

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IEE21261/21	Title of course: Accounting and auditing of financial institutions
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: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 26 hours of preparation for the seminars 30 hours of preparation for the interim concept check test (40 % of the overall grading) 48 hours of preparation for the exam, - out of which 24 hours of the preparation for the practical examples (30 % of the overall grading) - out of which 24 hours of the preparation for the theoretical part (30 % 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 30 hours of preparation for the interim concept check test (40 % of the overall grading) 48 hours of preparation for the exam, - out of which 24 hours of the preparation for the practical examples (30 % of the overall grading) - out of which 24 hours of the preparation for the theoretical part (30 % of the overall grading) Total study load (in hours): 156	
Teaching results: The aim of the education is to expand students' knowledge, skills and competencies focused on the specifics of banks and insurance companies in connection with the valuation, accounting and reporting of information in financial statements prepared in accordance with International Financial Reporting Standards (IFRS). The student will gain an overview of the roles and functioning of financial institutions in the financial market in the Slovak Republic and the EU and the requirements related to risk administration and management, solvency, audit and investment activities of these entities. Knowledge The graduate of the course will gain knowledge in the field of national and supranational legislation governing the reporting of banks and insurance companies. They will gain knowledge about the performance of banking, insurance, reinsurance and investment activities of these entities. He / she knows the tools and techniques of managing individual risks to which financial institutions are	

exposed, including reporting information about risks in financial reports. Gain knowledge of the performance of internal and statutory audit in financial institutions.

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 accounting specialist in financial institutions. The student will learn to apply the acquired knowledge in the field of financial reporting in banks and insurance companies. He orients himself in the specifics of the activities of banks and insurance companies. They will learn to value and account for real transactions arising from the performance of investment and operating activities and then report this information in the financial statements prepared in accordance with IFRS. They will learn to interpret information from accounting into financial reports for the needs of the NBS, investors and other users.

Competences

The student knows, based on the acquisition of the above knowledge and skills, to solve assigned tasks and case studies. The student thus develops competencies that can be used in most professions of an accounting professional (auditor) and will enable him to hold several functions and positions in the transnational environment of the financial market.

Indicative content:

Legislative framework for the regulation of financial institutions in the Slovak Republic and the EU. Regulatory requirements and system of administration and management of the banking and insurance sector in the EU (Basel III, Solvency II). Requirements for reporting this information in the financial statements of banks and insurance companies.

Characteristics and basic requirements for the content structure of financial reports prepared by banks and insurance companies (statements, reports and reports submitted to the NBS, audited financial statements). Annual report from the point of view of both the creator and the user.

Financial instruments (FNs) issued or acquired by financial institutions. Investment opportunities and methods of valuation of FN, methods and techniques of valuing assets and liabilities, accounting, reporting of FN, requirements for disclosure of information about risks associated with the investment strategy.

Characteristics and breakdown of the bank's equity, requirements for the creation of equity. Defining the share capital, additional capital and additional capital of the bank. Equity functions and basic principles of bank activities.

Possibilities and methods of implementation of active banking operations of the NBS, foreign issuing banks, banks, clients. Adjustment of provisioning for active banking operations depending on the entities to which funds are provided in the form of loans.

Characteristics of bank activities. Possibilities and methods of implementing passive banking operations from the NBS, foreign issuing banks, banks, clients. Client deposit protection. Contractual requirements for passive banking operations.

Insurance contract according to IFRS 4 (IFRS 17) present and future. Settlement relationships with clients, intermediaries and reinsurers arising from insurance and reinsurance activities. Possibilities and forms of insurance and financial risk diversification.

Investment policy of the insurance company. Methods and possibilities of financial placement of technical provisions in the insurance company. Valuation, accounting and reporting of financial assets in the financial statements of the insurance company. Global trends in financial market investment.

Capital structure (equity) of the insurance company and its dividend policy. Calculation of the Solvency Capital Requirement and demonstration of capital adequacy. Structure of long-term liabilities with an emphasis on technical provisions created to cover future liabilities from insurance and reinsurance activities.

Structure of costs and revenues arising from insurance, reinsurance and other activities of the insurance company. Structure of profit or loss and presentation of this information in the financial statements. Financial analysis.

The role and organization of internal control and internal audit in financial institutions. Internal audit function as one of the key functions of the administration and management system.

Legal regulation, tasks and strategy of statutory audit in banks.

Legal regulation, tasks and strategy of statutory audit in insurance companies.

Support literature:

1. Meluchová, J.: Accounting and reporting of insurance companies according to IFRS and Solvency II, 1st edition, WK publishing house, 2019.
2. Meluchová, J.: Accounting and reporting of insurance companies according to IFRS, exercise book, publishing house EKONÓM 2017.
3. Act of the National Council of the Slovak Republic no. 39/2015 Coll. on Insurance and on Amendments to Certain Acts, as amended.
4. Act of the National Council of the Slovak Republic no. 483/2001 Coll. on banks, as amended.
5. Dvořáková, D.: Financial Accounting and Reporting According to International Accounting Standards IFRS, 5th updated and expanded edition, 2017.
6. Currently valid IFRS file, basic text: <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02008R1126-20160101&qid=1505458350655&from=EN> and amendments from 2019 and 2020.
7. EU legal acts for the insurance sector (EU directives, EC regulations, measures of the ESRB, EBA, ESMA, EIOPA).
8. Measures, guidelines, recommendations and other NBS documents for the banking and insurance sector.
9. Act of the National Council of the Slovak Republic no. 429/2002 Coll. on the stock exchange, as amended.
10. Act of the National Council of the Slovak Republic no. 191/1950 Coll. bill of exchange and check law as amended.

Syllabus:

1. Legislative framework for the regulation of financial institutions in the Slovak Republic and the EU. Regulatory requirements and system of administration and management of the banking and insurance sector in the EU (Basel III, Solvency II). Requirements for reporting this information in the financial statements of banks and insurance companies.
2. Characteristics and basic requirements for the content structure of financial reports prepared by banks and insurance companies (statements, reports and reports submitted to the NBS, audited financial statements). Annual report from the point of view of both the creator and the user.
3. Financial instruments (FN) issued or acquired by financial institutions. Investment opportunities and methods of valuation of FN, methods and techniques of valuing assets and liabilities, accounting, reporting of FN, requirements for disclosure of information about risks associated with the investment strategy.
4. Characteristics and breakdown of the bank's equity, requirements for the creation of equity. Defining the share capital, additional capital and additional capital of the bank. Equity functions and basic principles of bank activities.
5. Possibilities and methods of implementation of active banking operations of the NBS, foreign issuing banks, banks, clients. Adjustment of provisioning for active banking operations depending on the entities to which funds are provided in the form of loans.
6. Characteristics of bank activities. Possibilities and methods of implementing passive banking operations from the NBS, foreign issuing banks, banks, clients. Client deposit protection. Contractual requirements for passive banking operations.

7. Insurance contract according to IFRS 4 (IFRS 17) present and future. Settlement relationships with clients, intermediaries and reinsurers arising from insurance and reinsurance activities. Possibilities and forms of insurance and financial risk diversification.
8. Investment policy of the insurance company. Methods and possibilities of financial placement of technical provisions in the insurance company. Valuation, accounting and reporting of financial assets in the financial statements of the insurance company. Global trends in financial market investment.
9. Capital structure (equity) of the insurance company and its dividend policy. Calculation of the Solvency Capital Requirement and demonstration of capital adequacy. Structure of long-term liabilities with an emphasis on technical provisions created to cover future liabilities from insurance and reinsurance activities.
10. Structure of costs and revenues arising from insurance, reinsurance and other activities of the insurance company. Structure of profit or loss and presentation of this information in the financial statements. Financial analysis.
11. The role and organization of internal control and internal audit in financial institutions. Internal audit function as one of the key functions of the administration and management system.
12. Legal regulation, tasks and strategy of statutory audit in banks.
13. Legal regulation, tasks and strategy of statutory audit in insurance companies.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 690

A	B	C	D	E	FX
16.23	27.83	24.49	18.7	12.32	0.43

Lecturer: doc. Ing. Jitka Meluchová, PhD., Ing. Lucia Ondrušová, PhD., doc. Ing. Mgr. Zuzana Juhászová, 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/IE21183/21	Title of course: Accounting and taxes of legal entities 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: 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 training is to acquire knowledge in the field of corporate income tax and value added tax, consolidation and deepening of knowledge and skills in keeping accounting records and gaining the competence to compile a corporate income tax declaration, value added tax declaration and control report for value added tax. By completing the course, students will gain: knowledge - quantification of profit before tax, income adjustment, tax profit adjustment, tax accounting and calculation of profit after tax, identification of taxable transactions and mastering the basic rules of value added tax, skill - determine and apply accounting procedures in the accounting of a legal entity entrepreneur with an emphasis on the analysis of tax deductibility of costs and revenues, adjustment of profit before tax on the basis of income tax, assess individual types of taxable transactions in terms of determining the amount of tax liability or tax deduction of added value,	

Competence - assessment of the possibility of applying expenses / costs in the calculation of the tax base, compilation of corporate income tax declaration, compilation of value added tax declaration, compilation of control report for value added tax.

Indicative content:

Property taxes as a subject of accounting in business legal entities. Calculation of tax base and taxes: Motor vehicle tax, real estate tax, other direct taxes. Compilation of tax declaration for selected property taxes. Income tax from dependent activity as a subject of accounting. Employers' employment tax obligations. Accounting of costs, revenues, calculation of profit before tax and its adjustment on a tax basis. Tax analysis of costs and revenues focused on tax deductibility, limits set by the Income Tax Act or special legislation. Compilation of a corporate income tax declaration. Value added tax, taxable persons, registration obligation, taxable transactions (domestic, within the European Union, with third countries). Exempt transactions (with right to deduct tax and without right to deduct tax). Value added tax documentation.

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. Corporate income tax - theoretical basis of corporate taxation. Basic structural elements of corporate income tax.
2. The relationship between the accounting and tax system in determining the tax base and corporate income tax in the conditions of the Slovak Republic.
3. Accounting presentation and tax deductibility of expenses / costs related to: creation of provisions and adjustments, assignment and write-off of receivables.
4. Accounting presentation and tax deductibility of overdue liabilities, subsequent adjustment of the tax base in the tax period in which the liabilities were paid, remission of liabilities.
5. Problems of transformation of profit or loss based on income tax and its consequences. Items that increase and decrease profit or loss.
6. Items deductible from the tax base: deduction of tax loss, deduction of expenses (costs) for research and development. Tax relief for recipients of investment aid. Tax relief for incentive recipients. Income tax declaration of income of legal entities.
7. Value added tax: taxable persons, registration obligation, taxable transactions, determination of the place of taxable transaction.
8. Basic principles of the value added tax mechanism: tax liability, tax deduction, excessive deduction.
9. Application of value added tax in the implementation of taxable transactions in the country.
10. Application of value added tax to taxable transactions with other Member States of the European Union and with third countries.
11. Obligations of persons liable to pay value added tax. Relation of accounting and tax declaration to value added tax.
12. Accounting and tax system in a market economy and their relationship. Accounting concepts (models) in relation to the tax system.
13. Tax harmonization in EU countries.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 979

A	B	C	D	E	FX
4.29	17.06	28.19	28.19	17.98	4.29

Lecturer: Ing. Miroslava Vašeková, PhD., Ing. Adriana Surovičová, 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/IE21134/21	Title of course: Accounting for financial and capital transactions
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: 1.	
Degree of study: 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 13 hours of preparation for the continuous written essay (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 continuous written essay (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: The aim of the education is to expand the knowledge, skills and competencies of students in the accounting of business entities, specifically in the specifics of bookkeeping of various types of companies, from their establishment, preparation of financial statements to liquidation without liquidation, with liquidation, including organizational units. Students will also expand their knowledge on how to diversify business risk, how to avoid bankruptcy, restructuring, how to prevent company bankruptcy. Emphasis is also placed on expanding knowledge in the area of selected areas of financial accounting problems, especially on the purchase of the company and its parts, sale of the company and its parts, custom production at the contractor, real estate, the moment of implementation of individual contracts vs. NCOTERMS (delivery terms), deferred income tax and financial instruments - derivatives, as basic hedging instruments. By completing the course, students will gain: knowledge - the graduate will gain knowledge in the field of national legislation governing companies, in the areas of selected problems of financial accounting and knowledge of individual risk management, hedging and hedging strategies;	

skill - to determine and apply accounting principles in solving the accounting presentation of specific accounting cases arising in the company, to orientate in selected areas of financial accounting problems, to diversify business risk, financial risk;

competence - the student knows, based on the acquisition of the above knowledge and skills, to solve assigned tasks and case studies. The student thus develops competencies that can be used in most professions of an accounting professional (auditor) and will enable him to hold several functions and positions in the transnational environment of the financial market.

Indicative content:

Legal regulation of the establishment, dissolution of commercial companies in the Slovak Republic. Selected areas of accounting of companies, silent companies, organizational units. Changes in ownership transactions in companies from a legal and accounting point of view. Merger, amalgamation and division of unrelated companies. Dissolution, dissolution of companies. Purchase of a company and its parts. Sale of the company and its parts. Deferred income tax - general. Reasons for deferred income tax, methods of calculating deferred income tax. Deferred income tax on temporary differences - the procedure for determining the amount and nature of deferred income tax, calculation of deferred income tax (valuation), accounting, reporting in the financial statements. Peculiarities of accounting and reporting of deferred income tax. Construction contracts - order identification, order budget, valuation, accounting and reporting in the financial statements. Real estate construction - general. Acquisition of real estate for resale. Valuation, accounting and reporting of real estate in the financial statements. Concession accounting with the concessionaire. Financial instruments as a subject of accounting. Hedging and hedging strategies as a form of financial risk elimination. Derivatives - classification of derivatives from various points of view, valuation, accounting and reporting in the financial statements. Moment of implementation for individual types of contracts vs. INCOTERMS.

Support literature:

1. FARKAŠ, R. 2020: Účtovná závierka obchodných spoločností. Bratislava: Wolters Kluwer, 2020. ISBN 978-80-571-0247-2.
2. MÁZIKOVÁ, K. ONDRUŠOVÁ, L. SENEŠI, N. 2016: Účtovníctvo vlastníckych transakcií. Bratislava: Wolters Kluwer. 2016. ISBN 978-80-8168-501-9.
3. ONDRUŠOVÁ, L. 2011: Účtovníctvo vlastníckych transakcií: zbierka príkladov. 1. vyd. Bratislava: EKONÓM, 2011. ISBN 978-80-225-3282-2.
4. Vomáčková, H. 2009: Účetnictví akvizicí, fúzí a jiných vlastnických transakcií. Praha: Polygon, 2009. IBAN: 9788072731572.
5. Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov.
6. Zákon č. 513/1991 Zb. Obchodný zákonník v znení neskorších predpisov.
7. Zákon č. 7/2005 Z. z. o konkurze a reštrukturalizácií v znení neskorších predpisov.
8. Opatrenie MF SR č. 23 054/2002-92, ktorým sa ustanovujú podrobnosti o postupoch účtovania a rámcovej účtovej osnove pre podnikateľov účtujúcich v sústave podvojného účtovníctva, v znení neskorších predpisov.
9. Štúdie vo vedeckých časopisoch a zborníkoch a články v odborných časopisoch.

Syllabus:

1. Legal regulation of the establishment, dissolution of commercial companies in the Slovak Republic.
2. Selected areas of accounting of companies, silent companies, organizational units.
3. Changes in ownership transactions in companies from a legal and accounting point of view.
4. Mergers, acquisitions and divisions of unrelated companies.
5. Dissolution, dissolution of companies.
6. Purchase of a company and its parts. Sale of the company and its parts.

7. Deferred income tax - general. Reasons for deferred income tax, methods of calculating deferred income tax.
8. Deferred income tax on temporary differences - the procedure for determining the amount and nature of deferred income tax, calculation of deferred income tax (valuation), accounting, reporting in the financial statements. Peculiarities of accounting and reporting of deferred income tax.
9. Construction contracts - order identification, order budget, valuation, accounting and reporting in the financial statements.
10. Real estate construction - in general. Acquisition of real estate for resale. Valuation, accounting and reporting of real estate in the financial statements. Concession accounting with the concessionaire.
11. Financial instruments as a subject of accounting. Hedging and hedging strategies as a form of financial risk elimination.
12. Derivatives - classification of derivatives from various points of view, valuation, accounting and reporting in the financial statements.
13. Moment of implementation for individual types of contracts vs. INCOTERMS.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 942

A	B	C	D	E	FX
14.86	22.29	26.96	20.59	13.38	1.91

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: KÚA FHI/IE21196/21	Title of course: Accounting in a multinational IT corporation
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: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Teaching results: The course is aimed at gaining the ability to apply the knowledge gained at the courses: IFRS I. and IFRS II. By completing the course, students acquire: a) Knowledge - improve the ability to apply accounting knowledge in multinational corporation. b) Skills – manage to use an accounting analytical tools and software. Gain also soft skills. c) Competence – ability to identify specifics of multinational corporation and apply hard and soft skills.	
Indicative content: Within the course, they should address the following areas: 1 Introduction to corporate accounting. 2 Hardware and software accounting 3 Service Accounting 4 Balance sheet accounting 5 financial statements 6 Statutory accounting 7 Overheads and cost centers 8 Acquisitions and disposals of assets Tangible and intangible fixed assets 10 Group Accounting 11 Internal control and internal audit.	

12 Managerial skills

Support literature:

Syllabus:

- 1 Introduction to corporate accounting. • Accounting systems, ledgers and accounting data flow. • Posting and inventory of balance sheet account balances. • Accounting cycle and financial statements. • Segment reporting.
- 2 Hardware and software accounting • Material and time allocation of costs to revenues. • Revenue from hardware and software sales. •
- 3 Accounting and reporting of reserves and inventories. • Assessment of specific transactions (repurchase, Gross vs Net, Agent vs Dealer, ..) • Cost classification.
- 4 Service Accounting • Reporting revenues from sales of services (Strategic outsourcing, IT services, consulting) • Accounting and reporting of reserves. • Custom Production (Percent Completion Method) • Repairs, warranty and maintenance.
- 5 Balance sheet accounting • Receivables and provisions for bad debts. • Obligations from commercial contact. • Accounting for bank transactions. • Intra-corporate bank and cash flows between group companies.
- 6 Statutory accounting • Differences between US GAAP and statutory accounting. • Preparation of financial statements. •
- 7 Calculation and reporting of direct taxes. • Deferred tax liability.
- 8 Overheads and cost centers • Material and accrual of overhead costs. • Cost center principle and cost allocation. • Breakdown of overhead costs.
- 9 Acquisitions and disposals of assets • Accounting integration of the acquired company. • Preparation of the financial statements of the sold segment and verification by the audit company. • Accounting separation as of the date of sale.
- 10 Tangible and intangible fixed assets • Definition and classification of tangible and intangible fixed assets. • Classification, depreciation, disposal of tangible and intangible fixed assets. • Impairment of assets, provision for restoration of assets
- 11 Group Accounting • The nature and importance of group accounting • Overview of the accounting process of companies in the group (receivables, payables, costs, revenues)
- 12 Internal control and internal audit. • Internal control and its function. • Internal control tools. • Internal audit. • Sarbanes-Oxley Act.
- 13 Managerial skills • Motivation, Remuneration, Feedback, Conflict Resolution, Communication, Presentation skills, Engagement.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 24

A	B	C	D	E	FX
20.83	37.5	16.67	25.0	0.0	0.0

Lecturer: Ing. Michaela Bednárová, BA (Hons), PhD., prof. Ing. Miloš Tumpach, 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/IEE22825/21		Title of course: Accounting, auditing and controll			
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: II.					
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: 108					
A	B	C	D	E	FX
37.04	33.33	12.96	12.04	3.7	0.93
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/IE21024/21	Title of course: Auditing 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: 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 interim concept check test 54 hours of preparation for the exam 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 54 hours of preparation for the exam Total study load (in hours): 156	
Teaching results: Learning Outcomes Auditing is a section that has a national and international standing. The issues that are the subject of auditing are broad and to a large extent it is necessary to use and apply knowledge from other disciplines. The aim of the course Audit 1 is to teach students the basic framework in which statutory audit operates in terms of its position in the economic environment. At the same time, to teach students, through the connection of theory and practical applications, the essence of the audit procedures performed within the auditor's initial work. Audit 1 forms the basis for the continuing subject Audit 2. Knowledge The subject will gain knowledge of the legal framework applicable to statutory audit. At the same time, he/she will learn to understand the auditor's responsibilities from a moral, ethical, and legal perspective. The graduate will gain knowledge of the activities that must be performed in accepting the audit engagement, audit risk assessment and evaluation, and take adequate responses to the identified risk in accordance with the requirements of International Standards on Auditing. At the same time, he/she will master the issues related to audit planning, understanding the importance of	

the internal control system and determining the level of materiality in accordance with the practical application.

Competences

Following the acquired knowledge, the student is able to solve various model situations related to the variability of the audit environment. The student acquires coherent thinking in connection with the interconnectedness of the problem. Last but not least, the student will have knowledge of the content of audit documentation in relation to the content of the course.

Indicative content:

Indicative content:

Historical conditionality and development of audit, nature and goal of audit. Transnational and national audit regulation. Definition of the auditor's responsibilities in relation to the legal, moral and ethical level. Ethics in auditing, auditor independence. Activities related to order acceptance and audit risk assessment. Work with accounting documentation. Application of analytical procedures in order to identify risk areas of the audit. Audit quality control. Audit identification and assessment. Auditor's communication with management and those charged with governance. Auditor's response to identified risks. Audit planning. Nature and content of audit documentation. Internal control system. Internal control system testing. Evaluation of the degree of reliance on the internal control system. Determining the level of materiality in the audit. Use of financial analysis in audit. Use of IT in audit. Internal audit, defining the differences between internal audit and audit of financial statements. Cooperation of the external auditor with the internal auditor. Creation of audit documentation. Practical application and case studies.

