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EVALUATING THE COMPLIANCE OF POLISH HIGHER EDUCATION  
INSTITUTIONS WITH INTERNATIONAL EDUCATION STANDARDS (IES), IN  
TERMS OF PROFESSIONAL COMPETENCES AND SKILLS

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## ABSTRACT

WISNIEWSKA, Julia. Evaluating the compliance of Polish Higher Education Institutions with International Education Standards, in terms of professional competences and skills. Rio de Janeiro, 2019. Monografia (graduação em Ciências Contábeis) – Faculdade de Administração e Ciências Contábeis, Universidade Federal do Rio de Janeiro, Rio de Janeiro, 2019.

The general objective of this study is to compare the professional accountant's profile recommended by IAESB/IFAC, in terms of technical competence and professional skills, with the accounting graduate's profile in Poland. The extent of compliance of three chosen universities was determined through content analysis and evaluated through the lens of institutional theory. In this method, qualitative in nature, blocks of text are converted into numerical values in order to produce replicable findings. The results show partial compliance of Polish universities with the IESs 02 and 03. The regulations of the European Union, which determine a learning-outcomes-approach through the European Qualification Framework, were also considered. The learning outcomes defined for the Finance and Accounting course are very general and influenced the extent of compliance in the following categories: Management Accounting (23,33%), Financial Management (30,56%) and Taxation (41,67%). Meanwhile, this study found that the design of study programs for categories such as Information Technology (27,78%) and Organizational Skills (16,67%) is mainly affected by requirements of the job market. These findings confirm that IFAC cannot enforce the compliance with the IESs. Furthermore, this study is a contribution to academic discussion about the International Education Standards, encouraging further research on this topic, as well as comparisons with other countries, such as Brazil.

*Key-words:* Global Accounting Education, professional competences and skills, International Education Standards

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## 1 INTRODUCTION

Globalization brings new challenges to education systems. In the field of accounting, Higher Education Institutions (HEIs) must be able to prepare professional accountants for the demands of both national and international markets. Considering that the effective application of international accounting standards depends on accountants' skills and competences, there is a worldwide need to reduce differences in HEIs' study programs (CRAWFORD *et al.*, 2014).

Several international bodies have issued reports aiming not only to standardize HEIs curricular structures around the globe but also to improve their alignment with current market requirements (OTT; PIRES, 2010). These efforts are embedded in a broader discussion concerning global accounting education as well as the competences and skills that are expected from professional accountants (JACOMOSSI; BIAVATTI, 2017; WATTY *et al.*, 2014; HELLIAR, 2013; ERFURTH; DOMINGUES, 2013; ALEQAB; NURUNNABI; ADEL, 2015; FARIA; QUEIROZ, 2009; PASZKIEWICZ; SILSKA-GEMBKA, 2013; SILVA; SANTANA, 2017; FRANCHI, 2018; LEMES; MIRANDA, 2014; VENEZIANI; TEODORI; BENDOTTI, 2016).

Accounting education is the strategic priority of the International Federation of Accountants (IFAC). IFAC participates in the strengthening of the image and confidence that society places in the accountancy professionals by issuing the International Educational Standards (IESs). The IESs establish technical competences (IES 02) and professional skills (IES 03) required for accountants and were first published in 2005 by the International Accounting Education Standards Board (IAESB). IAESB was a standard-setting board supported administratively and financially by IFAC. Since IAESB ceased operation in mid-2019, IFAC is now in charge of maintaining and promoting the adoption of the IESs (IAESB, 2019).

This approach is IFAC's response to the change in society's expectations towards accountant. According to Byrne; Pierce (2007 apud ZARZYCKA, 2016, p. 9), employers regard accountants as "business partners" who actively participate in the process of organizational decision and strategy making. Therefore, the HEIs should focus on a broader education related to the mastering of concepts and processes rather than on teaching methods and techniques.

In this context, the general objective of this study is to compare the professional accountant's profile recommended by IAESB/IFAC with the accounting graduate's profile in Poland by determining the extent to which public HEIs comply with the IESs 02 and 03. The

methodology is based on a study by Holtz; Cabral; Carvalho (2019) which investigated the compliance with the IESs 02 and 03 of federal universities in Brazil's Southeast Region. Likewise, this research is qualitative in nature and the data collected at the universities' websites was analyzed employing content analysis.

The theoretical framework applied in this study of accounting education in Poland is based on institutional theory. From this viewpoint, HEIs' similar characteristics can be explained due to coercive and normative isomorphism (DIMAGGIO; POWELL, 1987). On the one hand, the external forces that lead to homogenization of the universities are the regulations of the European Union through the European Qualification Framework (EQF). On the other hand, the job market exerts normative pressures on the universities that uniformize their curricula in order to attend these requirements.

In spite of IFAC's efforts to promote the adoption of the IESs, some member bodies may not be able to meet the objectives of these standards because they do not dispose of monitoring and enforcement mechanisms or lack support from national jurisdictions (CRAWFORD *et al.*, 2014). Additionally, IFAC acknowledges the existence of numerous pathways into the accounting profession due to the variety of educational systems around the globe. Each member body is instructed to determine the best way to implement the requirements of the IESs, without legally overriding national education regulations (IFAC, 2017). However, as demonstrated by Crawford *et al.* (2014), IFAC is not able to enforce the compliance with the IESs which leads to broad academic discussion about the international education standards. According to Sugahara; Wilson (2013) the representation of articles in English that discuss the IESs in Asian, Eastern European, and South American countries is low. In this context, the studies like this one are opportune to encourage discussion on the IESs. The present study is also a contribution to research on IESs in an East European country available in English.

The next section of this paper is a literature review that presents references related to global accounting education (2.1), with a focus on IAESB and IESs (2.2). The following subsection (2.3) is a general overview of accounting education in Poland and the last subsection (2.4) provides a theoretical framework for the evaluation of the HEIs' compliance with the IESs 02 and 03 based on institutional theory. The methodology is explained in section (3), followed by data analysis and discussion (4). Finally, section (5) presents some considerations for future research.



## 2 LITERATURE REVIEW

### 2.1 GLOBAL ACCOUNTING EDUCATION AND STANDARDIZATION EFFORTS

Prior research has demonstrated that there is an ongoing discussion about global accounting education in the international academic community. According to Holtz; Cabral; Carvalho (2019) this demonstrates the academic as well as professional importance of the topic. Some authors argue that the reasons for greater concern over issues related to accounting education worldwide are linked to corporate collapses and frauds that occurred in the economic scenario at the beginning of the 21<sup>st</sup> century (MCPEAK; PINCUS; SUNDEM, 2013; CRAWFORD *et. al.*, 2014). Other studies (IFAC 2019; ALEQAB; NURUNNABI; ADEL, 2015) explain the increased attention drawn to the accounting education by the constant changes in the professional environment (e.g. informatization and progressive automation of business), demanding new skills and competences from accountants.

Researchers worldwide discuss not only global accounting education, but also professional accountants' skills and competences. Helliari (2013) addresses the challenges in global accounting education, with regard to the adoption of the IESs. According to the author, these challenges result from different cultural, social and historical backgrounds and influence the perception of the accounting profession across the globe. Because of different expectations towards accountants in different regions, the accounting education varies in Australia, Africa or United Kingdom. Watty *et al.* (2014) examine education systems in Australia, Japan and Sri Lanka in order to provide insights about their similarities and differences and support decision-makers in charge of convergence efforts in accounting education. Faria; Queiroz (2009) identified leadership and analytical thinking, as well as knowledge of foreign languages (mainly English and Spanish), as skills and competences required from professional accountants by employers in São Paulo (Brazil).

For employers in Poland, according to Paszkiewicz; Silska-Gembka (2013), the most important skills announced in job advertisements for accountants were interpersonal skills, especially communication skills, but also diligence and accuracy, as well as organizational skills and teamwork. A later study realized by Zarzycka (2016) confirms those results. Additionally, the employers expect that accountants who work in the field of management accounting and controlling have IT skills and knowledge of foreign languages<sup>1</sup>. Silva; Santana

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<sup>1</sup> Ibid.

