

Subject card

Subject name and code	Management control and internal audit - lecture, PG_00133784						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	undergraduate studies	Subject group			Obligatory subject group in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	3	Language of instruction			Polish		
Semester of study	6	ECTS credits			2.0		
Learning profile	academic	Assessment form					
Conducting unit	Faculty of Law and Administration						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Małgorzata Siemionek-Ruskań				
	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		0.0		35.0	50
Subject objectives	To familiarise students with the requirements for the correct maintenance of tax accounts and the methods and means of reducing the risk of errors in this regard, as well as the role and importance of management control and internal audit in ensuring an appropriate internal control environment and the verification of financial statements.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	Has a basic knowledge of terminology and key concepts related to tax law and finance, as well as an elementary knowledge of substantive and formal tax law.	[SW4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	He/she understands the complexity of issues arising in the field of tax law, finance, accounting and related fields and is therefore able to critically evaluate his/her knowledge and incoming information. He/she is aware of the important role knowledge plays in solving both theoretical and practical challenges, which is crucial in the context of management control and internal audit.	[SK8] observation of student's independent or team work
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Is able to independently plan and implement a process of continuous development and lifelong learning.	[SU8] observation of student's independent or team work
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	He/she is able to apply his/her theoretical knowledge of tax law, accounting and related fields to solve complex and unusual problems, in particular concerning the validation and interpretation of tax legislation, as well as issues of tax and accounting analysis, which is crucial in the area of management control and internal audit.	[SU4] test/exam - oral or written
[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	He is able to use his theoretical knowledge of management control and internal audit terminology	[SU5] implementation of a problem task	
Subject contents	<ol style="list-style-type: none"> 1. The significance of internal audit. Basic types of audit. 2. Methods of internal auditing. 3. Types of audit evidence and collection of audit working papers. 4. Implementation of the audit task. 5. Qualifications and professional development of internal auditors. 6. Application of risk analysis in internal audit. 7. The significance of management control. 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	exam	51.0%	100.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> 1. Winiarska K., Internal audit, Difin, Warsaw 2019 2. Internal Audit in the Public Finance Sector, ed. by J. Przybylska, CeDeWu, Warsaw 2020 	
	Supplementary literature	<ol style="list-style-type: none"> 1. T. Kaczmarek, Risk management, Difin, Warsaw. 2010 2. Glossary of control and audit terms in public administration, NIK, MF. Warsaw 2005 3. Communication of the Minister of Development and Finance of 12 December 2016 on internal audit standards for public finance sector units, Official Journal of the Minister of Development and Finance, item 28. 4. Code of ethics for internal auditor in units of the public finance sector 5. Regulation of the Minister of Finance of 4 September 2015 on internal audit and information on work and results of this audit, (Journal of Laws, item 296) 6. Regulation of the Minister of Finance of 1 February 2010 on conducting and documenting an internal audit 	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			

Work placement	Not applicable
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