills, improvement of typological parameters.	
Indicative content: According to individual physical activities: aerobics, basketball, badminton, bodywork, fitball aerobics, floorball, football, futsal, interval training, yoga, fitness running, fitness bodybuilding, summer courses, modern dance, pilates, swimming, relax stretching, step aerobics, table tennis, tabata, theoretical lectures, tennis, hiking, volleyball, winter courses.	
Support literature: 1. BEAN, A., 2008. The Complete Guide to Strength Training. London: A&C Black. ISBN 978-1-408-10539-9. 2. SCHUMANN, M. and B. R. RØNNESTAD, 2018. Concurrent Aerobic and Strength Training: Scientific Basics and Practical Applications. Switzerland: Springer International Publishing AG, part of Springer Nature 2019. ISBN 978-3-319-75546-5. 3. BERNING, J. R. and S. N. STEEN, 2005. Nutrition for Sport and Exercise. United States of America: Jones and Bartlett Publishers. ISBN 0-7637-3775-5. 4. NATHIAL, S. M., 2020. Anatomy and Physiology of Physical Education. India: Friends Publications. ISBN 978-93-88457-79-8. 5. TORABI, M. R., K. L. FINLEY and C. O. OLCOTT, 2013. Healthy Lifestyle: Top ten Preventable Causes of Premature Death with Real Stories of Change. Bloomington: AuthorHouse. ISBN 978-1-4817-1617-8.	

6. MORIN, A. J. S., C. M. D. TRACEY and R. G. CRAVEN, 2017. Inclusive Physical Activities: International Perspectives. United States of America: Information Age Publishing. ISBN 978-1-68123-852-4.	
Syllabus:	
Language whose command is required to complete the course: Slovak language/English language	
Notes: Completion of summer/ winter physical education course/camp	
Assessment of courses Total number of evaluated students: 557	
NZ	Z
0.0	100.0
Lecturer: Mgr. Dana Čechvalová, PaedDr. Július Dubovský, Mgr. Martin Hančík, Mgr. Roman Heriban, Mgr. Peter Hložek, PaedDr. Ján Janík, PaedDr. Mária Kalečíková, Mgr. Drahomíra Lorincziová, PhD., Mgr. Eva Matulníková, Mgr. Saša Orviský, Mgr. Igor Partl, PaedDr. Lenka Podgórska, Mgr. Eva Ráková, PaedDr. Viktor Škultéty, Mgr. Zuzana Voltnerová, Mgr. Anita Lámošová, Mgr. Katarína Péliová, PhD.	
Date of the latest change: 21.02.2022	
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.	

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: CTVŠ EU/ITA150101Z/21	Title of course: Sport
Type, load and method of teaching activities: Form of course: Practical Recommended load of course (number of lessons): Per week: 2 Per course: 26 Method of study: present	
Number of credits: 1	
Recommended semester/trimester of study: 3.	
Degree of study:	
Prerequisites:	
Requirements to complete the course: tests throughout semester credits tests – somatometric, motoric and functional	
Student workload: 26	
Teaching results: Compensation of mental load, influence on physical, functional and motoric development. Prevention of civilizational diseases, metabolic syndrom and diseases caused by sedentary lifestyle. Forming of lasting relationship with sport, gaining knowlage about proper nutrition and lifestyle. Improvement of basic motoric skills, improvement of typological parameters.	
Indicative content: According to individual physical activities: aerobics, basketball, badminton, bodywork, fitball aerobics, floorball, football, futsal, interval training, yoga, fitness running, fitness bodybuilding, summer courses, modern dance, pilates, swimming, relax stretching, step aerobics, table tennis, tabata, theoretical lectures, tennis, hiking, volleyball, winter courses.	
Support literature: 1. BEAN, A., 2008. The Complete Guide to Strength Training. London: A&C Black. ISBN 978-1-408-10539-9. 2. SCHUMANN, M. and B. R. RØNNESTAD, 2018. Concurrent Aerobic and Strength Training: Scientific Basics and Practical Applications. Switzerland: Springer International Publishing AG, part of Springer Nature 2019. ISBN 978-3-319-75546-5. 3. BERNING, J. R. and S. N. STEEN, 2005. Nutrition for Sport and Exercise. United States of America: Jones and Bartlett Publishers. ISBN 0-7637-3775-5. 4. NATHIAL, S. M., 2020. Anatomy and Physiology of Physical Education. India: Friends Publications. ISBN 978-93-88457-79-8. 5. TORABI, M. R., K. L. FINLEY and C. O. OLCOTT, 2013. Healthy Lifestyle: Top ten Preventable Causes of Premature Death with Real Stories of Change. Bloomington: AuthorHouse. ISBN 978-1-4817-1617-8.	