(2017) surveyed final-year accounting students at the Fluminense Federal University (UFF, Brazil) and concluded that continued professional development is the most important stage of accounting education. The importance of lifelong learning was confirmed by accountants in Poland who, even with the recent deregulation of the profession, participate in courses and trainings in order to improve the quality of services they provide (ŚWIETLA, 2018). Due to the deregulation law from May 9, 2014, item 768, the exercise of certain regulated professions, including accountancy, has been facilitated. Since August, 10, 2014, accountants who provide services in business or prepare financial statements are not required any more to take examinations in order to obtain certificates issued by the Ministry of Finance<sup>2</sup>. Joining the Accountants Association in Poland (AAP) is voluntarily (IFAC 2017a). Statutory auditors, on the other hand, are obligated to join the Polish Chamber of Statutory Auditors (PIBR) and undertake certification, as regulated by the Act on Statutory Auditors 2009.

In the context of a broader discussion about skills and competences required from professional accountants, several international bodies, including ISAR/UNCTAD, AICPA, AECC and IAESB/IFAC have published papers that recommend measures for the worldwide standardization of accounting education (OTT; PIRES, 2010). The experts approached this in distinct ways, from developing a model curriculum to establishing key competences.

The ISAR (Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting) is a group of experts on international accounting standards working under the auspices of the United Nations Conference on Trade and Development (UNCTAD). The latter was founded as a forum for developing countries to discuss their problems related to international trade (OTT; PIRES, 2010).

In 1999, ISAR/UNCTAD issued the first version of the Model Accounting Curriculum (MC), based on the review of national curricula of seven developed countries (REZENDE; CARVALHO; BUFONI, 2017). Among the experts who worked on the design of the MC were members of the European Commission and of the Polish Accounting Standards Board (ISAR 2011). The ISAR describes the MC as a benchmark for global harmonization of professional qualification requirements, because, according to Erfurth; Domingues (2013), it provides detailed description of minimum contents to be considered by the HEIs in their curricula. However, as indicated by Ott and Pires (2010), in spite of defining explicitly the curricular contents, ISAR leaves to the HEIs the choice of which subjects to offer and the

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<sup>2</sup> Ibid.

corresponding workload, respecting their national peculiarities as well as constant economic changes.

In brief, the MC is a benchmark that indicates the key qualifications of professional accountants: (a) general knowledge and skills; (b) professional (technical) education; (c) professional examinations; (d) practical experience; (e) continuing professional education; and (f) a certification scheme. The knowledge modules are divided into: (1) organizational and business knowledge; (2) information technology; (3) core (basic) accounting, auditing, taxation, and accounting-related knowledge; and (4) elective (advanced) accounting, finance and related knowledge (ISAR, 2011).

Unlike the MC which is a focus of studies in the Brazilian literature, not only with regard to the universities in different regions (e.g. REZENDE; CARVALHO; BUFONI, 2017; CAMPOS; LEMES, 2012) but also in comparison with other countries (ERFURTH; DOMINGUES, 2013; SEGANTINI *et al.*, 2013; RICCIO; SAKATA, 2004), AICPA and AECC gain less attention.

The American Institute of Certified Public Accountants (AICPA) was founded in 1887 with the aim of preparing its members to provide quality services to the society, employers and customers. In order to meet this goal, the organization provides resources, information, leadership, including key-competences for accountants (ERFURTH; DOMINGUES, 2013). In 1999, AICPA created the Core Competency Framework for Entry into the Accounting Profession, based on the opinion of professional accountants. Similarly, the Accounting Education Change Commission (AECC), created in 1989 by the American Accounting Association (AAA), advocates for the abilities and competences in the accounting professionals and its alignment with market requirements.

In contrast, the organizational reforms approved by the International Federation of Accountants (IFAC) were a response to the need of creating a new regulatory framework after the discovery of several corporate frauds that shook social confidence in the accounting profession (MCPEAK; PINCUS; SUNDEM, 2013). As a consequence of this restructuring, the International Accounting Education Standards Board (IAESB) was created from IFAC's extended Education Committee<sup>3</sup>. The IAESB was a standard-setting board supported financially, operationally and administratively by IFAC that developed International Education Standards (IES) with the objective to strengthen public trust by enhancing the competence of aspiring and professional accountants (IFAC, 2017). However, due to new

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<sup>3</sup> Ibid.

approaches in the accounting education, IAESB ceased operation in mid-2019 and IFAC is now in charge of maintaining and promoting the adoption of the IESs (IAESB, 2019).

## 2.2 INTERNATIONAL ACCOUNTING EDUCATION STANDARDS BOARD AND THE INTERNATIONAL EDUCATION STANDARDS

Through an “integrated approach to advancing accountancy education at global level”, IFAC (2019, p. 4) claims to prepare “future-ready accountants”<sup>4</sup> by promoting the adoption of the IESs. The Future Model to Advance International Accountancy Education is built on IAESB’s achievements in addition to the creation of an advisory International Panel on Accountancy Education, as well as on the participation promoted by a multi-stakeholder engagement framework. IFAC (2019) claims that this new actions will optimize the use of its internal resources and leverage the work of member organizations in matters related to accountancy education needs. These recent modifications concerning IAESB’s operation were motivated by the rapidly changing professional environment that demands the adjustment of accountants’ skills and competences and, consequently, the revision of the IES (IFAC, 2019).

The publications on education and training of accounting professionals issued by IAESB included, in addition to the IES, International Education Practice Statements (IEPS), International Education Information Papers (IEIP) and Additional Support Material (ASM). In short, the IEPSs provide deeper interpretations of a specific IESs, the IEIPs may support the development of new IES by encouraging comments and feedback from stakeholders on emerging learning issues and the ASM can be characterized as training kits and guidance materials (JACOMOSSI; BIAVATTI, 2017).

As for the IESs, all eight should be incorporated in national accounting qualification programs of the IFAC member bodies. This is one of the seven requirements that an IFAC member body has to comply with through their Statement of Membership Obligation (SMO) (IFAC, 2012). The other are: Quality Assurance (SMO 1); International Standards, Other Statements and Related Practice Statements Issued by the IAASB (SMO 3); IFAC Code of Ethics for Professional Accountants (SMO 4); International Public Sector Accounting Standards and Other IPSASB Guidance (SMO 5); Investigation and Discipline (SMO 6); and International Financial Reporting Standards (SMO 7). Detailed compliance with the International Education Standards for Professional Accountants and Other IAESB Guidance

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<sup>4</sup> Ibid, p. 5.

(SMO 2) must be disclosed with regard to the following three aspects: assessment of the Regulatory and Standard-Setting Framework; SMO Self-Assessment Questionnaire; and Development of Action Plans (CRAWFORD *et al.*, 2014).

The learning principles prescribed in the statements are addressed to the member bodies of IFAC that are responsible for assuring the compliance of national accounting qualification programs with the IESs. However, as emphasized by IFAC (2017), the IESs cannot legally override national education regulations or restrictions in the member bodies. Another IESs target audience are educational organizations, employers, regulators, government authorities and other stakeholders interested in accounting education issues, since the pronouncements establish a framework for qualification comparability and transparency. From this viewpoint, the IESs contribute to the reduction of international differences in professional accountant's formation and training. They facilitate global mobility of those professionals and provide international best practice benchmarks for professional accounting education<sup>5</sup>.

First published in 2005, the IESs cover all stages of accountant's career, from entry requirements through initial experience to continued professional development. The IESs 02 and 03 that are the focus of this paper, are both part of the initial professional development (IPD). The IES 02 prescribes technical competence that is defined as "the ability to apply professional knowledge to perform a role to a defined standard" (IFAC 2017, p. 33). By the end of their IPD, the accountants should demonstrate competences in different areas that are detailed in the learning outcomes associated to each one of them. The IES 03, on the other hand, establishes four different groups of professional skills for aspiring professional accountants. The contents of both IES 02 and IES 03 are summarized in the Chart 1. The exact wording of all learning outcomes has been omitted. Instead, their quantity was presented in order to facilitate the methodology described in the next section (3).

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<sup>5</sup> Ibid.

