

Description of the study programme – Accounting¹

Name of the higher education institution	University of Economics in Bratislava	
Address of the higher education institution	Bratislava, Dolnozemska cesta 1	
Identification number of the higher education institution	00399957	
Name of the faculty	Faculty of Economic Informatics	
Address of the faculty	Bratislava, Dolnozemska cesta 1	
Institution body for approving the study programme	Quality Assessment Committee at the EU in Bratislava	
Date of the study programme approval or the study programme modification	10.5.2017	
Reference to the results of the latest periodic review of the study programme by the institution	No periodic review of the study programme has been conducted	
Reference to the assessment report of the application for accreditation of the study programme under § 30 of Act no. 269/2018 Coll. (It is stated only if the accreditation of the study programme has been granted according to § 30 of Act no. 269/2018 Coll.)	https://www.portalvs.sk/sk/morho/zobrazit/100211	
1. Basic information about the study programme		
Name of the study program and its number according to the register of study programmes	Accounting 100211	
Degree of higher education and ISCED-F education degree code²	3rd – 864	
Place(s) of delivery of the study programme	Bratislava	

¹ The Faculty compiles a description of the study programme as an annex to the application for change of the study programme.

- When submitting an application pursuant to § 30 (1) of Act no. 269/2018 Coll. the higher education institution states in the description only the data available at the time of application.
- Once the accreditation (or the internal approval of the study programme by the institution programme approval authority with the right to design programmes within the given field and degree) has been granted, the institution permanently makes the description available to the stakeholders of the study programme.
- The institution may choose the form of processing, visualization, and publication of the description, suitable for students, teachers and another users.
- In individual parts of the description, the institution may refer to another internal document that sufficiently describes the relevant area and is publicly available.
- In individual parts of the description, the institution may refer to a place in the information system which contains the relevant up-to-date information.
- The institution ensures that the description is up-to-date (if the change in the description is in the nature of a modification of the study programme and the change is made in accordance with § 30 (9) of Act No. 269/2018 Coll., the institution makes the change and publishes it only after approval by the Agency).

² Code 768 is used in the case of study programs with the degree of "master" and the possibility to take a rigorous examination

Name and number of the field of study in which higher education is obtained by completing the study programme, or a combination of two fields of study in which higher education is obtained by completing the study programme, ISCED-F codes of the field/fields		8 – Economics and management V 0411
Type of the study programme		academic
Awarded academic degree		doktor (philosophiae doctor „PhD.“)
Form of study		full-time
In the case of joint study programmes, cooperating institutions and the range of study obligations the student fulfills at each of the given institutions (§ 54a of the Act on Higher Education Institutions).	it is not such case	
Language or languages in which the study programme is delivered³	Slovak	
Standard length of the study expressed in academic years	3	
Capacity of the study programme (planned number of students) The actual number of applicants The actual number of students	Capacity of the study program: 3 (in each of the two years of study) Number of applicants: 0 (for academic years 2021/2022 and 2022/2023 no draft of the thesis has been proposed by the teachers) Number of students: 3 (in the first year in the academic year 2021/2022), 2 (in the second year in the academic year 2021/2022).	
2. Graduate profile and learning objectives⁴		
Graduate profile	The study program Accounting belongs to the study field of Economics and Management and has been developed in accordance with the mission, vision and the strategic goals of the EU in Bratislava proclaimed in its long-term plan. At the same time, it was developed on the basis of reflection on the requirements of graduates' employability in their professional activities in higher education institutions, as envisaged by the Register of Occupations in the National Occupational Classification. Its content is also result of the	

³ It means the languages in which all learning outcomes are achieved and all related courses of the study programme as well as the state examinations are carried out. The institution independently provides information on the possibility of partial study parts/courses in other languages in part 4 of the description.

⁴ Learning objectives are achieved in the study programme through measurable learning outcomes in individual parts (modules, subjects) of the study programme corresponding to the relevant level of the Qualifications Framework in the European Higher Education Area

comparison with the study program Accounting and Financial Management at the Prague University of Economics and Business.

The graduates will acquire the knowledge, competencies and skills necessary to be methodically in charge over the accounting departments for the purpose of designing implementation procedures for solving accounting issues in which the regulatory framework is absent or insufficient, ambiguous or does not result in true and fair view. They will also gain deep knowledge necessary for the further development of accounting theory reflecting the identified needs of the development of society. It is assumed that they will work methodically driven managers, researchers, or teachers, respectively.

A graduate of the study program Accounting is an expert with knowledge reflecting to the current level of knowledge in:

- accounting theories, concepts, and philosophies, including the reporting of non-financial information;
- assumptions, procedures, hypotheses, design solutions and verification of their relevance and accuracy in both qualitatively and quantitatively oriented research;
- interdisciplinary problems involving accounting, finance, and management;
- new accounting challenges in line with changing economic conditions;
- development of abilities to think creatively and critically.

with full awareness of the importance and promotion of ethical aspects and principles in both academic activities and business practice.

Graduate:

(a) acquires general, professional and methodological knowledge not only in the field of accounting in its traditional financially oriented way but also in the provision of non-financial information, with a focus on financial analysis, financial strategies and financial decision-making; The knowledge gained, combined with knowledge of the processes of using quantitative methods in empirical research, approaches to qualitative research in accounting and knowledge of the principles of scientific work and good practice of academic publishing, will serve as a basis for the development of accounting as an applied scientific field in accordance with identified priorities for the sustainable development of society;

(b) acquires the cognitive and practical skills needed to assess the level of knowledge in a given field, including a critical assessment of existing theories and concepts in designing and implementing their own research practices, starting points and hypotheses focused on their own quantitative or qualitative oriented research in the field, as well as a broader perception of accounting research in terms of its future focus and strategic orientation.

c) develop their social, knowledge and management competencies and the ability to respond to the ever-changing needs and conditions of society by providing solutions that reflect these needs and will be both an impetus for the professional and scientific community involved in their nature and perception of the researcher's personality; , while constantly emphasizing the importance of ethical aspects and the need for flexibility taking into account the dynamic nature of the social and economic environment.