Support literature:

1. Madera, F.: Audit and Auditing. Bratislava, 2015.
2. Mullerová, L., Králiček, V.: Auditing. Praha, 2020
3. Hayes, R., Wallage P., Gortemaker H.: Principles of Auditing. 2014
4. Krišková, P., Užík, J.: Methodological aspects of the implementation of auditing standards as part of the economic and legal environment of the Slovak Republic, Praha, 2020
5. Kareš, L., Krišková, P., Užík, J: Auditing 1 – case studies, Bratislava, 2018
6. Act No. 423/2015 Coll Act on Statutory Audit and on Amendments to Act No. 431/2002 Coll. on accounting as amended.
7. Act No. 431/2002 Coll. on accounting as amended.
8. SKAU Auditor's Code of Ethics, Auditor's Code of Ethics Handbook. 2018. <https://www.skau.sk/wp-content/uploads/2020/01/Etický-kodex-auditora-final-uprava.pdf>
9. SKAU guidelines available at www.skau.sk

Syllabus:

1. Historical conditionality and development of audit, nature and goal of audit.(PR)
2. Transnational and national audit regulation. (PR)
3. Definition of the auditor's responsibilities in relation to the legal, moral and ethical level. (ZZ)
4. Ethics in auditing, auditor independence. (ZZ)
5. Activities related to order acceptance and audit risk assessment. (KZ)
6. Work with accounting documentation. Application of analytical procedures in order to identify risk areas of the audit. (KZ)
7. Audit quality control. Audit identification and assessment. Auditor's communication with management and those charged with governance. (ZZ)
8. Auditor's response to identified risks. (KZ)
9. Audit planning. Nature and content of audit documentation. (KZ)
10. Internal control system. Internal control system testing. Evaluation of the degree of reliance on the internal control system. (ZZ)
11. Determining the level of materiality in the audit. (KZ)

12. Use of financial analysis in audit. Use of IT in audit. (PR)
13. Internal audit, defining the differences between internal audit and audit of financial statements. Cooperation of the external auditor with the internal auditor. Creation of audit documentation. (PR)

PR - overview, ZZ - basic knowledge, KZ - key knowledge

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 916

A	B	C	D	E	FX
18.67	28.17	23.8	19.21	9.39	0.76

Lecturer: Ing. Petra Krišková, PhD., Ing. Ján Užík, PhD., doc. Ing. Mgr. Zuzana Juhászová, 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/IE21025/21	Title of course: Auditing II
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: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 13 hours of preparation for ongoing evaluation 39 hours of preparation for the exam Total study load (in hours): 104	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 13 hours of preparation for ongoing evaluation 39 hours of preparation for the exam Total study load (in hours): 104	
Teaching results: Teaching results: Learning outcomes The aim of the course Auditing 2 is to follow up on the course Auditing 1 and to teach students to understand the requirements of international auditing standards and other binding documents related to auditing activities. Students will learn to apply the requirements in question in practical applications in relation to the activities that the auditor performs in order to express an appropriate opinion on the financial statements. Knowledge The subject will gain knowledge of the procedures aimed at obtaining audit evidence, evaluating their relevance and quality. The graduate will gain knowledge of the content of the independent auditor's report in the case of an unmodified auditor's opinion and at the same time in the case of a modified auditor's opinion. Graduates of the course are able to evaluate situations that cause a modification of the auditor's opinion on the financial statements and, based on other factors, select the appropriate type of modification of the auditor's opinion on the financial statements. Last but not least, the graduate is able to independently compile a selected part of the audit documentation. Competences In connection with the competencies acquired by completing the course Auditing 1, the student will expand and deepen the ability to solve various situations within the practical activities of	

the statutory auditor. By understanding the purpose and content of the statutory auditor's specific procedures in accordance with international auditing standards, the student will gain the ability to understand the process of planning individual audit procedures, analysis and evaluation of their results.

Skills

By completing the course, students will acquire skills that will enable them to proceed to audit examinations and apply themselves in practice as independent auditors or in audit companies in the positions of auditor. After completing the course Audit 2, students will be able to perform audit procedures comprehensively, at the same time they will be able to evaluate and address the context that arises from auditing activities and have knowledge of most of the requirements for the audit profession and activities.

Indicative content:

Repetition of the subject Audit 1. Auditor evidence - the nature, methods and methods of obtaining them. External confirmation. Substantive tests in audit. Detail tests. Constant analytical tests. Statistical and non-statistical sampling in the audit. Application of sample results to the population. Audit of accounting estimates. Related parties. Written declarations. Use of the work of others in the audit of financial statements. Subsequent events. Continuous operation. Finalization of audit work. Issuance of an independent auditor's report. Independent auditor's report. Types of audit opinions. Specific conditions of public interest entities in relation to the content of the independent auditor's report. (ZZ) Specifics of audit of non-profit organizations. Special considerations for statutory audit. Creation of audit documentation using IT. Practicing technological skills in auditing. Creation of audit documentation using IT. Practicing technological skills in auditing.

Support literature:

1. Kareš, L., Krišková, P., Kňazková, V.: Audit Documentation, Bratislava, 2015.
2. Kareš, L.: Audit procedures. Bratislava, 2014.
3. Mullerová, L., Králiček, V.: Auditing. Praha, 2020
4. Krišková, P., Užík, J.: Methodological aspects of the implementation of auditing standards as part of the economic and legal environment of the Slovak Republic, Praha, 2020.
5. Act No. 423/2015 Coll Act on Statutory Audit and on Amendments to Act No. 431/2002 Coll. on accounting as amended.
6. Act No. 431/2002 Coll. on accounting as amended.
7. Kareš, L., Krišková, P., Užík, J: Auditing 2 – case studies, Bratislava, 2020
8. SKAU Auditor's Code of Ethics, Auditor's Code of Ethics Handbook. 2018. <https://www.skau.sk/wp-content/uploads/2020/01/Etický-kodex-auditora-final-uprava.pdf>
9. Handbook of International for Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, IFAC, available at www.skau.sk
10. SKAU guidelines available at www.skau.sk

Syllabus:

1. Repetition of the subject Audit 1 (PR)
2. Auditor evidence - the nature, methods and methods of obtaining them. External confirmation. (ZZ)
3. Substantive tests in audit. Detail tests. Constant analytical tests (KZ)
4. Statistical and non-statistical sampling in the audit. Application of sample results to the population. (KZ)
5. Audit of accounting estimates. Related parties. Written declarations. (KZ)
6. Use of the work of others in the audit of financial statements. (ZZ)
7. Subsequent events. Continuous operation. (KZ)
8. Finalization of audit work. Issuance of an independent auditor's report. (ZZ)
9. Independent auditor's report. Types of audit opinions. (KZ)

10. Specific conditions of public interest entities in relation to the content of the independent auditor's report. (ZZ) Specifics of audit of non-profit organizations. (PR)
11. Special considerations for statutory audit. (PR)
12. Creation of audit documentation using IT. Practicing technological skills in auditing. (ZZ)
13. Creation of audit documentation using IT. Practicing technological skills in auditing. (ZZ)
- PR - overview, ZZ - basic knowledge, KZ - key knowledge

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 811

A	B	C	D	E	FX
28.61	33.42	18.62	9.74	9.62	0.0

Lecturer: Ing. Petra Krišková, 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: KMO OF/IOB22192/22	Title of course: Business Negotiations
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: 2.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: individual work other (specify): business negotiation scenario combined examination Active attendance on seminars, involvement on discussion (capability of performing and advocate promoted positions). Presentation of elaborated seminar work and performance of business negotiations with other students 40 %. Final final written work 60 %.	
Student workload:	
Teaching results: Creation of a new original interdisciplinary educational subject „Business negotiation“ and its inclusion to the tuition on universities in Slovak and in Czech republic. Educational subject „Business negotiation“ was created on the basis of long standing pedagogical practice (from 1976) in the training process of foreign trade corporation employees (send out to work in abroad in business diplomacy representations of CSFR). Structure of educational subject is based on long-standing publication activity (books publishes at Foreign trade institute and publishing houses ALFA, FAMILIARIS, EKONÓM and articles in scientific and professional journals in Slovak and Czech republic) and verification of knowledges and findings on base of comments of practitioner working as foreign trade specialists. Educational subject Business Negotiation served as foundation for implement educational subjects in teaching foreign languages at University of Economics in Bratislava (business negotiations in English, German, French...). To creat prerequisite for students to cope with negotiations in international trade. This topic is very complex and diversed (international and foreign trade, international economic organizations, corporate sphere, the executive of state). To understand the need of a complex and interdisciplinary mastering of principles and rules of business negotiation (theoretical and practical/business like level) according to usage exercised in international trade. Mastering context of business negotiation in strange cultural environment with consideration to intercultural differencies in order to prevent possible conflicts. To adopt principles of preparation of business negotiation and preparation of commercial staffer on negotiation proces. Knowledge and understanding:	

To understand and manage the causal connections in application of multiple disciplines (psychology, sociology, communication, presentation, ethics, etiquette, mental hygiene, strategy...) in preparation for business negotiations and to perceive the need of a complex access to the negotiation process

To acquire the ability appropriately choose and use constructive and effective negotiation and selling techniques and to use in creative way various methods of influencing business partner

To understand cross cultural differences (to be aware of stereotypes, which are influencing cross cultural negotiations in a very negative way) and to apply it properly during the negotiation with partner from another culture environment (way of perceiving of cultural differences, protection against cultural shock, negotiation styles, cross-cultural models of negotiations).

Skills, characteristic quality and attributes:

To master professional and managerial skills in order to be capable work on managerial and business posts in abroad (in corporations, international economical organisations and diplomatic representations)

To handle sophisticated behaviour and manners and take into consideration ethic viewpoint, business etiquette and diplomatic protocol

Capability (competence):

To adopt ability to attend and to orchestrate business negotiations not only between two partners but also to communicate and act in negotiation teams

To cope with process of self-evaluation and self-improvement as a benefit for additional skill and professional growth

Indicative content:

Multidisciplinary procedures and application to the business negotiations (psychology, sociology, communication, cross-cultural communication, cultural influence on business negotiations, types of business negotiations. Business negotiations as methods of operation for commercial employee.

Support literature:

KNAPIK, P. 2010. Obchodné rokovanie I. Bratislava: Ekonóm 2010. s. 444. ISBN 978-80-225-2992-1

KNAPIK, P. – ZORKÓCIOVÁ, O. 2006. Vplyv kultúrnych odlišností na obchod a rokovanie v medzinárodnom obchode. Bratislava: Ekonóm 2006. s. 320, ISBN 80-225-2154-X

Odporúčaná:

GULLOVÁ, S. 2013. Mezinárodní obchodní a diplomatický protokol (3. vydání). Praha: Grada 2013. s. 336. ISBN 978-80-247-4418-6

LAPŠANSKÝ, L. 2012. Obchodné rokovania vo francúzskom jazyku. Bratislava: Ekonóm 2012. s. 107. ISBN 978-80-225-3483-3

KORDA, P. 2011. Zlatá pravidla obchodního vyjednávání (jak obhájit své ceny a marže a stát se mistrem ve vyjednávání). Praha: Grada 2011. s. 208. ISBN 978-80-247-3752-2

ONDRČKOVÁ, E. – GROSSMANNOVÁ, M. 2007. Obchodné rokovanie v nemčine a angličtine. Bratislava: Sprint 2007. s. 360 strán. ISBN 80-89085-67-9

VOZNIAKOVÁ, F. – SEDLÁČKOVÁ, N. 2009. Obchodní jednání v ruštině a ruské obchodní smlouvy. Praha: Nakladatelství IGS – Intergeoservis s.r.o. 2009. s. 201. ISBN 978-80-254-5255-0

WERTH, L. – THUM, Ch. 2007. Obchodní obědy a večeře (obchodní obědy, obchodní večeře, obchodní stolování, psychologie a gastronomie). Praha: ASPI 2007. s. 107. ISBN 80-7357-282-6

ZAMYKALOVÁ, M. 2003. Mezinárodní obchodní jednání. Praha: Professional Publishing 2003. s. 172. ISBN 80-86419-28-2

MAXA, M. 2013. Právo mezinárodných obchodných transakcií. C.H.Beck Bratislava 2013. s. 303. ISBN 978-80-89603-07-7

ROZEHNALOVÁ, N. 2010. Právo mezinárodního obchodu. Praha: Wolters Kluwer 2010, s. 552. ISBN 978-80-7357-562-5

Syllabus:					
Language whose command is required to complete the course: Slovak					
Notes:					
Assessment of courses Total number of evaluated students: 38					
A	B	C	D	E	FX
73.68	18.42	7.89	0.0	0.0	0.0
Lecturer: doc. Ing. Viera Ružeková, PhD., Ing. Ján Hrinko, PhD.					
Date of the latest change: 14.01.2022					
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: KPH FPM/IMC21021/21	Title of course: Business Value Management
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: II.	
Prerequisites: KPH FPM/IMC21036/21-Business Economics	
Requirements to complete the course: 40 % mid-term work, 60 % written, verbal, or combined	
Student workload: Student's workload (in hours): 156 h (attendance on lectures 26 h, attendance on seminars 26 h, preparation for seminars 26 h, preparation for mid-term test 26 h, preparation for final exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Comprehensive processing and evaluation of information from a managerial and financial point of view about the internal and external environment of the company in relation to the value generators, company value quantification by using selected valuation methods, effective value management of the company in the different phases of its life cycle. Competence: <ul style="list-style-type: none"> • the ability to analyze business-economic processes implemented in the past periods and their assessment from the effectiveness point of view, • the ability to identify generators of the company's current and future value, • the ability to predict the future success of the company based on historical economic performance and assumptions about changes in the macro and business industry environment, • the ability to identify importance and impact of human capital on the company value management, • the ability to manage company value at each stage of its life cycle by using different methods and approaches. Skill: <ul style="list-style-type: none"> • evaluate the success of the business in the past period on the basis of the achieved trend compare to the competitive industry environment, • compile and critically assess the accuracy and achievability of the company's medium-term financial plan in relation to the company value generators, • quantify the free cash flow, the cost of capital and the sustainable growth rate, • calculate company value by using different methods and approaches, • quantify company human capital value using different methods and approaches • identify key factors of the value for effective company management in the different life cycle phases. 	

Indicative content:

Thematic definition of lectures:

1. Subject and dimensions of the business value management
2. Strategy analysis to estimate the future business value of the company
3. Investment and their impact on the company value
4. FCF planning
5. Asset-based valuation methods
6. Revenue-based valuation methods I
7. Revenue-based valuation methods II
8. Discount rate
9. Sustainable growth rate
10. Other methods applicable in the valuation the future business value of the company
11. Human capital importance in the business value management
12. Human capital quantification methods
13. Value calculation of the specific type enterprises

Thematic definition of exercises:

1. Basic information
2. Identification of information resources for business valuation of the company
3. Information basis definition for strategic analysis of the company
4. Creating different models to identify and quantify a company's value generators.
5. Investment planning as a basis for the development of a company's financial plan.
6. Developing a FCF plan I
7. Developing a FCF plan II
8. Quantifying the value of a company at a certain stage of its life cycle
9. Discount rate calculation
10. Going concern parameter calculation
11. Revenue and cost models for quantifying human capital
12. Specific models for quantifying human capital
13. Mid-term test

Support literature:

Základná literatúra:

1. KINTLER, Jakub. Prednášky a prípadové štúdie z predmetu riadenia hodnoty podniku.pdf
2. JAKUBEC, Miroslav - KARDOŠ, Peter. Riadenie hodnoty podniku. Bratislava : Wolters Kluwer, 2016. 284 s. ISBN 978-80-8168-460-9.
3. JAKUBEC, Miroslav - KARDOŠ, Peter - KUBICA, Milan. Riadenie hodnoty podniku: zberka príkladov. Bratislava : Wolters Kluwer, 2014. 204 s. ISBN 978-80-8168-141-7.
4. Vyhláška 492/2004 Z.z vyhláška Ministerstva spravodlivosti o stanovení všeobecnej hodnoty majetku. Bratislava: MS SR, 2004.
5. IVSC. International Valuation Standards. London : International Valuation Standards Council, 2019. ISBN 978-0-9931513-3-3-0.
6. <http://pages.stern.nyu.edu/>
7. <http://nbs.sk/>
8. <http://statistics.sk/>
9. <http://oecd.org/>
10. <http://ec.europa.eu/>

Doplňková literatúra:

1. ALEXANDER, Jack. Financial planning & analysis and performance management. 1st Edition. New York City : Wiley & Sons, 2018. 640 s. ISBN 978-1119-49-148-4.

2. BALLWIESER, Wolfgang – Hachmeister, Dirk. Unternehmensbewertung – Prozess, Methoden und Probleme. 5. Auflage. Stuttgart : Schäffer Poeschel, 2016. 254 s. ISBN 978-3-7910-3554-3.
3. BELANOVÁ, Katarína. Investičné rozhodovanie podnikateľských subjektov. 1. vydanie. Bratislava : Vydavateľstvo EKONÓM, 2015. 76 s. ISBN 978-80-225-4113-8
4. BODIE, Zvi - KANE, Alex - MARCUS, Alan. Essentials of Investments. 10th Edition. New York City : McGraw-Hill Education, 2018. 784 s. ISBN 978-00-778-3542-2.
5. DVOŘÁKOVÁ, Lilia - ČERVENÝ, Josef. Úloha manažerského účetnictví při řízení hospodárnosti, účinnosti a efektivnosti podnikových procesů a výkonů. Plzeň : NAVA, 2011. 88 s. ISBN 978-80-7211-397-2.
6. HYRÁNEK, Eduard - NAGY, Ladislav. Finančné plánovanie. 1. vydanie. Bratislava : Vydavateľstvo EKONÓM, 2015. 201 s. ISBN 978-80-225-4171-8.
7. KNÁPKOVÁ, Adriana, et al. Finanční analýza: komplexní průvodce s příklady. 3. kompletně aktualizované vydání. Praha : GRADA Publishing, 2017. 228 s. ISBN 978-80-271-0563-2.
8. KUBICA, M., et al. Znalectvo. 2. doplnené a prepracované vydanie. Praha : Wolters Kluwer, 2016. 332 s. ISBN 978-80-7552-499-7.
9. MAJDÚCHOVÁ, H. et al. Podnikové hospodárstvo. 1.vydanie. Bratislava : Wolters Kluwer, 2018. 422 s. ISBN 978-80-8168-806-5.
10. MAŘÍK, M., et al. Metody oceňování podniku: proces ocenění – základní metody a postupy. 3. upravené a rozšířené vydání. Praha : Ekopress, s.r.o., 2011. 494 s. ISBN 978-80-86929-67-5.
11. MAŘÍK, M., et al. Metody oceňování podniku pro pokročilé: hlubší pohled na vybrané problémy. 1. vydání. Praha : Ekopress, s.r.o., 2011. 548 s. ISBN 978-80-86929-80-4.
12. MCKINSEY & COMPANY - KOLLER, Tim - GOEDHART, Marc - WESSELS, David. Valuation: Measuring and Managing the Value of Companies. 6th edition. New York City : Wiley & Sons, 2015. 848 s. ISBN 978-11-1887-370-0.
13. MCKINSEY & COMPANY - KOLLER, Tim - GOEDHART, Marc - WESSELS, David - CICHELO, Michael. Valuation: workbook step – by-step excercises and tests to help you master valuation. 6th edition. New York City : Wiley & Sons, 2015. 256 s. ISBN 978-11-1887-387-8.
14. MCKINSEY & COMPANY - KOLLER, Tim - DOBBS, Richards - HUYETT, Bill. Value: The four cornerstones of corporate finance. 1th edition. New York City : Wiley & Sons, 2010. 272 s. ISBN 978-04-7042-460-5.
15. ROSS, Stephen - WESTERFIELD, Randolph - JAFFE, Jeffrey - JORDAN, Bradford. Corporate Finance. 12th edition. New York City : McGraw-Hill Education, 2018. 1040 s. ISBN 978-125-991-894-0.
16. ZALAI, Karol., et al. Finančno-ekonomická analýza podniku.9. aktualizované a rozšírené vydanie. Bratislava : Sprint 2, 2016. 487 s. ISBN 978-80-89710-22-5.
17. <http://pages.stern.nyu.edu/adamodar/>

Syllabus:

Thematic definition of lectures:

1. Subject and dimensions of the business value management

Basic information about the importance of the company value management to assess its future growth and stability, object and subject of evaluation. Identification the company value management system with a focus on defining the rationale, principles and procedures of valuation.

2. Strategy analysis to estimate the future business value of the company

Defining the business valuation process and identifying generators of the company value. The process of determining the value of a company. Strategic analysis of the company revenue potential. Assessment of the prospective business development through the market attractiveness and the company inner strength.

3. Investment and their impact on the company value

Demonstrate the impact of the investment on the future expected growth of the business. Investment strategies evaluation in terms of the objective to be achieved and the risk. Assess investment decision-making in the context of scenarios of the company future value development. Analyzing investment projects primarily in terms of their economic value and importance for ensuring sustainable growth of the business.

4. FCF planning

Procedures and methods for forecasting future free cash flows depending on the length of the probability of the company's duration (limited or unlimited time). The content, components and assumptions of the FCF plan for different lengths of time in relation to the company value generators.

5. Asset-based valuation methods

Analysis of the state company variables, which are objectivized to market value in the valuation process. Substantive, liquidation and accounting methods. Quantification of the company value by applying these methods. Advantages and disadvantages applied methods in the process of the company value management.

6. Revenue-based valuation methods I

Analysis of the company flow variables in relation to the future value creation. Valuation is based on the applied methods based on discounted free cash flow (DCF), dividend-based methods and methods based on economic value added (EVA). The procedure, advantages and disadvantages applied methods in the process of the company value management.

7. Revenue-based valuation methods II

Identification and comparison the differences between two- and three-phase models for quantifying the revenue potential of the company. An in-depth perspective of view at the revenue methods of quantifying company value, with a focus on DCF equity and DCF APV methods.

8. Discount rate

Description and identification of possible approaches to quantify the discount rate. Demonstration of the impact of the discount rate at the different stages of determining the revenue potential of a company.

9. Sustainable growth rate

Description, identification and impact of the sustainable growth rate parameter on the final company value. Demonstration of the importance of going concern value, on the total company value quantified by revenue methods. Identification and description the differentiated approaches to the determining the sustainable growth rate parameter.

10. Other methods applicable in the valuation the future business value of the company

Description and application of the specific methods for company valuation. Combined methods, methods based on the EVA indicator and methods based on market analysis.

11. Human capital importance in the business value management

Identification of the importance and impact of the human capital quality for managing value of the company in the present and the future time. Human capital as a significant source of value creation. Assessing the capabilities, skills and knowledge of executive and managerial employees to create future value of the company.

12. Human capital quantification methods

Human capital – specified form of the company asset. Description of the human capital valuation methods based on the cost, revenue and market.

13. Value calculation of the specific type enterprises

Description of the basic parameters and differences of value management of enterprises with specific status in comparison with other commercial enterprises. Procedures and specifics of quantifying the value of financial sector entities, third sector, public enterprises and enterprises with mixed ownership structure.

Thematic definition of exercises:

1. Basic information

Definition of the basic requirements and content of the exercises on subject of the course. Students are introduced to the target focus of the course and its orientation towards the acquisition of key competences in the field of business valuation. Identification of different types of value and assessment of their differences and relevance to the company valuation.

2. Identification of information resources for business valuation of the company

Description and definition information resources for the purpose of the company valuation. Defining the usability, advantages and disadvantages of the selected information sources to determine the value of the company. Assignment of a team project term paper.

3. Information basis definition for strategic analysis of the company

Evaluation and processing of information on the macroeconomic development of the business environment and the object of a semester case study. Information about the company are processed from internal company materials and publicly available sources.

4. Creating different models to identify and quantify a company's value generators.

Using different tools (regression statistics, mathematical simulation, etc.) to create alternative scenarios for the future consumption of the company's product portfolio. Elaboration of the external and internal potential of the analyzed company in relation to the forecast of value generators.

5. Investment planning as a basis for the development of a company's financial plan.

Assessment of the impact and significance of a company's investment activity on its production capacity. Use of computer technology, creation of variant investment scenarios, evaluation of economic return, profitability and riskiness of individual investment strategies.

6. Developing a FCF plan I

Preparation of the FCF plan of the company on the basis of the analysis of historical development and assumptions about the future development of business activities. Processing retrospectively oriented financial-economic analysis and prediction-oriented analysis (Creditworthiness index, Quick test, Altman's Z-score, Credit-Banking models, etc.)

7. Developing a FCF plan II

Creation a FCF plan of the company for a 5-year period using one of the financial planning tool. In particular, the following methods are used: % of sales, index method, global method, regression method, BEP analysis, etc.