**CHART 1: LEARNING OUTCOMES OF IES 02 AND 03 IN CATEGORIES AND NUMBERS**

<b>IES 02 - Technical Competence</b>	<b>Number of associated learning outcomes</b>
a) Financial accounting and reporting	6
b) Management accounting	5
c) Finance and financial management	6
d) Taxation	4
e) Audit and assurance	5
f) Governance, risk management and internal control	4
g) Business laws and regulations	2
h) Information technology	3
i) Business and organizational environment	3
j) Economics	3
k) Business strategy and management	5
<b>IES 03 - Professional skills IES</b>	<b>Number of associated learning outcomes</b>
a) Intellectual	5
b) Interpersonal and communication	7
c) Personal	6
d) Organizational	6
<b>TOTAL</b>	<b>210</b>

Adapted from Holtz, Cabral and Carvalho (2019, p. 8); and based on IFAC (2012)

McPeak; Pincus; Sundem (2012) argue that the existence of this global standard assures economic decision-makers that they can rely on the competence of professional accountants regardless of the country where these received their qualifications. In this context, reducing worldwide differences in HEIs' study programs contributes to the effective application of international accounting standards, since it promotes harmonization of accountants' skills and competences (CRAWFORD *et al.*, 2014). According to McPeak; Pincus; Sundem (2012), the key to the convergence of accounting education lies in specifying the competences that serve the public interest rather than detailing the years of education, practical experience and types of examinations to be conducted.

Despite the fact, pointed out by McPeak; Pincus; Sundem (2012), as well as Needles (2008) that education providers remain unaware of the IESs even in IFAC member countries, the educational pronouncements issued by IAESB in general attract attention in the academic literature across the world. For instance: Veneziani; Teodori; Benedotti (2016) studied the degree of IES 02 application in Italy; and Aleqab; Nurunnabi; Adel (2015) examined the compliance with IES 02 in the design and teaching of accounting curricula in Jordan. Moreover, as already indicated in the subsection 2.1, the skills and competences established in the IESs are represented in studies of global accounting education as a whole, a reality which reinforces their practical importance.

Sugahara; Wilson (2013) analyzed media and academic discourse surrounding the IESs by examining 110 articles published in English during the period from January 2003 to

August 2011. The authors employed the content analysis method on the data collected in eight different electronic databases. Although there is a dichotomy in the discourse regarding the nature of the IESs, Sugahara; Wilson (2013) did not find any article that identifies these education pronouncements as global minimum standards, only 10% of papers defined them as global benchmarks and the remaining 90% were not clear in specifying their nature. Additionally, the authors stated a low representation of articles in English that report on or discuss the IESs in Asian, Eastern European, and South American countries. However, in case the of Brazil and Poland, it was possible to identify some papers in Portuguese and Polish, respectively, on IESs and their application while researching literature for the present work.

Jacomossi; Biavatti (2017) stated that implementation efforts related to all the eight IESs fail in Brazil due to the national regulations that on focus teaching methods and technics. According to the authors, this approach reduces the student's capacity of implementing new logic that appears in their daily professional life. Lemes; Miranda (2014) confirm that Brazilian universities are not in compliance with the IES 02. The authors conducted a survey on a group of 126 professional accountants in the Triângulo Mineiro region in Brazil (Southeast part of the State of Minas Gerais) and investigated their perception of the importance of the professional competences recommended by IAESB.

Franchi (2018) also stated that there is a gap between academic education and skills needed in practice, but from a different perspective – the author interviewed graduates on their perception about the importance and ability to perform professional skills prescribed by IES 03. Holtz; Cabral; Carvalho (2019) focused both on IESs 02 and IES 03, however, the authors analyzed the compliance of the study programs of federal universities in Brazil's Southeast region with the IESs.

Drumlak (2011) analyzed the IES implementation reports of IFAC member bodies in 30 countries worldwide, including Brazil and Poland. The author compared, among other, entry requirements to accountancy profession and institutions that are responsible for accounting education in different countries. The study of Kasprzak-Dobrowolska; Łakomiak; Bogacz-Miętka (2005) investigated the compliance of educational institutions in chosen countries (Australia, Germany, USA and Poland) with IES 02. The authors verified the HEIs curricula for the existence of subjects but without the respective learning outcomes prescribed by the associated standard. Because of this different methodology, a comparison of the related results with the present study is not possible.

### 2.3 ACCOUNTING EDUCATION IN POLAND

The higher education system in Poland is divided into three main levels: first cycle programs awarding bachelor's degree, second cycle programs awarding master's degree and third cycle programs awarding doctoral degrees. This structure is the result of the Bologna Process implementation, a reform process that started in 1999 with the aim of unifying study degrees across Europe. Currently, 48 countries constitute the European Higher Education Area (EHEA) and adopt the European Credit Transfer and Accumulation System (ECTS) in order to ensure transparency and comparability between different higher education institutions (EUROPEAN COMMISSION/EACEA/EURYDICE, 2018).

By defining uniformized learning outcomes and workloads for different qualification types, the ECTS (EUROPEAN COMMISSION/EACEA/EURYDICE, 2018) facilitates student mobility and diploma recognition. The ECTS is compatible with the European Qualification Framework (EQF), which defines learning outcomes as what students know (knowledge), understand (skills) and are able to do (autonomy and responsibility) at eight reference levels. Workload, on the other hand, is an estimation of the time that students typically need to achieve learning outcomes, including activities such as lectures and seminars (EUROPEAN COMMISSION/EACEA/EURYDICE, 2018). In terms of credits, one academic year consists usually of 60 ECTS, summing 1500–1800 hours of total workload per year, but the exact definition is subject to national legal provisions (EUROPEAN UNION, 2015). In this system, three or three-and-a-half-year bachelor courses include 180 or 240 ECTS, while master courses can last one to two years, corresponding to 60-120 ECTS and the definition of ECTS for the doctorate varies.

According to Kuzior; Rówińska (2016), most of Polish public universities offer Finance and Accounting both at bachelor's and master's level, with different specializations. Usually students can focus on the area of their preference from the third semester on, choosing among business accounting, banking, insurance, corporate finance, tax strategies, financial markets, accounting and corporate finance, accounting and taxes, banking and public finance management, banking and insurance, etc.<sup>6</sup>

The higher education system in Poland has undergone some major changes since 2011 (EUROPEAN COMMISSION/EACEA/EURYDICE, 2019). As a result, the Polish Qualification Framework (PRK)<sup>7</sup> has been developed, based on the EQF for promoting the

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<sup>6</sup> Ibid.

<sup>7</sup> The abbreviation PRK refers to Polish name: *Polska Rama Kwalifikacji*.



adoption of the learning-outcomes-approach. Also, the HEIs have gained greater autonomy in defining their study programs. Thus, the study programs may differ from institution to institution but they have to be structured in a way that enables the realization of learning outcomes (BUCIOR; PASZKIEWICZ, 2013).

The PRK specifies learning outcomes as follows: knowledge (scope and depth of understanding), skills (problem solving and practical application of knowledge, learning and communication) and social competence (identity, cooperation and responsibility) (IBE, 2017, pp. 5-6). As observed by Bucior; Paszkiewicz (2013) in the example of the University of Gdańsk, the learning outcomes prescribed for the bachelor's course in Finance and Accounting are formulated in a relatively general way. Although each university defines learning outcomes for the courses it offers, a research conducted by Szadziewska; Spigarska; Januszewski (2017) at four different universities indicates that study programs in Finance and Accounting have similar characteristics.

#### 2.4 INSTITUTIONAL THEORY APPLIED TO ACCOUNTING EDUCATION

According to Holtz; Cabral; Carvalho (2019) the regulations of the Brazilian Ministry of Education and the Federal Council of Accounting (CFC) exert pressures that cause different universities to present the same characteristics. These external pressures, constituting coercive and normative isomorphism, explain the low compliance with the IES 02 and IES 03 at selected Brazilian universities in the country's Southeast region.

DiMaggio; Powell (1988 apud PEREIRA, 2012) argue that the introduction of the concept of isomorphism gave a sociological emphasis to the organizational studies. Alongside with legitimacy, it was one of the most important contributions of institutional theory to this field. Suchman (1995, p. 574 apud SUDDABY; BITEKTINE; HAACK, 2015, p. 451) defines legitimacy as "a generalized perception or assumption that the actions of an entity are desirable, proper and appropriate within some socially constructed system of norms, values, beliefs and definitions".