The graduate of the study program Accounting thus has extensive professional and methodological knowledge from several areas of the field of study at the

	<p>level of critical evaluation and design of their own solutions, while specializing in specific economic and managerial concepts, procedures and categories theory and practice. Based on the acquired knowledge, acquired conceptual and categorical apparatus, the graduate can identify, design, and apply solutions and draw conclusions regarding the object of research, acquired practical experience and current knowledge. The graduate can analyse problems related to accounting, with an overlap in the field of finance and financial management at the macroeconomic and microeconomic level, design and implement solutions and evaluate the impact of economic and managerial decisions. He has the skills and abilities to creatively apply the acquired knowledge and acquired thought processes, he has developed communication and analytical skills necessary for the performance of senior managerial and professional functions. He can understand new trends, identify their impacts and, thanks to conceptual thinking, contribute to the transfer of applicable knowledge into economic and managerial practice in the field of study program focus.</p> <p>The graduate demonstrates a high degree of independence in solving specific problems and projects. Demonstrates the ability to work effectively not only as an individual but also as a member or team leader. Can continuously monitor, critically classify, and implement the latest knowledge in the relevant field, apply economic, social, legal, and ethical principles. He has a proactive approach, he can present and defend his own ideas in front of the professional and scientific community, even in a foreign language, to critically evaluate specific situations and to take responsibility for entrusted tasks or projects.</p>
<p>Learning objectives</p> <p>(student's abilities at the time of completion of the programme and the main learning outcomes)</p>	<p>The goal of the Accounting study program is to ensure that, by the time the student successfully completes it:</p> <p>(a) has acquired general, professional and methodological knowledge not only in the field of accounting in its traditional financially oriented way but also in the provision of non-financial information, with a focus on financial analysis, financial strategies and financial decision-making; The acquired knowledge, combined with knowledge of the processes of using quantitative methods in empirical research, approaches to qualitative research in accounting and knowledge of the principles of scientific work and good practice of academic publishing will serve as a basis for the development of accounting as an applied scientific field in accordance with identified priorities for the sustainable development of society;</p> <p>(b) acquires the cognitive and practical skills necessary to assess the level of knowledge in the field, including a critical assessment of existing theories and concepts in designing and implementing their own research practices, starting points and hypotheses focused on their own quantitative or qualitative oriented research in the field, as well as a broader perception of accounting research in terms of its future focus and strategic orientation.</p> <p>a) develop its social, knowledge and managerial competencies and ability to respond to the ever-changing needs and conditions of society by providing solutions that reflect these needs and will, by their nature as well as the perception of the researcher's personality, provide an impetus for the professional and scientific community concerned; while constantly emphasizing the importance of ethical aspects and the need for flexibility taking into account the dynamic nature of the social and economic environment.</p>

The professions for which the graduate is prepared at the time of completion and the potential of the study programme from the point of view of graduate's employability

University teacher in the position of assistant professor (according to § 75, paragraph 6, Act No. 131/2002 Coll. On Higher Education Institutions and on Amendments to Certain Acts) and subsequently in the position of associate professor and professor.

Researcher of the Slovak Academy of Sciences at the level of basic creative competence with the awarded qualification level IIb (according to § 15, paragraphs 1 and 2 of Act No. 133/2002 Coll. On the Slovak Academy of Sciences, this qualification level is a basic prerequisite and is obtained by degree or by obtaining a tertiary education).

All of the following occupations and occupations listed according to the National System of Occupations, the National System of Qualifications and the Qualifications Card Files in the National System of Qualifications:

- Auditor (qualification code U2411003-01021);
- Assistant Auditor (qualification code U3313005-01307); in the national system of qualifications, the corresponding level of qualification SKRK 6 (1st level of higher education) is stated, but this conflicts with § 13, par. 1, letter c) of Act no. 432/2015 Coll. on Statutory Audit and on Amendments to Act No. 431/2002 Coll. on accounting as amended.
- Chief Accountant (qualification code C2411001-01019);
- Accounting Methodologist (qualification code U2411005-01024);
- Tax specialist (qualification code U2411007-01026).

and further jobs that require a completed 2nd level of higher education and knowledge of accounting and control resp. audits are not listed in the national qualifications system:

- Financial controller;
- Tax manager;
- Manager in the field of control;
- Specialist accountant;
- Internal audit specialist;
- Internal control specialist.

