

Subject card

Subject name and code	Foundations of Internal Audit, PG_00154490						
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 Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		1.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Olga Martyniuk				
	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		10.0		0.0	25
Subject objectives	The aim of the course is to acquire the necessary knowledge and skills to:- to interpret the legal regulations on internal audit,- define the role of internal audit in a company and JSFP,- planning audit tasks for a given unit,selection of appropriate tools (techniques) to carry out audit activities,- preparation of basic internal audit documents						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U02] The student can use advanced theoretical knowledge to describe the causes and course of economic processes and phenomena. The student can formulate his own critical opinions.	The student is able to identify risks in the organization, make an analysis, and propose an audit task to minimize these risks. The student is able to formulate conclusions from an audit task.	[SU3] text preparation/written work [SU4] test/exam - oral or written
	[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.	The student is able to state based on the Public Finance Act which units of the JSFP sector are obliged to have an internal audit unit and know the differences between internal audit, financial review, and internal control.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	The student understands the need to keep the knowledge of internal audit up to date due to the changing environment, including legal regulations.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[FiRMU2_K06] Creativity: - the student has the ability to think creatively, can go beyond the usual patterns, - can think and act in an entrepreneurial manner, - can flexibly adapt to the changing requirements of the environment.	The student is able to prepare a plan for an audit task, and formulate recommendations after appropriate testing....	[SK3] text preparation/written work [SK8] observation of student's independent or team work
	[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.	The student is well aware of Polish and international legal regulations in the field of internal audit.	[SW4] test/exam - oral or written
	[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.	The student is aware of the ethical principles applicable to the internal audit profession and is able to recognize situations of conflict of interest in the work of an internal auditor.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[FiRMU2_W08] The student has in-depth knowledge of the formation and economic functioning of organizations commercial and public, their forms, phases of development, as well as financial conditions determining their value and economic success.	Student has knowledge of the functioning of internal audit in an enterprise and JSFP, knows its place and tasks in the organisational structure	[SW4] test/exam - oral or written
Subject contents	1. The concept and tasks of internal audit 2 Internal audit - legal aspect 3 Internal audit methodology (process, procedures and documentation) 4 Internal audit in the organisational structure 5 Types of internal audit (financial, operational, IT)		
Prerequisites and co-requisites			

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	tasks during classes	51.0%	10.0%
	Written test	51.0%	90.0%
Recommended reading	Basic literature	1.Moeller R., Nowoczesny audyt wewnętrzny, Wydawnictwo Nieoczywiste, 2018 2.Winiarska K., Audyt wewnętrzny, Difin, Warszawa 2019, 3.Audyt wewnętrzny w sektorze finansów publicznych, pod red. J. Przybylska, CeDeWu, Warszawa 2020 4. Audyt wewnętrzny w doskonaleniu instytucji, pod red. M.Lisiński PWE, Warszawa, 2011	
	Supplementary literature	1. I.Gleim CIA Handbooks, ed. 2020 - set of books	
	eResources addresses	Podstawowe https://www.iaa.org.pl/ - Website of the Institute of Internal Auditors https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20091571240 - Public Finance Act https://www.gov.pl/web/finanse/audyt-wewnetrzny - Ministry of Finance website dedicated to internal audit in the public sector with detailed legal regulations in this area. Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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