8. Quantifying the value of a company at a certain stage of its life cycle

Company value calculation in the terminal phase of its life cycle. Accounting, substantive and liquidation methods are applied.

9. Discount rate calculation

Calculation of the discount rate, to quantify the revenue potential of the company. The discount rate is calculated using the average cost of capital (WACC). Description the differentiated approaches to quantifying the cost of equity and the debt.

10. Going concern parameter calculation

Quantification of the going concern value parameter (g) at indefinite life. Presentation of different approaches to the determination of this parameter and its impact on the company value. Calculation company value at indefinite and finite life.

11. Revenue and cost models for quantifying human capital

Calculation of the company human capital value by analyzing expenditures on its maintenance and development, or by means of revenue methods reflecting the employee's potential to contribute to the creation of the company's value.

12. Specific models for quantifying human capital

Definition and description of methods that determining the value of human capital of the company oriented to the use of experience and knowledge (expert methods) and to the use of

market parameters. Calculation of the company human capital value using several approaches and models, e.g. Morse model.

13. Mid-term test

Testing a student's comprehensive ability to think and work analytically and independently.

Verification of the knowledge acquired in the previous exercises is carried out in written form.

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 53

A	B	C	D	E	FX
47.17	35.85	9.43	3.77	3.77	0.0

Lecturer: prof. Ing. Helena Majdúchová, CSc., Ing. Jakub Kintler, 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: KÚA FHI/IE21951/21	Title of course: Business simulations
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: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Teaching results: The course is aimed at gaining the ability to apply the knowledge gained at the following courses: Auditing, Accounting for ownership transactions, Accounting and taxes. By completing the course, students acquire: a) Knowledge - improve the ability to apply auditing, accounting and tax knowledge. b) Skills – manage to use an auditing, accounting and tax analytical tools. c) Competence – ability to present auditing, accounting and tax information.	
Indicative content: Business simulation in Audit: Audit risks and how to respond to them. The use of data and analytical tools in audit. Effective setup of the client's internal controls and audit procedures. Business simulation. Business simulation in Taxes: Case studies in the field of defending the client's interests within the tax audit. Simulated tax audit and workshop. Business simulation. Transaction consulting. Getting acquainted with the M&A transaction process. Demonstration of the work of a transaction advisor. Case study in the team - company award. Business simulation at Risk management: An effective risk management. Managerial risk management from the point of view of an applicant, a managing authority and a controller on the risk management of the projects financed by European Union.	
Support literature: Legislation relating to the activities of an accountant, auditor and tax adviser.	

Syllabus:

1. Business simulation in Audit: Audit risks and how to respond to them.
2. The use of data and analytical tools in audit.
3. Effective setup of the client's internal controls and audit procedures.
4. Business simulation.
5. Business simulation in Taxes: Case studies in the field of defending the client's interests within the tax audit.
6. Simulated tax audit and workshop.
7. Business simulation.
8. Transaction consulting.
9. Getting acquainted with the M&A transaction process.
10. Demonstration of the work of a transaction advisor.
11. Case study in the team - company award.
12. Business simulation at Risk management: An effective risk management.
13. Managerial risk management from the point of view of an applicant, a managing authority and a controller on the risk management of the projects financed by European Union.

Language whose command is required to complete the course:**Notes:****Assessment of courses**

Total number of evaluated students: 18

A	B	C	D	E	FX
77.78	16.67	5.56	0.0	0.0	0.0

Lecturer: doc. Ing. Zuzana Kubaščíková, 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: KOVE FHI/ IIB21351/22	Title of course: Econometric Modeling
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: II.	
Prerequisites:	
Requirements to complete the course: individual work and continuous tests 20% project for the final exam 40% final exam 40%	
Student workload: student workload: 156 h, participation in lectures 26 h, participation in seminars 26 h, elaboration of a semester project 62 h, preparation for the final exam 42 h	
Teaching results: Upon successful completion of this course, students will have knowledge of advanced methods of econometric approach to the analysis and modeling of economic phenomena and processes and should be able to use econometric techniques and procedures for different types of data. Students will gain practical skills and competencies with the application of advanced econometric methods in the analysis of economic problems using software R and Python.	
Indicative content: <ol style="list-style-type: none"> 1. Random variable and its distribution, linear regression model, least squares method, statistical properties of small samples, unbiasedness, efficiency, hypothesis testing, linear hypotheses. 2. Maximum likelihood method, Cramer-Rao theorem, information matrix. 3. Testing of nonlinear hypotheses, Wald test, Lagrange multiplier test, likelihood ratio test, delta method. 4. Estimation of models with restrictions and nonlinear models, Gauss and Newton method, Newton and Raphson method. 5. Generalized least squares method, spherical stochastic term, heteroskedasticity and autocorrelation robust estimators, White estimator and Newey and West estimator. 6. Dynamic models, dynamic multipliers and impulse response functions. 7. Introduction to asymptotic theory, endogenous explanatory variables, instrumental variables, introduction to the method of moments. 8. Generalized method of moments and estimation of forward-looking models. 9. Applications of the time series econometrics models and prognostic models. 10. Applications of the financial econometrics models. 11. Applications of the spatial econometrics models. 	

12. Applications of the models in macroeconomic modeling.

13. Applications of the quantitative economics models.

Support literature:

1. Greene, W.H.: Econometric Analysis, 8th ed. Pearson, 2018
2. Kleiber, C., Zeileis, A.: Applied Econometrics with R. Springer, 2008
3. Pesaran, M.H.: Time Series and Panel Data Econometrics. Oxford University Press, 2015
4. Hatrák, M.: Ekonometria. Bratislava: IURA Edition, 2007
5. Angrist, J.D., Pischke, J.S.: Mostly Harmless Econometrics: An Empiricist's Companion. Princeton University Press, 2009
6. Hayashi, F.: Econometrics. Princeton University Press, 2000

Syllabus:

Language whose command is required to complete the course:

Slovak, English

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: prof. Ing. Martin Lukáčik, PhD.

Date of the latest change: 23.05.2022

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/IE21016/22	Title of course: English conversation for professional accountants
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: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the final written exam (100 % of the overall grading) Total study load (in hours): 78	
Teaching results: The aim of education is to extend the communication skills in the English language, which had a professional accountant / auditor dispose of communicating with various institutions and partners at international level. By completing the subject, students acquire: a) Knowledge - acquire and consolidate the ability of natural communication in English on accounting and tax topics. b) Skill - manage accounting, tax and audit lexicon in natural communication in the business environment in the English language at international level. c) Competence - be able to present information in English on accounting and tax problems and financial statements with different groups of users and institutions.	
Indicative content: Introduction to the professional accountant's working role in English; Regulatory framework at national and international level - attempt to achieve uniformity; Ethical behavior in accounting practice and impacts on accountants simulated on examples from practice, simulation of reality in communication of an accountant with auditors / financial institutions / within the consolidated group; the accountant's conversation skills in communicating with the owners, in internal reporting and planning applied to the case studies; how to communicate with the auditor of the preparation of audit report, understanding of taxation and case studies on taxation, case studies and communication of the accountant on the compilation of the financial statements; interpretation and presentation of the financial statements, case studies and conversation of an accountant with the owners regarding	

data analysis from the financial statements, simulating conversations on accounting information within consolidated group; sustainability - discussion of environmental and social reporting.

Support literature:

1. Elliott, B. and Elliott, J. 2015. Financial Accounting and Reporting, 17th Edition, UK: Pearson Education Limited, ISBN: 978-1-292-08057-4
2. Studies in scientific journals and proceedings and articles in professional magazines.

Syllabus:

1. Discussion about the work role of a professional accountant in English
2. Regulatory framework of Accounting at National and International Level - Attempt to achieve uniformity
3. Ethical behavior in accounting practice and impacts on accountants simulated on examples from practice
4. Simulation of reality in the communication of an accountant with auditors / financial institutions / within the consolidated group
5. Conversational skills of an accountant in communication with the owners, in internal reporting and planning applied to the duty studies
6. How to communicate with the auditor of the preparation of the audit report
7. Understanding taxation and case studies about taxation
- 8 + 9. Case Studies and Communication of Accountant on Key Items while compiling the financials statements
10. Interpretation and presentation of financial statements to the management
11. Case studies and conversation of an accountant with owners regarding data analysis from financial statements
12. Simulation of conversations of accounting information within the consolidated group
13. Sustainability - Discussion of Environmental and Social Reporting

Language whose command is required to complete the course:

english

Notes:

Assessment of courses

Total number of evaluated students: 31

A	B	C	D	E	FX
32.26	38.71	29.03	0.0	0.0	0.0

Lecturer: Ing. Martina Ballová, PhD., Ing. Renáta Stanley, PhD., doc. Yuliia Serpeninova, PhD.

Date of the latest change: 06.09.2022

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 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/IIC21241/21	Title of course: Enterprise Risk Management (ERM)
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: 1.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 30 % semester seminar work, 40 % written exam, 30 % oral exam.	
Student workload: Total study load (in hours): 130 hours 26 hours of lectures, 26 hours of exercise, 26 hours preparation for exercise, 26 hours elaboration of a semester seminar work, 26 hours of self-study in preparation for the exam.	
Teaching results: The course Enterprise Risk Management provides a theoretical and practical guide to the application of the results of Enterprise Risk Management (ERM), including quantitative methods of risk measurement and modeling, with a focus on financial institutions. Knowledge Students will gain knowledge of the principles and tools of the ERM, the identification, analysis, evaluation, mitigation, monitoring and communication of risks at the enterprise level, as well as the regulatory frameworks of Solvency II and Basel III. Competences After completing the course Enterprise Risk Management, students are able to independently apply the main principles and techniques ERM in practical situations and analyze the consequences of risk on capital requirements, including regulatory capital requirements Solvency II and Basel III. Skills After completing the course, students are able to obtain the necessary information about risk management from available sources, classify and critically approach them, use theoretical knowledge in the analysis of various types of risks (especially market risk, credit risk, liquidity risk and underwriting risk) and clearly interpret and present the results achieved.	
Indicative content: 1. The concept and framework of Enterprise Risk Management (ERM) – basic concepts, principles and benefits of ERM. The structure of risk management and controls within an insurance company.	

2. The role of regulators in ERM. Legal and regulatory frameworks Solvency II and Basel III. The role of credit rating agencies in the ERM.
3. ERM process. Identification, analysis, evaluation, mitigation, monitoring and communication of risks at the company level.
4. Risk identification. Definitions and concepts of risk. Risk classification.
5. Types of risks, including underwriting, market, credit and operational risks.
6. Risk measurement and modeling. Use of risk management models in the context of pricing, reserving, valuation of assets and liabilities and capital management.
7. Solvency and profitability of the insurance company and capital management. Consequences of risk on capital requirements, including economic and regulatory capital requirements.
8. Asset and Liability Management (ALM).
9. Risk aggregation methods.
10. Risk mitigation, risk mitigation techniques.
11. Risk monitoring and exposure. The importance of risk reporting to managers and other stakeholders.
12. Implications of risks on strategic planning and strategy selection.
13. Comprehensive use of the ERM in practical situations.

Support literature:

1. Lam, J. (2014). Enterprise Risk Management. John Wiley.
2. Cipra, T. (2015). Riziko ve financích a pojišťovnictví: Basel III a Solvency II. Ekopress, Praha.
3. Páleš, M. a kol. (2021). Aktuárstvo. Vydavateľstvo Letra Edu, Bratislava.
4. Horáková, G. – Páleš, M. – Slaninka, F. (2015). Teória rizika v poistení. Vydavateľstvo Wolters Kluwer, Bratislava.
5. Chapman, R. J. (2015). Simple Tools and Techniques for Enterprise Risk Management. John Wiley.
6. Duckert, G. H. (2011). Practical Enterprise Risk Management. John Wiley and Sons, Inc., New Jersey.

Syllabus:

1. The concept and framework of Enterprise Risk Management (ERM) – basic concepts, principles and benefits of ERM. The structure of risk management and controls within an insurance company.
2. The role of regulators in ERM. Legal and regulatory frameworks Solvency II and Basel III. The role of credit rating agencies in the ERM.
3. ERM process. Identification, analysis, evaluation, mitigation, monitoring and communication of risks at the company level.
4. Risk identification. Definitions and concepts of risk. Risk classification.
5. Types of risks, including underwriting, market, credit and operational risks.
6. Risk measurement and modeling. Use of risk management models in the context of pricing, reserving, valuation of assets and liabilities and capital management.
7. Solvency and profitability of the insurance company and capital management. Consequences of risk on capital requirements, including economic and regulatory capital requirements.
8. Asset and Liability Management (ALM).
9. Risk aggregation methods.
10. Risk mitigation, risk mitigation techniques.
11. Risk monitoring and exposure. The importance of risk reporting to managers and other stakeholders.
12. Implications of risks on strategic planning and strategy selection.
13. Comprehensive use of the ERM in practical situations.

Language whose command is required to complete the course:

slovak					
Notes:					
Assessment of courses					
Total number of evaluated students: 210					
A	B	C	D	E	FX
36.19	19.52	18.57	15.24	9.52	0.95
Lecturer: Ing. Mgr. Zuzana Krátka, PhD.					
Date of the latest change: 01.02.2022					
<p>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.</p>					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava					
Faculty: Faculty of Economic Informatics					
Course code: KÚA FHI/IE22835/21		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: II.					
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: 730					
A	B	C	D	E	FX
43.29	28.08	18.77	6.3	3.56	0.0
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: KPF FPM/IME21008/22	Title of course: Financial Engineering
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: 2.	
Degree of study: II.	
Prerequisites: KPF FPM/MME21011/21-Financial Management	
Requirements to complete the course: 30 % continuous written work, 70 % oral examination	
Student workload: 130 h (attendance at lectures 26 h, attendance at exercises 26 h, preparation for exercises 26 h, preparation for credit paper 13 h, preparation for exam 39 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • Comprehensive elaboration of identification, analysis, guidance and monitoring of financial risks of the enterprise, with emphasis on price risks, credit risks and liquidity/liquidity risks. Based on the quantification of financial risk, propose a strategy aimed at maximising profit, eliminating the selected financial risk or managing the value of the financial investment, with financial and commodity derivatives as supporting instruments. Competence: <ul style="list-style-type: none"> • the ability to describe the steps of a process approach to financial risk management, • characterise the nature of financial (commodity) derivatives and identify the causal implications of the use of derivatives in the management of selected financial risk, • effectively set the baseline and monitor the progress of the implementation of a hedging strategy, • identify the implications of the use of derivative contracts on the financial performance of the enterprise and corporate reporting, • the ability to propose, present and defend the validity of the chosen strategy to external users of corporate information. Skill: <ul style="list-style-type: none"> • perform basic financial risk identification; quantify the maximum loss, probability of occurrence and exposure period; then link to an appropriate derivative instrument, • sort out the applicability of derivative instruments to different risk situations, • quantify the starting value, fair (theoretical, equilibrium) price, fair value and expert price of a derivative contract, • account for the acquisition, recognition and termination of a derivative transaction in financial accounting, with an emphasis on SAS and IFRS/IAS, • perform basic impact analysis in the deployment of derivative contracts - application of graphical and computational techniques. 	

Indicative content:

Thematic definition of lectures:

1. Introduction to financial engineering
2. World Finance and the Financial Revolution
3. Forward contracts
4. Futures contracts
5. Option contracts
6. Models for determining the option premium for European options
7. Swap contracts
8. Credit (credit) derivatives
9. Specific forms of derivative contracts
10. Determining the fair value of unconditional futures contracts
11. Determining the fair value of contingent futures contracts
12. Accounting treatment and balance sheet treatment of derivative contracts under SAS and IFRS/IAS
13. Process and institutional approach to financial risk management

Thematic definition of exercises:

1. Financial risk
2. Financial revolution and its implications for derivatives
3. Financial investment strategies
4. Forwards 1
5. Forwards 2
6. Futures 1
7. Futures 2
8. Options 1
9. Options 2
10. Swaps
11. Application of credit derivative pricing approaches to credit default prediction
12. Determining the fair value of exchange-traded and over-the-counter derivatives
13. Accounting for derivatives

Support literature:

Basic literature:

1. MARKOVIČ, Peter a kol. Manažment finančných rizík podniku. Implementácia derivátových kontraktov. Bratislava : Iura Edition, 2007. 383 s. ISBN 978-80-8078-132-3.
2. VLACHYNSKÝ, Karol – MARKOVIČ, Peter. Finančné inžinierstvo. Bratislava : Iura Edition, 2001. 294 s. ISBN 80-8904-7084.
3. BLOSS, Michael et al. Financial Engineering. München : Oldenbourg Verlag, 2011. 608 s. ISBN 978-3-486-59650-2.
4. FARKAŠ, Richard. Účtovná závierka obchodných spoločností. Bratislava : Wolters Kluwer, 2020. 1224 s. ISBN 978-80-571-0247-2.
5. JÍLEK, Josef. Finanční a komoditní deriváty v praxi. Praha : GRADA Publishing, 2005. 632 s. ISBN 80-247-1099-4.

Supplementary literature:

1. ALBRECHT, Peter – HUGGENBERGER, Markus. Finanzrisikomanagement. Methoden zur Messung, Analyse und Steuerung finanzieller Risiken. Stuttgart : Schäffer-Poeschel Verlag, 2015. 584 s. ISBN 978-3-7910-3412-6.
2. DEUTSCH, Hans-Peter. Derivate und Interne Modelle. 4. Auflage. Stuttgart : Schäffer-Poeschel Verlag, 2008. 686 s. ISBN 978-3-7910-2786-9.

3. HULL, John C. Optionen, Futures und andere Derivate. Hallbergmoos : Pearson Deutschland GmbH, 2019. 1064 s. ISBN 978-3-86894-349-8.
4. HULL, John C. Optionen, Futures und andere Derivate. Das Übungsbuch. Hallbergmoos : Pearson Deutschland GmbH, 2019. 356 s. ISBN 978-3-86894-350-4.
5. JÍLEK, Josef. Deriváty, hedžové fondy, offshorové společnosti. Praha : GRADA Publishing, 2006. 260 s. ISBN 80-247-1826-X.
6. WIEDEMANN, Arnd. Financial Engineering. Bewertung von Finanzinstrumenten. Frankfurt am Main : Frankfurt School Verlag, 2018. 578 s. ISBN 978-3-95647-127-8.
7. WITZANY, Jiří. Financial Derivates. Valuation, Hedging and Risk Management. Praha : Nakladatelství Oeconomica, 2013. 374 s. ISBN 978-80-245-1980-7.

Syllabus:

Thematic definition of lectures:

1. Introduction to financial engineering - general model of risk; definition of financial risk; breakdown of financial risks in terms of influenceability; life cycle of financial risk; definition of nature and forms of financial innovation; basic roles and mission of financial engineering.
2. World Finance and the Financial Revolution - definition of the disruptive changes that led to the intensification of the use of derivative instruments; breakdown of first generation derivatives; characteristics of financial and commodity derivatives.
3. Forward contracts - general characteristics; derivation of the profit-loss profile (buyer and seller motives); breakdown of forwards by underlying instrument (interest rate, currency, equity, commodity). Determination of the equilibrium price of a forward.
4. Futures contracts - general characteristics; derivation of profit-loss profile (buyer and seller motives); breakdown of futures by underlying (interest rate, currency, equity, commodity, index). Determination of the futures equilibrium price.
5. Option contracts - general characteristics; derivation of profit-loss profile (buyer and seller motives) for call and put options; breakdown of options by underlying instrument (interest rate, currency, equity, commodity, other derivatives). Determination of the strike price of call and put options.
6. Models for determining the option premium for European options - Cox-Ross-Rubinstein model; Black-Scholes model and its variations. Option premium sensitivity indicators and their use in modelling changes in the time and intrinsic value of an option.
7. Swap contracts - antecedents (parallel loan and reverse loan); general characteristics of swaps; elaboration of the use of coupon and basis swaps; combination of underlying instruments (currency and currency-interest rate swaps).
8. Credit (credit) derivatives - definition of forms of credit risk and hedging options; characteristics of the nature of contracts - credit default swap, total return swap, credit option. Determination of the value of a credit derivative.
9. Specific forms of derivative contracts - warrants, weather derivatives, combined and synthetic structures (restructuring of building blocks, mutual combination of derivatives, hybrid structures).
10. Determining the fair value of unconditional futures contracts - identifying the derivative claim and derivative liability; determining the fair value of the derivative claim and liability; deriving the fair value of the derivative; transforming the fair value of an exchange-traded and over-the-counter derivative into an appraisal price for the derivative.
11. Determining the fair value of contingent futures contracts - identifying the option receivable and option payable; modelling the probability of potential exercise of the option; determining the fair value of the option receivable and option payable; deriving the fair value of the option; transforming the fair value of the exchange-traded and over-the-counter option into the option's appraisal price.
12. Accounting treatment and balance sheet treatment of derivative contracts under SAS and IFRS/IAS - acquisition date, balance sheet date, settlement date/settlement date. On-balance sheet

and off-balance sheet accounting. Application of knowledge of selected standards - IAS 32, IAS 39, IFRS 7, IFRS 9 and IFRS 13. Tax implications of derivative transactions.

13. Process and institutional approach to financial risk management - link to internal audit. Developing a methodological approach to formulating an auditable hedging strategy (identification, analysis, guidance and monitoring) - concentration on the financial risks of the enterprise.

Thematic definition of exercises:

1. Financial risk - definition of its essence, quantification of its parameters (maximum loss, probability of occurrence and exposure period); breakdown of financial risks in terms of their impact on the financial flows of the enterprise. Price (interest rate, currency, equity, commodity) risks, credit risks, liquidity and liquidity risk.

2. Financial revolution and its implications for derivatives - internationalisation, globalisation, glocalisation, deglobalisation, deregulation, securitisation, intellectualisation, new technologies. The development of financial innovation.

3. Financial investment strategies - trading (singular, combined), arbitrage (risk and risk-free), hedging (insurance, asset-liability management, derivative hedging), portfolio strategies (optimal portfolio construction, portfolio value hedging).

4. Forwards 1 - position of buyer and seller, graphical representation of the behaviour of contract participants; definition of specific features and regularities of interest rate forwards (FRA, FRA-BBA), currency and commodity forwards.

5. Forwards 2 - transfer cost model and expectation model in valuation of forwards; determination of present and future value of forwards; use of forwards in hedging operations; specific features of forwards on the Slovak market.

6. Futures 1 - position of buyer and seller; graphical representation of the behaviour of contract participants; marking to market; quantification of basis and its forms (theoretical and value); comparison of strike price and fair value of futurity.

7. Futures 2 - transmission cost model and expectation model in forward pricing; determination of present and future value of a forward; basis and its forms; use of futures in arbitrage and hedging operations.

8. Options 1 - buyer and seller positions; graphical representation of the behaviour of the contract participants; call and put options (long and short positions); intrinsic and time value of an option; financial results of option trades under different strategies.

9. Options 2 - option pricing (option premium); identification of the determinants of the time value of an option; mechanism of application of the binomial model in pricing a European option; Black-Scholes model for European options, depending on the underlying instrument.

10. Swaps - mechanism of swap operation (positions of partners); initial assessment of swap suitability; determination of present and future value for coupon and basis swaps; evaluation of the efficiency and effectiveness of swap operations for interest rate and currency transactions.

11. Application of credit derivative pricing approaches to credit default prediction - comparison of option models and their application in uncertain event environments. Identification of other areas of application.