Relevant external stakeholders ⁵	These are not regulated professions
3. Employability	
Evaluation of the study programme graduates employability	https://uplatnenie.sk/?degree=V%C5%A0&vs=703000000&faculty=703040000&field=6209T02&year=2019 Data for r. 2019 are not available due to the low number of graduates. According to data from graduates from As of 30 June 2020, 88% of the 8 graduates of the study program were employed, 12% on maternity leave.
If applicable, indicate the successful graduates of the study programme	Ing. Vuong Dinh Hue, PhD. President of the National Assembly of the Socialist Republic of Vietnam; Ing. Miriam Majorová, PhD., Ministry of Regional Development and Informatization, General Director of the Economics and Projects Section of ESI Funds; Ing. Juraj Kulík, Ph.D. Siemens Healthcare s. r. o., power of attorney; Ing. Ján Solík, PhD., President of the Association of Entrepreneurs of Slovakia; Ing. Jozef Skultety, PhD. (former member of the Presidium of the Slovak Chamber of Auditors).
Evaluation of the study programme quality by employers (feedback)	The opinions of existing and potential employers are part of the application for accreditation of the study program modification.
4. Structure and content of the study programme⁶	
The rules for the design of study plans within the study programme	The study plan is developed with the recommended principles of creating a study plan according to the Internal Directive of the University of Economics in Bratislava in Bratislava no. 1/2021 "Principles of creating a recommended study plan" in full respect of the Decree of the Ministry of Education of the Slovak Republic no. 614/2002 Coll. of 27 September 2002 on the study credit system, as amended, and the relevant provisions of Act no. 131/2002 Coll. on Higher Education Institutions, as amended. In accordance with the above principles, the study program contains profile subjects and elective subjects, which students can choose in

⁵ In the case of regulated professions in accordance with the requirements for the acquisition of professional competence pursuant to a special regulation

⁶ Selected characteristics of the content of the study programme can be stated directly in the Course information sheets or supplemented by the information of the Course information sheets

	<p>order to take into account their individual interests and needs, as well as in order to support the trajectories of the study.</p> <p>In accordance with the Rules for the Internal Quality Assurance System of Higher Education at the University of Economics in Bratislava (Article 11, paragraph 1), the program board is responsible for the creation of the relevant study program. 22, par. 6 of these rules, the study plan is part of the study program. This means that the study plan is compiled by the program board of the study program, in which, in addition to teachers, representatives of employers, students and graduates are also represented.</p> <p>The study plan is compiled in such a way that:</p> <p>a) students can participate in Erasmus stays (or other mobility schemes) in any semester of study - from the point of view of the structure of subjects, the third is most suitable during the study part of the doctoral study, because after the first year the student has enough information about Erasmus stays and at the same time completed elective courses that can direct him to a narrower specification when choosing a foreign university;</p> <p>(b) the study plan is designed in such a way that the student's workload and the number of contact hours allow the learning outcomes of the study program to be achieved.</p> <p>c) the total amount of credits required for successful completion of studies is not less than 120 (§ 52, paragraph 3, letter a) of Act no. 131/2002 Coll. on universities);</p> <p>d) the number of courses in individual semesters was not higher than the limit set by the Internal Directive of the University of Economics in Bratislava in Bratislava no. 1/2021.</p> <p>Internal Directive of the University of Economics in Bratislava in Bratislava no. 1/2021 Principles of creating a recommended study plan</p> <p>Rules for the internal quality assurance system of higher education at the University of Economics in Bratislava</p> <p>EU study regulations in Bratislava</p> <p>Decree of the Ministry of Education of the Slovak Republic no. 614/2002 Coll. of 27 September 2002 on the study credit system</p> <p>Act no. 131/2002 Coll. on Higher Education Institutions, as amended</p>
<p>The recommended study plans for individual study paths ^{7 8}</p>	<p>The study plan is attached to the application for accreditation of the study program.</p>

⁷ In accordance with Decree no. 614/2002 Coll. on the study credit system and Act no. 131/2002 Coll. on Higher Education Institutions and on Amendments to Certain Acts

⁸ The study plan generally states:

- individual parts of the study programme (modules, courses, and other relevant school and extracurricular activities, if they contribute to the achievement of the required learning outcomes and allow to obtain credits) in the structure of compulsory, compulsory optional and optional courses,
- **profile courses** of the relevant study path (specialization) within the study programme,

<p>The number of credits, the achievement of which is a condition for proper completion of studies other requirements that the student must meet within the study programme and for its proper completion, including the requirements for state examinations, rules for re-study and rules for the extension, interruption of study.</p>	<p>180</p>
<p>The requirements for completing the individual parts of the study programme and the student's progress within the study programme</p>	
<p>Number of credits for compulsory courses required for proper completion of studies/completion of a part of studies</p>	<p>42</p>
<p>Number of credits for compulsory optional courses required for the proper completion of studies/completion of a part of studies</p>	<p>60</p>
<p>Number of credits for optional courses required for the proper completion of studies/completion of a part of studies</p>	<p>18</p>
<p>Number of credits for the final thesis and the defense of the final thesis required for the proper completion of studies</p>	<p>60</p>
<p>Number of credits for professional practice required for the proper completion of studies/completion of a part of studies</p>	<p>0</p>
<p>The rules for verification of learning outcomes, students assessment and the possibilities of appealing against the assessment</p>	<p>Each subject of the study program has clearly defined methods and criteria for evaluating the achieved learning outcomes in accordance with Art. 8 and 9 of the EU Study Regulations in Bratislava, and are listed in the course information sheet. Assessment methods and criteria reliably represent the level of all learning outcomes in the course and at the same time guarantee that each successful graduate of the</p>

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- for each learning part/course the learning outcomes, related criteria and rules of their assessment so that the learning objectives of the study programme are met (they can be stated only in the Course information sheets, in the Learning outcomes section and in the Course completion requirements),
 - prerequisites, co-requisites and recommendations for the design of the study plan,
 - for each learning part of the study plan/course the applied educational activities (lecture, seminar, exercise, final work, project work, laboratory work, internship, excursion, field practice, professional practice, state exam, etc. or their combinations) suitable for achieving learning outcomes,
 - methods by which the educational activity is delivered – present, distant, combined (in accordance with the Course information sheets),
 - outline/syllabus of the course (during the assessment, teachers responsible for the course will allow the working group access to the study materials of the course and the content of individual educational activities),
 - student workload ("extent" of individual courses and educational activities separately) (it is recommended indicating the workload of contact and non-contact teaching in accordance with the ECTS Users' Guide 2015,
 - credits allocated to each part based on the learning outcomes achieved and the workload involved,
 - the person responsible for the course (or a partner organization/person) with an indication of the contact details (E.g. when providing the professional practice or other educational activities carried out outside the university),
 - course teachers (or participating partner organizations/persons) (may also be mentioned in Course information sheets),
 - places where the courses are taught (if the study programme is delivered at several workplaces).

course has achieved all the required learning outcomes.

