Range of issues for the master's diploma exam - Faculty of Management, Specialty: Accounting and Auditing

LIST OF ISSUES FOR THE EXAM

MASTER'S DIPLOMA EXAM

I Basic differences and similarities between managerial and financial accounting

2 Accounting principles and their brief characteristics

3 Scope j characteristics of accounting books

4 Financial reporting and its elements

5 Specificity and purpose of management accounting vs. defining controlling

6 Classification and recording of costs for reporting purposes (team "4" "5")

7 Classification of costs for decision-making purposes

8 Characteristics of traditional cost accounting

9 Modern systems of enterprise cost accounting

10 Characteristics of basic costing methods

I I I . Operational and strategic tools of management accounting in the enterprise

12 Basic methods of evaluating investment projects

13 Stages of budgeting in controlling

14 Characteristics of the Balanced Scorecard (BSC)

15 EBIT, NOPAT and Economic Value Added (EVA) in accounting

16, Use of operating, financial and combined leverage in a company

17, Legal basis of balance sheet and taxation in Poland

18, Deferred income tax in accounting

19 Ways of taxing business income

20 Classification of taxes occurring in business activities

21 Balance sheet policy - objectives and ways of formation

22 Instruments of balance sheet policy in the enterprise and their classification

23 Classification of methods of business valuation with a brief description

24 The role and importance of International Accounting Standards

25 Objectives and scope of consolidation of financial statements

 26 Methods of consolidation of financial statements and their use 27 Merger methods and their consequences for accounting

28 Auditor as a profession of public trust

29 Audit of financial statements- essence

30 Types of opinions expressed by the auditor when auditing financial statements

Prepared.-

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