12. Determining the fair value of exchange-traded and over-the-counter derivatives - solving examples with a focus on market pricing or qualified estimation (valuation model). Transformation of fair value into an appraisal price.

13. Accounting for derivatives - definition of the chart of accounts (373, 376, 377, 414, 567, 667); elaboration of off-balance sheet accounting and subsequent treatment of examples of accounting for forwards, futures, options and swaps - at the acquisition date, at the balance sheet date, at the expiration date.

Language whose command is required to complete the course:

Slovak

Notes:**Assessment of courses**

Total number of evaluated students: 101

A	B	C	D	E	FX
21.78	23.76	27.72	14.85	8.91	2.97

Lecturer: Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Ing. Jakub Lukáč, PhD.**Date of the latest change:** 12.01.2023

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/IME21018/21	Title of course: Financial Management
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: 1.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 10 % continuous completion of assignments, 20 % continuous written work, 70 % written examination Student's workload (in hours): student workload: 130 h (attendance at lectures 26 h, attendance at exercises 26 h, preparation for exercises 26 h, preparation for credit paper 13 h, preparation for exam 39 h)	
Student workload:	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the financial processes of a medium to large enterprise, starting with the formulation of financial strategy, through answering basic financial questions (how much capital, from where, where to allocate, how to distribute the financial result), to the resolution of selected financial transactions falling within the competence of the financial manager (internationalization of financial transactions, valuation of the enterprise, resolution of crisis situations). Competence: <ul style="list-style-type: none"> • Identify the basic policies forming part of the financial strategy of the enterprise, formulation and implementation of financial strategy in interaction with other functional strategies of the enterprise, • effectively manage the financial processes - from identifying the financial need, to obtaining the appropriate resource, to financial settlement when the resource is due, • critically evaluate the company's investment plans (in terms of financial implications) and propose an appropriate method of financing, • the ability to deploy appropriate financial tools in the strategic management of the business as well as in the management of day-to-day financial processes, • the ability to propose financial solutions, present and defend conclusions from financial analyses and subsequently contribute to financial decisions that stabilise the value of the business and ensure the sustainability of the business. Skill: <ul style="list-style-type: none"> • quantify the basic financial variables forming the financial manager's initial instrumentation, • perform basic financial analyses, focusing on the past and predicting the future, and translate the results into the financial planning process of the enterprise, 	

- quantify the financial implications of selected financial decisions of the enterprise, in relation to the allocation of capital to the long-term and short-term assets of the enterprise,
- prepare the enterprise for expansion or crisis/bankruptcy resolution,
- interpret the implications of management decisions on the financial position of the enterprise and effectively communicate the financial health of the enterprise to critical stakeholders.

Indicative content:

Thematic definition of lectures:

1. Financial management
2. Ownership and participation approach in the formulation of business and core financial objective of the enterprise
3. Basic bases of financial analysis of an enterprise
4. Financial planning
5. Financial market
6. Management of corporate capital
7. Intangible and tangible fixed assets
8. Investment decision-making and risk
9. Financial instruments and financial risk
10. Short-term (current) assets
11. Policy of distribution of net profit
12. Payment services and payment operations
13. Causes and forms of involvement of enterprises in international financial relations

Thematic definition of exercises:

1. Analysis of the current financial situation of the enterprise
2. Identification of background information for the purpose of financial strategy formulation
3. Analysis of the financial situation of the enterprise
4. Formulating the basis of the financial plan of the enterprise
5. Evaluation of the financial performance of the enterprise
6. Quantification of cost of equity
7. Capital structure modelling and EVA (economic value added)
8. Investment project preference assessment
9. Determination of return on equity and debt financial instrument
10. Portfolio investing
11. Management of receivables and their valuation
12. Cash and short-term liability management
13. Mergers and acquisitions

Support literature:

Basic literature:

1. KRÁLOVIČ, Jozef – VLACHYNSKÝ, Karol. Finančný manažment. Bratislava : Iura Edition, 2011. 468 s. ISBN 978-80-8078-356-3.
2. KRÁLOVIČ, Jozef et al. Finančný manažment. Bratislava : Iura Edition, 2011. 236 s. ISBN 978-80-8078-431-7.
3. BREALEY, Richard A. – MYERS, Stewart C. – ALLEN, Franklin. Teorie a praxe firemních financí. Brno : BizBooks, 2014. 1096 s. ISBN 978-80-265-0028-5.
4. KISLINGEROVÁ, Eva a kol. Manažerské finance. 3. vydání. Praha : C. H. Beck, 2010. 811 s. ISBN 978-80-7400-194-9.
5. ATRILL, Peter. Financial Management for Decision Makers. 9th edition. Harlow : Pearson, 2019. 736 s. ISBN 978-1-2923-1143-2.

Supplementary literature:

1. ARNOLD, Glen. Corporate Financial Management. 6th Edition. Harlow : Pearson Education Limited, 2019. 1128 s. ISBN 978-1-2921-4044-5.
2. GUSERL, Richard – PERNSTEINER, Helmut. Finanzmanagement. Grundlagen – Konzepte – Umsetzung. München : Gabler Verlag, 2011. 620 s. ISBN 978-3-8349-0278-8.
3. KRUSCHWITZ, Lutz – HUSMANN, Sven. Finanzierung und Investition. 6. Auflage. München : Oldenbourg Verlag, 2010. 528 s. ISBN 978-3-486-59100-2.
4. WATSON, Denzil. Corporate Finance: Principles and Practice. Harlow : Pearson, 2019. 520 s. ISBN 978-1-2922-4431-0.
5. ZANTOW, Roger. Finanzwirtschaft der Unternehmung. Grundlagen des modernen Finanzmanagements. 2. aktualisierte Ausgabe. München : Pearson Studium, 2007. 574 s. ISBN 978-3-8273-7278-9.

Syllabus:

Thematic definition of lectures:

1. Financial management - basic definition, essential knowledge and skills of a financial manager. Roles and activities of a financial manager. The position of financial management in the organisational structure of the company (taking into account size criteria, legal form of business). Impact of the macro- and micro-environment on financial management. Specific issues of financial management - agency, social responsibility and business sustainability.
2. Ownership and participation approach in the formulation of business and core financial objective of the enterprise. Sub-financial objectives. Financial strategy - nature, formulation and linkages to other functional strategies of the enterprise. Components of financial strategy - debt policy, credit policy, tax policy, liquidity policy, profit distribution policy, financial reporting policy.
3. Basic bases of financial analysis of an enterprise - information inputs and financial reporting, construction of financial ratios, interpretation of results. Trend, time and spatial (sectoral) analysis, pyramidal decompositions. Creditworthiness, bankruptcy and credit-bankruptcy models. Prediction of financial health of the enterprise by complex sets of indicators.
4. Financial planning - main tasks and principles, organisation of the planning process, link to financial analysis. Periodic and project planning. Basic outputs of long-term and short-term financial plan. Evaluation of financial performance of the enterprise - identification of the degree of financial health, financial sustainability and economic normal.
5. Financial market - the place of raising capital. Financial market segments - money, capital, foreign exchange, insurance, precious metals, derivatives. Financial market organiser and participants. Construction of the stock exchange index and its predictive value. Forms of corporate capital - own (external and internal sources), foreign (external and internal sources).
6. Management of corporate capital - quantification of the cost of own and foreign capital, determination of the cost of capital. Optimization of enterprise capital structure - initial assumptions, determinants and theoretical approaches - classical, traditional, Miller-Modigliani, trade-off theory and specific approaches. Agency linkage to the processes of optimization of the capital structure of the enterprise.
7. Intangible and tangible fixed assets - characteristics of investment decision-making and basic parameters of the investment project. Interactions between pairs of investment projects and possibilities of solving potential problems. The procedure of quantification of capital expenditures of the project, cash flows of the project. Static methods of investment projects preference evaluation. Dynamic methods of investment project preference assessment.
8. Investment decision-making and risk - technical (internal, external), commercial (internal, external) and financial risk. Application of the real options approach to long-term project decision-making. Impact of inflation on investment project parameters, implications for project preference assessment methods. Other specific methods of investment project preference assessment.

9. Financial instruments and financial risk - the content of financial investment from a time perspective, the portfolio of financial instruments and the motives for its formation, the definition of the vertices of the magic triangle of the financial investor. Procedures of quantification and forms of financial instrument profitability, financial instrument riskiness and financial instrument (financial market) liquidity. Optimisation of the process of portfolio value creation and management. Basic financial investment strategies.

10. Short-term (current) assets - structure and cycle, operating and cash cycle. The main methods of optimization of production inventories and products of the enterprise. Basic procedures of management of the enterprise's receivables. Models of optimization of prompt cash.

11. Policy of distribution of net profit - dividend policy of the enterprise, division of dividends by types and forms. Dividend and anti-dividend policy of the enterprise. Dividend neutrality policy. Legislative and financial factors, objective and subjective factors determining the dividend policy of the enterprise.

12. Payment services and payment operations - choice of payment methods (forms) and instruments, payment system and payment service providers. Documentary payment instruments. Domestic and foreign payment operations. Bank guarantee, bill of exchange, cheque as components of payment instruments.

13. Causes and forms of involvement of enterprises in international financial relations. Motives leading to the decision to merge or acquire enterprises. Forms of mergers according to the production focus and ways of combining enterprises. Determination of expected merger outcomes and expected merger costs. Methods of financial settlement of merger by merger and merger by acquisition. Evaluation of merger results.

Thematic definition of exercises:

1. Analysis of the current financial situation of the enterprise - basic documentation (financial statements). Definition of interrelationships within the tribalance system. Identification of the business entity on the basis of selected financial and performance indicators. Horizontal and vertical analysis

2. Identification of background information for the purpose of financial strategy formulation. Interpretation of the intentions of selected businesses on the basis of published financial strategies. Approaches to the formulation of corporate financial objectives.

3. Analysis of the financial situation of the enterprise - financial ratios. Liquidity, activity, indebtedness, profitability and market value of the enterprise. Trend and time analysis of ratios. Identification of interrelationships of selected ratios.

4. Formulating the basis of the financial plan of the enterprise - forecasting the target values of qualitative and quantitative indicators. Integration of the impact of industry parameters on the outputs of the long-term financial plan.

5. Evaluation of the financial performance of the enterprise - identification of problems and inconsistencies between individual outputs of financial planning. Assessment of the quality of the financial plan - Altman Z-score, Creditworthiness Index, IN model, economic normal.

6. Quantification of cost of equity - β -factor approach, building block method, dividend approach. Quantification of cost of foreign capital - interest bearing and non-interest bearing capital. Impact of the interest tax shield on the cost of capital. Cost of capital in absolute and relative terms.

7. Capital structure modelling and EVA (economic value added). Approaches leading to the translation of capital structure determinants into cost of capital - financial leverage, cost of financial distress, agency costs. Point of indifference.

8. Investment project preference assessment - net present value, internal rate of return. Impact of inflation and risk on investment project parameters. Determination of the discount factor. Impact of financing methods on the efficiency of the investment project.

9. Determination of return on equity and debt financial instrument (income and capital return). Methods of assessing the riskiness of a financial instrument and the implications for the price of the financial instrument (issue, face, market, intrinsic, fair value).
10. Portfolio investing - process approach (steps). Portfolio performance evaluation, quantification of portfolio risk. Use of CAPM approaches in improving portfolio performance. Use of derivative instruments in portfolio value management.
11. Management of receivables and their valuation - determination of the procedure of decision making on granting trade credit. Evaluating the benefits of granting trade credit. Quantification of borrower credit default and impacts on receivable value.
12. Cash and short-term liability management - Baumol model, Miller-Orr model. Short-term investment parameters - yield, transaction costs, conversion time. Fixed and volatile liabilities, trade credit and APR (annual percentage rate of charge).
13. Mergers and acquisitions - determining the costs of the merger and the financial benefits to the parties to the transaction. Financial issues of dealing with the financial settlement of a merger. Presentation of the advantages and disadvantages of selected vertical, horizontal and conglomerate mergers.

Language whose command is required to complete the course:

Notes:

Assessment of courses

Total number of evaluated students: 491

A	B	C	D	E	FX
27.7	21.38	24.03	14.05	9.57	3.26

Lecturer: prof. Dr. Ing. Anna Polednáková, doc. Ing. Marián Smorada, PhD., Ing. Alena Tóthová, PhD., Ing. Magdaléna Kubranová, PhD., Dr. h. c. prof. Ing. Peter Markovič, PhD., DBA, Ing. Katarína Vavrová, 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: KMA FHI/IIC21210/21	Title of course: Financial Market Analysis
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: II.	
Prerequisites:	
Requirements to complete the course: 30% semester seminar work, resp. project, 70% written exam.	
Student workload: 26 hours of lectures, 26 hours of exercise, 65 hours of self-study in preparation for the exam, 13 hours preparation for seminars, 26 hours elaboration of a semester project.	
Teaching results: Completion of the subject Analysis of Financial Markets presupposes the acquisition of orientation on financial markets. Knowledge Progress in the field of new knowledge is evident after completing the course. Students will understand the valuation of financial instruments traded on the money and capital markets. They will also gain the knowledge to analyze the financial situation between assets and the use of financial products and derivatives to come to the solution of set goals. Competences Based on the acquired knowledge, students are able to build a portfolio in a stock market environment. The purchase and sale of assets will be decided according to valuation models. They will also be able to appreciate, integrate financial instruments of the money and capital market according to its functionality. Skills As part of the educational process, they will acquire such skills that will enable students to perform the necessary actions with financial assets, acquire orientation in financial markets and, in the event of an imbalance, take a position to obtain a risk-free profit.	
Indicative content: Types of financial markets, trading participants, financial assets, decision criteria. Profitability and risk, statistical quantities. Modern portfolio theory, optimization problems, risk aversion. CAPM model, CML and SML line, acceptable, efficient and optimal portfolio. Equity securities, intrinsic value of a security. Macroeconomic analysis, stock indices. Models of determining	

the intrinsic value of a share, analysis of financial statements. Capital market, bonds and their division, the value of the bond and its yield, yield curves. Creditworthiness of bonds, duration and convexity, convertible bonds. Money market, discount securities, repo transactions, bills of exchange, certificates of deposit. Derivatives market, futures, forwards, swaps, options, market participants, short-long positions. Valuation of forward and futures contracts, model of transmission costs and expectations. Arbitrage, options, option strategies

Support literature:

1. Blake, D.: Financial market analysis. John Wiley Sons, LTD, 2000. ISBN 0-471-87728-X
2. Pinda, L.: Deriváty cenných papierov /Vybrané problémy/. IURA EDITION 2001. ISBN 80-88715-98-9
3. Hull, J. C.: Options, futures, and other derivative securities. 11-th Edition. Prentice-Hall International, Inc. 2018. ISBN-13: 978-0-13-6940104
4. Pinda, L.: Finančná matematika investičných projektov. Bratislava: IURA EDITION, spol. s r.o. 2010, ISBN: 978-80-8078-319-8

Syllabus:

1. Types of financial markets, trading participants, financial assets, decision criteria
2. Profitability and risk, statistical quantities
3. Modern portfolio theory, optimization problems, risk aversion
4. CAPM model, CML and SML line, acceptable, efficient and optimal portfolio
5. Equity securities, intrinsic value of a security
6. Macroeconomic analysis, stock indices
7. Models of determining the intrinsic value of a share, analysis of financial statements
8. Capital market, bonds and their division, the value of the bond and its yield, yield curves
9. Creditworthiness of bonds, duration and convexity, convertible bonds
10. Money market, discount securities, repo transactions, bills of exchange, certificates of deposit
11. Derivatives market, futures, forwards, swaps, options, market participants, short-long positions
12. Valuation of forward and futures contracts, model of transmission costs and expectations
13. Arbitrage, options, option strategies

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 1

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

Lecturer: prof. RNDr. Ľudovít Pinda, CSc., Mgr. Andrea Kaderová, 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: KÚA FHI/IE21331/21	Title of course: Financial Records (in English)
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: II.	
Prerequisites:	
Requirements to complete the course:	
Student workload:	
Teaching results: The aim of the course is to acquire knowledge and skills necessary for keeping financial records based on IFRS. By completing the course, students will gain: knowledge - to define basic accounting principles and principles, to apply processes related to bookkeeping and preparation of financial statements; skill - to keep financial records, to prepare a trial balance, to perform basic reconciliations; competence - to identify the errors in keeping financial records and to propose a method of correction.	
Indicative content: Students will learn how to produce accounting records, extract a trial balance and make necessary adjustments to produce an extended trial balance and basic financial statements. The syllabus covers accounting for the business transactions of sole traders and partnerships. In addition the course will prepare students for successful passing of the FIA paper F2 – Maintaining Financial Records, which is one of the prerequisites for obtaining the Intermediate Certificate in Financial and Management Accounting. FIA – Foundation in Accountancy is the set of entry – level awards developed by ACCA (Association of Chartered Certified Accountants) and it is starting point towards the full ACCA membership and gives the university students a real competitive advantage in the labor market.	
Support literature: 1 The Academy: Foundations in Accountancy (FIA), Maintaining Financial Records (FA2), COURSE NOTES 2 Kaplan Publishing: Foundations in Accountancy (FIA), Maintaining Financial Records (FA2), STUDY TEXT 3 Kaplan Publishing: Foundations in Accountancy (FIA), Maintaining Financial Records (FA2), EXAM KIT	
Syllabus: Recording transactions	

<p>The structure of accounting records The trial balance and correction of errors Introduction to final accounts Basic framework of accounting Non-current assets Purchase ledger reconciliation and sales ledger reconciliation Bank and cash reconciliation Accruals and prepayments, Irrecoverable debts. And the receivables allowance Inventory Provisions and liabilities The extended trial balance Sole trader accounts Partnership accounts Incomplete records</p>					
<p>Language whose command is required to complete the course: english</p>					
<p>Notes:</p>					
<p>Assessment of courses Total number of evaluated students: 13</p>					
A	B	C	D	E	FX
7.69	30.77	15.38	38.46	7.69	0.0
<p>Lecturer: doc. Yuliia Serpeninova, PhD., prof. Ing. Miloš Tumpach, PhD.</p>					
<p>Date of the latest change: 17.02.2022</p>					
<p>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.</p>					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21641/21	Title of course: IFRS: Business Combinations
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: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Teaching results: Learning outcomes The aim of the course IFRS: Business Combinations is to teach students several practical skills in the use of general ledger information, consolidation practices and other business combinations - mergers, amalgamations, divisions and the preparation of financial statements according to international IFRS standards. Knowledge Students will gain knowledge about the structure and content of financial statements prepared in accordance with international IFRS standards in practice, about practical consolidation procedures and procedures for mergers, amalgamations and divisions according to IFRS standards and according to Slovak legislation. Competences Acquired knowledge and skills can be used by students in practice in various forms of reporting, in the preparation of consolidated financial statements, in cases of mergers, mergers and divisions of entities and in working with the general ledger, whether in accounting or auditing activities. Skills Students will learn to read the general ledger, identify transactions, balances and turnovers essential for consolidation operations, for merger, amalgamation and division processes, including the calculation of goodwill and bargain purchase, but also for the preparation of financial statements in a structure according to international IFRS standards. Students will learn the procedures of compiling four financial statements according to IFRS, they will learn the basic concepts usually used in	

financial statements according to IFRS in English, they will gain practical skills in working with accounting data and financial statements in the (most used in practice) MS Excel platform - all case studies are solved in Excel.

Indicative content:

Introduction. Preparation of separate and aggregated financial statements (statement of financial position, profit and loss statement, cash flow statement and statement of changes in equity) based on general ledger data, first and second consolidation of capital, including contribution to capital funds, preparation of consolidated financial statements in the form of tables in Excel.

Compilation of separate and aggregated financial statements based on general ledger data, first and second consolidation of capital, including non-controlling interests, consolidation of a group loan, compilation of consolidated financial statements in the form of tables in Excel.

Consolidation of mutual supplies, receivables and payables, preparation of consolidated financial statements.

Consolidation of mutual supplies, receivables and payables, provisions for receivables, preparation of consolidated financial statements.

Consolidation of profit or loss contained in asset items from mutual supplies of goods, preparation of consolidated financial statements.

Consolidation of profit or loss contained in asset items from mutual supplies of goods - within depreciated tangible fixed assets, preparation of consolidated financial statements.

Deconsolidation, execution of consolidation procedures in case of loss of control of the parent company over the subsidiary, preparation of consolidated financial statements.

Consolidation of shares in a company with significant influence using the equity method, preparation of consolidated financial statements.

Merger. Compilation of financial statements after the merger on the basis of the accounting data of the defunct and successor entity.

Amalgamation. Compilation of financial statements after the merger on the basis of accounting data of defunct accounting units.

Division. Preparation of financial statements after division on the basis of accounting data of the defunct entity.

Support literature:

Hvožďarová, J. – Sapara, J. – Užík, J. 2014. Konsolidovaná účtovná závierka: zostavenie a analýza. Bratislava: Vydavateľstvo Ekonóm, 2014. ISBN 978-80-225-3509-0.

Krimpmann, A. 2015. Principles of Group Accounting under IFRS. 1. vydanie Chichester : John Wiley & Sons Ltd. ISBN 978-1-118-75141-1.

Tumpach, M. 2006. Medzinárodné štandardy na zostavenie účtovnej závierky IFRS/IAS. Bratislava : Iura Edition. ISBN 80-8078-072-2.

Tumpach, M. 2018. Medzinárodné štandardy účtovného výkazníctva. 1. vydanie. Bratislava : Vydavateľstvo EKONÓM. ISBN 978-80-225-4591-4.

Užík, J. – Užíková, L. 2022. Konsolidovaná účtovná závierka v exceli – zbierka príkladov. (in preparation for release)

Act no. 431/2002 Coll. on accounting as amended

Measures of the Ministry of Finance of the Slovak Republic in the field of accounting

Directive 2013/34 / EU of the European Parliament and of the Council

International Financial Reporting Standards (IFRS) as adopted by the EU

Syllabus:

1. Introduction. Preparation of separate and aggregated financial statements (statement of financial position, profit and loss statement, cash flow statement and statement of changes in equity) based on general ledger data, first and second consolidation of capital, including

contribution to capital funds, preparation of consolidated financial statements in the form of tables in Excel.

2. Preparation of separate and aggregated financial statements (statement of financial position, profit and loss statement, cash flow statement and statement of changes in equity) based on general ledger data, first and second consolidation of capital, including contribution to capital funds, preparation of consolidated financial statements in the form of tables in Excel.

3. Compilation of separate and aggregated financial statements based on general ledger data, first and second consolidation of capital, including non-controlling interests, consolidation of a group loan, compilation of consolidated financial statements in the form of tables in Excel.

4. Compilation of separate and aggregated financial statements based on general ledger data, first and second consolidation of capital, including non-controlling interests, consolidation of a group loan, compilation of consolidated financial statements in the form of tables in Excel.

5. Consolidation of mutual supplies, receivables and payables, preparation of consolidated financial statements.

6. Consolidation of mutual supplies, receivables and payables, provisions for receivables, preparation of consolidated financial statements.

7. Consolidation of profit or loss contained in asset items from mutual supplies of goods, preparation of consolidated financial statements.

8. Consolidation of profit or loss contained in asset items from mutual supplies of goods - within depreciated tangible fixed assets, preparation of consolidated financial statements.

