

Subject card

Subject name and code	Management control and internal audit - lecture, PG_00134018						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study		
Mode of study	part-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		exam		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
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	10.0	0.0	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		0.0		40.0	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		
Subject contents	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 essence 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		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	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	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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