6. MORIN, A. J. S., C. M. D. TRACEY and R. G. CRAVEN, 2017. Inclusive Physical Activities: International Perspectives. United States of America: Information Age Publishing. ISBN 978-1-68123-852-4.	
Syllabus:	
Language whose command is required to complete the course: Slovak language/English language	
Notes: Completion of summer/ winter physical education course/camp	
Assessment of courses Total number of evaluated students: 686	
NZ	Z
0.0	100.0
Lecturer: PaedDr. Július Dubovský, Mgr. Roman Heriban, Mgr. Peter Hložek, PaedDr. Ján Janík, PaedDr. Mária Kalečíková, Mgr. Drahomíra Lorincziová, PhD., Mgr. Saša Orviský, PaedDr. Lenka Podgórska, PaedDr. Viktor Škultéty, Mgr. Zuzana Voltnerová, Mgr. Katarína Péliová, PhD.	
Date of the latest change: 21.02.2022	
Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.	

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KŠ FHI/IID22002/21	Title of course: Statistical Methods I
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 2.	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: 30% assignments (2 assignments) 70% final exam (30% theoretical part, 40% practical part)	
Student workload: Total study load (in hours): 156 hours Distribution of study load Lectures participation: 26 hours Seminar participation: 26 hours Preparation for seminars: 26 hours Preparation for assignments: 39 hours Preparation for final exam: 39 hours	
Teaching results: After successful completion of this class, students will be able to make elementary statistical analyses based on descriptive statistics and statistical inference and will be able to interpret the results of these analyses correctly. In particular, students will acquire the following abilities: <ul style="list-style-type: none"> – Students will acquire knowledge about the descriptive statistics through which they will be able to describe properties of the statistical dataset. – Students will acquire knowledge about the the theoretical distributions of statistical variables and about the principles of statistical inference. – They will get acquainted with the principle of the one-way ANOVA and will acquire knowledge to verify the assumptions of ANOVA. Students will acquire in particular the following skills: <ul style="list-style-type: none"> – Students will be able to perform calculations for the relevant statistical procedures (descriptive statistics, statistical inference), both by their own calculations as well as with the use of a statistical software (e.g. SAS, Statgraphics). – Students will learn to adequately interpret the results. Students will acquire the following competencies: <ul style="list-style-type: none"> – Students will be able to use the above stated knowledge and skills in solving practical tasks from economic practice. 	
Indicative content:	

The course Statistical methods I provides students with basic knowledge of two areas of statistics, namely descriptive statistics and statistical inference. In this course, students will acquire the knowledge and skills needed to understand other statistical (but also generally quantitative) methods and procedures.

Support literature:

Labudová, V., Pacáková, V., Sipková, Ľ., Šoltés, E., Vojtková, M. (2021). Štatistické metódy pre ekonómov a manažérov. Bratislava: Iura Edition.

Šoltés, E. a kol. (2018). Štatistické metódy pre ekonómov – zberka príkladov. Bratislava: Iura Edition.

Marek, L. a kol. (2007). Statistika pro ekonomy. Praha: Kamil Mařík – Professional Publishing.

Marek, L. a kol. (2015). Statistika v příkladech (2. vyd.). Praha: Kamil Mařík – Professional Publishing.

Johnson, R. A., Bhattacharyya, G. K. (2019). Statistics: principles and methods. John Wiley & Sons.

Literature will be continuously updated with the latest scientific and professional titles.

Syllabus:

Syllabus:

1. Basic statistical terms.
2. Tabular and graphical presentation of statistical data.
3. Descriptive statistics (measures of location, measures of variability)
4. Descriptive statistics (measures of distribution shape)
5. Probability distributions. Sampling distributions. Central limit theorem.
6. Basic terms of statistical inference. Random sampling techniques. Point estimates and their properties.
7. Principle of interval estimates. Interval estimates of a population mean, variance and proportion.
8. Principle of hypothesis tests. Hypothesis tests about a population mean, variance and proportion.
9. Inferences about two population means, two variances and two proportions.
10. Analysis of variance (One-way ANOVA).
11. Assumptions for ANOVA.
12. Tests of Goodness of fit.
13. Summary.