Pereira (2012) identified in a bibliometric study that institutional theory has been broadly researched within the field of organizational studies in the last four decades. The author analyzed six different databases (i.e. JSTOR, Emerald, Wiley Online Library) that published articles on Administrative Sciences in the period from 2006-2012 and observed that

the interest in this topic tends to grow over the years. According to Pereira<sup>8</sup>, institutional theory draws much attention from researchers because it can be helpful in explaining organizational phenomena, since it promotes the understanding of how structures and actions acquire legitimacy and what are the consequences of organizations' planning and results.

In this context, Crawford *et al.* (2014) distinguish two divergent approaches to study the legitimacy of global accounting entities: strategic and institutional. While the strategic approach examines the action of an organization in order to extract presumptions about its legitimacy from the environment, the institutional approach "seeks to understand embedded institutions, being cultures, norms and beliefs, that penetrate entire fields of organizational life" (CRAWFORD *et al.*, 2014, p. 68). The authors identify the latter as more appropriate for conducting research on the legitimacy of IAESB.

The same approach was employed by Helliard (2013) in her paper on challenges for global accounting education. The author states that there is a need for revising the IESs in order to better reflect the diverse cultural, social and historical backgrounds in the study programs of the HEIs worldwide, since the IAESB did not gain legitimacy for the standards.

DiMaggio; Powell (1987) propose the study of organizational forms and practices through the investigation of their homogeneity, not variation. The authors acknowledge that organizations have different structures in the beginning, but then they tend to homogenize. This process of homogenization is best described by using isomorphism<sup>9</sup>. Considering that organizations tend to modify their characteristics in order to achieve increased comparability with environmental features, isomorphism is the result of three types of external pressure: coercive, mimetic and normative (WILIAMS *et al.* 2009 apud PEREIRA 2012).

DiMaggio; Powell (1987) explain that the sources of coercive isomorphism relate to the problem of legitimacy and political influence. External pressures come from other organizations and can assume the not only form of laws and regulations but also of persuasion or invitation. They are based on the cultural expectations of the society within which organizations operate<sup>10</sup>. Mimetic isomorphism, on the other hand, is a response to an uncertainty regarding the organization's goals that encourages it to imitate other organizations, which often happens without the organization being aware of adopting this process of modelling<sup>11</sup>. Finally, normative isomorphism has its roots in the professionalization through formal education and elaboration of professional networks that

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<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Ibid.

<sup>11</sup> Ibid.

are defined by DiMaggio; Powell (1987, p. 152) “as the collective struggle of members of an occupation to define the conditions and methods of their work”. In consequence, the professionals of the same specialty exhibit similarity with their counterparts in other organizations, but not with colleagues from different specialties within the same organization.

Following the study of Holtz; Cabral; Carvalho (2019), the present study applies institutional theory at the accounting education in Poland. From this viewpoint, the HEIs might have similar characteristics (SZADZIEWSKA; SPIGARSKA; JANUSZEWSKI, 2017) due to the regulations of the European Union but also because of the alignment of the courses in Finance and Accounting with the job market requirements. Through the institutional lens, these external forces would constitute coercive and normative isomorphism.

### 3 METHODOLOGY

The general objective of this study is to compare the professional accountant's profile recommended by IAESB/IFAC, in terms of technical competence and professional skills, with the accounting graduate's profile in Poland. Following Holtz; Cabral; Carvalho (2019) that investigated the compliance of federal universities in Brazilian Southeast region with the IESs 02 and 03, the specific objective of this research is to determine the compliance of three Polish public HEIs with the same IESs. In the first place, 19 public HEIs that offer full-time undergraduate degrees in Finance and Accounting and are situated in the cities that are capitals of voivodeships (provinces) were identified from the list of 59 public HEIs in Poland. The preselected HEIs were placed in a spreadsheet in order of appearance on the website of the Ministry of Science and Higher Education. Afterwards, each HEIs's website was searched for the availability of study programs and learning outcomes. The following three HEIs were chosen: University of Szczecin (US)<sup>12</sup>, Economics University of Poznań (UEP)<sup>13</sup> and Cracow Economics University (UEK)<sup>14</sup>, with the respective specializations within the courses: Accounting and Financial Reporting, Corporate Finance and Accounting, Accounting and Auditing.

In the next step, the descriptions, available online, of graduate's and courses' profiles, as well as learning outcomes established both for courses as a whole and for mandatory subjects (in academic year 2019/2020) were translated from Polish into English and organized in a spreadsheet. Note that the methodology of Holtz; Cabral; Carvalho (2019) was modified through the inclusion of the study programs in the research object. The reason for this different procedure is that the design of HEIs' curricula in Poland is characterized by learning-outcomes rather than a contents-approach (BUCIOR; PASZKIEWICZ, 2013). Thus, study programs are elaborated in the same manner as the IESs, enabling the analysis which was qualitative in nature.

The method employed for data analysis was content analysis, a method which is widely used in accounting research to study narratives of different types of documents and enables the understanding of their quality and quantity (CAMPBELL, 2017). In this method signals are identified in blocks of text and subsequently converted into numerical values in

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<sup>12</sup> The abbreviation US refers to Polish name: *Uniwersytet Szczeciński*.

<sup>13</sup> The abbreviation UEP refers to Polish name: *Uniwersytet Ekonomiczny w Poznaniu*.

<sup>14</sup> The abbreviation UEK refers to Polish name: *Uniwersytet Ekonomiczny w Krakowie*.

order to produce replicable findings about these documents<sup>15</sup>. Content analysis was applied in the present study, following Holtz; Cabral; Carvalho (2019), for each category of IESs 02 and 03 and is summarized in Chart 2 (for complete analysis, see Appendix A – IES 02 and Appendix B – IES 03). For instance, the technical competence in *Financial Accounting and Reporting* is composed of six learning outcomes and all of them were analysed in the three selected HEIs, resulting in 18 items of comparison (6\*3). Each item was then compared with the IESs for volume and quality. The existence of key concepts and adequate meaning of narratives was evaluated, resulting in attributing “1” for learning outcomes that were completely in line with the IES, “0,5” for those partially aligned and “0” when there was no compliance at all. In the example provided, learning outcomes of the three universities summed “7,5” occurrences, with some items completely and other partially in line with the IESs. Therefore, the total extent of compliance for this category was 41,67% ((7,5/18)\*100). The coding procedure employed here differed from Holtz; Cabral; Carvalho (2019), who used only codes “1” and “0”, due to the modified approach of including the course programs in the study.

Content analysis, however, presents a challenge stemming from the text interpretation which lies in understanding the original meaning placed on the narrative by its sender (CAMPBELL, 2017). This is a limitation of the present study. An attempt to reduce the interpretative errors was made by conducting the comparison twice and, in some cases, the narratives were interpreted both in Polish and English. Another limitation of this study is the size of the sample used and the choice of certain specializations. Nevertheless, the aim of this research is not to generalize but rather to contribute to a discussion about the IESs and encourage further research on this topic. This study provides some initial findings, in English, on IESs 02 and 03 compliance of an East European country and, by using the content analysis as method, enables comparisons with other countries, such as Brazil.

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<sup>15</sup> Ibid.

#### 4 DATA ANALYSIS AND DISCUSSION

According to the Law on Higher Education and Science (from July 20, 2018), HEIs can offer courses with practical or general academic profile (art. 64). In the first case, more than half of the ECTS points required for the course must be dedicated to activities aimed at acquiring practical skills. In the second case, on the other hand, students have to obtain more than 50% of the ECTS in classes related to scientific activities conducted at the university. The profile of the Finance and Accounting course at all three selected universities is general academic. This is in line with what Kuzior; Rówińska (2016) found for most of Accounting and Finance courses offered at Polish HEIs.