The obligatory part of the study is also a dissertation (final) work. The uniform procedure for processing, checking originality, registering, storing and making available final theses is regulated by the Internal Directive of the University of Economics in Bratislava no. 8/2021 on final and habilitation theses.

The condition for successful completion of the study program is also the completion of the dissertation examination (which is considered a state examination) and the defense of the dissertation before the commission for state examinations. Further information regarding the state examination is provided in Art. 14 of the EU Study Regulations in Bratislava and Article 8 of the Principles of Organization of Doctoral Studies at the University of Economics in Bratislava. The conditions for the defense of the dissertation are given in Art. 10 to 15 cited principles.

In case of doubt about the objective evaluation of the written form of the examination, the student may ask the relevant teacher to inspect the written part of the examination and the teacher is obliged to provide the student with the written part of the examination, justify the objectivity of his evaluation, confirm his original decision paragraph 22 of the EU Study Regulations in Bratislava).

The Dean of the Faculty may, in exceptional and justified cases, change the examiner for a given subject, for a certain group of students or for individual students (Article 8, paragraph 10 of the Study Regulations of the University of Economics in Bratislava); at the same time, the dean of the faculty, which guarantees the relevant subject, has to ensure the examination before a commission appointed by the dean of the relevant faculty (Article 8, paragraph 17 of the EU Study Regulations in Bratislava).

Students have the right to submit other suggestions in relation to the evaluation, including the notification of anti-social activities in accordance with the Internal Directive of the University of Economics in Bratislava in Bratislava no. 7/2015 "Principles of submission, verification and registration of complaints submitted in accordance with Act no. 307/2014 Coll. on certain measures relating to the notification of anti-social activities and on the amendment of certain laws'; this does not affect the right or (in special cases, obligation) to notify anti-

	<p>social activities also to institutions established by law or other generally binding legislation.</p> <p>Information sheets for individual subjects are part of the application for accreditation of the study program modification</p> <p>The EU in Bratislava is also involved in the process of international accreditation granted by the international association AACSB International. In this context, an Assurance of Learning (AoL) system is being implemented at FHI. AoL is a systematic collection, evaluation and use of information on the achievement of educational goals of individual study programs, aimed at continuously improving the level of achievement of these goals by students of the relevant study program. All teachers who provide teaching within the relevant study program participate in the implementation of AoL. This process is governed by the Internal Directive of the University of Economics in Bratislava no. 4/2015 "Methodology of the education system at the University of Economics in Bratislava".</p> <p>Study regulations of the University of Economics in Bratislava in Bratislava</p> <p>Internal Directive of the University of Economics in Bratislava in Bratislava no. 7/2015 „Principles of filing, verification and registration of complaints submitted in accordance with Act no. 307/2014 Coll. on certain measures related to the notification of anti-social activities and on the amendment of certain laws</p> <p>Internal Directive of the University of Economics in Bratislava in Bratislava no. 8/2021 on final and habilitation theses</p> <p>Internal Directive of the University of Economics in Bratislava no. 4/2015 "Methodology of the education system at the University of Economics in Bratislava"</p>
<p>The topics of final theses of the study programme</p>	<p>The list of topics of final theses is attached to the application for accreditation of the modification of the study program.</p>
<p>Rules for the assignment, processing, opposition, defense and evaluation of final theses in the study programme</p>	<p>The final part of the study is also a final part, which the student demonstrates that he is able to work systematically and independently in the relevant area. The topics of the final theses correspond to the content focus of the field of study and the study program for which they are listed, are problem-worded and reflect the needs of theory and research.</p> <p>Thesis supervisors are persons who have at least one degree of higher education than the final thesis and</p>

are involved in active creative activity documented by the solution of scientific projects and the results of creative activity in the area to which the topic of the final thesis is related, at the level appropriate to the given degree. study.

The detailed procedure of the process of submitting, processing, opposing and defending the final thesis is regulated by the Internal Directive of the University of Economics in Bratislava no. 8/2021 on final, rigorous and habilitation theses. In the case of a doctoral degree, the relevant provisions of Art. 5 of the Principles for the Organization of Doctoral Studies at the University of Economics in Bratislava, which state the following procedure: the topic contains the name of the field of study, the study program, the name of the supervisor, the goal and a short annotation (content focus) of the topic (5-8 lines). The topics of the dissertations, together with the above-mentioned requirements, are published on the official notice board, on the faculty's website and in accordance with the internal regulations of the EU in Bratislava. The applicant for doctoral studies applies for one of the listed topics.

The condition for successful completion of the study program is also the completion of the state exam and the defense of the final thesis before the commission for state exams. Further information regarding the state examination is provided in Art. 14 of the EU Study Regulations in Bratislava. The conditions of the doctoral study include the performance of a dissertation examination (which is considered to be a state examination) and the defense of the dissertation before the commission for state examinations. Further information regarding the state examination is provided in Art. 14 of the EU Study Regulations in Bratislava and Article 8 of the Principles of Organization of Doctoral Studies at the University of Economics in Bratislava. The conditions for the defense of the dissertation are given in Art. 10 to 15 cited principles.

