

FINANCE

Bachelor exam topics Effective as on June 1, 2026

1. Users of accounting information and their information needs
2. The purpose of financial statements, their elements, and the scope of information
3. Accounting principles – characteristics, practical implementation, and examples
4. Selected asset categories – definitions and valuation models in balance sheet reporting
5. Direct and indirect costs – definitions, differences, and managerial implications
6. Key financial ratios – classification, interpretation, and analytical usefulness
7. The impact of financial leverage on a company's return on equity and financial risk
8. Principles and instruments for managing receivables and payables in a company
9. Types of fixed-income securities and their characteristics
10. Methods of valuation of stocks and bonds
11. Concepts of derivative pricing and valuation
12. Similarities and differences between alternative and traditional investments
13. The role of banks in the European economy
14. Banking regulations – a global perspective
15. Causes and effects of fiscal imbalance
16. Classification of taxes and the key elements of tax design
17. The relationship between monetary and fiscal policy
18. Fundamental characteristics and principles of insurance
19. The risk management process – stages and major methods of risk treatment
20. A new approach to finance based on the principles of sustainable and green development