Furthermore, mandatory subjects are divided into three groups: general academic, major and specialization subjects. General academic subjects refer to the study area to which the major belongs. Within the field of Economics and Finance, all three universities offer general academic subjects such as mathematics, statistics, macroeconomics, microeconomics, econometrics, fundamentals of law and fundamentals of finance. Also, foreign language and sports are mandatory. While knowledge of a foreign language is required by the PRK, the Law on Higher Education and Science (art. 11) establishes as one of universities' roles "to create conditions for the development of students' physical culture".

Major subjects include, for example: fundamentals of management, banking, financial accounting, tax law, IT systems in accounting, fundamentals of marketing, insurance. The specializations chosen for the present study were: Accounting and Financial Reporting (US), Corporate Finance and Accounting (UEP), and Accounting and Auditing (UEK). Examples for specialization subjects are, respectively: financial and accounting systems, public law for enterprises; taxes and taxation systems, fiscal accounting; controlling and corporate accounting systems; and separate financial statements.

In this context, Chart 2 demonstrates the summarized results of the analysis described in the methodology.

**CHART 2: EXTENT OF COMPLIANCE OF POLISH HEIS WITH IES 02 AND 03**

<b>IES 02 - Technical Competence</b>	<b>The extent (%) of compliance of analyzed study programs with IES 02</b>
Financial accounting and reporting	41,67 %
Management accounting	23,33 %
Finance and financial management	30,56 %
Taxation	41,67 %
Audit and assurance	20,00 %
Governance, risk management and internal control	37,50 %
Business laws and regulations	91,67 %
Information technology	27,78 %
Business and organizational environment	55,56 %
Economics	50,00 %
Business strategy and management	10,00 %
<b>IES 03 - Professional skills IES</b>	<b>The extent (%) of compliance of analyzed study programs with IES 03</b>
Intellectual	43,33 %
Interpersonal and communication	35,71%
Personal	50,00 %
Organizational	16,67 %

Model adapted from Holtz, Cabral and Carvalho (2019, p. 12); data acquired through the present research.

The compliance of the three universities with IES 02 and 03 ranges from 10% *in Business Strategy and Management* to 91,67% in *Business Laws and Regulations*. However, the latter value is an outlier, considering that 13 of the 15 items of comparison lay under 50% and the second highest result is also close to this value (55,56%). When IESs 02 and 03 are considered together, the median is 37,5%; when considered separately, 37,5% for IES 02 and 39,52% for IES 03. Global compliance was calculated for the total number of occurrences at the three universities which matched the totality of 210 learning outcomes of both IESs. The result is 40%, a value similar to the one found by Holtz; Cabral; Carvalho (2019) for Brazilian universities. It also corroborates the statement available at IFAC's web portal indicating that the IES are partially adopted in Poland (IFAC, 2017a).

The remainder of this section proceeds with the detailed description of individual results. While learning outcomes within the category *Business Laws and Regulations* demonstrate almost total compliance with the IES 02, learning outcomes within *Business Strategy and Management* achieve only 10% - the lowest compliance observed. The high extent of compliance in the first category can be caused by historical aspects. According to Kasprzak-Dobrowolska; Łakomiak; Bogacz-Miętka (2005), the certification of accountants has started in Poland in 1957, ensuring the high level of accounting education at the HEIs since then. Taking into account that the deregulation of the profession is rather recent (five years), it might not have affected the accounting education at the universities which

emphasize the practical application of laws and regulations. In the second category, on the other hand, the studied universities are only in partial compliance with the learning outcomes associated to the explanation of the design and structure of different types of organizations and their internal areas.

Meanwhile, issues related to the implementation and modification of *Business Strategy* are not addressed at all. This result indicates that the universities do not prepare graduates for the role of accountants as “business partners” (BYRNE; PIERCE, 2007 apud ZARZYCKA, 2016, p. 9), which actively participate in the process of organizational decision and strategy making. However, as discovered by Zarzycka (2016), employers do not search for candidates with this profile through job offers directed at management accountants and controllers. Moreover, less than half of professionals interviewed admitted to having participated in the development and implementation of strategy at their workplace<sup>16</sup>.

The third category, related to *Business and Organizational Environment* lies in between with 55.56% of compliance. All of the three universities define in their learning outcomes that graduates should know the different aspects of the environment in which an organization operates, but only one HEI includes globalization features prescribed by IES 02, namely international trade and e-commerce. Zarzycka (2016) confirms that employers expect management accounting professionals to understand how organizations operate and to know their economic and business environment.

In the opinion of these professionals, the most important duties of management accountants acting in the Polish market are: controlling, budgeting, performance measurement and preparing reports to support management decision making (ZARZYCKA, 2016). This scope of activities is both in line with the prescriptions of the IES 02 and reflected in the study programs of the HEIs analyzed. However, the total compliance found in the *Management Accounting* category was low (23.33%), a result that might be associated with the general formulation of the learning outcomes for the study course Finance and Accounting. This is in consonance with what Bucior; Paszkiewicz described (2013). The techniques prescribed by HEIs for management accountants are not so detailed as in the IES 02, resulting in only partial compliance. Also, the application of appropriate quantitative techniques to analyze cost behavior and the drivers of costs was not mentioned in any of the three universities.

The rather low compliance in the categories *Finance and Financial Management* (30.56%), as well as taxation (41.67%) can be explained by the same manner. Due to the

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<sup>16</sup> Ibid.



general formulation of learning outcomes, the study programs do not mention in detail the techniques used for analyzing the current and future financial position of an organization neither reference terms such as tax planning, tax avoidance and tax evasion.

The case of *Economics* (50%) presents different types of market structures, for example perfect competition and monopoly are detailed in one syllabus. Nevertheless, none of them mention the description of the effect of changes in macroeconomic indicators on business activity. On the other hand, the learning outcome of being able to describe the fundamental principles of microeconomics and macroeconomics was found in all three study programs. Such configuration might indicate that HEIs still focus on teaching methods and techniques rather than processes. In this regard, the situation in Polish HEIs is similar to the one found in Brazilian HEIs (JACOMOSSI; BIAVATTI, 2017).

The same applies for *Information Technology* (27.78%) and *Financial Accounting and Reporting* (41.67%) that register partial compliance due to the focus on methods and techniques. While the learning outcome of analyzing the adequacy of general information technology controls and relevant application controls was not found in any study program, the remaining two outcomes in this category (related to the use of IT in the decision-making process) are present at only one university. In this case, the focus on teaching methods and techniques can be illustrated by the example of the US, where students are required to know two financial and accounting systems. Practical skills are acquired in laboratory classes, including configuration and use of a chosen system, creating account charts and inserting data based on documents, as well as using spreadsheets. In this context, study programs are aligned with market requirements for management accountants, namely good knowledge of a financial and accounting system, usually SAP (ZARZYCKA, 2016). In the case of the category *Financial Accounting and Reporting*, on the other hand, learning outcomes do not comprise evaluating the appropriateness of accounting policies used to prepare financial statements and interpret reports that include non-financial data. Instead, they prescribe the application of accounting principles and the preparation of reports.

The compliance of 37.5% in the category *Governance, Risk Management and Internal Control* is due to the fact that none of the study programs includes learning outcomes related to the explanation of good governance principles nor analyzing components of internal control associated with financial reporting. The competences in this area, even if they go beyond basic knowledge of accounting, are essential for accounting professionals who want to stay competitive in global markets (HOLTZ; CABRAL; CARVALHO, 2019).

Noticeably low (20%) is the compliance of the category *Audit and Assurance* with the IES 02, given the inclusion of the specialization “Accounting and Auditing” at the UEK in this analysis. None of the learning outcomes at the three universities prescribes assessment of material misstatement risks in financial statements, application of quantitative methods in audit engagements, nor the explanation of key elements of assurance engagement. Nevertheless, the UEK informs that students of the specialization “Accounting and Auditing” can be exempted from theoretical examinations required by the Polish Chamber of Statutory Auditors (PIBR) in the qualification procedure for statutory auditors. The PIBR determines, in the attachment of the Law 1273/30/2017 (KRBR, 2017), the detailed thematic scope of these examinations and they include not only assessment of material misstatement risks in financial statements and the explanation of key assurance engagement elements, but also other technical competences prescribed by the IES 02 for this category. This suggests that the study program of the HEIs is compliant with international standards but the learning outcomes are formulated in a more general manner.