The conditions concerning the submission of final theses and the control of originality are specified in Article 8 of the Internal Directive of the University of Economics in Bratislava in Bratislava no. 8/2021 on final and habilitation theses, rules for the assessment of final theses (including the evaluation by the supervisor of the final work, the method of appointing opponents and the evaluation of the work by opponents) is set out in Article 9 of this Directive.

	<p>Study regulations of the University of Economics in Bratislava in Bratislava</p> <p>Internal Directive of the University of Economics in Bratislava in Bratislava no. 8/2021 on final and habilitation theses</p> <p>Internal regulations of the University of Economics in Bratislava "Principles of organizing doctoral studies at the University of Economics in Bratislava</p>
<p>Rules for adherence to academic ethics and rules for drawing consequences</p>	<p>https://euba.sk/univerzita/eticky-kodex</p> <p>https://euba.sk/univerzita/eticky-manazment#ocenenia</p> <p>https://euba.sk/www_write/files/SK/docs/vnutorne-predpisy/2016/2016_disciplinarny_poriadok.pdf</p>
<p>Procedures for filing complaints and appeals by students</p>	<p>Students have at their disposal a multi-circle mechanism for examining complaints by which they seek protection of their rights or legitimate interests or which point out specific shortcomings of the University of Economics in Bratislava, Bratislava, its faculties and other workplaces:</p> <p>a) in case of doubt about the objective evaluation of the written examination, the student may request the relevant teacher to inspect the written part of the examination and the teacher is obliged to provide the student with the written part of the examination, justify the objectivity of his evaluation, confirm his original decision or make corrections (Article 8, paragraph 22 of the Study Regulations of the University of Economics in Bratislava);</p> <p>b) the dean of the faculty may, in exceptional and justified cases, change the examiner for a given subject, for a certain group of students or for individual students (Article 8, paragraph 10 of the Study Regulations of the University of Economics in Bratislava); at the same time, the dean of the faculty that guarantees the relevant subject has to ensure the examination before a commission appointed by the dean of the relevant faculty (Article 8, paragraph 17 of the Study Regulations of the University of Economics in Bratislava);</p> <p>c) in the event of a decision imposing a disciplinary measure, the entitled person has the right to request its review, in accordance with Article 7 of the Internal Regulation of the University of Economics in Bratislava in Bratislava, which is the "Disciplinary Code of the University of Economics in Bratislava in Bratislava";</p> <p>(d) in the event of a decision to exclude a student from the study, the beneficiary has the right to request his / her examination in accordance with Article 13 (2). 6 of the Study</p>

	<p>Regulations of the University of Economics in Bratislava in Bratislava;</p> <p>e) students may also address the members of the student part of the academic senate of the faculty and the university with their suggestions within the scope of these self-government bodies;</p> <p>f) in case of suspicion of a violation of the Code of Ethics of the University of Economics in Bratislava in Bratislava, the student may, in accordance with Art. 3 of this Code to the Ethics Committee of the University of Economics in Bratislava in Bratislava; according to Article 2 point 4, one of the members of the commission is appointed on the basis of the proposal of the student part of the Academic Senate of the EU in Bratislava;</p> <p>g) the student has the right, in matters of study concerning the rights and obligations of the student, to request the dean of the faculty or the Rector for issuing a decision;</p> <p>h) students have the right to comment on teachers, subjects and study programs also in the survey of opinions conducted once an academic year according to the Internal Directive of the University of Economics in Bratislava in Bratislava no. 2/2011 Monitoring and quality evaluation at the University of Economics in Bratislava;</p> <p>i) students have the right to submit other complaints, including notification of anti-social activities in accordance with the Internal Directive of the University of Economics in Bratislava No. 7/2015 "Principles of submission, verification and registration of complaints submitted in accordance with Act no. 307/2014 Coll. on certain measures relating to the notification of anti-social activities and on the amendment of certain laws"; this does not affect the right or (in special cases, obligation) to notify anti-social activities also to institutions established by law or other generally binding legislation.</p> <p>Complaint handling system</p> <p>Internal regulations of the University of Economics in Bratislava in Bratislava "Disciplinary Code of the University of Economics in Bratislava in Bratislava for students"</p> <p>Study regulations of the University of Economics in Bratislava in Bratislava</p> <p>Code of Ethics of the University of Economics in Bratislava in Bratislava</p> <p>Internal Directive of the University of Economics in Bratislava in Bratislava no. 2/2011 Monitoring and quality evaluation at the University of Economics in Bratislava</p> <p>Internal Directive of the University of Economics in Bratislava No. 7/2015 "Principles of filing, verification and registration of complaints filed in accordance with Act no. 307/2014 Coll. on</p>
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	certain measures related to the notification of anti-social activities and on the amendment of certain laws
5. Course information sheets of the study programme⁹	
Course information sheets of the study programme	Information sheets for individual subjects and the study plan are part of the application for accreditation of the modification of the study program
6. Persons responsible for the study programme	
A person responsible for the delivery, development, and quality of the study programme¹⁰	prof. Ing. Miloš Tumpach, PhD. professor Department of Accounting and Auditing milos.tumpach@euba.sk +421 2 672 95 770
List of persons responsible for the profile courses of the study programme with the assignment to the course	
Profile course 1	Methods of qualitative research in accounting prof. Ing. Milos Tumpach, PhD. professor Department of Accounting and Auditing milos.tumpach@euba.sk +421 2 672 95 770 https://www.portalvs.sk/regzam/detail/477
Profile course 2	Imperfection of the accounting regulation doc. Ing. Mgr. Zuzana Juhaszova, PhD. Associate Professor Department of Accounting and Auditing zuzana.juhaszova@euba.sk + 421 2 672 95 372 https://www.portalvs.sk/regzam/detail/408
Profile course 3	Reporting of non - financial information doc. Ing. Mgr. Renata Paksiova, PhD. professor Department of Accounting and Auditing renata.paksiova@euba.sk +421 2 672 95 763 https://www.portalvs.sk/regzam/detail/441

⁹ According to decree no. 614/2002 Coll.