9. Deconsolidation, execution of consolidation procedures in case of loss of control of the parent company over the subsidiary, preparation of consolidated financial statements.

10. Consolidation of shares in a company with significant influence using the equity method, preparation of consolidated financial statements.

11. Merger. Compilation of financial statements after the merger on the basis of the accounting data of the defunct and successor entity.

12. Amalgamation. Compilation of financial statements after the merger on the basis of accounting data of defunct accounting units.

13. Division. Preparation of financial statements after division on the basis of accounting data of the defunct entity.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 21

A	B	C	D	E	FX
80.95	14.29	4.76	0.0	0.0	0.0

Lecturer: Ing. Petra Krišková, 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/IE21242/21	Title of course: IFRS: Consolidated Financial Statements 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: 3.	
Degree of study: 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 interim check test (40 % of the finally exam) 54 hours of preparation for the exam: of this 24 hours for the practical issues (30 % of the finally exam) and 30 hours for the theoretical issues (30 % of the finally exam). 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 check test (40 % of the finally exam) 54 hours of preparation for the exam: of this 24 hours for the practical issues (30 % of the finally exam) and 30 hours for the theoretical issues (30 % of the finally exam). Total study load (in hours): 156	
Teaching results: The aim of the course is to teach students to prepare consolidated financial statements for a group. As part of their education, students should understand the nature, significance and functions of consolidated financial statements. Students will get acquainted with the process of consolidation preparation and with the consolidation procedures applied in the preparation of consolidated financial statements of business entities according to IFRS adopted by the European Union. By completing the course, students will gain: knowledge - gaining knowledge about the obligation to presentation consolidated financial statements and the application of consolidation procedures (methods), understanding the specifics of consolidated financial statements prepared for a group in comparison with the individual financial statements prepared for an entity and clarifying its significance for individual users. skill – to realize initial equity consolidation and subsequent equity consolidation as a part of consolidation of subsidiary, prepare the consolidated statement of financial position and consolidated statement of profit and loss and other comprehensive income after the realized equity consolidation in the two following accounting periods.	

competence - to assess whether the obligation to presentation consolidated financial statements has arisen; decide whether it is possible to apply any exemption from this obligation, identify the entities in the group and the group's shares in other entities, to prepare and ensure the process of preparation and presentation of consolidated financial statements with emphasis on obtaining and processing the necessary data and documents, to interpret the results of equity consolidation.

Indicative content:

Nature, significance and purpose of consolidated financial statements. Theoretical approaches to the interpretation of consolidated financial statements. Historical development of consolidated financial statements. The obligation to present consolidated financial statements according to Act no. 431/2002 Coll. on Accounting, as amended (further referred to as the "Accounting Act"). Exemptions from the obligation to present consolidated financial statements in accordance to the Accounting Act. Other obligations related to consolidated financial statements according to the Accounting Act. Definition of international regulation for consolidated financial statements. EU directives for consolidated financial statements. IFRSs for consolidated financial statements. Relationship between EU directives and IFRSs. The impact of international regulation on the national legal regulation of consolidated financial statements in the conditions of the Slovak Republic as a member state of the European Union. The process of preparation and presentation of consolidated financial statements. Internal regulation for consolidation in a group. General principles for the presentation of consolidated financial statements. Structure and content of consolidated financial statements according to IFRSs. Peculiarities of the structure and content of the consolidated financial statements in comparison with the individual financial statements. Business combinations according to IFRS 3 Business combinations. Connection of business combinations and consolidated financial statements. The nature of the acquisition method for business combinations, its individual components and application in the consolidated financial statements. Impairment testing of goodwill in accordance with IAS 36 Impairment of Assets. Single control model according to IFRS 10 Consolidated financial statements in comparison with Slovak legislation. Subsidiary consolidation procedures in accordance with IFRS 10. Presentation of separate financial statements in accordance with IAS 27 Separate financial statements. Preparation of the consolidated statement of financial position for the group (parent - subsidiary) with goodwill or gain from a bargain purchase. Dealing with retained earnings and other components of the subsidiary's equity at the acquisition date and after the acquisition date. Identification, measurement and presentation of non-controlling interests at the acquisition date (proportional or at fair value) and subsequent recognition of non-controlling interests after the acquisition date depending on the chosen method of their measurement at the acquisition date. Preparation of the consolidated statement profit and loss and other components of the comprehensive income for the group (parent – subsidiary) with a non-controlling interest with the acquisition date during the accounting period. Recognition of fair value adjustments, including an explanation of their effect on the amount of goodwill recognized (or on gain from bargain purchase), on non-depreciated and depreciated non-current assets, inventories, financial liabilities, assets and liabilities that are not included in the statement of financial position of the subsidiary, including contingent assets and contingent liabilities. Impairment loss of goodwill and the effect of the measurement of non-controlling interests on the recognition of an impairment loss of goodwill.

Support literature:

1. HORNICKÁ, R.: Konsolidovaná účtovná závierka I. Praktikum. Bratislava: Vydavateľstvo Ekonóm, 2018.
2. Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov.
3. Smernica Európskeho parlamentu a Rady 2013/34/EÚ z 26. júna 2013 o ročných účtovných závierkach, konsolidovaných účtovných závierkach a súvisiacich správach určitých druhov

podnikov, ktorou sa mení smernica Európskeho parlamentu a Rady 2006/43/ES a zrušujú smernice Rady 78/660/EHS a 83/349/EHS v znení neskorších úprav.

4. Nariadenie komisie (ES) č. 1126/2008 z 3. novembra 2008, ktorým sa v súlade s nariadením Európskeho parlamentu a Rady (ES) č. 1606/2002 prijímajú určité medzinárodné účtovné štandardy v platnom znení.

Syllabus:

1. Nature, significance and purpose of consolidated financial statements. Theoretical approaches to the interpretation of consolidated financial statements. Historical development of consolidated financial statements.

2. Obligation to present consolidated financial statements according to Act no. 431/2002 Coll. on Accounting, as amended (further referred to as the “Accounting Act”). Exemptions from the obligation to present consolidated financial statements in accordance to the Accounting Act. Other obligations related to consolidated financial statements according to the Accounting Act.

3. Definition of international regulation for consolidated financial statements. EU directives for consolidated financial statements. IFRSs for consolidated financial statements. Relationship between EU directives and IFRSs. The impact of international regulation on the national legal regulation of consolidated financial statements in the conditions of the Slovak Republic as a member state of the European Union.

4. Process of preparation and presentation of consolidated financial statements. Internal regulation for consolidation in a group. General principles for the presentation of consolidated financial statements according to IFRSs. Structure and content of consolidated financial statements according to IFRSs. Peculiarities of the structure and content of the consolidated financial statements in comparison with the individual financial statements.

5. Identifying of business combinations and ways of rise of the business combinations. Transactions excluded from scope of IFRS 3. Connection of business combinations and consolidated financial statements. Nature of the acquisition method for business combinations and its application in the consolidated financial statements.

6. Identifying of acquirer according to IFRS 3. Transferred consideration by the acquirer at the acquisition date (identification and measurement). Determining the acquisition date according to IFRS 3. Recognising and measuring the identifiable assets acquired, the liabilities assumed at the acquisition date according IFRS 3. Recognising and measuring the non-controlling interests at the acquisition date according to IFRS 3. Dealing with previously held equity interest at the date acquisition according IFRS 3.

7. Recognising and measuring goodwill or gain from a bargain purchase according IFRS 3. Recognising and measuring of individual components of business combination (transferred consideration, acquired assets and assumed liabilities, goodwill, non-controlling interests) after acquisition date. Measurement period according to IFRS 3. Disclosure information about business combination according IFRS 3.

8. Impairment testing of goodwill in accordance with IAS 36. Identifying the cash-generating unit to which an asset belongs. Recoverable amount and carrying amount of cash-generating unit. Allocation of goodwill to cash-generating unit or to group of cash-generating units. Impairment loss for a goodwill.

9. Single control model according to IFRS 10 in comparison with Slovak legislation. Consolidation procedures for subsidiaries (full method consolidation) in accordance to IFRS 10. Presentation of separate financial statements in accordance to IAS 27.

10. Preparation of the consolidated statement of financial position for the group (parent - subsidiary) with goodwill or gain from a bargain purchase. Dealing with retained earnings and other components of the subsidiary's equity at the acquisition date and after the acquisition date. Identification, measurement and presentation of non-controlling interests at the acquisition date

(proportional or at fair value) and subsequent recognition of non-controlling interests after the acquisition date depending on the chosen method of their measurement at the acquisition date.

11. Preparation of the consolidated statement profit and loss and other components of the comprehensive income for the group (parent – subsidiary) with a non-controlling interest with the acquisition date during the accounting period.

12. Recognition of fair value adjustments, including an explanation of their effect on the amount of goodwill recognized (or on gain from bargain purchase), on non-depreciated and depreciated non-current assets, inventories, financial liabilities, assets and liabilities that are not included in the statement of financial position of the subsidiary, including contingent assets and contingent liabilities.

13. Identifying, measuring and recognizing an impairment loss of goodwill. The effect of the measurement of non-controlling interests on the recognition of an impairment loss of goodwill.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 807

A	B	C	D	E	FX
6.44	16.36	25.03	29.86	21.31	0.99

Lecturer: Ing. Renáta Hornická, PhD., Ing. Martina Podmanická, 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/IE21172/21	Title of course: IFRS: Individual (separate) financial statements 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: 5	
Recommended semester/trimester of study: 1.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 52 hours of preparation for the seminars 52 hours of preparation for the written exam Total study load (in hours): 130 Achievement of at least 51 % of maximum amount of points allocated for the exam	
Student workload: 26 hours of lectures 26 hours of seminars 52 hours of preparation for the seminars 52 hours of preparation for the written exam Total study load (in hours): 130 Achievement of at least 51 % of maximum amount of points allocated for the exam	
Teaching results: The aim of the course is to provide knowledge, competence and skills which will enable the students, within a context of supplementary IFRS's covered by the lectures and seminars and with respect for the individual individual / separate financial statements: a) in their position of accountants to select and appropriately apply accounting policies in accordance with the underlying IFRS's, b) in their position of the auditors to assets their appropriate application, and c) in their position of managers, investors, financial analysist, creditors and / or tax authors to reasonably interpret the achieved results. Knowledge Upon completing the course, the students gain knowledge on adoption of the IFRS in Slovak republic, on the scope and the content of the individual / separate financial statements prepared in accordance with IFRS and on the definition of the elements of financial statements (assets, liabilities, equity, expenses, income) in accordance with Conceptual framework for the financial reporting. In addition, he/she gains knowledge on accounting treatment of non-current tangible and intangible assets, inventories, leases, revenues from contract with customers, and provision, including, but limited to, selection of the relevant standard, measurements, recognition and disclosure of supplementary information in the notes to the financial statements.	

Competences

Based on the acquired knowledge, the student will be able, within the context of IFRSs covered by the lectures and seminars, to: a) assess the most typical business transactions, events and other conditions, which would have an impact on the financial situation and financial performance of a business, b) following the previous assessment to select and apply the most relevant accounting policies, and c) to interpret the achieved economic results.

Skills

Within a scope of a topics covered by the lectures and courses, the student will acquire skills necessary for the appropriate application of the relevant accounting policies, to assign the appropriate accounts (and/or line items of the financial statements) the respective transactions, events and other conditions and to apply both the relevant measurement bases and analytical procedures focused on the evaluation of the achieved results.

Indicative content:

Structure of the IFRS Foundation, IFRSs and their adoption in the EU. Conceptual framework for financial reporting. Definition, identification, and the recognition of the elements of the financial statements. Structure of the complete set of the financial statements in accordance with IAS 1. Content of the balance sheet, statement of comprehensive income, statement of changes in equity, cash flow statement and notes. Measurement bases used in IFRS. Borrowing costs in accordance with IAS 23. Accounting policy, accounting estimates and correction of errors in accordance with the IAS 8. Accounting for plants, property, and equipment in accordance with IAS 16. Impairment allowances in accordance with the IAS 36. Accounting for intangible assets in accordance with IAS 38. Accounting for inventories in accordance with IAS 2. Accounting for leases in accordance with the IFRS 16. Accounting for provisions, contingent liabilities, and contingent assets in accordance with the IAS 37. Accounting for contracts with customers in accordance with IFRS 15. Impact of the accounting treatment on accounting ratios.

Support literature:

1. IFRS Foundation (2022). International Financial Reporting Standards. London.
2. TUMPACH, Miloš (2019). Účtovná politika a vykazovanie zásob podľa IAS 2. Recenzovali: Jitka Meluchová, Peter Dvorák. 1. vydanie. Bratislava : SKCÚ, 2019. ISBN 978-80-972525-5-7.
3. TUMPACH, Miloš - JUHÁSZOVÁ, Zuzana - KUBAŠČÍKOVÁ, Zuzana - KRIŠKOVÁ, Petra (2021). Datasets of Impact of the First-Time Adoption of IFRS 16 in the Financial Statements of Slovak Compulsory IFRS Adopters. In Data in Brief. - Amsterdam : Elsevier Science Publishers B.V. ISSN 2352-3409, 2021, vol. 36, no. June, pp. 1-8..
4. TUMPACH, Miloš (2014). Medzinárodné štandardy IFRS - I : praktikum. Recenzenti Ján Užík, Zuzana Kubaščíková. 1. vyd. Bratislava : Vydavateľstvo EKONÓM, . ISBN 978-80-225-3882-4.
5. TUMPACH, Miloš (2018). Medzinárodné štandardy účtovného výkazníctva. 1. vydanie. Bratislava : Vydavateľstvo EKONÓM, 2018. e-kniha 105 s. [7,41 AH]. ISBN 978-80-225-4591-4.

Syllabus:

1. Application of the IFRS in the Slovak Republic. IFRS Foundation and its bodies (IASB, IFRS IC, SAC). Structure of the IFRS (IFRS, IAS, SIC, IFRIC) and their approval for the use in the EU. Conceptual framework for financial reporting: general principles (faithful presentation, usefulness and relevance of information). Definition, identification, and the recognition of the elements of the financial statements (assets, liabilities, equity, expenses, income). Need for distinction between equity and liabilities. Structure of the complete set of the financial statements in accordance with IAS 1.
2. Balance sheet, its structure, and the distinction of the current and non-current items. Statement of comprehensive income, recognition of profit or loss and other comprehensive income.

Presentation of the operating expenses in accordance with their nature and their function.

Statement of changes in equity. Cash flow statement.

3. Measurement bases, determination of fair value in accordance with IFRS 13, use of discounted cash-flows, market values and acquisition costs. Accounting for borrowing costs in accordance with IAS 23. Impact on the accounting treatment on accounting ratios.

4. Comparability of accounting information. Accounting policy and its changes in accordance with the IAS 8. Use of estimates and presentation of their changes by the entity. Comparison of accounting treatment of changes of policies and estimates. Information about the changes to presented in the notes and statement of changes in equity. Correction of errors.

5. Accounting for plants, property, and equipment in accordance with IAS 16: Scope of the standard and determination of costs for the first-time measurement (including the capitalisation of the borrowing costs, discounting of delayed payments, non-monetary transactions, acquisition funded by grants and provisions for decommissioning).

6. Accounting for plants, property, and equipment in accordance with IAS 16: Subsequent measurement (cost model and revaluation model). Impairment allowances in accordance with the IAS 36. Concept of cash-generating unit. Accounting for reversal of impairment. Accounting for the disposal of plant, property, and equipment. Schedules for changes of plants, property, and equipment in the notes to financial statements. Impact on the accounting treatment on accounting ratios.

7. Accounting for intangible assets in accordance with IAS 38. Scope of the standard, similarities with IAS 16 (first time and subsequent measurement). Distinctions between IAS 16 and IAS 38: capitalisation of expenditures for in-house research and development, limited use of both the residual and the fair values. Schedules for changes of plants, property, and equipment in the notes to financial statements. Impact on the accounting treatment on accounting ratios.

8. Accounting for inventories in accordance with IAS 2. Scope of the standard, inventories held at fair value and net realizable value through profit or loss. Determination of the acquisition cost and its similarities with procedures required by the IAS 16. Impact on the accounting treatment on accounting ratios.

9. Accounting for leases in accordance with the IFRS 16: scope of the standard, economic rationale of leases, general provisions, and accounting for the financial and operating lease by the lessor. Accounting for sale and the leaseback transactions.

10. Accounting for leases in accordance with the IFRS 16: accounting by lessee. Use of incremental borrowing rate. Exemptions for the short-term leases and leases with low value. Schedules for changes of rights to leased asset, other assets arising from leases and lease liabilities in the notes to financial statements. Impact on the accounting treatment on accounting ratios.

11. Accounting for provisions, contingent liabilities, and contingent assets in accordance with the IAS 37. Scope of the standard, economic rationale for the recognition of provisions in balance-sheet and their changes in statement of comprehensive income. Impact on the accounting treatment on accounting ratios.

12. Accounting for contracts with customers in accordance with IFRS 15: Scope of the standard and five steps for determination of the contract with a customer. Determination of the performance obligation. Determination of the consideration and its allocation to various performance obligations. Contracts realized at a point in time and over the time. Determination of the stage of completion.

13. Accounting for contracts with customers in accordance with the IFRS 15: distinction between principal and agents, accounting for consignment contracts, repurchase agreements and "bill and hold" agreements. Combination and the separation of contracts. Impact on the accounting treatment on accounting ratios.

Language whose command is required to complete the course:

slovak					
Notes:					
Assessment of courses					
Total number of evaluated students: 1051					
A	B	C	D	E	FX
13.99	11.23	16.08	19.31	27.5	11.89
Lecturer: prof. Ing. Miloš Tumpach, PhD.					
Date of the latest change: 17.02.2022					
<p>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.</p>					

DESCRIPTION OF COURSE

University: University of Economics in Bratislava	
Faculty: Faculty of Economic Informatics	
Course code: KÚA FHI/IE21173/21	Title of course: IFRS: Individual (separate) financial statements 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: 2.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 52 hours of preparation for the seminars 52 hours of preparation for the written exam Total study load (in hours): 156 Achievement of at least 51 % of maximum amount of points allocated for the exam	
Student workload: 26 hours of lectures 26 hours of seminars 52 hours of preparation for the seminars 52 hours of preparation for the written exam Total study load (in hours): 156 Achievement of at least 51 % of maximum amount of points allocated for the exam	
Teaching results: Learning outcomes: The aim of the course is to provide knowledge, competence and skills which will enable the students, within a context of anticipated development of the IFRS and elementary IFRS's covered by the lectures and seminars and with respect for the individual individual/separate financial statements: a) in their position of accountants to select and appropriately apply accounting policies in accordance with the underlying IFRS's, b) in their position of the auditors to assets their appropriate application, and c) in their position of managers, investors, financial analysist, creditors and / or tax authors to reasonably interpret the achieved results. Knowledge Upon finishing the course, the student acquire knowledge on the accounting treatment (including the selection of appropriate standard, measurement, recognition and disclosure of additional information in the notes to financial statements) of: a) non-current assets held for sale, b) non-cash assets held for the distributions to owners, c) use of foreign currencies, d) relations with government, e) employee benefits, f) non-financial assets revalued through profit or loss, g) income taxes. In addition, he/she acuquired knowledge related to preparation of annual and interim financial statements and for accounting for information after the reporting period and investments in separate financial statements.	

Competences

Based on the acquired knowledge, the student will be able, within the context of IFRSs covered by the lectures and seminars, to: a) assess the supplementary business transactions, events and other conditions, which would have an impact on the financial situation and financial performance of a business, b) following the previous assessment to select and apply the most relevant accounting policies, and c) to interpret the achieved economic results.

Skills

Within a scope of a topics covered by the lectures and courses, the student will acquire skills necessary for the appropriate application of the relevant accounting policies, to assign the appropriate accounts (and/or line items of the financial statements) the respective transactions, events and other conditions and to apply both the relevant measurement bases and analytical procedures focused on the evaluation of the achieved results.

Indicative content:

Non-current assets held for sale and distribution of non-cash assets to owners in accordance with IFRS 5 and IFRIC 17. Accounting for transactions and presentation of balances in foreign currency in accordance with IAS 21 and IFRIC 22. Government grants in accordance with IAS 20 and service concession arrangements in accordance with IFRIC 12. Differences between financial statements compiled in accordance with the IPSAS and IFRS. Employee benefits in accordance with IAS 19 and IFRIC 14. Non-financial assets revalued through profit or loss in accordance with IAS 2, IAS 41 and IAS 40. Impact of seasonality of accounting data and their interpretation. Interim financial statements in accordance with IAS 34 and IFRIC 10. Financial instruments in accordance with IAS 32, IFRIC 2, IFRIC 19, IFRS 2 and IFRS 9. Accounting for investments in accordance with IAS 27. Computation of EPS in accordance with IAS 33. Current and deferred taxes in accordance with IAS 12 and IFRIC 23. Information after the reporting periods in accordance with IAS 10. Impact on the accounting treatment on accounting ratios. Compilation of individual financial statements in accordance with the IFRS. New projects of the IASB and IFRS IC and standards and interpretations related to individual / separate financial statements, issued after the 2020.

Support literature:

1. IFRS Foundation (2022). International Financial Reporting Standards. London.
2. TUMPACH, Miloš. Medzinárodné štandardy IFRS - II : praktikum. 1. vyd. Bratislava : Vydavateľstvo EKONÓM, 2014. ISBN 978-80-225-3883-1.
3. TUMPACH, Miloš. Medzinárodné štandardy účtovného výkazníctva. 1. vydanie. Bratislava : Vydavateľstvo EKONÓM, 2018. ISBN 978-80-225-4591-4

Syllabus:

1. Accounting for non-current assets held for sale in accordance with IFRS 5. Scope of the standard, criteria for classification of non-current assets as held for sale. Measurement and presentation of non-current assets as held for sale, including the reversal of classification. Impact on the accounting treatment on accounting ratios.
2. Discontinued activities and their presentation in the Statement of financial statements and the Statement of profit or loss and other comprehensive income in accordance with IFRS 5. Accounting for distribution of non-cash assets to owners in accordance with IFRS 5 and IFRIC 17. Impact on the accounting treatment on accounting ratios.
3. Accounting for transactions and presentation of balances in foreign currency in accordance with IAS 21 and IFRIC 22. Determination of functional currency. Exchange rate gains and losses. Translation of results and balances of foreign operations. Impact on the accounting treatment on accounting ratios.
4. Accounting for the government grants in accordance with IAS 20 and service concession arrangements in accordance with IFRIC 12. Differences between financial statements compiled in accordance with the IPSAS and IFRS. Impact on the accounting treatment on accounting ratios.

