University of Gdańsk

Subject card

Subject name and code	Foundations of Internal Audit, PG_00157131		
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	part-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	3	ECTS credits	2.0
Learning profile	academic	Assessment form	

Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor	
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	0.0	10.0	0.0	0.0	0.0	10
	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	10	20.0	20.0	50

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_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
	[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_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_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

Subject contents	1. The concept and tasks of internal audit2 Internal audit - legal aspect3 Internal audit methodology (process, procedures and documentation)4 Internal audit in the organisational structure5 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	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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