¹⁰ A person responsible for the study program is also a person responsible for on of the profile courses

Profile course 4	<p>Academic writing in accounting</p> <p>Ing. Michaela Bednarova, BA, PhD.</p> <p>Associate Professor</p> <p>Department of Accounting and Auditing</p> <p>michaela.bednarova@euba.sk</p> <p>https://www.portalvs.sk/regzam/detail/36631</p>
The research/teacher profiles of persons responsible for the profile courses¹¹	
prof. Ing. Miloš Tumpach, PhD.	The profile is attached (as a separate file) to the application for accreditation of the amendment of study program
doc. Ing. Mgr. Zuzana Juhászová, PhD.	The profile is attached (as a separate file) to the application for accreditation of the amendment of study program
doc. Ing. Mgr. Renáta Pakšiová, PhD.	The profile is attached (as a separate file) to the application for accreditation of the amendment of study program
Ing. Micaela Bednárová, BA, PhD	The profile is attached (as a separate file) to the application for accreditation of the amendment of study program
doc. Ing. Michal Páleš, PhD.	The profile is attached (as a separate file) to the application for accreditation of the amendment of study program
List of teachers of the study programme¹²	The list of teachers of the study program is attached (as a separate file) to the application for accreditation of the amendment of study program.
List of the supervisors of final theses¹³	The list of supervisors of final theses is attached (as a separate file) to the application for accreditation of the amendment of study program.

¹¹ Research/teacher profil according to the requirements of SAAVŠ

¹² The list contains the name of the teacher (in the form of name and surname, titles before name, titles after name), department, e-mail address, subject, link to the Central Register of University Staff

¹³ The list contains the name of the teacher (in the form of name and surname, titles before name, titles after name), department, e-mail address, current topics of final theses according to degrees of study for the last two academic years, including the current academic year

The research/teacher profiles of the supervisors of final theses¹⁴	The profiles of the supervisors of final theses are attached (as separate files) to the application for accreditation of the modification of the study program.
Student representatives representing the interests of students of the study programme	
Lea Jančíčková, 2nd year, full-time form of study	lea.jancickova@euba.sk
Katarína Sigetová, 2nd year full-time form of study	katarina.sigetova@euba.sk
Study advisor of the study programme	
prof. Mgr. Erik Šoltés, PhD., Vice-Dean of the Faculty of Business Informatics, University of Economics in Bratislava, erik.soltes@euba.sk	https://fhi.euba.sk/fakulta/organy-fakulty/vedenie-fakulty
Other supporting staff of the study programme	
Study officer	Eva Čerteková, eva.certekova@euba.sk
Accommodation officer	Anna Strešňáková, RNDr., PhD.; anna.stresnakova@euba.sk ; dormitory directors
Social Affairs officer	Bronislava Blahová, Mgr., bronislava.blahova@euba.sk
Carrier councilor (if any)	n/a
Other administration staff (if any)	n/a
7. Spatial, material, and technical provision of the study programme and support	
Characteristics and extent of distance education applied in the study programme with the assignment to courses	<p>The study program will be provided in person, except in the following cases:</p> <p>a) the use of distance education as a result of epidemiological measures declared by the public health authorities of the Slovak Republic, resp. even in the event of a crisis, the rector of the University of Economics in Bratislava in Bratislava,</p> <p>b) the use of distance learning, if necessary, to provide training by foreign experts and / or practitioners,</p> <p>c) use of distance education in case of extraordinary circumstances (incapacity of the teacher, justified stay of the teacher outside the seat of education, organized actions of students outside the seat of education in time),</p>

¹⁴ Research/teacher profil according to the requirements of SAAVŠ

	<p>d) additional consultations with students in excess of the compulsory consultation hours.</p> <p>The MS Teams environment (part of the Office365) will be used for the distance form</p>
Access, manuals of e-learning portals	<p>https://euba.sk/student/e-learning</p> <p>https://helpdesk.euba.sk/kb/faq.php?id=3</p>
Institution partners in providing educational activities for the study programme and the characteristics of their participation	<p>In the provision of educational activities, the participation of external entities in selected lectures, exercises and consultations is assumed. The following are considered external entities for this purpose:</p> <ul style="list-style-type: none"> - other scientific-research workplaces in the Slovak Republic and abroad (than the workplace at which the given study program will be implemented) dealing with research issues in the field of accounting resp. finance, as well as questions in research methodology in the social sciences; - natural persons fulfilling the conditions not operating in scientific research workplaces, provided that they meet the conditions for the performance of lecturing activities stipulated by the Higher Education Act, provided that they are engaged in the areas referred to in the previous paragraph and to this extent;
8. Required abilities and admission requirements for the study programme applicants	
Required abilities and necessary admission requirements	<p>The basic condition for admission to the study program of the third level of higher education is successful completion of the 2nd level and successful completion of the entrance examination at the relevant faculty. Faculties may determine additional conditions for admission to doctoral studies in individual accredited study programs at the 3rd level of study at the EU in Bratislava in order to ensure that applicants with the necessary skills and prerequisites, approved by the academic senate of the relevant faculty, enter the study. The entrance exam consists of checking the quality requirements and consists of:</p> <ul style="list-style-type: none"> a) professional examination (written / oral form) related to the study program of the 3rd degree, study and selected topic of the dissertation, to which the applicant applies. The aim of the professional exam is to assess the candidate's knowledge of the issues that are the subject of the dissertation;

- b) exams in a foreign language, resp. foreign languages (written / oral), the aim of which is to assess communication competence in the relevant language;
- (c) assessments of compliance with other requirements.