Furthermore, the compliance with the IES 03 – professional skills – ranges from 16,67% (*Organizational Skills*) to 50% (*Personal Skills*) and is, in average, rather low as well. One important consideration is that the formulation of HEIs’ learning outcomes has many possible interpretations and can be assigned to more than one category. For instance, “is ready to think and act in an entrepreneurial way” applies for two learning outcomes: anticipate challenges and plan potential solutions; and apply an open mind to new opportunities.

In the category *Intellectual Skills* (43%), the ability of professional judgment was not mentioned in any of the three HEIs. It is noteworthy that the same occurred at Brazilian universities analyzed by Holtz; Cabral; Carvalho (2019). However, due to the latest revision of the IES 03, effective in 2020, professional judgment has been substituted by “applying critical thinking skills” (IFAC 2019, p. 5).

The extent of compliance for the categories *Interpersonal and Communication Skills* (35%) and *Personal Skills* (50%) seems to be influenced by the coercive forces of the EQF and the PRK. All three universities mention cooperation and teamwork, clear and concise communication, as well as commitment to life-long learning. All of these are learning outcomes prescribed in the qualifications frameworks. Moreover, the importance of an accountant being a team player is confirmed by the job market (ZARZYCKA, 2016) and the need for continuous education is recognized by professionals themselves (ŚWIETLA, 2018).

In the category *Organizational Skills* the compliance with the IES 03 is very low (16.67%). The ability of applying leadership and delegation skills, as well as reviewing

personal work and that of others was not mentioned at all. In this context, the study programs are aligned with the requirements of the job market, as the result of normative isomorphism. As observed by Zarzycka (2016), Polish employers do not consider leadership skills important for management accountants, even though those are managerial positions.

## 5 FINAL CONSIDERATIONS

The literature review and the analysis conducted on three chosen universities shows that the partial adoption of IESs 02 and 03 in Poland might be caused by coercive and normative isomorphism. The regulations of the European Union prescribe a learning-outcomes-approach which is implemented at all HEIs and emphasizes some specific skills and competences, for example, cooperation and teamwork or commitment to life-long learning. Besides that, the Polish Qualifications Framework requires foreign language skills at B2-level of the Common European Framework of Reference (CEFR).

Both frameworks can be considered coercive forces that cause homogenization of different HEIs. In consequence, the syllabuses reviewed are similar even though universities have considerable autonomy in defining their study programs. At the same time, the formulation of learning outcomes is very general and may lead to various interpretations. Moreover, the results of the analysis may not reflect correctly the actual compliance with the IESs 02 and 03, as indicated in case of the Cracow University of Economics (UEK). Even when analyzing the specialization Accounting and Auditing, the extent of compliance within the category Audit and Assurance was surprisingly low.

Since students of this specialization can be exempted from the examinations for statutory auditors at the Polish Chamber of Statutory Auditors (PIBR), the present study presumed that the study program of the UEK must be aligned with the IES. The PIBR is an IFAC member body and the analysis of the theoretical contents prescribed for the examinations has shown that these are in line with the existing educational standards. In consequence, future studies should not only compare study programs with IESs, but also interview lecturers or course coordinators to verify results from the content analysis. Also, a study on the IES 04, concerning Values, Ethics and Attitudes is recommended, as learning outcomes at Polish HEIs contain the category Social Competence.

The example of the UEK also indicates that the PIBR exerts normative pressures on the HEIs, at least in the case of audit education. Yet another source of normative isomorphism is the job market. The analysis has shown that the study programs are in line with employers' requirements for accountants. However, these professionals are still not regarded as "business partners" who advise companies on strategical decisions, but as specialists in accounting. This might be the reason for the focus of HEIs on methods and techniques rather than on concepts and processes. The normative forces of the job market may also explain the low compliance with the IESs.

IFAC (2017) reports on its web portal that the Accountants Association in Poland (AAP) actively promotes the IESs in various accountancy education institutions in Poland through articles, meetings, and conferences. However, to meet the requirements of IFAC, the cooperation of the AAP with the HEIs needs to be pushed further. Also, there is a need for change in the employers' expectations towards accountants.

Finally, the IESs 02 and 03 have been revised recently and their most recent version was published on October 31, 2019. The present study considered the previous IESs, since their revision will be effective only on January, 1<sup>st</sup> 2021. Nonetheless, it is reasonable to deem that results of new comparisons would not have met much different results. The results of the present research do not pretend to be exhaustive nor should be generalized for all Polish HEIs. The objective of this study is to contribute to the international academic discussion about the IESs and to encourage further research on this topic, also by extending the sample. Another possibility, as already mentioned, is the inclusion of interviews with lecturers or course coordinators in order to verify results from the content analysis, as well as the incorporation of the IES 04 into the analysis. Yet another possible extension of the present study is the comparison with another countries in order to identify the reasons for the differences in the compliance. This could be accomplished from a different perspective, for instance, based on Gray's (1988) work "Towards a theory of cultural influence on the development of accounting systems internationally".

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**APPENDIX A – Content analysis IES 02 (Technical competence)**

<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
<b>Financial accounting and reporting (Intermediate)</b>	<b>18</b>				<b>41,67</b>
Apply accounting principles to transactions and other events.	2	Applies accounting principles for entering economic operations in accounting books and financial statements	Presentation of the accounting principles in the process of measuring and recording of the economic events	-	
Apply International Financial Reporting Standards (IFRSs) or other relevant standards to transactions and other events.	0,5	-	-	Application of IFRS (...) to enable the description and assessment of economic institutions and processes within and between them	
Evaluate the appropriateness of accounting policies used to prepare financial statements.	0	-	-	-	
Prepare financial statements, including consolidated financial statements, in accordance with IFRSs or other relevant standards.	2	can prepare a financial statement (...) according to IFRS	Student knows the rules for preparing financial statements/ Consolidated Financial Statements/ International Financial Reporting Standards: the concept and scope of the financial report/ Prepares financial statements according to Polish and international accounting standard	Students acquire knowledge in the field of (...) national and international (...) preparation of financial statements (...)	
<b>IES 02</b>	<b>n. of</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of</b>

<b>Technical competence</b>	<b>competences/ skills * n. of universities = x</b>				<b>identified competences/ skills : x)*100</b>
Interpret financial statements and related disclosures.	3	principles of preparing and interpreting elements of the financial statements	Student carries out the preliminary analysis of the data contained in the financial statements/ Student expresses opinions on the content of financial statements	Ability to correctly prepare, interpret and explain information contained in the financial statements	
Interpret reports that include non-financial data, for example, sustainability reports and integrated reports.	0	-	-	-	
<b>Management accounting (Intermediate)</b>	<b>15</b>				<b>23,33</b>
Apply techniques to support management decision making, including product costing, variance analysis, inventory management, and budgeting and forecasting.	1	can identify and analyze problems regarding organization management and propose appropriate solutions/ is able to complete the stages of [production] costing calculation / prepare inventory/ Describes budget planning methods/ Can apply the known econometric methods in practice in order to analyse and forecast economic phenomena	Student knows how to construct a financial plan that supports the management of current business operations/ Methods of corporate financial planning (...) and forecasting/ Inventory - principles of conducting and valuation	-	
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities =</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills :</b>

	<b>x</b>				<b>x)*100</b>
Apply appropriate quantitative techniques to analyze cost behavior and the drivers of costs.	0	-	-	-	
Analyze financial and non-financial data to provide relevant information for management decision making.	2	is able to interpret and analyze basic information from financial statements in order to express an opinion on these statements/ analyzes data and develops interactive reports and visualizations/ can identify and analyze problems regarding organization management and propose appropriate solutions	Student prepares, analyzes and interprets the results of the financial market research, can formulate their own opinions to make decisions/ Information sources and their classification. Information assessment criteria/ Searches and interprets statistical data in the field of international economic relations	-	
Prepare reports to support management decision making, including reports that focus on planning and budgeting, cost management, quality control, performance measurement, and benchmarking.	1	Is able to prepare and analyze documents and reports/ Planning: goals and essence, stages of planning process/ budget analysis/ performance analysis	-	Acquiring skills to prepare document of financial analysis/ Subject, objectives and place of financial analysis in management of companies/ costing/ budgeting	
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
<b>Finance and</b>	<b>18</b>				<b>30,56</b>