5. Accounting for employee benefits in accordance with IAS 19 and IFRIC 14. Scope of the IAS 19, categories of employee benefits, recognition and measurement of related expenses and liabilities. Capitalization of related manufacturing expenses presented in accordance with their nature and their function. Projected unit credit method. Recognition of changes in assumptions. Impact on the accounting treatment on accounting ratios.
6. Non-financial assets revalued through profit or loss: inventories of trader with commodities in accordance with IAS 2, biological assets and agricultural produce in accordance with IAS 41, and properties in accordance with IAS 40. Comparison with assets measured at historical costs. Impact on the accounting treatment on accounting ratios.
7. Impact of seasonality of accounting data on their interpretation. Interim financial statements in accordance with IAS 34, and impairment in interim financial statements in accordance with IFRIC 10.
8. Financial instruments in accordance with IAS 32, distinguishing of financial liabilities from equities in case of combined instruments. Members' shares in cooperative entities in accordance with IFRIC 2. Extinguishing Financial Liabilities with Equity Instruments in accordance with IFRIC 19 and IFRS 2.
9. Measurement bases for financial assets and liabilities in accordance with IFRS 9. Accounting for investments in accordance with IAS 27. Computation of EPS in accordance with IAS 33.
10. Accounting for current and deferred taxes (including uncertainties) in accordance with the IAS 12 and IFRIC 23 respectively. Accounting for information after the reporting periods in accordance with IAS 10.
11. Compilation of individual financial statements in accordance with the IFRS: balance-sheet, statement of comprehensive income, statement of changes in equity and the cash-flow statement.
12. Compilation of individual financial statements in accordance with the IFRS: Preparation of the notes to the financial statements in accordance with IAS 1 and other respective standards.
13. New projects of the IASB and IFRS IC and standards and interpretations related to individual / separate financial statements, issued after the 2020.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 883

A	B	C	D	E	FX
15.97	15.06	17.1	15.18	23.78	12.91

Lecturer: prof. Ing. Miloš Tumpach, PhD., doc. Ing. Zuzana Kubaščíková, 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/IE21243/22	Title of course: IFRSs: Consolidated financial statements II
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: 4.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 20 hours of preparation for the interim check test (40 % of the finally exam) 32 hours of preparation for the exam: of this 24 hours for the practical issues (30 % of the finally exam) and 30 hours for the theoretical issues (30 % of the finally exam). Total study load (in hours): 104	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 20 hours of preparation for the interim check test (40 % of the finally exam) 32 hours of preparation for the exam: of this 24 hours for the practical issues (30 % of the finally exam) and 30 hours for the theoretical issues (30 % of the finally exam). Total study load (in hours): 104	
Teaching results: The aim of the course is to expand knowledge, skills and competencies in the area of consolidated financial statements of business entities prepared in accordance with IFRSs adopted by the European Union. As part of the education, students will learn the consolidation of intragroup transactions. The students will study other specific consolidation issues of subsidiaries. Students will also learn about the recognising of associates and joint ventures in the consolidated financial statements. At the end of the course, students summarize the requirements for disclosure of information in the consolidated financial statements. By completing the course, students will gain: knowledge - acquiring knowledge about the consolidation of intragroup transactions in a group with an impact on the elimination of intragroup receivables and liabilities, elimination of intermediate results (unrealized profit and loss) and elimination of intragroup expenses and revenues, expanding knowledge about solution of specific consolidation issues of subsidiaries (business combination achieved in the stages, changes in ownership parent in the group, loss of control - deconsolidation) and addition of knowledge regarding the recognising of associates and joint ventures in the consolidated financial statements (equity method).	

skill – to apply consolidation procedures aimed at eliminating the effects of intragroup transactions within in two following accounting periods (first and subsequent consolidation), to solve specific consolidation issues of subsidiaries, prepare a consolidated statement of financial position and consolidated statement of profit or loss and other comprehensive income after all consolidation procedures of subsidiaries (all components of the full consolidation method), to recognizes of the associates or joint ventures in the consolidated financial statements (equity method) in two following accounting periods, to determine and to obtain the necessary information for disclosure in the consolidated financial statements.

competence – to ensure the preparation of necessary data and documents for the consolidation of intragroup transactions, explain and interpret the results of consolidation of intragroup transactions, to propose solutions to specific consolidation issues of subsidiaries, to solve deconsolidation of subsidiaries, ensure the preparation of necessary data and documents for the application of equity method, to interpret requirements for disclosure in the consolidated financial statements, to present the consolidated financial statements as an information instrument for its users.

Indicative content:

Intragroup transactions and their consequences. Consolidation procedures applied in the consolidation of intragroup transactions in accordance with IFRS 10 Consolidated Financial Statements. Consolidation of intragroup receivables and liabilities (first and subsequent consolidation). Consolidation of the intermediate result (unrealized profit or unrealized loss) in the sale of non-current assets and inventories in the group (first and subsequent). Consolidation of intragroup expenses and revenues. Dividend consolidation. Specific consolidation issues (business combination achieved in the stages, changes of ownership of parent (increasing and decreasing without loss of control), loss of control (deconsolidation). Definition of joint arrangements and joint control according to IFRS 11 Joint arrangements. Accounting for joint arrangements according to IFRS 11. Definition of significant influence according to IAS 28 Investments in associates and joint ventures. The nature and application of the equity method under IAS 28. Disclosure of interests in other entities under IFRS 12 Disclosure of interests in other entities.

Support literature:

1. HORNICKÁ, R. : Konsolidovaná účtovná závierka II. Praktikum. Bratislava: Vydavateľstvo Ekonóm, 2018.
2. Zákon č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov.
3. Smernica Európskeho parlamentu a Rady 2013/34/EÚ z 26. júna 2013 o ročných účtovných závierkach, konsolidovaných účtovných závierkach a súvisiacich správach určitých druhov podnikov, ktorou sa mení smernica Európskeho parlamentu a Rady 2006/43/ES a zrušujú smernice Rady 78/660/EHS a 83/349/EHS v znení neskorších úprav.
4. Nariadenie komisie (ES) č. 1126/2008 z 3. novembra 2008, ktorým sa v súlade s nariadením Európskeho parlamentu a Rady (ES) č. 1606/2002 prijímajú určité medzinárodné účtovné štandardy – konsolidované znenie k 1. 1. 2021.

Syllabus:

1. Intragroup transactions and their consequences. Consolidation procedures applied in the consolidation intragroup transactions (as part of the full consolidation method) in accordance to IFRS 10. Preparation of data and documents for the consolidation of intragroup transactions.
2. Consolidation of intragroup receivables and liabilities (first and subsequent consolidation).
3. Consolidation of the intermediate result (unrealized profit or unrealized loss) in the sale of non-current assets in the group (first and subsequent consolidation).
4. Consolidation of the intermediate result (unrealized profit or unrealized loss) in the sale of inventory in the group (first and subsequent consolidation).
5. Consolidation of intragroup expenses and revenues.
6. Consolidation of dividend.

7. Business combinations achieved in the stages.
8. Increasing ownership of parent in the subsidiary.
9. Decreasing ownership of parent in the subsidiary without loss of control.
10. Loss of control of parent in the subsidiary – deconsolidation. Influence loss of control of parent in the subsidiary on the individual financial statements (disposal of investment in the subsidiary) and on the consolidated financial statements (disposal of subsidiary).
11. Definition of joint arrangements and joint control according to IFRS 11. Accounting for joint arrangements (joint operation and joint venture) according to IFRS 11. Definition of significant influence according to IAS 28. The nature and application of the equity method according to IAS 28
12. Preparation of consolidated statement of financial position and consolidated statement profit or loss and other comprehensive income for group with associate or joint venture.
13. Disclosure information in the consolidated financial statements. Disclosure information about interests in other entities according to IFRS 12.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 516

A	B	C	D	E	FX
36.24	25.78	16.67	13.18	8.14	0.0

Lecturer: Ing. Renáta Hornická, PhD.

Date of the latest change: 21.05.2022

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/IE21231/21	Title of course: Internal audit and control
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: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Teaching results: Teaching results: Learning outcomes The aim of the course Internal Control and Audit is to teach students to critically evaluate the internal regulations of accounting units and specific procedures of accounting units in the field of tangible and intangible fixed assets, inventories, settlement relations and taxes. In addition to deepening and updating knowledge in selected areas, students will learn to identify shortcomings, errors in process settings, provide advice on selected issues, design basic procedures for internal audit of selected processes. Knowledge Students will acquire basic information about the meaning, tasks and procedures of internal control and internal audit and in the control of internal regulations and procedures will deepen and update knowledge in the field of fixed assets, inventories, clearing relationships and taxes. Competences Acquired knowledge and skills can be used by students in practice as managers of accounting departments, in various levels and forms of internal control, or members of internal audit teams, or in the activities of accounting, auditing and consulting firms. Skills By completing the course, students will gain skills in identifying risks in selected processes, in the analysis of causes, consequences, solutions and the detection of errors and shortcomings in internal regulations and procedures of accounting, valuation, taxation, etc.	

Indicative content:

Introduction. Internal control and internal audit - basic characteristics and tasks. Internal control in the concept of COSO. Measuring the effectiveness of internal audit (IPPF).

Control of internal regulations and procedures in the area of tangible and intangible fixed assets (acquisition price, technical improvement vs. repairs, depreciation and deferred tax from the difference between accounting and tax depreciation, acquisition of long-term intangible assets vs. costs of services, accounting for long-term assets).

Design of internal auditor's procedures in the area of tangible and intangible fixed assets, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (acquisition, valuation, depreciation, accounting and reporting). Identification of possible causes and consequences of identified problems, proposed solutions.

Control of internal regulations and procedures in the field of inventories (valuation of inventories during acquisition and production, valuation of inventories at their disposal, discounts on the purchase and sale of inventories, consignment warehouse, complaints, stock exchange, stock accounting).

Design of internal auditor's procedures in the area of inventories, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (procurement, valuation, accounting and reporting). Identification of possible causes and consequences of identified problems, proposed solutions.

Control of internal regulations and procedures in the area of settlement relations (breakdown, reporting of receivables and payables, calculation of accounting and tax adjustments to receivables, deferred tax, received and provided advances, conversion of the value of receivables to the present value of future cash flows, factoring, accounting of receivables and liabilities).

Design of internal auditor's procedures in the area of settlement relations, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (sale and creation of receivables, registration and collection of receivables, purchase and creation of liabilities, registration and settlement of liabilities, accounting and reporting of receivables and commitments). Identification of possible causes and consequences of identified problems, proposed solutions.

Control of internal regulations and procedures in the field of taxes (determination of tax liability for VAT on the supply of goods and services in the country and to another EU Member State, on the acquisition of goods and services from another EU Member State, the right to deduct VAT, calculation of income tax).

Design of internal auditor's procedures in the field of taxes, identification of risks of inaccuracies, deficiencies, errors, fraud, inefficiencies in the selected process (VAT registration, VAT deduction, VAT liability, income tax calculation). Identification of possible causes and consequences of identified problems, proposed solutions.

Support literature:

1. Dvořáček Jiří : Interní audit a kontrola. 2 přepracované a doplněné vydání. Praha: C. H. Beck 2003, ISBN 80-7179-805-3.

1. Dvořáček Jiří, Kafka Tomáš: Interní audit v praxi. Brno: Computer Press, a.s.. 2005. ISBN 80-251-0836-8.

2. SAWYER Lawrence B.: INTERNÍ AUDIT (1. český překlad vybraných částí 5. amerického vydání). Česká republika: ČIIA, 2005, ISBN 80-86689-32-8

3. Medzinárodný rámec profesijnej praxe interného auditu (INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK - IPPF)

Legislation in the Slovak Republic: Commercial Code, Accounting Act, Income Tax Act, VAT Act, Social Fund Act, Travel Compensation Act, Accounting procedures for entrepreneurs etc.

Syllabus:

1. Introduction. Internal control and internal audit - basic characteristics and tasks. Internal control in the concept of COSO. Measuring the effectiveness of internal audit (IPPF).
2. Control of internal regulations and procedures in the area of tangible and intangible fixed assets (acquisition price, technical improvement vs. repairs, depreciation and deferred tax from the difference between accounting and tax depreciation).
3. Control of internal regulations and procedures in the area of long-term tangible and intangible assets (acquisition of long-term intangible assets vs. costs of services, accounting for long-term assets).
4. Design of internal auditor's procedures in the area of tangible and intangible fixed assets, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (acquisition, valuation, depreciation, accounting and reporting). Identification of possible causes and consequences of identified problems, proposed solutions.
5. Control of internal regulations and procedures in the field of inventories (valuation of inventories during acquisition and production, valuation of inventories at their disposal, discounts on the purchase and sale of inventories).
6. Control of internal regulations and procedures in the field of inventories (consignment warehouse, complaints, stock exchange, stock accounting).
7. Design of internal auditor's procedures in the area of inventories, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (procurement, valuation, accounting and reporting). Identification of possible causes and consequences of identified problems, proposed solutions.
8. Control of internal regulations and procedures in the area of settlement relations (breakdown, reporting of receivables and payables, calculation of accounting and tax adjustments to receivables, deferred tax).
9. Control of internal regulations and procedures in the area of settlement relations (received and provided advances, conversion of the value of receivables to the present value of future cash flows, factoring, accounting of receivables and liabilities).
10. Design of internal auditor's procedures in the area of settlement relations, identification of risks of irregularities, deficiencies, errors, fraud, inefficiencies in the selected process (sale and creation of receivables, registration and collection of receivables, purchase and creation of liabilities, registration and settlement of liabilities, accounting and reporting of receivables and commitments). Identification of possible causes and consequences of identified problems, proposed solutions.
11. Control of internal regulations and procedures in the field of taxes (determination of tax liability for VAT on the supply of goods and services in the country and to another EU Member State, on the acquisition of goods and services from another EU Member State, the right to deduct VAT).
12. Control of internal regulations and procedures in the field of taxes (calculation of income tax).
13. Design of internal auditor's procedures in the field of taxes, identification of risks of inaccuracies, deficiencies, errors, fraud, inefficiencies in the selected process (VAT registration, VAT deduction, VAT liability, income tax calculation). Identification of possible causes and consequences of identified problems, proposed solutions.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 623

A	B	C	D	E	FX
53.77	25.68	13.8	5.14	1.61	0.0

Lecturer: 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: KMO OF/IOB22193/22	Title of course: International Expansion of the Companies
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: II.	
Prerequisites:	
Requirements to complete the course: seminar - attendance, activity, final projekt; final exam.	
Student workload:	
Teaching results: Changes in the global market and shaping a successful strategy, successful international strategy: basic elements, strategic alliances, mergers and acquisitions, human resource management abroad: Expatriates and localization issues, organizational design and its place in the strategies of companies, "Global Learning" strategy successful companies, the strategy of foreign companies in the markets of CEE, as a form of regionalization strategies of multinational corporations, strategy Slovak firms in foreign markets. The students will be provided with these skills during the course. Case studies, individual course work and team efforts are essential parts of the course. This helps to ensure that students can directly apply their new knowledge and ability to analyze in their work. A focus on interdisciplinary understanding and practical relevance means that economic, business and legal aspects are interlinked with practical exercises forming a core element.	
Indicative content: Creating a successful strategy, strategic alliances, mergers and acquisitions human resource management abroad, basic management problems HR abroad, expatriates, localization and its place in HR management, new trends in HRM, issues of leadership and human resources in international business, international strategy Slovak companies: problems, errors and assumptions, strategies of multinational companies in Central and Eastern Europe.	
Support literature: Basic literature: Ferenčíková a kol: Medzinárodná expanzia firiem: stratégie, partnerstvá a ľudské zdroje, Iura Edition, 2013, ISBN: 978-80-8078-532-1. Recommended literature: Peter J. Dowling, Marion Festing, Allen Engle: International Human Resource Management, ISBN-10: 140807574. Armstrong Michael: A Handbook of Human Resource Management Practice, 2010. Armstrong Michael: Řízení lidských zdrojů, 978-80-247-1407-3, 2007.	

Syllabus:

Introduction, changes in the global market and shaping a successful strategy.
Seminar: Introduction, assignment of term papers , credit conditions and tests.
Foreign direct investment and growth opportunities for international companies.
Seminar: Case study.
Successful international strategy : the essential elements.
Seminar: Case study.
Strategic alliance I.
Seminar: Case study.
Strategic Alliance II .
Seminar: Case study.
Mergers and acquisitions I.
Seminar: Case study.
Mergers and Acquisitions II .
Seminar: Case study.
Human resource management abroad I.
Basic issues in HR management abroad , three forms of HR management abroad, global integration of HR management.
Basic problems placing expatriates abroad , localization and its place in the management of HR.
Seminar: Case study.
Human resource management abroad II .
HR in international alliances and joint ventures , HR during mergers and acquisitions.
Coordination Network multinational firms, management talent development for international companies, change and innovation in HR management abroad, "Competing Value Framework" and place it in HR.
Seminar: Case study.
New trends in HRM.
Current Problems in HR management in Slovak companies doing business abroad.
Seminar: Case study, term paper - presentation.
Mergers and Acquisitions - any specific company.
Seminar: Case study, term paper - presentation.
The issue of leadership and human resources in an international company
Term paper - presentation.
International Strategy for Slovak companies: problems, errors and background
Term paper - presentation.
Strategies of multinational companies in Central and Eastern Europe.

Language whose command is required to complete the course:

Slovak

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: Ing. Daniel Krajčák, PhD.

Date of the latest change: 14.01.2022

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: KBaMF NHF/ INC21210/21	Title of course: International Financial Centers
Type, load and method of teaching activities: Form of course: Lecture / Practical Recommended load of course (number of lessons): Per week: 1 / 1 Per course: 13 / 13 Method of study: present	
Number of credits: 3	
Recommended semester/trimester of study: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 30 % team presentation of project 70 % written exam	
Student workload: 78 hours - 13 lectures, 13 hours seminars, 22 hours for preparation of project, 30 hours study for final exam	
Teaching results: a) to create understanding of functions of the international financial centers in the global economy b) to differentiate among various phases achieved in the economic integration of different regions of the world c) to differentiate the individual international financial centers with respect to their functions in the global economy d) to get familiar with classification, historical cases and models of financial crises and to benefits from their elimination e) to applicate ethic values in differentiation of the importance of various international financial centers, especially off-shore centers f) to demonstrate the ability to utilize analytical and quantitative methods in assessment of international financial centers g) to be able to integrate theory into practice and to demonstrate creativity in problem solving h) to be able to reflect on new challenges in global economy with regard to the changes in international financial architecture. Knowledge and understanding: a) to apply thorough and sectoral knowledge in the area of international financial centers and to take critical stance towards current theories in this area b) to use the sophisticated methods and procedures of analysis on level corresponding to international standards c) to utilize obtained knowledge in solving key research issues in creation of international financial centers d) to demonstrate the ability to collect and to analyze data and information from various sources and construct recommendations for improvement the functionality of international monetary system	

Practical skills and competences:

- a) to demonstrate the ability to work in team
- b) to select and to use appropriate techniques and research methods
- c) to be able to collect, to select and to analyze data
- d) to take critical stance towards own results as well as to the results of other researchers
- e) to formulate understandable and compelling presentations of own results
- f) to demonstrate creativity and intellectual curiosity in this specialization and to utilize them in following research

Indicative content:

LECTURES:

1. Functions and role of international financial centers (IFCs) in the global economy
2. International banking as a key factor in the process of IFCs creation
3. International financial institutions and their importance for IFCs (BIS, EIB, CEB, EBRD, IMF, The World Bank Group, regional development banks)
4. International monetary system and its impact on the formation of IFCs
5. International role of key currencies – their future stance – schemes of international reserve currency, central bank digital currencies, recycling of USD
6. Progress in economic (monetary) integration as a factor of IFCs creation– mainly in other regions of the world – Africa, Asia and America
7. On-shore and off-shore centers
8. Risks in the IFCs activities, the role of rating, index of global financial conditions index
9. Financial crises (types, generations, models) as a factor affecting the structure of IFCs, crises solutions
10. Comparison of the main IFCs in the world – stock exchange, OTC, institutions, economies
11. Changes in the global financial architecture
12. New leaders of the global economy
13. Global imbalance, trends and perspectives, global risks with outlook up to 2050

SEMINARS:

1. Global financial centers index – analysis of measurable indicators, FinTech ranking and rating
2. Latter trends in international banking – international rankings and their assessment, BANKER database usage
3. Reforms of supranational financial institutions – their comparison, genesis and possible direction
4. Analysis of foreign exchange reserves in the global economy, allocated/unallocated foreign exchange reserves, their adequacy, the selection of foreign exchange regime, the present currency phenomenon – debt intolerance, original sin and currency mismatches
5. Discussion about pilot projects of central bank digital currencies
6. Potential advantages/disadvantages of economic alliances and integrations
7. Methods and forms of money laundering– case studies
8. Models of risk measurement, the strategy of risk management, action plan
9. Case studies – successful/unsuccessful treatment from crisis – discussion
10. Assessment of most important organized markets in the world, selected entities from financial market segments in the main IFCs – database usage, selection of relevant indicators and their evaluation
11. Workshop – team presentations
12. Framework of leader position evaluation in the global economy – possibilities of optimalization
13. Deepening of income inequalities – practical analysis of the Euro Area countries

Support literature:

1. Kotlebová, J. – Chovancová, B. (2010). Medzinárodné finančné centrá – zmeny v globálnej finančnej architektúre. Bratislava: Iura Edition 2010, ISBN 978-80-8078-299-3
2. Set of latest scientific papers related to the lecture topics – provided regularly
3. IMF. (2013) International Reserves and Foreign Currency Liquidity – Guidelines for a data template.
4. Kotlebová, J. (2010) Future Stance of the Currencies in International Monetary System. Economic Analysis No 1-2/2010, Belgrade Serbia: Institut of Economic Sciences, ISSN 1821-2573
5. Kotlebová, J. (2010) New World Economic Leaders. NBS: Biatec 5/2010, ISSN 1335-0900
6. Aizenman, J. – Chin, M. D. – Ito, H.: Assessing the Emerging Global Financial Architecture: Measuring the Trilemma's Configurations over Time. NBER Working Paper No. 14533, Cambridge, December 2008
7. Eichengreen, B. (2007) The Breakup of the Euro Area. NBER Working Paper No. 13393, Cambridge, September 2007
8. Eichengreen, B. – Bordo, M. D. (2002) Crises now and then: What Lessons from the Last Era of Financial Globalization? NBER Working Paper Series No. 8716, Cambridge, January 2002
9. Reinhart, C. M. – Rogoff, K. S. (2008) Banking Crises: An Equal Opportunity Menace. NBER Working Paper Series No. 14587, December 2008
10. Ivanička, K. et al. (2010) Overcoming Crisis – Creation of the New Model for Socio-economic Development of Slovakia. Bratislava: Ekonóm 2010, ISBN 978-80-225-2882-5
11. Kindleberger, Ch. P.(1974) The Formation of Financial Centres: A Study in Comparative History. International Finance No. 36, Princeton, New Jersey 1974
12. Gorostiaga, X. (1984) The Role of the International Financial Centres in Underdeveloped Countries. New York, St. Martin's Press 1984
13. Wottava, M. (1997/98). Daňové ráje. British Royal Crown Trust
14. Výročné správy MMF, BIS, Skupiny Svetovej banky

Syllabus:

Language whose command is required to complete the course:

Slovak, English

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: 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: KOVE FHI/ IIB21510/22	Title of course: Optimal Programming 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: 5	
Recommended semester/trimester of study:	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 30 % work at seminars and writing of projects 70 % combined final exam	
Student workload: 130 hours 26 hours lecture attendance 26 hours seminar attendance 13 hours preparation for lectures 13 hours preparation for seminars 26 hours writing a seminar paper 26 hours preparation for final exam	
Teaching results: Upon successful completion of the course, students will acquire the following knowledge: - knowledge and understanding of the possibilities of using optimal programming approaches as instruments to support decision-making, -knowledge and understanding of selected methods for solving optimization problems of linear, integer and bivalent programming. Upon successful completion of the course, students will acquire the following skills: - ability to use selected methods for solving linear, integer and bivalent programming problems, - ability to work with Python software system and with Solver for Excel software system for solving linear, integer and bivalent programming problems. Upon successful completion of the course, students will acquire the following competencies: -practical skills and competencies associated with the application of models and methods of linear, integer and bivalent programming in the analysis of specific decision-making tasks using adequate software (Python, Solver for Excel).	
Indicative content: 1. Optimal programming as an instrument to support decision making. Overview of mathematical methods (disciplines) in the field of optimal programming. Concepts of economic model and economic-mathematical model. Classification of economic-mathematical models.	

