

Subject card

Subject name and code	Ethics in Business, PG_00124294						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	postgraduate studies	Subject group			Obligatory subject group in the field of study Humanistic-social subject group		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			3.0		
Learning profile	academic	Assessment form					
Conducting unit	Zakład Zrównoważonego Rozwoju i Nauk o Jakości -> Katedra Strategicznego Rozwoju -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Renata Płoska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	15		24.0		36.0	75
Subject objectives	To learn and understand the key ethical challenges of operating in the economy, with a particular focus on those related to the financial issues and information management. To learn and be able to use tools / concepts to implement ethics in business.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	Student is able to communicate his/her opinions on ethical challenges in business. He/she is able to participate in a discussion concerning the ethical dimension of business.	[SK1] oral statement/conversation/discussion
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Student is able to identify and solve ethical dilemmas related to the performance of the profession.	[SK1] oral statement/conversation/discussion
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	Student has advanced knowledge of ethical norms (including codified norms) relating to the operation of business.	[SW4] test/exam - oral or written
	[FiRMU2_K05] Responsibility: - meets deadlines, - is able to set priorities appropriately in order to complete the task set before him, - is able to foresee the social consequences of his actions, - consistently strives to achieve the set goal, - is able to work systematically and independently, - respects the rules and norms of social coexistence.	Student demonstrates a responsible attitude in terms of participation and preparation for class.	[SK8] observation of student's independent or team work
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	Student is able to identify key legal regulations relating to ethical aspects of business activity.	[SU1] oral statement/conversation/discussion
	[FiRMU2_W03] The student has an expanded knowledge of man as an entity that creates economic structures and the motives of his actions.	Student has advanced knowledge of the ethical dimension of the human role in business activity, in business processes and in market and non-market relations.	[SW4] test/exam - oral or written
Subject contents	Ethics definition, development and key thinkers. Selected ethical systems. Morality and ethical thinking (conditioning). Business ethics concept, development and levels. The problem of business ownership and supervision - the concept of company stakeholders. Fraud and abuse in business. Ethics in relations with employees. Ethics in market relations. Ethical challenges of information management. The company and the social and environmental environment. Implementing ethics in a business organisation.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written test	51.0%	100.0%
Recommended reading	Basic literature	W. Gasparski (red.), Biznes, etyka, odpowiedzialność, PWN 2012. M. Rybak, Etyka menedżera. Społeczna odpowiedzialność przedsiębiorstwa, PWN 2011.	

	Supplementary literature	<p>B. Klimczak, Etyka gospodarcza, AE, Wrocław 2003.</p> <p>D. Pauch, Ryzyko nadużyć w przedsiębiorstwie, Uniwersytet Szczeciński, Szczecin 2018.</p> <p>B. Pogonowska (red.), Elementy etyki gospodarki rynkowej, PWE, Warszawa 2004.</p> <p>R. Płoska, Etyka biznesu istota i poziomy, [w]: P. Antonowicz, Zarządzanie rozwojem przedsiębiorstwa. Interaktywny podręcznik z zakresu zarządzania. Repozytorium case study dla studentów, WUG, Gdańsk 2020.</p> <p>R. Płoska, Nadużycia w przedsiębiorstwie, [w]: P. Antonowicz, P. Galiński, P. Pisarewicz, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2019.</p> <p>R. Płoska, Przeciwdziałanie korupcji jako jeden z wymiarów społecznej odpowiedzialności biznesu, [w]: P. Antonowicz, P. Galiński, P. Pisarewicz, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2019.</p> <p>R. Płoska, Przemysł odzieżowy wobec problemu pracy dzieci, Zarządzanie i finanse, nr 3/2/2016.</p> <p>J. T. Wels, Nadużycia w firmie - vademecum, Lexis Nexis / Ernest & Young 2006.</p> <p>A. Wiercińska, Granice między kreatywną, agresywną a oszukańczą rachunkowością, Zarządzanie i Finanse nr 2 / 2008.</p> <p>Ł. Zaorski-Sikora, Etyka biznesu, WSH-E, Łódź 2007.</p>
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	The concept and levels of business ethics. The process of making ethical decisions. Types of economic frauds. The concept and forms of mobbing. Environmental ethics. The concept and types of ethical codes.	
Work placement	Not applicable	

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