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 3391

A	B	C	D	E	FX
7.02	13.45	19.26	27.1	27.19	5.99

Lecturer: Ing. Ján Bolgáč, Ing. Ľubica Hurbánková, PhD., Ing. Silvia Komara, PhD., RNDr. Eva Kotlebová, PhD., doc. RNDr. Viera Labudová, PhD., doc. Ing. Ľubica Sipková, PhD., RNDr. Daniela Sivašová, PhD., prof. Mgr. Erik Šoltés, PhD., doc. Ing. Mária Vojtková, PhD.

Date of the latest change: 07.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery,

development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KŠ FHI/IID22007/21	Title of course: Statistical Methods II
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study: 3.	
Degree of study: I.	
Prerequisites: KŠ FHI/IID22001/21-Statistical Methods I	
Requirements to complete the course: 30% assignments (2 assignments) 70% final exam (30% theoretical part, 40% practical part)	
Student workload: Total study load (in hours): 156 hours Distribution of study load Lectures participation: 26 hours Seminar participation: 26 hours Preparation for seminars: 26 hours Preparation for assignments: 39 hours Preparation for final exam: 39 hours	
Teaching results: After successful completion of this class, students will be able to analyze relationship between 2 statistical variables by means of simple linear regression, correlation analysis and categorical data analysis. Moreover, students will be able to do analyses of economic indicators based on time series analysis and index numbers. In particular, students will acquire the following abilities: – Students will acquire knowledge about the terms, principles and methods used in the mentioned areas of statistics. Students will acquire in particular the following skills: – Students will be able to perform calculations for the relevant statistical procedures (simple linear regression analysis, correlation analysis, analysis of contingency table, time series analysis, index numbers), both by their own calculations as well as with the use of a statistical software (e.g. Statgraphics, SAS). – Students will learn to adequately interpret the results. Students will acquire the following competencies: – Students will be able to use the above stated knowledge and skills in solving practical tasks from economic practice.	
Indicative content: The course Statistical Methods II provides students with basic knowledge of 4 areas of statistics, namely regression and correlation analysis, analysis of categorical data, time series analysis,	

comparison in statistics (index numbers). This knowledge is necessary for the analysis of relationships of 2 statistical variables and for the analysis of changes and development of 1 statistical variable over time. The whole course Statistical Methods (I and II) provides the knowledge and skills necessary for the acquisition of other statistical and econometric methods and procedures.

Support literature:

Labudová, V., Pacáková, V., Sipková, Ľ., Šoltés, E., Vojtková, M. (2021). Štatistické metódy pre ekonómov a manažérov. Bratislava: Iura Edition.

Šoltés, E. a kol. (2018). Štatistické metódy pre ekonómov – zberka príkladov. Bratislava: Iura Edition.

Marek, L. a kol. (2007). Statistika pro ekonomy. Praha: Professional Publishing.

Marek, L. a kol. (2015). Statistika v příkladech (2. vyd.). Praha: Kamil Mařík – Professional Publishing.

Johnson, R. A., Bhattacharyya, G. K. (2019). Statistics: principles and methods. John Wiley & Sons.

Literature will be continuously updated with the latest scientific and professional titles.

Syllabus:

Syllabus:

1. Introduction to simple linear regression. Least squares method. Model assumptions.
2. Overall significance of a regression. Statistical inference for parameters of regression model.
3. Prediction. Confidence interval for an individual prediction and confidence interval for the expected value (mean) of the dependent variable.
4. Correlation analysis. Pearson correlation coefficient and coefficient of determination (including statistical inference).
5. Assumptions of the classical linear regression model. Graphical analysis of residuals. Nonlinear models that are intrinsically linear. Choice of regression model.
6. Analysis of contingency tables. Chi-square test of independence.
7. Introduction to time series analysis. Elementary characteristics. Components of time series.
8. Regression models for time trends. Forecasting. Forecast accuracy measures.
9. Moving averages. Time series decomposition.
10. Regression approaches to the seasonal component of time series.
11. Simple index numbers.
12. Aggregate index numbers.
13. Summary.

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 370

A	B	C	D	E	FX
10.54	13.78	19.46	20.27	29.46	6.49

Lecturer: Ing. Ján Bolgáč, Mgr. Eva Fekiačová, Ing. Ľubica Hurbánková, PhD., Ing. Silvia Komara, PhD., Ing. Martina Košíková, PhD., RNDr. Eva Kotlebová, PhD., Ing. Jana Kútiková, doc. RNDr. Viera Labudová, PhD., Ing. Patrik Mihalech, doc. Ing. Ľubica Sipková, PhD., RNDr. Daniela Sivašová, PhD., Ing. Romana Šipoldová, prof. Mgr. Erik Šoltés, PhD., doc. Ing. Mária Vojtková, PhD.

