

Subject card

Subject name and code	Audit and Assurance, PG_00171360						
Field of study	Economics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master'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	3		ECTS credits		3.0		
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	20.0	0.0	0.0	0.0	0.0	20
	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	20		13.0		42.0	75
Subject objectives	The aim is to gain the ability to plan an audit in terms of audit and certify the reliability of financial statements. As well as assessing the scope of internal control and conducting a risk assessment.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession	The student identifies and resolves various variants of solutions related to the profession of an auditor	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres	Knows the methods and tools to prepare an opinion on the examination of business entities	[SW4] test/exam - oral or written
	[EKONMU2_U05] uses (legal, professional, ethical) normative systems and can effectively solve complex economic and social problems using them	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
	[EKONMU2_U07] can independently propose solutions to complex economic or social problems, select methods of analysis and conduct conclusive procedures in this respect	Has the ability to understand and analyze economic phenomena and processes in order to issue an audit opinion. Opinions given in class can discuss during consultations	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[EKONMU2_U01] can creatively interpret and explain economic and social phenomena and relations between them, using acquired knowledge of economics, finance and management sciences	Has the ability to correctly interpret the results of the audit	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[EKONMU2_W03] has an in-depth knowledge of relations between economic phenomena, entities and organisations as well as public institutions functioning in the national, international and intercultural spheres	Has knowledge of the functioning of entities dealing with audit in a market economy	[SW4] test/exam - oral or written
	[EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises	Has knowledge of the economic and financial principles of functioning of audited business entities	[SW4] test/exam - oral or written
	[EKONMU2_K02] is aware of the level of his/her knowledge in the field of economics; understands the need to extend and update this knowledge throughout his/her life	Understands the need to deepen and update knowledge of legal regulations, audit standards and the code of ethics of the auditor profession	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written

Subject contents	A. Audit framework and regulation
	1. The concept of audit and other tasks related to ensuring assurance
	2. External audits
	3. Corporate governance
	4. Professional ethics and the ACCA Code of Ethics and Conduct
	B. Risk planning and assessment
	1. Obtaining, accepting and continuing audit tasks
	2. Objective and general principles
	3. Audit risk assessment
	4. Understanding the entity and its environment and the applicable financial reporting framework
	5. Fraud, Laws and Regulations
	6. Audit planning and documentation
	C. Internal control
	1. Internal control systems
	2. Application and assessment of internal control systems by auditors
	3. Control studies
	4. Internal control communication
	5. Internal audit and internal management and the differences between external audit and internal audit
	6. Scope of the internal audit function, outsourcing and tasks of internal audit
	D. Audit Evidence
	1. Claims and evidence of the audit
	2. Inspection procedures
	3. Sampling control and other testing means
	4. Individual position control
	5. Automated Tools and Techniques

	6. Work of others 7 Nonprofits E. Review and reporting 1. Subsequent events 2. Going concern 3. Written statements 4. Completion of the inspection and final inspection 5. Independent Auditor's Report		
Prerequisites and co-requisites	A person studying the subject should first of all master the scope of knowledge resulting from the subjects: Accounting, Basics of knowledge in the field of finance. The student should have knowledge of the Act on Accounting and Documentation of Business Transactions, IAS, IFRS.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	activity in class	51.0%	10.0%
	Written exam	51.0%	90.0%
Recommended reading	Basic literature	ACCA training materials	
	Supplementary literature	K. Knedler, M. Stasik, Audyt wewnętrzny w praktyce. Audyt operacyjny i finansowy, Wydawnictwo PAR, Warszawa 2010. Audyt wewnętrzny i kontrola zarządcza, pod red. B. Szeląg, B. Guminska, K. Marchewka-Bartkowiak. CeDeWu, Warszawa 2014. A.Skoczylas-Tworek, Audyt we współczesnej gospodarce rynkowej, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2014. A. Herdan, J. Krasodomska, M. Stuss, Audyt wewnętrzny jako narzędzie wspomagające efektywny nadzór korporacyjny, Wydawnictwo Uniwersytetu Jagiellońskiego, Kraków 2009. K. Winiarska, Audyt wewnętrzny, Difin, Warszawa 2008. J. Hartenberger-Liszek, J. Krupska, A. Miłosz, Przedsięwzięcia w rozwoju współczesnych przedsiębiorstw: strategia-zarządzanie-finansowanie, Wydawnictwo UG, Gdańsk 2021	
	eResources addresses	Adresy na platformie eNauczanie:	
	Example issues/ example questions/ tasks being completed		
Work placement	Not applicable		

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