<b>financial management (Intermediate)</b>					
Compare the various sources of financing available to an organization, including bank financing, financial instruments, and bond, equity and treasury markets.	1,5	systematics and characterization of chosen enterprise financing sources; is ready to choose on their own the most favorable financial instruments for a relevant economic event	Knows (...) financing sources and financial result achieved by the enterprise; Explains the conditions and basic decision-making methods about the methods of financing an enterprise	Developing skills in independent analysis and valuation of basic types of financial market instruments (including treasury bills, bonds, and equity instruments, e.g. shares) as well as assessing the effectiveness and risk of such investments	
Analyze an organization's cash flow and working capital requirements	3	Initial analysis of the cash flow statement/ Working capital management	Explains the conditions and basic methods for making decisions about the management of working capital; Cash flow statement and its use in financial management	Design and analysis of the cash flow statement; Working capital management	
Analyze the current and future financial position of an organization, using techniques including ratio analysis, trend analysis, and cash flow analysis.	0,5	-	Assessment of the financial situation of the enterprise/ Cash flow statement and its use in financial management	-	
Evaluate the appropriateness of the components used to calculate an organization's cost of capital.	0	-	-	-	
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Apply capital budgeting techniques in the evaluation of	0	-	-	-	

capital investment decisions.					
Explain income, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management.	0,5	-	valuation methods for enterprises; The role of financial planning in decision-making process in the field of management of corporate finances;	-	
<b>Taxation (Intermediate)</b>	<b>12</b>				<b>41,67</b>
Explain national taxation compliance and filing requirements.	2	-	Explains the basic concepts of taxation theory/ knows the structure of taxes in Poland	The student knows and understands in depth the tax system in Poland. The student knows and understands the in-depth criteria for tax distribution	
Prepare direct and indirect tax calculations for individuals and organizations.	2,5	is able to calculate tax charges based on information from the tax records (corporate tax)	Determines the amount of tax burden in different situations (income tax for natural and legal person/ import, export, goods and services taxes); calculation of taxable income and income tax	Is able to correctly determine tax liabilities in various cases with the correct interpretation of tax deductions (for legal and natural person)	
Analyze the taxation issues associated with non-complex international transactions.	0,5	-	Construction and functioning of the tax on goods and services in Poland and in the European Union.	-	
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Explain the differences between tax planning, tax avoidance, tax evasion.		-	-	-	
<b>Audit and</b>	<b>15</b>				<b>20,00</b>

<b>assurance (Intermediate)</b>					
Describe the objectives and stages involved in performing an audit of financial statements.	1	knows the scope of financial statements and reporting responsibilities, methods for preparing financial statements, rules for publishing and auditing financial statements	-		
Apply relevant auditing standards (e.g., ISA), and applicable laws and regulations to an audit of financial statements.	1,5	Legal regulations and auditing standards	Is aware of the importance of accounting and auditing standards		
Assess the risks of material misstatement in the financial statements and consider the impact on the audit strategy.	0,5	-	-	Selected problems of auditing the financial statements.	
Apply quantitative methods that are used in audit engagements. Explain the key elements of assurance engagements and applicable standards that are relevant to such engagements.	0	-	-		
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Explain the key elements of assurance engagements and applicable standards that are relevant to such engagements.	0	-	-		

<b>Governance, risk management and internal control (Intermediate)</b>	<b>12</b>				<b>37,5</b>
Explain the principles of good governance, including the rights and responsibilities of owners, investors, and those charged with governance; and explain the role of stakeholders in governance, disclosure, and transparency requirements.		-	-	-	
Analyze the components of an organization's governance framework.	2,5	Organizing: the essence and importance of organizational structure, principles of structure design , organizational changes in structures; has knowledge of the complexity of relations between the participants of the company's life	The student understands (...) the structure of the market financial system/ Financial market segments./ The characteristics and operating of commercial and investment banks/ Non-bank financial institutions.; Student is able to indicate the relationships between the components of the organization; the essence and design of structure	Organization and structure of financial markets	
<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Analyze an organization's risks and opportunities using a risk management framework.	2	evaluate business projects and manage risk	Student lists the stages of the risk management process and examples of actions taken by the risk entity at each of these stages as well as	-	



			the instruments for physical and financial risk control/ Student uses a financial plan for risk assessment purposes		
Analyze the components of internal control related to financial reporting.	0	-	-	-	
<b>Business laws and regulations (Intermediate)</b>	<b>6</b>				<b>91,67</b>
Explain the laws and regulations that govern the different forms of legal entities.	3	knows the economic and legal regulations regarding the functioning of private and public entities	has knowledge of norms and rules (legal, organizational, moral, ethical, financial) that organize the financial system and financial institutions and the principles which guide them	has advanced knowledge and understanding of the regulations and operating mechanisms of financial system entities: enterprises, banks, insurance companies, financial markets and the public finance sector, on domestic and international scale	

<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Explain the laws and regulations applicable to the environment in which professional accountants operate.	2,5	Preparation of financial statements and the ability to interpret them properly requires not only good knowledge of the regulations, but also a thorough economic education.; Knows the basic legal regulations in the field of	Student knows the legal regulations in the field of tax law and keeping tax records and accounting books and understands the legitimacy of their use; • Student knows the principles of balance sheet and tax law and their impact on the gross result and taxable income, as well as current	Familiarization with: the process of applying tax law in specific facts	

		economic, tax and balance sheet law; Can apply the legal regulations within the field of balance sheet and tax law	and deferred tax		
<b>Information technology (Intermediate)</b>	<b>9</b>				<b>27,78</b>
Analyze the adequacy of general information technology controls and relevant application controls.	0	-	-	-	
Explain how information technology contributes to data analysis and decision making.	1,5	-	Student is able to choose the accounting IT tools according to the information needs of the business entity	Has knowledge of basic tools and methods, including data acquisition and processing techniques, enabling the description and assessment of economic institutions (...)	

<b>IES 02 Technical competence</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/skills : x)*100</b>
Use information technology to support decision making through business analytics.	1	-	Student knows the basic IT tools used in accounting; Student is able to use accounting information systems in decision-making processes	-	
<b>Business and organizational environment (Intermediate)</b>	<b>9</b>				<b>55,56</b>
Describe the environment in which an organization	3	knows the economic, legal, ethical and other	has general knowledge in the field of economic sciences	Knows and understands the basic economic, legal, ethical and	

operates, including the main economic, legal, political, social, technical, international, and cultural forces.		conditions of the activities of private and public sector entities, as well as the principles of intellectual property protection; knows the rules for creating and operating business entities, taking into account the market environment and economic and legal aspects (including tax and accounting issues)	regarding economic institutions in their economic, social and legal environment; knows the types of connections between elements of the financial, economic and social system and knows the principles that guide them	other conditions of professional activity in national and foreign institutions, such as banks, enterprises, investment funds, insurance companies, entities of the public finance sector, brokerage houses, stock market, auditing companies, accounting offices and other	
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<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Analyze aspects of the global environment that affect international trade and finance.	1	-	has basic knowledge about the interconnections of financial systems and financial institutions on a national and international scale; Familiarization with key issues within the field of international trade theory and policy, international capital flows, human migration and technology diffusion;	-	
Identify the features of globalization, including the role of multinationals, e-	1	-	Familiarization with changes that take place in the contemporary global economy, regarding	-	

commerce, and emerging markets.			increasing interdependencies between states and the growing role of non-state entities, in particular transnational corporations;		
<b>Economics (Foundation)</b>	<b>9</b>				<b>50,00</b>