The applicant is obliged to translate the motivation letter in the state language, resp. in a foreign language in which the study program takes place and a framework project on the topic of the dissertation in the state language, resp. in the foreign language in which the study program takes place. The project is submitted in the range of about 10 - 15 A4 pages with an equivalent number of characters, including spaces, explanations and footnotes in the range of 18,000 - 24,000 characters. The content focus of the project is determined by the relevant faculty and usually includes: i) justification of the reasons for choosing the topic of the dissertation, ii) definition of objectives and content focus of the dissertation, description of expected methods applied in processing the topic of the dissertation, iii) characteristics of the current state of knowledge processed on the basis of professional literature, v) list of published professional and scientific works, if any, vi) other documents and documents according to the requirements of individual faculties

In accordance with Art. 12, par. 8, letter d) of the internal regulation of the University of Economics in Bratislava "Rules for the internal quality assurance system of higher education at the University of Economics in Bratislava", the person responsible for the study program. The requirements for applicants in the individual stages of study correspond to the need to verify the prerequisites for the acquisition of knowledge, skills and competencies that the applicant should have at the achieved level of the qualification framework.

The conditions of the admission procedure are inclusive, the university provides students with special needs with appropriate adjustments and support services during the entrance exams without reducing the requirements for study performance.

Rules for the internal quality assurance system of higher education at the University of Economics in Bratislava

Act no. 131/2002 Coll. on Higher Education Institutions, as amended

Information of the University of Economics on the admission procedure

	<p>Internal regulations of the University of Economics in Bratislava Common principles of the admission procedure to the University of Economics in Bratislava for the academic year 2021/2022 "</p> <p>Principles of the admission procedure for doctoral studies at the Faculty of Business Informatics, University of Economics in Bratislava for the academic year 2021/2022</p>
<p>Admission procedures</p>	<p>The admission procedure is governed by the EU regulations in Bratislava.</p> <p>The applicant for doctoral studies applies for one of the listed topics. The application for study must be delivered on the prescribed form to the faculty where the study program is implemented. In the application for doctoral studies, the applicant shall state a) name and surname, titles, date and place of birth, birth number, marital status, address, b) permanent residence, nationality, citizenship, ID card number, resp. passport for foreigners, c) b) number and name of the study field, name of the doctoral study program, d) selected topic of the dissertation, e) c) chosen form of doctoral study, f) data on previous and current employment. The applicant for doctoral studies is obliged to provide all required documents with the application. The Faculty will invite the candidate to the entrance examination no later than 10 working days before the examination, while also informing him of its content.</p> <p>The entrance examination is held in front of an admissions committee, which consists of a chairman and at least two members, who are appointed by the dean on the proposal of the chairman of the trade union commission. The Admissions Committee evaluates the result of the entrance examination in a closed session. Based on the evaluation of individual candidates, they determine the order of their success. The dean of the faculty will decide on the admission or non-admission of applicants on the basis of the opinion of the admission committee within 14 days from the day of the entrance examination. The written decision on the admission of an applicant to doctoral studies shall state the study program, the form of study, the name of the supervisor and the topic of the dissertation. An applicant who has been granted a decision not to admit to doctoral studies may submit a request to the dean of the faculty to review this decision.</p>
<p>Results of the admission process over the last period</p>	<p>In the previous period, no dissertation topics were listed for the academic year 2021/2022.</p>

9. Feedback on the quality of provided education

Procedures for monitoring and evaluating students' opinions on the study programme quality

Monitoring and evaluation of students' opinions on the quality of the study program is carried out in accordance with the EU Internal Directive in Bratislava no. 2/2011 Monitoring and evaluation of quality at the University of Economics in Bratislava in the form (Article 1 of the cited directive, paragraphs 5 and 6):

a survey of students' views on the subject / teacher;

a survey of students' / graduates / teachers / practice representatives' views on the study program;

In accordance with Article 1, para. 3 of the cited directive, the above-mentioned surveys of the opinions of the relevant target groups are carried out regularly every academic year.

In addition, the University of Economics in Bratislava is involved in the process of international accreditation granted by the international association AACSB International. In this context, an Assurance of Learning (AoL) system is being implemented at FHI. AoL is a systematic collection, evaluation and use of information on the achievement of educational goals of individual study programs, aimed at continuously improving the level of achievement of these goals by students of the relevant study program. All teachers who provide teaching within the relevant study program participate in the implementation of AoL.

Internal Directive of the University of Economics in Bratislava no. 2/2011 Monitoring and quality evaluation at the University of Economics in Bratislava

Results of evaluation of subjects according to directive no. 2/2011 are a direct input for the decision-making of the subject guarantor (Article 11, paragraph 4, of the cited Rules for the Internal Quality Assurance System of Higher Education at the University of Economics in Bratislava) when deciding on proposals for the implementation of corrective measures.

