

Subject card

Subject name and code	Enterprise's Audit of Economics and Finances, PG_00117615						
Field of study	Economics						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	Bachelor's studies	Subject group			Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish polish		
Semester of study	5	ECTS credits			2.0		
Learning profile	academic	Assessment form			exam		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Krupska				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	8.0	0.0	0.0	0.0	0.0	8
	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	8		2.0		8.0	18
Subject objectives	<p>1. To familiarize students with the subject of extended economics and the functions of finance in an enterprise</p> <p>2. To familiarize students with patterns of structures and dynamics of changes in the assets and liabilities of an enterprise</p> <p>3. Determining the auditor's ability to control the validity of incurring expenses and own costs enterprise and obtaining revenues from sales</p> <p>4. Determining the determinants of financing the operating and investment activities of the enterprise</p> <p>5. Determining the auditor's ability to control the operational and financial results of enterprises</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	recognizes the importance of knowledge in the field of economics in the process of identifying and solving economic problems and seeking the opinion of experts in the event of difficulties in solving them on their own	[SK2] presentation/project/paper/report
	[EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	is ready to think and act in an entrepreneurial way; adapts to new situations and conditions, takes up the challenge of creative thinking, is resistant to failure, is able to identify threats and assess the risk of their occurrence	[SK2] presentation/project/paper/report
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	correctly identifies, diagnoses and resolves dilemmas and various variants of solutions related to the performance of the profession	[SK2] presentation/project/paper/report
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	is able to use basic theoretical knowledge and obtain data for analyzing specific processes of economic and social phenomena and analyze these phenomena using methods created in economics and finance	[SU2] presentation/project/paper/report
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	is able to analyze the causes and course of specific economic and social processes and phenomena and accurately analyze these phenomena using appropriate economic and social methods and tools	[SU2] presentation/project/paper/report
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	is able to use theoretical knowledge and obtain data to analyze specific economic and social processes and phenomena and analyze these phenomena using methods created in economics, finance and management sciences	[SU2] presentation/project/paper/report
	[EKONL3_W06] knows in depth of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	knows selected methods and tools to an advanced degree, including statistical and econometric techniques enabling the description of economic entities and structures, as well as social institutions and the processes occurring in them	[SW2] presentation/project/paper/report
	[EKONL3_K06] is willing to be guided in his professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his employer	is ready to be guided in his professional life by business ethics and corporate social responsibility, respect for others and be loyal to the employer	[SK2] presentation/project/paper/report
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	[SU2] presentation/project/paper/report
	[EKONL3_W05] has advanced knowledge of man as a subject who creates social structures and the principles of their functioning and of his action in these structures, knows well the motives of human economic decision-making	has knowledge of economic and financial principles of operation, as well as legal and organizational norms and rules, and the functioning of social structures	[SW2] presentation/project/paper/report
	[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	has basic knowledge of various types of existing entities and organizations economic and public institutions	[SK2] presentation/project/paper/report

	Course outcome	Subject outcome	Method of verification						
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	can correctly interpret and apply economic and social phenomena knowledge of economics and finance to explain economic phenomena	[SK2] presentation/project/paper/report						
	[EKONL3_U05] uses normative systems (legal, professional, ethical) to solve a specific economic or social task	has the ability to observe, understand and analyze phenomena and processes economic and social processes using appropriate scientific methods	[SU2] presentation/project/paper/report						
	[EKONL3_W01] has in-depth knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	has advanced knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	[SW2] presentation/project/paper/report						
	[EKONL3_W02] has advanced knowledge of the different types of existing business entities and organisations and public institutions	has basic knowledge of various types of existing entities and organizations economic and public institutions	[SW2] presentation/project/paper/report						
	[EKONL3_W03] has advanced knowledge of the relations between economic agents and social organisations operating in the national, international and intercultural arenas	knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	[SW2] presentation/project/paper/report						
Subject contents	<ol style="list-style-type: none"> 1. Topics of finance and economics of enterprises as an area of audit research 2. Controlling and assessing the structures and dynamics of assets and liabilities in enterprise operations 3. Controlling and assessing the structures and dynamics of revenues and own costs in enterprise operations 4. Problems of economic and financial efficiency in auditing enterprises 5. Auditor preparing reports on the economic and financial efficiency of enterprises 								
Prerequisites and co-requisites	<ol style="list-style-type: none"> 1. Basic knowledge of finance, economics and business organization 2. Systematics of financial issues occurring in enterprises 3. Competent understanding of the use of funding sources and management processes economic activities of enterprises 								
Assessment methods and criteria	<table border="1"> <thead> <tr> <th>Subject passing criteria</th> <th>Passing threshold</th> <th>Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>final project</td> <td>51.0%</td> <td>100.0%</td> </tr> </tbody> </table>	Subject passing criteria	Passing threshold	Percentage of the final grade	final project	51.0%	100.0%		
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final project	51.0%	100.0%							
Recommended reading	<p>Basic literature</p> <p>Financial efficiency of enterprises. Ed. scientific: K.Szałucki. WUG, Gdańsk 2017K.Winiarska: Financial audit. PWE, Warsaw 2009 Audit of financial statements. Ed. W.Gabrusewicz. PWE, Warsaw 2014</p>								
	<p>Supplementary literature</p> <p>The role of profitability indicators of Gdańsk road freight transport companies in the context of discriminant analysis, „J.Krupska, J.Hartenberger-Liszek, Transport of Economics and Logistics 2019 no. 84</p> <p>Saunders E.J. Audit and internal control in enterprises. 2nd edition, PIKW Częstochowa 2003. Business economics. Collective work edited by J. Engelhardt. CeDeWu, Warszawa 20</p>								
	eResources addresses								

Example issues/ example questions/ tasks being completed	audit of financial statements
Work placement	Not applicable

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