



## **Final examination topics for students taking the final examination in the 2026/2027 academic year**

### **Bachelor's Programme in Finance and Accounting**

1. Corporate risk management (Investment and Financing)
2. Debt and non-debt financing instruments (Investment and Financing)
3. The lending process and fundamental lending concepts (collateral, covenants, credit rating, etc.) (Investment and Financing)
4. The structure of IFRS financial statements and the role and purpose of each component (Analysis and Controlling)
5. The concept and general functions of controlling, its role in corporate management, and its support for the management planning process (Analysis and Controlling)
6. The key steps of audit planning, the concept of risk assessment, and the components of audit risk (Analysis and Controlling)
7. The main dimensions of company analysis using financial ratios, the relevant financial statements as data sources, and key ratios for each dimension (Analysis and Controlling)
8. The current consensus on central banking and monetary policy: institutional framework and regime (Economic Policy)
9. The comparison of the main schools of economic policy (neoliberalism, welfare state, social market economy, Asian capitalism) (Economic Policy)
10. The place and role of taxation in the government's economic policy, and the characteristics of the main types of taxes (National and International Taxation)
11. The role and operating logic of tax allowances in income taxation (National and International Taxation)
12. Money Demand and Inflation (Economics II)
13. Aggregate Demand and Aggregate Supply (Economics II)
14. Customer value-driven marketing strategy: Segmentation, Targeting, Positioning (STP) (Marketing)
15. Integrated marketing program: Marketing considerations for consumer products, Product life-cycle strategies (Marketing)

16. Comparison of the characteristics of leaders and managers according to John P. Kotter's perspective; management process and the interrelationships among the management functions (Management I)
17. Herzberg's two-factor theory and its practical implications for maintaining motivated workplace behaviour (Management I)
18. The concept of training and development; comparison and modern approaches to internal and external, as well as on-the-job and off-the-job methods (Management II)
19. The concept, main forms, and participants of performance management, and methods of performance appraisal (Management II)
20. Measuring and interpreting the real exchange rate: price-level-based and unit-labor-cost-based approaches (International Finance and Economics)
21. Determinants of long-run exchange rate movements (International Finance and Economics)
22. The policy choice between fixed and floating exchange rate regimes (International Finance and Economics)
23. The conclusions of the fundamental models of international trade regarding their effects on production, prices, income distribution, and consumer welfare (International Finance and Economics)
24. The role of the financial intermediation system, types of intermediary institutions, and capital allocation process (International Financial Management)
25. Risks faced by banks, illustrated with examples (International Financial Management)
26. Credit risk and its management (International Financial Management)
27. Arbitrage Pricing Theory (APT) (International Financial Management)
28. Theoretical and empirical explanation of multifactor models (International Financial Management)
29. Fama-French models (International Financial Management)
30. Equity and fixed income trading, trading systems (trading venues and systems, order book, equity and bond markets) (International Financial Management)
31. Clearing and settlement (International Financial Management)
32. The main market structures and their key distinguishing dimensions (Industrial organisations)
33. The major methods of price discrimination (Industrial organisations)
34. The content of the statement of financial position and the concept of the accounting equation (Accounting I)
35. The structure of the statement of cash flows, how the statement of cash flows is related to the statement of financial position (Accounting I)

36. Comparison of manufacturing, merchandising, and service businesses specifically from an inventory perspective; Brief explanation of the flow of manufacturing costs (raw materials, work-in-progress, finished goods) into the Cost of Goods Sold (Accounting II)
37. The key differences in subsequent measurement models for Property, Plant, and Equipment (IAS 16) versus Investment Property (IAS 40) (Accounting II)
38. The criteria for recognizing an internally generated intangible asset (IAS 38), differences between the research phase and the development phase (Accounting II)
39. Provisions and contingent liabilities under IAS 37: recognition criteria, balance sheet treatment, and practical business examples (Accounting II)
40. Income, revenue, and gains: key distinctions, the core principle of revenue recognition under IFRS 15, and practical business examples (Accounting II)
41. Distributive and integrative negotiation strategies: their definition, key characteristics, conditions for application and a comparison (Negotiation)
42. The concepts of negotiation power and BATNA, and the relationship between them. The reservation price, the first offer price and the ZOPA (Zone of Possible Agreement) (Negotiation)
43. The notion of legal relationships (its subject, object, content, absolute/relative rights, with examples) (Business Law I-II)
44. The notion of contract, the legal process of concluding a contract (Business Law I-II)
45. Fundamental rules of (proper) performing of a contract (Business Law I-II)
46. Scales of measurement and the measures of central tendency and variation applicable at different levels of measurement (Business Statistics I-II.)
47. Purpose and general framework for testing hypothesis, erroneous conclusions: type I and type II errors (Business Statistics I-II)
48. Correlation and regression coefficient, coefficient of determination. Assessing the strength of the relationship between two qualitative variables and between a qualitative variable used to form the groups and a quantitative variable (Business Statistics I-II)
49. Present value calculation and net present value (NPV) (Corporate Finance I)
50. Internal rate of return (IRR) and other investment criteria (Corporate Finance I)
51. Diversification (Corporate Finance II)
52. CAPM and the Security Market Line (Corporate Finance II)
53. Cost of capital and weighted average cost of capital (WACC) (Corporate Finance II)
54. Capital structure policy and the Modigliani-Miller propositions (Corporate Finance II)
55. Forms of dividend payout and dividend policy (Corporate Finance II)

- 56. Differences between the roles of management accounting and financial accounting (Management Accounting)
- 57. The concept of cost assignment and the classification of expenses according to their cost behaviour (Management Accounting)
- 58. The framework of the budgeting process, including strategic planning, budgeting, and control (Management Accounting)
- 59. The distinction between direct and indirect costs (Management Accounting)
- 60. The calculation of unit product cost under process costing (Management Accounting)