2. General formulation of the mathematical programming problem. Scalar optimization problem and multicriteria decision making problem. Linear and nonlinear programming problems. Integer and bivalent programming problems. Specific examples of economic formulation of mathematical programming problems.
3. Linear programming concepts. Linear programming as part of mathematical programming. Basic concepts and properties of solving linear programming problems. Graphical and algebraic solution of the linear programming problem.
4. Methods for solving linear programming problems - classification: simplex method (primary and dual algorithm, revised algorithm), interior-point method. Algorithms and their complexity.
5. Simplex method - primary algorithm, primary algorithm using artificial variables.
6. Special cases in solving linear programming problems.
7. Theory of duality in linear programming problems. Economic interpretation of duality theory. Duality properties.
8. Dual simplex algorithm.
9. Sensitivity analysis and its economic interpretation.
10. Revised simplex algorithm.
11. Interior-point method.
12. Models with integer and bivalent variables and their economic interpretations. Cutting planes method for solving integer programming problems. Branch and bound method for solving integer programming problems.
13. Bivalent programming - explicit enumeration, Balas additive algorithm.

Support literature:

1. CHOCHOLATÁ, M. 2013. Lineárne programovanie pre manažérov. Bratislava: Vydavateľstvo EKONÓM.
2. WILLIAMS, H.P. 2013. Model Building in Mathematical Programming. London: John Wiley and Sons.
3. LAŠČIAK, A. a kol. 1990. Optimálne programovanie. 2. upravené vydanie. Bratislava: Alfa.

Syllabus:

Language whose command is required to complete the course:

Slovak

Notes:

Assessment of courses

Total number of evaluated students: 681

A	B	C	D	E	FX
11.31	13.95	16.74	24.08	23.79	10.13

Lecturer: doc. Ing. Michaela Chocholatá, PhD., Ing. Pavel Gežík, 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: KÚA FHI/IE21071/21	Title of course: Performance Management
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: 1.	
Degree of study: 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 interim concept check test (40 % of the overall grading) 28 hours of preparation for the exam (60 % of the overall grading) Total study load (in hours): 130	
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 (40 % of the overall grading) 28 hours of preparation for the exam (60 % of the overall grading) Total study load (in hours): 130	
Teaching results: The aim of the teaching is to expand knowledge and skills in the application of managerial accounting techniques with quantitative and qualitative information for planning, decision-making, performance evaluation and control. By completing the course, students will gain: (a) knowledge of existing methods available in the context of capacity decision-making as well as in decision-making on future capacities. Understand decision-making in the context of uncertainty and the risks associated with it. (b) skills in applying techniques and methods to decision-making, planning, control and evaluation of results. (c) competence in the interpretation of net data obtained by calculations, the ability to discuss the result and analyze it in the context of performance.	
Indicative content: The role of information systems in organisations. Internal and external sources of management accounting information. Specialist cost and management accounting techniques. Activity-based costing. Target costing. Life cycle costing. Environmental Accounting. Decision-making techniques. Relevant cost analysis. Cost volume profit analysis (CVP). Limiting factors. Optimal	

production plan and limiting factors. Pricing decisions. The factors that influence the pricing of a product or service. Price strategies. Make-or-buy and other short-term decisions. Dealing with risk and uncertainty in decision-making. Budgetary systems and types of budget. Usefulness and problems with different budget types. Quantitative techniques (analysis techniques - correlation, regression, learning rate and learning effect...) Standard costing. The methods used to derive standard costs. Material mix and yield variances. Planning and operational variances. Performance measurement and control. Performance analysis in private sector organisations. Financial and non-financial performance indicators.

Support literature:

1. TUMPACH, Miloš. Manažerske a nákladové účtovníctvo. Bratislava: Iura Edition, 2008, 253 s. Ekonómia. ISBN 978-80-8078-168-2
2. ANTALOVÁ, Renáta. Manažerske účtovníctvo: neriešené príklady. Bratislava: Letra Edu, 2020, 114 s. ISBN 978-80-89962-66-2.
3. KRÁL, Bohumil et al. Manažerské účetnictví. Lektorovali: Jana Fibírová, Miloš Tumpach. 4. rozšířené a aktualizované vydání. Praha : Management Press/Albatros Media, 2018. 791 s. ISBN 978-80-7261-568-1.
4. WAGNER, Jaroslav. Měření výkonnosti: jak měřit, vyhodnocovat a využívat informace o podnikové výkonnosti. Praha: GRADA Publishing, 2009, 248 s. Prosperita firmy. ISBN 978-80-247-2924-4.
5. CIMA Managing Performance (Subject E2): Study Text. Wokingham: Kaplan Publishing, 2019, 426 s. ISBN 978-1-78740-194-5.
6. ACCA Performance Management BPP Learning Media, 2018, ISBN-13: 978150971667

Syllabus:

1. The role of information systems in organisations. Internal and external sources of management accounting information.
2. Specialist cost and management accounting techniques. Activity-based costing.
3. Target costing. Life cycle costing.
4. Environmental Accounting.
5. Decision-making techniques. Relevant cost analysis. Cost volume profit analysis (CVP)
6. Limiting factors. Optimal production plan and limiting factors.
7. Pricing decisions. Factors that influence the pricing of a product or service. Price strategies.
8. Make-or-buy and other short-term decisions. Dealing with risk and uncertainty in decision-making.
9. Budgetary systems and types of budget. Usefulness and problems with different budget types.
10. Quantitative techniques (analysis techniques - correlation, regression, learning rate and learning effect...)
11. Standard costing. Methods used to derive standard costs. Material mix and yield variances.
12. Planning and operational variances.
13. Performance measurement and control. Performance analysis in private sector organisations. Financial and non-financial performance indicators.

Language whose command is required to complete the course:

slovak

Notes:**Assessment of courses**

Total number of evaluated students: 938

A	B	C	D	E	FX
16.42	18.98	23.13	22.6	17.48	1.39

Lecturer: Ing. Mgr. Renáta Antalová, 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/IE21952/21	Title of course: Professional skills of an accountant and auditor
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: 3.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Teaching results: Learning outcomes The aim of the course Professional skills of an accountant and auditor is to acquire information about the business environment and entrepreneurship with regard to communication aspects, mastering the relationship between the organizational structure of the company, management methods and methods of communication Knowledge The student will gain knowledge about corporate culture, ethical behavior, social responsibility in business, communication and communication relationships, team formation, management and evaluation, motivation and professional behavior of accountant and auditor Competences The student can use the knowledge and skills in the field of corporate culture, ethical behavior, communication or professional behavior in a managerial position within the accounting department of the company, as a member of the audit team, etc. Skills The student will gain the basics of proper forms of communication between employees and company management, learn the principles of ethical professional behavior and conflict resolution, gain an overview of the importance of personnel management and the principles of psychohygiene.	
Indicative content: Corporate culture in business, corporate culture, corporate management culture, values, and business ethics	

Ethical behavior in the company - reputation, honesty and care, competence, objectivity, client relations, and confidentiality, reporting violations of conduct, illegal activity, remuneration, publicity, and advertising, disciplinary procedures

Corporate social responsibility - the impact of culture on corporate values, attitudes, behavior, and performance, corporate social responsibility, and enterprise

The role of the accounting officer and its impact on the development of corporate culture - seeking and clarifying information and opinions of others, including providing feedback to such individuals, isolating key aspects of information and processing summaries for use by third parties, ability to provide information, negotiation and conclusion agreements, promoting new ideas and gaining their support, the ability to express and accept constructive criticism in order to improve future performance, providing advice in the field, creating incentives for other people to provide information and suggestions, ethical behavior in mutual relations

Communication relations between the accounting department and other departments of the company - organizational concept, organization of group activities into work units and establishing relations between these units, determination of powers, duties, and tasks of individual employees and work units

Individual and group behavior in the company - behavior of individuals in the company, human personality in the company, the importance and importance of groups, characteristics of an effective working group, individual and group approach to work

Team building, development, and management - key employees and their role and relationships in the company, the role of the manager in team building and individual development, methods of evaluating team performance

The motivation of individuals and groups - the importance of motivation, motivational theories, promoting new ideas in other people and gaining their support, the importance of the remuneration system in the motivational process, the importance of constructive feedback in the motivational process

Coaching - the importance of coaching, types of coaching

Employee evaluation - the importance of employee evaluation, the process of implementing labor standards and performance, the process of preparing an appraisal interview, key communication skills used in an effective appraisal interview, the importance of feedback in appraisal interviews, continuity of appraisal, and effective staff development evaluation process

Recruitment and selection of employees - the importance of effective recruitment and selection for the company, types of recruitment and selection of employees, role, and responsibility of participants in recruitment and selection of employees, criteria for evaluation of successful recruitment and selection of employees, the importance of job description and required competence and skills of the candidate

Forms and methods of communication, features of effective communication - the importance of effective communication in the workplace, form, style, and types of communication within the company, verbal and nonverbal communication, development of negotiation techniques and skills

The professional conduct of an accountant and auditor

Support literature:

Etický kódex audítora SKAU, Průručka s etickým kódexom audítora. 2018. <https://www.skau.sk/wp-content/uploads/2020/01/Etický-kodex-auditora-final-uprava.pdf>

Usmernenia SKAU dostupné na www.skau.sk.

Putnová, A.-Seknička, P.: Etické řízení ve firmě, Grada, Praha 2007

Janotová H. a kol. Profesionální etika. Euroex Bohemia, 2005

Remišová, A. Etika a ekonomika. Kalligram, Bratislava. 2011

Kellie A. McElhaney. Dobrý biznis. Strategická průručka ako zladit' program spoločenskej zodpovednosti so značkou firmy. Eastone Books, Bratislava. 2011

Syllabus:

1. Corporate culture in business, corporate culture, corporate management culture, values, and business ethics
2. Ethical behavior in the company - reputation, honesty and care, competence, objectivity, client relations, and confidentiality, reporting violations of conduct, illegal activity, remuneration, publicity, and advertising, disciplinary procedures
3. Corporate social responsibility - the impact of culture on corporate values, attitudes, behavior, and performance, corporate social responsibility, and enterprise
4. The role of the accounting officer and its impact on the development of corporate culture - seeking and clarifying information and opinions of others, including providing feedback to such individuals, isolating key aspects of information and processing summaries for use by third parties, ability to provide information, negotiation and conclusion agreements, promoting new ideas and gaining their support, the ability to express and accept constructive criticism in order to improve future performance, providing advice in the field, creating incentives for other people to provide information and suggestions, ethical behavior in mutual relations
5. Communication relations between the accounting department and other departments of the company - organizational concept, organization of group activities into work units and establishing relations between these units, determination of powers, duties, and tasks of individual employees and work units
6. Individual and group behavior in the company - behavior of individuals in the company, human personality in the company, the importance and importance of groups, characteristics of an effective working group, individual and group approach to work
7. Team building, development, and management - key employees and their role and relationships in the company, the role of the manager in team building and individual development, methods of evaluating team performance
8. The motivation of individuals and groups - the importance of motivation, motivational theories, promoting new ideas in other people and gaining their support, the importance of the remuneration system in the motivational process, the importance of constructive feedback in the motivational process
9. Coaching - the importance of coaching, types of coaching
10. Employee evaluation - the importance of employee evaluation, the process of implementing labor standards and performance, the process of preparing an appraisal interview, key communication skills used in an effective appraisal interview, the importance of feedback in appraisal interviews, continuity of appraisal, and effective staff development evaluation process
11. Recruitment and selection of employees - the importance of effective recruitment and selection for the company, types of recruitment and selection of employees, role, and responsibility of participants in recruitment and selection of employees, criteria for evaluation of successful recruitment and selection of employees, the importance of job description and required competence and skills of the candidate
12. Forms and methods of communication, features of effective communication - the importance of effective communication in the workplace, form, style, and types of communication within the company, verbal and nonverbal communication, development of negotiation techniques and skills
13. The professional conduct of an accountant and auditor

Language whose command is required to complete the course:

slovak

Notes:**Assessment of courses**

Total number of evaluated students: 154

A	B	C	D	E	FX
90.26	7.79	1.95	0.0	0.0	0.0

Lecturer: Ing. Petra Krišková, 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: KM FPM/IMB21020/21	Title of course: Project Management
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: II.	
Prerequisites: KM FPM/IMB21007/21-Management	
Requirements to complete the course: 40% continuous written work, 60% combined exam	
Student workload: Student's workload (in hours): student workload: 156 h (participation in lectures 26 h, participation in seminars 26 h, preparation for seminars 26 h, preparation for credit paper 26 h, preparation for exam 52 h)	
Teaching results: Knowledge: <ul style="list-style-type: none"> • A comprehensive view of the company and its economic activity through the definition of the project nature, project life cycle, project objectives and project typology with special regard to business strategy analysis and entrepreneurial attitude, which includes initiative, proactivity, innovation, motivation and commitment to business goals. Competence: <ul style="list-style-type: none"> • effectively use essential information about the company and its project world as a business entity, • critically evaluate the course and specifics in the individual stages of the project cycle, characterize the project objectives and evaluate the benefits of the project with an impact on the value processes of the company, • make managerial decisions and evaluate their impact on the company's strategy and perspective, including proposals for solutions and defense of conclusions or recommendations for project thinking and management in order to increase the effectiveness of business activities, • perform senior middle and top management functions with an emphasis on project management in the company and apply methods and procedures of managerial work in the field of project management and project management office, • pay attention to the environmental aspect and sustainability of project management. Skill: <ul style="list-style-type: none"> • Ensure compliance of project assignments with the company's strategy and prepare project documentation. • Acquire and develop international standards of project thinking in the business environment as a necessary condition for employment in the local labor market. • Build and maintain an integrated system of tools and methods for project management (software, documents, knowledge and experience, including resources and resource management). 	

- Lead the project team.

Indicative content:

Thematic definition of lectures:

1. Introduction to project management.
2. Project management organization.
3. Teamwork and creativity in project management.
4. Process model of project management.
5. Project preparation and verification.
6. Project planning.
7. Implementation of project activities.
8. Project control.
9. Methods and techniques of project management.
10. Project financing. Sources of funding.
11. Project management in specific conditions.
12. Agile project management.
13. International standards of project management.

Thematic definition of exercises:

1. Introduction to project management.
2. Project management organization.
3. Teamwork in project management.
4. Project preparation.
5. Project verification.
6. Project planning.
7. Implementation of project activities.
8. Methods and techniques of project management.
9. Project quality management.
10. BATNA. The art of conducting project negotiations on a non-competitive principle.
11. Final project report.
12. Presentation of seminar papers I.
13. Presentation of seminar papers II.

Support literature:

Basic literature:

1. LARSON, Eric – GRAY, Clifford. Project Management, the Managerial Process. New York : McGraw-Hill, 2011. 608 s. ISBN 978-0-07-340334-2.

Supplementary literature:

1. PROJECT MANAGEMENT INSTITUTE. A guide to the Project Management Body of Knowledge. 5th edition. Norwich : The Stationery Office, 2009. 589 s. ISBN 978-1935589679.
2. PROJECT MANAGEMENT INSTITUTE. Managing Successful Project with PRINCE2. 5th edition. Norwich : The Stationery Office, 2009. 327 s. ISBN 978-0113310593.
3. PORTNY, Stanley E. Project Management for Dummies. Hoboken : John Wiley & Sons, 2017. 464 s. ISBN 978-1119348900.
4. LAYTON, Mark C. Agile Project Management for Dummies. Hokoben : John Wiley & Sons, 2020. 496 s. ISBN 978-1119405696.
5. KERZNER, Harold. Project Management Metrics, KPIs, and Dashboards: A Guide to Measuring and Monitoring Project Performance. Hoboken : John Wiley & Sons, 2017. 448 s. ISBN 978-1119427285.
6. DIONISIO, Cynthia. S. Project Manager's Book of Forms: A Companion to the PMBOK Guide. Hoboken : John Wiley & Sons, 2017. 272 s. ISBN 978-1119393986.

7. GAMBOA, Marvin M. Project Management Step-by-Step Templates. Tarlac City : Pier Engineering and Consultants. 2015. 194 s. ISBN 978-9719590170.
8. PROJECT MANAGEMENT INSTITUTE. A Guide to the Project Management Body of Knowledge. Norwich: The Stationery Office, 2013. 592 s. ISBN 978-1935589679.

Syllabus:

Thematic definition of lectures:

1. Week 1: Introduction to project management. The essence and development of project management. European reference framework. Key competences for lifelong learning. Sense of initiative and entrepreneurship: knowledge, skills, attitudes. Project specification and classification. Prerequisites for the success of the PM and how to evaluate the success of the project: goal and purpose / benefit of the project. Project thinking. Project environment. Mind map of project management. Basic EU methodology: Project Management Cycle. Terminological dictionary.

2. Week 2:

Project management organization. Integration of project management into the organizational structure of the company. Basic models of PM organizational structures. Hierarchical structure of the organization (OBS). Introduction of project management into the organization. Internal and external projects. Project mandate. Project sponsor. Project preparation. Starting a project. Elaboration of a draft standard. Verification of the correctness of the standard on the pilot project. Release of the final version of the standard. Introduction of a uniform standard in the company - Project Management Directive.

3. Week 3:

Teamwork and creativity in project management. Basic subjects in team management. Team formation and performance. Roles in the project team. Synergistic effect. Innovation potential. Growth of teamwork quality. Project meetings, records and archiving of project documentation, course and arrangement of the project meeting room. Project meetings in times of unexpected situations (pandemic). Motivation, communication, stimulation and conflict resolution strategies.

4. Week 4:

Process model of project management. Project life cycle. Basic process model. System aspects of project management. Analysis of stakeholders / stakeholders of the project. Problem analysis. Goal analysis. Problem tree. Goal tree. Logical framework. The goal. Purpose. The results. Activities. Indicators. Verification method / verification sources. Prerequisites. Milestones. Resources. The principle of constructing a matrix of a logical framework. Main user, main contractor, expert team, project support (assistant project manager, PMO, PO, consultant, coach, collaborators).

5. Week 5:

Project preparation and verification. Evaluation and verification of project feasibility (feasibility study). Objectives, strategy, history and objectives of the project. Expected costs. Strategy for securing expected costs. Technology and technical support of the project. Sustainability of the project. Financial and economic security of the project. Organizational arrangement and management model. Manpower needed to secure the project. Implementation plan. Prerequisites. Restrictions. Critical success factors. Initiation and start of the project. Types of links between tasks. Beginnings and ends of tasks. Network chart. Critical path. Timetable. Project costs and costs. Cost prices. Fixed prices.

6. Week 6:

Project planning. The essence and material content of project planning. Time planning, cost planning (Cost Breakdown Structure CBS), staffing - Human Resources Histogram (SBS, Resources Breakdown Structure) and quality. Product Breakdown Structure (PBS). Quality of project management (hierarchical structure of works, WBS). Output specification. Acceptance criteria, acceptance protocol. Communication management - CANVAS model in project

management. Matrix of responsibility. Communication plan. Analysis of risk and environmental impacts. Risk breakdown structure. Risk assessment. Preventive and corrective measures in operational risk management. Fishbone diagram. Security plan in the project.

7. Week 7:

Implementation of project activities. Content of implementation processes. Work package. Project casting. Delegation. Coordination. Motivation. Supervision. Training courses. Consulting activity. Project communication. Assignment. Taking over work. Inputs and outputs. Project communication strategy. Communication model. Communication plan. Project communication management. Formal and informal communication (Management By Walking Around, MBWA). Teamwork. Subcontractors as part of the implementation phase.

8. Week 8:

Project control. Checking the subject, schedule, budget and project costs. Monitoring and evaluation. Time management messages. Event-driven reports. Graphic monitoring of the progress of project work. Operational retrospective assessment (AAR) method. Change requests. Deciding on change. Authority for change. How to make changes. Exception management. Completion of the project. Premature termination of the project. Restart the project. Formal and informal assessment. Acceptance protocol. Lessons learned after the project. Final project report. Final meeting of the project. Evaluation of the work of project team members.

9. Week 9

Methods and techniques of project management. Network analysis methods. CPM method. PERT method. Resource analysis. GERT method. MPM and PD method. Gantt chart. Multi-design and WBS diagrams. Logical framework method. PM software support. Selected stochastic methods. Methods of generating ideas. Problem analysis and structuring. Force field analysis. Cause and effect analysis. Interpretive structural modeling.

10. Week 10:

Project financing. Sources of funding. Methods for evaluating the effectiveness of projects. Earn Value Management (EVM). Plan value (PV). Created value (EV). Actual costs (AC). Power deviation (SV). Cost Deviation (CV). Time deviation (TV). Levels of use of the value added management method in project management / project team. Hierarchical Cost Structure (CBS). Settlement costs. Required cost cumulative "S" curve. Management of financial drawing. Budget.

11. Week 11:

Project management in specific conditions. PM in an intercultural environment. Strategic changes and PM. PM in small and medium enterprises. Non-manufacturing sector, creative industries and PM. Grant system to support projects in the field of science and research, education and sports. PPP projects. Eurofunds. Change agents: the difference between project management and change management. Approval of project changes. Basic documents and subjects of financial management of structural funds. Financing, public procurement, project monitoring, publicity and information.

12. Week 12:

Agile project management. Modernization of project management from the point of view of agile approach: environment and behavior. Agile planning. Agile management. Ensuring the success of an agile project. Benefits, resources, key success factors, performance indicators. Principles of agile PM in the field of customer orientation, quality, teamwork, formality and visualization. Lean, scrum, extreme programming. Reduction of unproductive activities. Low-tech and high-tech communication. The role of the agile team. Product vision. Roadmap. Sprint planning. Scalability of agile teams. 10 benefits of agile project management.

13. Week 13:

International standards of project management. Knowledge management in the project. Knowledge management system. Categorization of project knowledge: tacit and explicit knowledge. Certification in project management. IPMA: international standard of project

management (competence baseline) ICB3, ICB4 (environment, people, procedures). National Project Management Associations. Elements of the set of required competencies ICB3, ICB4. Main elements of the PMBOK Guide standard (areas, processes). The main elements of the PRINCE2 standard (principles, topics, processes, techniques).

Thematic definition of exercises:

1. Introduction to project management. Methodology and content of the course. Credit conditions. Test of verification of input knowledge and skills. Ikigai - Japanese concept of satisfying needs as a basis for motivation in project management. Projects around us and their characteristics by the principle of 8W: what, why, who, when, where, how, for whom, how much. Stakeholder analysis: support, resistance, why it is important to know them and analyze their expectations well. Investor. User. Supplier. Project manager and project team. Indirectly involved parties.

Week 2:

Project management organization. News from the world of project management. Prioritization of projects with regard to strategic business planning. Evaluation of the benefits of projects in terms of fulfilling the company's strategy. Case study: "Film". CANVAS model for project management purposes: the reason why the project should be implemented and what it should bring; what is the initial situation (current state); what is the desired state, description of the situation at the end (what is to be delivered within the project); from when to when the project is to be implemented and what are the main stages and milestones; who will be the project sponsor (will supervise the project on behalf of the investor); who should be the project manager and who should work in the project team; who the project concerns, who should work in the project team; how much money will be needed; what are the assumptions, limitations and main risks of the project.