Date of the latest change: 07.02.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KF NHF/INB21006/21	Title of course: Taxation
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 2 / 2 Per course: 26 / 26 Method of study: present	
Number of credits: 6	
Recommended semester/trimester of study:	
Degree of study: I.	
Prerequisites:	
Requirements to complete the course: Active forms of teaching 40%: • Individual work, activity 5% • Continuous papers 35% Written exam 60%	
Student workload: Total student workload in hours - daily: $6 \times 26 = 156$ hours Independent load for individual educational activities: participation in lectures 26 h, participation in exercises 26 h, preparation for exercises 13 h, problem solving and activity in exercises 13 h, preparation for continuous papers 26 h, preparation for exam 52 h	
Teaching results: <ul style="list-style-type: none"> • Upon successful completion of the course, students will have a comprehensive view of the use of taxes as an important tool of economic policy of the state. • Students will be able to use basic procedures for calculating the tax liability of natural and legal persons. • Students will understand the basic knowledge and context not only in the field of economics with a focus on finance, banking, and insurance, but also economic, social and regional policy, public and corporate finance and tax theory and policy. • Students will have the ability to process empirical analyzes and forecasts using mathematical-statistical apparatus and methodological procedures. Upon successful completion of this course, students will be able to: Knowledge: <ul style="list-style-type: none"> a / understand that the process of assessment and collection of taxes is governed by certain rules - tax principles, respectively principles. b / understand that the adoption of measures in the field of taxation is closely connected with the applied economic policy of the state, c / understand the basic procedure of personal income taxation, adjustment of the tax base and the final tax liability of natural persons, d / assess the tax aspect of the deductibility / non-deductibility of the expense (cost) in connection with the determination of the physical tax base, respectively legal person, 	

e / apply the basic mechanisms for determining the tax liability of property taxes as well as motor vehicle taxes.

f / understand and apply the VAT mechanism in tax practice - in the country, in the EU as well as in contact with third countries,

g / use a professional conceptual apparatus and master basic tax skills,

h / understand the basic principles and procedures of taxation of goods subject to excise duties.

ch/ to acquire and understand essential facts, concepts, principles, and theories related to the functioning of the national economy, public and business finance, taxes, the banking and insurance sectors.

Competences:

a / make proper use of specific technical terms used in the field of tax theory and policy,

b / master general knowledge and skills in the field of taxation to create a precondition for students to acquire further cognitive and individual knowledge,

c / to create a theoretical and application basis for the dissemination of knowledge in the field of all taxes to students at the 2nd level of study, will be implemented by specialized subjects taught in the specialization Taxation.

d / ability to take a critical look at the implemented procedures and to further develop the professional aspects of one is social and working life,

e / the ability to adopt a culture of thinking and cognition, as well as to work in diverse groups of professional teams.

Skills:

a / calculate and interpret the amount of the tax burden of entities at the national and international level,

b / quantify the partial bases of personal income tax, adjust the common tax base of natural person,

c / calculate and adjust the final tax liability of natural person,

d / get acquainted with the structure and content of the tax return of a natural person,

e / clarify the system of determining and adjusting the corporate tax base,

f / calculate the tax base and tax for property taxes, get acquainted with the content and structure of the tax return for real estate tax,

g / understand the principle of motor vehicle taxation,

h / explain the principle of operation and calculation of VAT in the country, the EU, in third countries,

ch / perform basic calculations related to excise taxes.

i / specify and propose measures concerning the change of policies of management entities, work with standard tools of economic and financial policy used in decision-making of public and private sector entities,

j / to maintain contact with the latest development according to the focus of the study program and to continue the study smoothly at the 2nd level of study.

Indicative content:

Lectures

1. Clarify the objectives of state tax policy and the issue of tax optimization. To explain tax principles.

2. Calculate the tax burden of entities.

3. Characterize the tax, criteria of division and redistribution of taxes, categorize the valid Slovak tax system.

4. Explain and apply to the conditions of practice the basic and secondary features of taxes.

5. To characterize the income tax of a natural person, to categorize the income into groups according to the type of income, to calculate the common tax base.

6. Adjust the common tax base for non-taxable parts of the tax base, calculate the tax liability and adjust the calculated tax for tax bonuses.

