

Rules for Conducting Diploma (Final) Exams at the Poznań University of Economics and Business – Finance Bachelor Program

effective as of 1 June 2026

1. The examination is held at the University on a date and at a location determined or approved by the Director of Studies.
2. The diploma examination board consists of the Chairperson, the thesis supervisor, and the reviewer.
3. The presence of all members of the Examination Board during the examination is mandatory.
4. The Chairperson verifies the student's identity based on an identity document or confirmation by a member of the Board and checks the consistency of the student's personal data with the official record. If any discrepancies are found, the Chairperson immediately informs the Student Services Office.
5. The examination lasts up to 20 minutes.
6. During the diploma exam:
 - a) the student presents a concise overview of the diploma thesis and answers the supervisor's question concerning the issues addressed therein;
 - b) the student answers the reviewer's question regarding the thesis concept, its results, or the conclusions formulated;
 - c) the student answers the Chairperson's question concerning one of the program-related topics, randomly selected using any technique from the pool of approved topics.
7. The student may request a short time to prepare their answers.
8. The answer to each of the three questions asked by the members of the Board is rated on a scale from 2.0 to 5.0.
9. The exam is considered passed if the average of the three grades (constituting the final exam result) is at least 3.0, provided that the student has obtained at least two positive grades out of the three possible.
10. After answering the questions, the student leaves the room, and the Board evaluates the student's answers and determines the exam result in the APD system.
11. The Chairperson informs the student about the awarding of the bachelor's degree and the final grade on the diploma.
12. If a student fails the diploma exam or does not justify their absence, they have the right to take a resit exam (first resit). If the student does not receive a positive grade or fails to justify their absence during the first resit, they have the right to take the diploma examination as a second (final) resit.
13. The date of each resit exam may not be earlier than 4 weeks and not later than 6 weeks from the date of the previous examination.

14. If the student fails the diploma exam on the second resit date, the Rector issues a decision to remove the student from the list of students. In such a case, the student is not entitled to reinstatement of studies.

EXAM TOPICS

Finance Bachelor Program

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