Week 3

Teamwork in project management. News from the world of project management. Personality questionnaire www.emiero.sk. MBTI matrix in project management. Culture and cycle in project management. Case study: "One day in the life of a project manager". The aim is to characterize the effectiveness of the activities performed by Rachel in terms of daily routine activities and project-specific activities. Cultural specifics of the project manager in an international context.

Week 4

Project preparation. The matrix of the logical framework as the main part of the project cycle management method, developed in the USA and subsequently taken over by the European Commission for the planning and management of grant projects. A text document in the form of a table, which describes the logical links between the goals, the conditions for achieving them, how to measure their achievement, the time needed and the means to achieve them. In accordance with the principle of project thinking, the Matrix of the logical framework contains all the elements of the project triangle, while the main emphasis is focused on the interconnection of the hierarchy of objectives and their measurability. Application of a logical framework to a selected project.

Week 5

Project verification. Labor and the amount of work required to create one unit of output. Work and duration. No / feasibility with condition. Examples of overtaking and delaying tasks. An early start. Early end. Late start. Late end. Critical path. Case study "From bridge to simple".

1. On the basis of the information, find out whether it is possible to organize the wedding 21.1. under given conditions and requirements. Calculate the total cost of a wedding under given conditions. Design a project plan of activities in terms of responsibility of individual persons on individual days. Take into account the conditions of interdependence of activities and indicate which activities may take place at any time (without conditionality). Indicate the longest and shortest activity in the project plan.

Week 6

Project planning. Risk analysis. Case study: "Alaska Expedition". Projects are associated with a high degree of uncertainty. Uncertainty caused by various environmental influences. Project risk management as a group of tasks of the project manager focused on identifying threats and opportunities, planning and managing measures to suppress threats and seizing project opportunities. Risks when starting a project. Risks in project planning. Risks in project control. Risks at the end of the project.

Week 7:

Implementation of project activities. News from the world of project management. Case study: "Tom Bray". Building functional project relationships and creating social bonds even before we need them on the project. Building and strengthening trust through daily meetings (management by wandering around). Interactivity of informal managerial style of project manager. Benefits resulting from personal acquaintance of project team members before the start of the project.

Week 8:

Methods and techniques of project management. News from the world of project management. Matrix of responsibility: a clear definition of responsibility for specific tasks. Tasks performed by several employees, one responsibility. R - does or responsible, A - checks and approves (accountable), C - must consult, I - must be informed. Communication plan. Who should communicate with whom and who should not communicate with whom. Who and to whom should pass on what information, when and in what way. Management of virtual project teams. Case study: "Kerzner Office Equipment".

Week 9:

Project quality management. Application to the selected investment project in teams. Benefit, purpose and justification of the investment project. Degree of fulfillment of expectations agreed by investors and stakeholders, including communication. Acceptance criteria. Product verification. Product validation. Investor satisfaction. Methods of measuring acceptance criteria, means used for their measurement, measurement dates, responsible persons. The process of uploading and downloading project outputs. Communication, meetings, reports. Lessons before the project, during the project, after the project.

Week 10:

BATNA. The art of conducting project negotiations on a non-competitive principle. Tenders and tenders. The ability to separate people from the problem. Focus on the common interest, not your position. Look for opportunities for mutual satisfaction on the project. Use objective, transparent and accessible criteria. Case study: Buxton Hall - a network of student dormitories. Evaluation of project success. Use of good experience. Fulfillment of project goals.

Week 11:

Final project report. Case study "Maximum Megahertz Project". Retrospective method Project evaluation in the post-implementation phase. Summary overview. Analyzes. Recommendations. Experiences. Appendices. Performance evaluation of individuals, project teams, project management. Evaluation of methods and processes. Feedback from stakeholders. Official completion of project work by meeting all project members, release of resources for other projects, archiving of project documentation.

Week 12:

Presentation of seminar papers I. News from the world of project management. Quantitative evaluation of seminar work: meeting deadlines, reaching time limits, meeting formatting / formal page and internal logical structure. Qualitative evaluation of the seminar work: setting the goal and the degree of its fulfillment. Stylistic level. Suitability of methods used. Use of literature. Depth and quality of the processed topic. Benefits of work. Presentation of final theses, part I. Granting of credits.

Week 13:

Presentation of seminar papers II. News from the world of project management. Quantitative evaluation of seminar work: meeting deadlines, reaching time limits, meeting formatting / formal page and internal logical structure. Qualitative evaluation of the seminar work: setting the goal and the degree of its fulfillment. Stylistic level. Suitability of methods used. Use of literature. Depth and quality of the processed topic. Benefits of work. Presentation of final theses, part II. Credits.

Language whose command is required to complete the course:

Slovak

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. Ing. Juraj Mišún, 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: KÚA FHI/IE21513/22	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: 3.	
Degree of study: II.	
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: 810

NZ	Z
3.83	96.17

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. Alena Kordošová, PhD., Ing. Petra Krišková, PhD., doc. Ing. Zuzana Kubaščíková, PhD., Ing. Veronika Kňazková, 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: 20.05.2022

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/IE21514/22	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: 4.	
Degree of study: II.	
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: 715

NZ	Z
4.2	95.8

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. Alena

Kordošová, PhD., Ing. Petra Krišková, PhD., doc. Ing. Zuzana Kubaščíková, PhD., Ing. Veronika Kňazková, 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: 20.05.2022

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/IE21184/21	Title of course: Tax 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: 2.	
Degree of study: 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 education is to acquire knowledge in the field of income taxation of both natural and legal persons. The aim of the course is also to consolidate the already acquired knowledge and skills in keeping accounting records and at the same time to acquire other skills and competencies such as. keeping tax records, which prove the amount of taxable income and tax-deductible expenses of a natural person. After completing the course, the student has knowledge of the basic principles of income taxation in the Slovak Republic. By completing the course, students will gain: knowledge - based on data from accounting or records for a natural person to calculate the amount of the tax base and tax, skill - the ability to correctly choose the methodology and procedures needed to quantify the income tax base of taxpayers of natural and legal persons, the use of the possibilities of optimizing the tax burden provided by the applicable legislation, Competence - analysis of the achieved taxable income of a natural person, their identification according to individual types that are subject to tax and subsequent assessment of tax deductibility	

of expenses for individual types of income. Calculation of the tax base and special tax base and tax amount of a natural person. Transformation of profit or loss on a tax basis. Compilation of tax declaration for income tax of both natural person and legal entities.

Indicative content:

Tax characteristics, basic concepts and tax classification. Tax system in the SR. Identification of obligations of natural persons, entrepreneurs and legal entities 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). Basic rules of keeping accounting records in a system of simple accounting. Financial statements in the system of simple accounting. Taxes as a subject of accounting. Natural persons: partial tax bases, special tax base. Identification of individual types of income. Application of non - taxable parts of the base. Identification of income from capital assets and other income. Compilation of personal income tax declaration. Legal entities: accounting for costs, revenues and quantification of profit before tax in income tax. Adjustment of the achieved profit outside the accounting system based on tax and calculation of income tax and its accounting. 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. Accounting and tax obligations of entrepreneurs, natural and legal persons 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). Tax characteristics, basic concepts, tax classification. Slovak tax system.
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 a natural person entrepreneur: long-term tangible assets, long-term intangible assets, inventories, long-term financial assets, short-term financial assets, receivables and liabilities - valuation, accounting and reporting in simple accounting. Financial statements in the system of simple accounting. Work procedure for compiling financial statements in the system of simple accounting. Personal income tax declaration (Type A, Type B).
4. Income tax FO - 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.
5. Income tax FO - 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.
6. Income tax FO - special tax base on capital assets, other income, income exempt from tax. Tax base, tax rate.
7. Accounting presentation and tax deductibility of expenses / costs due to depreciation of tangible and intangible fixed assets. Depreciation interruption options.
8. Accounting presentation and tax deductibility of expenses / costs for consumed fuels, travel allowances, meals for employees, etc.
9. Accounting presentation and tax deductibility of costs included in the tax base only after payment.
10. General provisions on the determination of the tax base. Items adjusting the profit or loss or the difference between revenue and expenditure.

11. Compilation of a corporate income tax declaration.
12. Property taxes. Obligations of the entrepreneur FO at the change of the accounting system and at the end of the business.
13. Summary example of bookkeeping and compilation of income tax declaration. Final review and summary.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 23

A	B	C	D	E	FX
17.39	17.39	43.48	17.39	4.35	0.0

Lecturer: Ing. Adriana Surovičová, 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/IEE21902/21	Title of course: Tax administration and tax proceedings
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: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Student workload: 26 hours of seminars 26 hours of preparation for the seminars 26 hours of preparation for the exam Total study load (in hours): 78	
Teaching results: The course is aimed at gaining the ability to practice in the field of tax administration, tax proceedings and the protection of the rights of taxable persons in tax proceedings. Knowledge Graduates of the subject Tax Administration and Tax Procedure will acquire knowledge about activities related mainly to tax administration in the field of income tax and value added tax, focusing mainly on tax proceedings, the process of tax control, eviction and execution proceedings and knowledge related to taxpayer's rights in these processes. This knowledge undoubtedly belongs to the comprehensive overview that accountants have at their disposal. Competences The knowledge acquired by the graduates of the course enables them to solve situations related to tax administration and tax proceedings in practice and to be an active partner in communication with the tax administrator. At the same time, graduates will have a legal basis in the field of tax administration. Skills By completing the course, students will expand their skills in selected processes of tax administration, conflict prevention, proving in tax proceedings and the exercise of taxpayers' rights. The acquired skills form the basis for the wider enforcement of graduates in practice.	
Indicative content: Introduction to tax administration. Basic principles of tax administration. Evidence in tax proceedings	

Preparatory actions of the tax administrator. Tax inspection. Excavation procedure. Tax administration decisions. Ordinary and extraordinary remedies. Judicial protection. Tax enforcement proceedings. International cooperation in tax administration. Issues of tax consulting

Support literature:

1. Act no. 563/2009 Coll. on tax administration (tax code) and on the amendment of some laws as amended
2. Kubincová S., Tax Code (Commentary), C. H. Beck, 2015
3. Babčák V., Tax Law in Slovakia, Epos, 2015

Syllabus:

1. Introduction to tax administration
2. Basic principles of tax administration
3. Evidence in tax proceedings
4. Preparatory actions of the tax administrator
5. Tax inspection
6. Excavation procedure
7. Tax administration decisions
8. Ordinary and extraordinary remedies
9. Judicial protection
10. Tax enforcement proceedings
11. International cooperation in tax administration
12. Issues of tax consulting

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 25

A	B	C	D	E	FX
84.0	12.0	0.0	4.0	0.0	0.0

Lecturer: Ing. Petra Krišková, 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/IE21201/21	Title of course: Theory of 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: 5	
Recommended semester/trimester of study: 1.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: 26 hours of lectures 26 hours of seminars 14 hours of preparation for the seminars 34 hours of elaboration of a seminar work with a case study and their presentation and defense 30 hours of preparation for the exam - written exam (test) Total study load (in hours): 130	
Student workload: 26 hours of lectures 26 hours of seminars 14 hours of preparation for the seminars 34 hours of elaboration of a seminar work with a case study and their presentation and defense 30 hours of preparation for the exam - written exam (test) Total study load (in hours): 130	
Teaching results: The aim of the course is to provide students with a synthetic view of the theoretical and methodological basis of accounting, to explain the philosophy of accounting as a science, with an orientation on the theoretical basis applied in the current regulation of accounting both nationally and internationally. The content of the course ensures the acquisition of basic knowledge of accounting theory for better orientation of students in the constantly changing conditions in accounting practice. By completing the course the student should be able to: a) understand the theoretical and methodological basis of accounting and the content of economic information about the company in the context of accounting and reporting in the national and transnational dimension, b) understand the principles of reporting and valuation of various elements of financial statements using alternative valuation with their implications for decision-making; c) identify the state and development of the company's assets with a proposal for resolving individual situations; d) evaluate the information presented in the financial statements and / or annual reports in terms of reporting objectives and their impact on decisions. The course aims to support students in the development of competent critical thinking in the theoretical evaluation and application of methodological tools in accounting and the ability to analyze the process of keeping accounting records focused on reporting objectives with adoption	

and defense of the opinion and proposed procedure in individual model situations with a derivation of consequences in individual decisions.

The student's skills to process, evaluate, and present the strengths and weaknesses of accounting procedures taking into interdisciplinary contexts in individual economic situations with application to a case study of a particular company are developed through teamwork and presentation of seminar work with the support of discussion based on the knowledge base context of other economic disciplines.

Indicative content:

The importance of knowledge of individual areas of accounting theory created in different economic and political conditions with emphasis on their application and added information value in understanding accounting information. Generally accepted accounting principles, their interconnection, consistency and implementation in national and transnational accounting regulations with identification of consequences and approaches to their application. Value, price and their theoretical basis for application in accounting in terms of alternative valuation and its impact on accounting information and decision-making. Transposition the change in the value of assets into accounting and reported information with an analysis of the consequences of using possible alternatives in individual situations. The nature of assets, property substance and production capacity of the company and their preservation in accounting information. Static, dynamic and nominalist balance sheet theory in contemporary accounting. Organic, eudynamic and newer balance sheet theories and their reflection in current reporting. Real, fictitious, realized, distributable profit, their determination and significance in the decision-making process. Financial statements from the perspective of the decision-making process in the entity. The effect of inflation on the information in the financial statements. Information needs of users of financial statements and disclosure objectives. Theories of accounts and their reflection in current accounting. New trends in bookkeeping. Development and new concepts of corporate reporting in an international context.

Support literature:

1. PAKŠIOVÁ, R. - JANHUBA, M.: Teória účtovníctva v kontexte svetového vývoja. 1. vyd. Bratislava : Iura Edition, 2012. ISBN 978-80-8078-445-4
2. PAKŠIOVÁ, R.: Majetková podstata podniku. Ekonóm, 2014, ISBN 978-80-225-3962-3
3. Current national and supranational accounting and reporting arrangements
4. EP and Council Directives, in particular 2013/34 / EU as amended.

Syllabus:

1. The importance of knowledge of individual areas of accounting theory created in different economic and political conditions with emphasis on their application and added information value in understanding accounting information.
2. Generally accepted accounting principles, their interconnection, consistency and implementation in national and transnational accounting regulations with identification of consequences and approaches to their application.
3. Value, price and their theoretical basis for application in accounting in terms of alternative valuation and its impact on accounting information and decision-making.
4. Transposition the change in the value of assets into accounting and reported information with an analysis of the consequences of using possible alternatives in individual situations.
5. The nature of assets, property substance and production capacity of the company and their preservation in accounting information.
6. Static, dynamic and nominalist balance sheet theory in contemporary accounting.
7. Organic, eudynamic and newer balance sheet theories and their reflection in current reporting.
8. Real, fictitious, realized, distributable profit, their determination and significance in the decision-making process.

9. Financial statements from the perspective of the decision-making process in the entity. The effect of inflation on the information in the financial statements.
10. Information needs of users of financial statements and disclosure objectives.
11. Theories of accounts and their reflection in current accounting.
12. New trends in bookkeeping.
13. Development and new concepts of corporate reporting in an international context.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 959

A	B	C	D	E	FX
4.69	17.94	38.48	24.92	9.38	4.59

Lecturer: prof. Ing. Mgr. Renáta Pakšiová, PhD., Ing. Lea Jančíčková

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/IE21960/21	Title of course: Trends and new initiatives in 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: 2.	
Degree of study: II.	
Prerequisites:	
Requirements to complete the course: Continuous semester project, written final exam Student assessment includes: 30 % continuous semester project/assignment 10 % active participation in classes 60 % written final exam Student workload (in hours): Total student workload for 6 credits (6 x 26) = 156 hours includes: participation in lectures 26 h. participation in seminars 26 h. preparation for lectures 10 h. preparation for seminars 15 h. preparation for semester assignment 30 h. preparation for the exam 49 h.	
Student workload: Continuous semester project, written final exam Student assessment includes: 30 % continuous semester project/assignment 10 % active participation in classes 60 % written final exam Student workload (in hours): Total student workload for 6 credits (6 x 26) = 156 hours includes: participation in lectures 26 h. participation in seminars 26 h. preparation for lectures 10 h. preparation for seminars 15 h. preparation for semester assignment 30 h. preparation for the exam 49 h.	
Teaching results: The aim of this course is:	

To provide a comprehensive view of the complex corporate reporting concerning both financial and non-financial indicators. Introduce the latest regulation and initiatives in the field of non-financial reporting such as Directive 2014/95 / EU, GRI, IR, EFRAG, etc. Acquire the conceptual apparatus with an emphasis on non-financial reporting and various initiatives related to it. Understand new / modern reporting and communication practices of companies. Compare and analyze selected aspects of corporate communication. Point out new trends and technologies that can bring significant changes into accounting and auditing.

After completing the course, students should acquire:

1. Knowledge and understanding:

- understand the principles and conceptual apparatus of financial and non-financial reporting,
- get acquainted with current trends and practices in corporate reporting,
- understand new technologies and the possibilities of their use in accounting.

2. Practical competencies:

- ability to apply basic theoretical concepts related to financial and non-financial reporting,
- ability to interpret financial and non-financial indicators,
- ability to analyze company reports and identify strengths and weaknesses of companies' external communication.

3. Skills:

- ability to think analytically,
- ability to summarize results and propose alternative solutions for corporate reporting,
- ability to work independently and also in a team (teamwork),
- integrate the above knowledge into the own conclusions and formulate the right decision.

Indicative content:

Traditional financial statements, their limitations, and shifts in paradigm. Non-financial reporting. ESG reports and overview of basic Key Performance Indicators (KPIs). Sustainability reports and new formats of annual reports. Sustainability ratings and indexes. Overview of initiatives and regulations in the field of non-financial reporting (Global Reporting Initiative, EU Directive). Non-financial reporting via social media. Integrated reporting concept. Integrated navigation chart. Future of reporting? Using eXtensible Business Reporting Language (XBRL) for financial and non-financial reporting. Recent initiatives in the field of non-financial reporting and the need for transparency regarding the use of artificial intelligence in business processes within the EU (EFRAG, AI White Book). General overview of blockchain technology and its possible application in accounting. Smart Contracts. Impacts of blockchain on the current labor market and the profession of accountant / auditor.

Support literature:

1. IFRS – IAS 1 Presentation of Financial Statements.
2. Global Reporting Initiative (GRI). <https://www.globalreporting.org/>
3. Krzus, M. And Eccles, R. (2010). One Report: Integrated Reporting for a Sustainable Strategy. John Wiley & Sons, Inc., Hoboken, New Jersey.
4. European Parliament (2014). Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups.
5. European Reporting Lab @ EFRAG (2021). Proposals for a relevant and dynamic EU sustainability reporting standard-setting.
6. European Commission (2021). Proposal for a regulation of the European Parliament and of the Council. Laying down harmonized rules on Artificial Intelligence (Artificial Intelligence Act) and amending certain Union legislative acts.
7. Bonsón, E., Bednářová, M. (2019), "Blockchain and its implications for Accounting and Auditing", Meditari Accountancy Research, Vol. 27, No. 5, pp. 725-740

Syllabus:

- 1 Traditional financial statements, their limitations, and shifts in paradigm.
- 2 Non-financial reporting. ESG reports and overview of basic Key Performance Indicators (KPIs).
- 3 Sustainability reports and new formats of annual reports.
- 4 Sustainability ratings and indexes.
- 5 Overview of initiatives and regulations in the field of non-financial reporting (Global Reporting Initiative, EU Directive).
- 6 Non-financial reporting via social media.
- 7 Integrated reporting concept.
- 8 Integrated navigation chart. Future of reporting?
- 9 Using eXtensible Business Reporting Language (XBRL) for financial and non-financial reporting.
- 10 Recent initiatives in the field of non-financial reporting and the need for transparency regarding the use of artificial intelligence in business processes within the EU (EFRAG, AI White Book).
- 11 General overview of blockchain technology and its possible application in accounting.
- 12 Smart Contracts.
- 13 Impacts of blockchain on the current labor market and the profession of accountant / auditor.

Language whose command is required to complete the course:

slovak

Notes:**Assessment of courses**

Total number of evaluated students: 796

A	B	C	D	E	FX
35.18	40.2	19.1	4.52	1.01	0.0

Lecturer: Ing. Michaela Bednárová, BA (Hons), PhD., doc. Yuliia Serpeninova, 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/IE21302/21	Title of course: Value added tax
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: 4.	
Degree of study: II.	
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: The aim of the training is to acquire knowledge in the field of value added tax, to consolidate and deepen knowledge and skills in keeping accounting records and to acquire skills in keeping the prescribed records of persons liable to pay tax. Acquisition of competence to compile a tax declaration for value added tax, a control statement for value added tax and a summary statement for value added tax. By completing the course, students will gain: knowledge - identification of taxable persons, rules of compulsory and voluntary registration, assessment of taxable transactions and mastering the rules of value added tax taxation, possibilities of exemption, rules of taxation in triangular trade, correction of the tax base skill - calculation of own tax liability, excessive deduction, application of procedures necessary for proportional deduction of tax by coefficient, competence - compilation of tax declaration for value added tax, compilation of control report for value added tax, compilation of summary statement for value added tax.	
Indicative content: The course is focused on the practical application of knowledge in the field of value added tax legislation, the mechanism of operation of value added tax, which were the content of conditional courses. Procedures and solutions from selected areas of value added tax taxation are illustrated on application examples and case studies, which are focused on more complex taxable transactions	

and schemes. Tax registration and cancellation of registration. Identification of taxable persons. Proof of cross - border deliveries. Three sided shop. Import and export of goods. Deduction of tax, origin of the right and exercise of the right to deduct tax. Proportional tax deduction, calculation and application of the coefficient. Refund of tax paid in another Member State of the European Union. Invoice, corrective invoice - issuing and archiving. Record keeping of taxable transactions, VAT declaration, VAT control report, VAT summary report.

Support literature:

Syllabus:

1. Subject of tax, taxable persons, registration obligation, cancellation of registration, tax base, tax rates, foreign currency conversion, rounding.
2. Taxable transactions: supply of goods and provision of services in the country.
3. Taxable transactions: acquisition of goods in the country from another Member State, importation of goods into the country.
4. Place of taxable business.
5. Tax liability. Taxable persons. Incurrence of tax liability upon receipt of payment. Transfer of tax liability.
6. Tax exemption.
7. Triangular trade.
8. Deduction of tax, origin of the right and exercise of the right to deduct tax. Proportional tax deduction, calculation and application of the coefficient. Adjustment of deductible tax.
9. Record keeping.
10. Tax period, Value added tax declaration, Value added tax control report, Value added tax summary report.
11. Tax refund.
12. Special arrangements for the application of the tax.
13. Tax representative on import of goods, tax representative on acquisition of goods from another Member State, tax liability.

Language whose command is required to complete the course:

slovak

Notes:

Assessment of courses

Total number of evaluated students: 861

A	B	C	D	E	FX
7.32	18.23	28.22	28.57	17.19	0.46

Lecturer: Ing. Martina Mateášová, 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 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.