7. Clarify the principles of corporate income taxation, adjustment of the tax base for addable and deductible items, calculation of corporate tax.
8. Assess and analyze the tax deductibility of expenses (costs) of entities.
9. Define, categorize, and apply the issue of local taxes.
10. Explain and interpret the position of value added tax in the national as well as in internationally.
11. Explain the principles of applying VAT in the internal market, in relations with EU Member States as well as with third countries.
12. Clarify the mechanism of operation of VAT in the country.
13. Outline the position and system of calculation of excise taxes in the tax system of the Slovak Republic.

Active form of teaching:

1. Introduction - organizational instructions.
2. Basic terminology, general information about the Slovak tax system, functions and requirements of taxes, introduction to income tax propaedeutics.
3. Personal income tax - monthly tax period.
4. Non - taxable part of the tax base - theory and personal income tax - annual tax period.
5. Personal income tax - annual tax period.
6. Corporate income tax - annual tax period.
7. Personal and corporate income tax - annual tax period - summary and recurrence.
8. First semester test on the issue of income tax. Property taxes.
9. Motor vehicle tax.
10. VAT.
11. VAT, excise duties.
12. Second semester test on the issue of property taxes and VAT.
13. Corrective semester test.

Support literature:

Povinná

Juraj Válek – Marcela Rabatinová – Jana Kušnírová – Denisa Ihnatišínová : Daňovníctvo; 2. vydanie; Bratislava: Wolters Kluwer, 2023, ISBN 978-80-7676-736-2

Jana Kušnírová – Juraj Válek : Daňovníctvo. Zbierka riešených a neriešených príkladov, 2. vydanie, Bratislava: Wolters Kluwer, 2023, ISBN 978-80-571-0594-7

Odporúčaná

SALANIÉ, B. Economics of Taxation (2003). Cambridge: MIT Press, 2003. ISBN 978-0262-19486-0.

Tax Policy Design:

Bird, Richard M. and Wilkie, J. Scott (2012): Designing Tax Policy: Constraints and Objectives in an Open Economy. International Center for Public Policy (IECPP) Working Paper 78. April 2012, <https://scholarworks.gsu.edu/icepp/78>

EU Tax Policy:

European Union, 2015: Taxation – promoting the internal market and economic growth: towards simple, fair and efficient taxation in the European union. https://taxation-customs.ec.europa.eu/system/files/2016-09/taxation_internal_market_en.pdf

Fact sheets on the European Union: General tax policy <https://www.europarl.europa.eu/factsheets/en/sheet/92/general-tax-policy>

Fact sheets on the European Union: Indirect taxation <https://www.europarl.europa.eu/factsheets/en/sheet/81/indirect-taxation>

Fact sheets on the European Union: Direct taxation: Personal and Company Taxation <https://www.europarl.europa.eu/factsheets/en/sheet/80/direct-taxation-personal-and-company-taxation>

EU Tax Harmonization:

Nerudova, Danuše. (2004). Tax competition and tax harmonization in the European Union. Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis. 52. 135-144. https://www.researchgate.net/publication/276349665_Tax_competition_and_tax_harmonization_in_the_European_Union
Tax Principles:

OECD (2014), Addressing the Tax Challenges of the Digital Economy, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing (chapter 2 – Fundamental principles of taxation), <http://dx.doi.org/10.1787/9789264218789-en>

AICPA (2017). Guiding principles of good tax policy: A framework for evaluating tax proposals. Tax Policy Concept Statement 1. Association of International Certified Professional Accountants, 2017. <https://us.aicpa.org/content/dam/aicpa/advocacy/tax/downloadabledocuments/tax-policy-concept-statement-no-1-global.pdf>

Články vo vedeckých časopisoch.

Články v odborných časopisoch.

Internetové zdroje.

Syllabus:

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 238

A	B	C	D	E	FX
22.27	21.85	22.69	17.23	15.97	0.0

Lecturer: doc. Ing. Juraj Válek, PhD.

Date of the latest change: 28.01.2022

Approved by: Person responsible for the delivery, development and quality of the study programme Ing. Michaela Bednárová, BA (Hons), PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Miloš Tumpach, PhD., Person responsible for the delivery, development and quality of the study programme prof. Ing. Mgr. Renáta Pakšiová, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Michal Páleš, PhD., Person responsible for the delivery, development and quality of the study programme doc. Ing. Mgr. Zuzana Juhászová, PhD.