<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Describe the fundamental principles of microeconomics and macroeconomics.	3	knows the basic microeconomic concepts, knows the interrelations between such categories as costs, revenues, profits, break even points/ Has general knowledge of economy's business structure, its essential elements, basic categories and macroeconomic processes	Familiarization with the basic concepts of macroeconomics and operating mechanisms of the market economy; Familiarization with the basic concepts and laws of microeconomics	Knows and understands the principles of the economy and its significant parts, both nationally and globally, knows the fundamental categories and macroeconomic models; Knows and understands the fundamentals of the functioning of the economic system, as well as of the market, knows the rules for market entities' behavior and the relations between them, knows the fundamental economic categories and the assumptions and theorems of microeconomics	
Describe the effect of changes in macroeconomic indicators on business activity.	0	-	-	-	
Explain the	1,5	knows the main	-	Market	

different types of market structures, including perfect competition, monopolistic competition, monopoly, and oligopoly.		interrelations of both goods and services markets, as well as production factor markets		structures - basic characteristics/ Perfect competition/ Absolute monopoly/ Imperfect competition: oligopoly and monopolistic competition	
<b>Business strategy and management</b>	<b>15</b>				<b>10,00</b>

<b>IES 02 Technical competence</b>	<b>n. of competences/ skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Explain the various ways that organizations may be designed and structured.	1	explains and describes organization management mechanisms and their conditions/ Organizational structure: identification and analysis of various types of organizational structures, structure design	Student knows and understands the processes that take place in organizations; Student knows the methods to diagnose and design organizational processes; The organizational structure of the institution - the essence and design/ Classic structural solutions / Contemporary trends in shaping organizational structures	-	
Explain the purpose and importance of different types of functional and operational areas within organizations.	0,5	-	Student is able to indicate the relationships between the components of the organization	-	
Analyze the external and internal factors that may influence the strategy of an organization.	0	-	-	-	

Explain the processes that may be used to implement the strategy of an organization.	0	-	-	-	
Explain how theories of organizational behavior may be used to enhance the performance of the individual, teams, and the organization.	0	-	-	-	

**APPENDIX B – Content analysis IES 03 (Professional skills)**

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
<b>Intellectual</b>	<b>15</b>				<b>43,33</b>
Evaluate information from a variety of sources and perspectives through research, analysis, and integration.	2	knows the basic tools for obtaining, as well as methods for analyzing financial and accounting information; is ready to critically assess available sources in the field of finance and accounting; Is ready to select and evaluate available sources of financial information	-	has advanced knowledge and understanding of the essence and processing ways of information and its proper interpretation with regard to business companies	
Apply professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.	0,5	-	-	Developing the ability to think abstractly and the attitude characterizes by systematic, reliable and consistent approach to solving problems.	
Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.	2	is ready to use the knowledge of finance and accounting to solve cognitive and practical problems, using expert opinions if needed	-	(...) is ready to use experts' opinion, when having difficulties with solving the problem on their own	

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Apply reasoning, critical analysis, and innovative thinking to solve problems.	0,5	is ready to think and act in an entrepreneurial way; is ready for critical analysis of solutions in the field of taxation	-	-	
Recommend solutions to unstructured, multifaceted problems.	1,5	solves cognitive and practical problems, taking into account knowledge in the field of finance and accounting	-	is able to formulate and solve complex as well as unusual problems within the field of economics, finance and accounting, including working in not fully predictable conditions	
<b>Interpersonal and communication</b>	<b>21</b>				<b>35,71</b>
Display cooperation and teamwork when working towards organizational goals.	3	can actively participate in group work, in various roles; can communicate with the team and cooperate with the group; creatively collaborates in a group	is able to cooperate and work in a group and to perform assigned tasks; can work in a group, playing various roles in it; Has the ability to: work in an interdisciplinary team	Skills to work and communicate in a team; is able to work in a group	



IES 03 Professional skills	n. of competences/skills * n. of universities = x	US	UEP	UEK	(n. of identified competences/ skills : x)*100
Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally.	3	can prepare presentations and participate in discussions on finance and accounting/ is able to communicate with their team and the society using finance and accounting concepts	Student develops teamwork and discussion skills; has the ability to prepare oral presentations, in Polish and congress language, on specific issues in the field of finance and accounting, using basic theoretical approaches, as well as various sources and modern technologies; has the ability to prepare typical written essays in Polish and congress language, concerning specific issues in the field of finance and accounting, using basic theoretical approaches, as well as various sources and modern technologies	is able to participate in debates, prepare speeches, assume an attitude to different opinions and positions in the field of economics, finance and accounting; is able to communicate using technical terms from the field of economics, finance and accounting	

IES 03 Professional skills	n. of competences/skills * n. of universities = x	US	UEP	UEK	(n. of identified competences/ skills : x)*100
Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally.	3	can prepare presentations and participate in discussions on finance and accounting/ is able to communicate with their team and the society using finance and accounting concepts	Student develops teamwork and discussion skills; has the ability to prepare oral presentations, in Polish and congress language, on specific issues in the field of finance and accounting, using basic theoretical approaches, as well as various sources and modern technologies; has the ability to prepare typical written essays in Polish and congress language, concerning specific issues in the field of finance and accounting, using basic theoretical approaches, as well as various sources and modern technologies	is able to participate in debates, prepare speeches, assume an attitude to different opinions and positions in the field of economics, finance and accounting; is able to communicate using technical terms from the field of economics, finance and accounting	
Demonstrate awareness of cultural and language differences in all communication.	1	-	Shows an attitude of respect for different views, cultures and needs in international relations (..) in business relations; Is open to work in a culturally diverse multinational environment	-	

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Apply active listening and effective interviewing techniques.	0	-	-	-	
Apply negotiation skills to reach solutions and agreements.	0	-	-	-	
Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities.	0,5	-	-	Developing skills in making contacts, resolving conflicts and teamwork during official and unofficial business meetings and conferences (...); The student is ready to handle conflict situations	
Present ideas and influence others to provide support and commitment.	0	-	-	-	
<b>Personal</b>	<b>18</b>				<b>50,00</b>
Demonstrate a commitment to lifelong learning.	3	understands the need for lifelong learning; Is able to complement and improve acquired knowledge and skills in the process of lifelong learning; Is aware of the need for lifelong learning in order to update and deepen economic knowledge	is aware of their knowledge and skills, understands the need for lifelong learning and the development of personal and interpersonal competences	is able to plan and implement the actions for their own development through lifelong learning; The student is ready to assess the level of their knowledge and skills, understands the need for lifelong professional learning and personal development	

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Apply professional skepticism through questioning and critically assessing all information.	2	is ready to critically assess available sources in the field of finance and accounting (...)	-	is ready to critically assess their knowledge and received information in the field of economics, finance and accounting	
Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection.	0	-	-	-	
Manage time and resources to achieve professional commitments.	2	-	Is able to define priorities that are favorable to the implementation of tasks and achievement of goals; is able to properly set priorities for the implementation of tasks specified by himself (herself) or assigned by others, consistently strives to achieve individual and team activities	can plan and organize their own work (...)	
Anticipate challenges and plan potential solutions.	1	is ready to think and act in an entrepreneurial way	-	is ready to think and act in an entrepreneurial way	
Apply an open mind to new opportunities.	1	is ready to think and act in an entrepreneurial way	-	is ready to think and act in an entrepreneurial way	

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
<b>Organizational</b>	<b>18</b>				<b>16,67</b>
Undertake assignments in accordance with established practices to meet prescribed deadlines.	1	knows how to accept and set tasks, has developed organizational skills	is able to (...) perform assigned tasks	-	
Review own work and that of others to determine whether it complies with the organization's quality standards.	0	-	-	-	
Apply people management skills to motivate and develop others.	1	Knows contemporary management problems and skills to solve them - Identification of ways and tools to motivate and lead people	-	-	
Apply delegation skills to deliver assignments.	0	-	-	-	
Apply leadership skills to influence others to work towards organizational goals.	0	-	-	-	

<b>IES 03 Professional skills</b>	<b>n. of competences/skills * n. of universities = x</b>	<b>US</b>	<b>UEP</b>	<b>UEK</b>	<b>(n. of identified competences/ skills : x)*100</b>
Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision making.	1	is ready to use legal tools consciously in the management process of the company; Is prepared to use expert opinions in making basic financial decisions	Knows: the basic methods of operational research and econometric models supporting the process of investment and managerial decision-making; Is aware of the importance of quantitative methods in the decision-making process	-	