University of Gdańsk

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 2026	Academic year of realisation of subject	2028/2029
Education level	Bachelor's 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	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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