Surveys of evaluation of students' opinions on the study program as well as surveys of students' opinions on the subject (supplemented by proposals of the subject guarantor for implementation of proposed measures according to the previous paragraph) are, in the relevant area of assessment, the basis for the Program Board accreditation of the modification of the study program, for the modification of the study

	<p>program, in the continuous monitoring and evaluation of teaching and in the evaluation of the professional level of the study program.</p> <p>Results of evaluation of subjects according to directive no. 2/2011 are a direct input for the decision-making of the subject guarantor (Article 11, paragraph 4, of the cited Rules for the Internal Quality Assurance System of Higher Education at the University of Economics in Bratislava) when deciding on proposals for the implementation of corrective measures.</p> <p>Surveys of evaluation of students' opinions on the study program as well as surveys of students' opinions on the subject (supplemented by proposals of the subject guarantor for implementation of proposed measures according to the previous paragraph) are, in the relevant area of assessment, the basis for the Program Board accreditation of the modification of the study program, for the modification of the study program, in the continuous monitoring and evaluation of teaching and in the evaluation of the professional level of the study program. The members of the program board are, in accordance with the principles of the Rules for the Internal Quality Assurance System of Higher Education at the University of Economics in Bratislava, also representatives of students of the relevant study program.</p> <p>Internal Directive of the University of Economics in Bratislava no. 2/2011 Monitoring and quality evaluation at the University of Economics in Bratislava.</p> <p>Rules for the internal quality assurance system of higher education at the University of Economics in Bratislava</p> <p>https://euba.sk/www_write/files/SK/docs/interne-smernice/2011/interna_smernica_2.pdf</p>
<p>Results of student feedback and related measures to improve the study programme quality</p>	<p>uviesť výsledky a opatrenia podľa fakúlt v Aj</p>
<p>Results of graduate feedback and related measures to improve the study programme quality.</p>	<p>Feedback from graduates is obtained, evaluated in accordance with the EU Internal Directive in Bratislava no. 2/2011 Monitoring and quality assessment at the University of Economics in Bratislava in the form of a survey of graduates' opinions on study programs and the institution as a whole. In accordance with Article 1, para. 3 of the cited directive, the above-mentioned surveys are carried out regularly every academic year.</p> <p>Another important part of the evaluation of the study program is the employment of graduates. In this context, information is obtained in particular from a</p>

	<p>survey of graduates' opinions, carried out six months after the end of their studies.</p> <p>Surveys of the evaluation of graduates' opinions on the study program are, in the relevant area of assessment, the basis for the Accounting Program Board, especially in the preparation of proposals for internal accreditation of study program modifications, study program modifications, continuous monitoring and evaluation of teaching program. A representative of the graduates is also a member of the program board, in accordance with the principles of the Rules for the Internal Quality Assurance System of Higher Education at the University of Economics in Bratislava.</p> <p>Interná smernica Ekonomickej univerzity v Bratislave č. 2/2011 Monitorovanie a hodnotenie kvality na Ekonomickej univerzite v Bratislave.</p> <p>Pravidlá pre vnútorný systém zabezpečovania kvality vysokoškolského vzdelávania na Ekonomickej univerzite v Bratislave</p>
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10. References to other relevant internal regulations and information concerning the study or the study programme student

Academic regulations	https://euba.sk/www_write/files/SK/docs/vnutorne-predpisy/2017/2017_studijny_poriadok.pdf
Scholarship regulations	https://euba.sk/student/legislativa/stipendia
Disciplinary rules and rules of procedure of the disciplinary board	https://euba.sk/www_write/files/SK/docs/vnutorne-predpisy/2016/2016_disciplinarny_poriadok.pdf https://euba.sk/www_write/files/SK/docs/vnutorne-predpisy/2016/2016_rokovaci_poriadok_disciplinarne_i_komisie.pdf
Study guide	https://euba.sk/student/navody-a-sprivedcovia-studiom
Doctoral Study - Legislation	https://euba.sk/veda-vyskum/doktorandske-studium/legislativa-a-predpisy
Accessible academic environment for students with special needs	https://euba.sk/www_write/files/SK/docs/vnutorne-predpisy/2016/interna-smernica-c-8-2016.pdf
Fees related to the study	https://euba.sk/student/legislativa/poplatky-spojense-so-studiom
Student loans	https://euba.sk/student/studentska-pozicka
Job offers	https://kariera.euba.sk/
Eating	https://euba.sk/sluzby/stravovanie
Accommodation	https://euba.sk/student/informacie-pre-studentov/ubytovanie

Sports activities	https://euba.sk/student/informacie-pre-studentov/sport
Anti-Drugs and counseling services	https://euba.sk/student/informacie-pre-studentov/centrum-protidrogovych-a-poradenskych-sluzieb
Student organisations	https://euba.sk/student
Student card	https://euba.sk/student/preukaz-studenta-isic
Informations for applicants	https://euba.sk/uchadzac
Alumni Klub	https://alumni.euba.sk/
Ethical management and code of ethics	https://euba.sk/univerzita/eticky-manazment#ocenenia
Quality policy	https://euba.sk/univerzita/organizacna-struktura-a-pracoviska/utvary-riadene-prorektorom-pre-manazovanie-akademickych-projektov/centrum-na-zabezpecenie-a-podporu-kvality
Sustainable development	https://euba.sk/univerzita/plan-udrzatelneho-rozvoja
Student scientific and professional activity	https://euba.sk/veda-vyskum/aktualne-informacie/svoc
Others according to individual faculties	Separate files containing further information are included in the application form for the amendment of the study program