Subject card

Subject name and code	Introduction to Audit of Enterprises, PG_00169790						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Optional subject group		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		1.0		
Learning profile	academic		Assessment form				
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Hartenberger-Liszek				
	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		3.0	12.0		25
Subject objectives	Familiarizing the student with the basics of conducting internal and external audits						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_K04] is willing to think and act in an entrepreneurial manner; adapts to new situations and conditions, takes on the challenges of creative thinking, is resilient in the face of failure, is able to identify risks and assess the risks of failure	Can think and draw conclusions in a creative way	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	The student identifies and resolves various variants of solutions related to the profession of an auditor	[SK4] test/exam - oral or written
	[EKONL3_U02] is able to use the knowledge of theory and data to analyse concrete economic and social processes and phenomena and to analyse these phenomena using methods developed in economics, finance and management sciences	Uses theoretical knowledge to acquire data to conduct an audit	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	Has the ability to correctly interpret the results of the audit	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	Can independently plan and organize tasks in planning and conducting audits and assess progress in their implementation	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	Can seek advice from experts (internal and external auditors)	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	Has the ability to understand and analyze economic phenomena and processes in order to issue an audit opinion	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[EKONL3_U07] is able to participate in analyses and evaluations of alternative solutions to economic and social problems and to choose the methods and instruments to resolve them rationally	Correctly applies the principles of ethics resulting from the code of the auditor profession	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[EKONL3_K06] is willing to be guided in his professional life by business ethics and corporate social responsibility, to respect others and to be loyal to his employer	Characterized by business ethics and loyalty to the employer	[SK1] oral statement/conversation/ discussion [SK4] test/exam - oral or written
	[EKONL3_W07] has knowledge of the basic economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	Has knowledge of the functioning of entities dealing with audit in a market economy	[SW4] test/exam - oral or written
	[EKONL3_W01] has advanced knowledge of the nature of social sciences, their place in the system of sciences, knows the role of economic sciences in this system and uses universal economic terminology	Has knowledge of the system of economic sciences and the place of audit in the system of sciences Knows how to use knowledge of economics in order to create and develop their own business	[SW4] test/exam - oral or written
	[EKONL3_W02] has advanced knowledge of the different types of existing business entities and organisations and public institutions	Has knowledge of the economic and financial principles of functioning of audited business entities	[SW4] test/exam - oral or written

	Course outcome	**Subject outcome**	**Method of verification**
	[EKONL3_W06] have an advanced knowledge of selected methods and tools, including statistical and econometric techniques, for describing economic agents and structures as well as social institutions and the processes taking place in them	Knows the methods and tools to prepare an opinion on the examination of business entities	[SW4] test/exam - oral or written
	[EKONL3_W11] knows the general principles for the creation and development of forms of individual entrepreneurship, using knowledge of economics, finance and management sciences	Knows how to use knowledge of economics in order to create and develop their own business	[SW4] test/exam - oral or written
	[EKONL3_U05] uses normative systems (legal, professional, ethical) to solve a specific economic or social task	Correctly applies the principles of ethics resulting from the code of the auditor profession	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written

Subject contents

1.Audit scope and regulations

- The concept of audit
- Internal and external audit
- Audit regulatory environment

2. The profession of an auditor in Poland and in the world

- External auditor
- Polish Chamber of Statutory Auditors
- External auditor
- Institute of Internal Auditors
- Ethics of the profession and codes of good practice

3.Audit methodology and risk assessment

- Audit methodological procedures
- Audit sampling methodology and research measures
- Risk assessment of material irregularities

4.Audit documentation

- Methods of preparing audit documentation

5.Planning and conducting the audit

- Planning and conducting an audit - stages
- Features of the reports and their applications
- Survey report and types of opinions

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
essay	51.0%	100.0%

Recommended reading

Basic literature	• K. Knedler, M. Stasik, *Audyt wewnętrzny w praktyce - audyt operacyjny i finansowy*, Polska Akademia Rachunkowości, Łódź 2007. • *Audyt Wewnętrzny w Doskonaleniu Instytucji,* pod red. M. Lisińskiego, Polskie Wydawnictwo Ekonomiczne, Warszawa 2011. • J. Marzec, J. Śliwa, A*udyt finansowy w przedsiębiorstwach i projekcje ich gospodarki finansowej,* Difin, Warszawa 2016. • A. Skoczylas-Tworek, *Audyt we współczesnej gospodarce rynkowej* , Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2014.
Supplementary literature	• J. Hartenberger-Liszek, *Problemy poznawcze diagnozowania ekonomicznego przedsiębiorstw*, Wydawnictwo UG, Gdańsk 2014.
eResources addresses	Adresy na platformie eNauczanie:

Example issues/ example questions/ tasks being completed

Work placement

Not applicable