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 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	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		exam	
Conducting unit	Faculty of Law and Administration -> 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	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	see table below

Course outcome	Subject outcome	Method of verification
[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	He has structured and theoretically grounded advanced knowledge of public finance, in particular concerning legal regulations of public levies and accounting issues.	[SW1] oral statement/ conversation/discussion
[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	Student is able to recognize the complexity of issues related to public finances, in particular public levies and accounting in the public sector, and is able to critically assess their knowledge and use expert opinions to solve problems.	[SK5] implementation of a problem task
[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	Student is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, in particular in the field of basic terminology related to public finance, public revenue law, and accounting.	[SU1] oral statement/conversation/ discussion
[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting	He has structured and theoretically grounded advanced knowledge of public finance, in particular concerning legal regulations of public levies and accounting issues.	[SW1] oral statement/ conversation/discussion
[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	He has basic knowledge of public finance and the fundamentals of jurisprudence and private law.	[SW4] test/exam - oral or written

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 significance of management control.
Prerequisites and co-requisites	
Assessment methods and criteria	see table below

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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