University of Gdańsk

Subject card

Subject name and code	Enterprise's Audit of Economics and Finances, PG_00199877		
Field of study	Economics		
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 Optional subject group 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	5	ECTS credits	3.0
Learning profile	academic	Assessment form	exam
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Joanna Krupska	
	Teachers		

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	8.0	10.0	0.0	6.0	0.0	24

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	24	0.0	51.0	75

Subject objectives

1. To familiarize students with the subject of extended economics and the functions of finance in an enterprise

2. To familiarize students with patterns of structures and dynamics of changes in the assets and liabilities of an enterprise

3. Determining the auditor's ability to control the validity of incurring expenses and own costs enterprise and obtaining revenues from sales

4. Determining the determinants of financing the operating and investment activities of the enterprise 5. Determining the auditor's ability to control the operational and financial results of enterprises

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[EKONL3_U03] is able to analyse the causes and course of specific economic and social processes and phenomena, and accurately analyse these phenomena using adequate methods and tools economic and social	The student pays attention to financial flows occurring in enterprises	[SU2] presentation/project/paper/ report
	[EKONL3_W05] has a knowledge of man as a subject who creates social structures and the principles of their functioning and of his action in these structures, knows well the motives of human economic decision-making	The student is able to perform vertical and horizontal analysis	[SW2] presentation/project/paper/ report
	[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	The student analyzes the cognitive values of active and passive enterprise structure	[SU2] presentation/project/paper/ report
	[EKONL3_W06] has 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	The student analyzes the cognitive values of active and passive enterprise structures	[SW2] presentation/project/paper/ report
	[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	The student shows openness to the variability of own costs in enterprises	[SK2] presentation/project/paper/ report
	[EKONL3_W02] has an advanced knowledge of the different types of existing business entities and organisations and public institutions	The student is able to perform external assessment	[SW2] presentation/project/paper/ report
	[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	The student is able to make an internal comparative assessment	[SW2] presentation/project/paper/ report
	[EKONL3_K02] is aware of the level of knowledge in the field of economics and understands the need to deepen and update this knowledge throughout life	The student appreciates the social importance of financial order in enterprises	[SK2] presentation/project/paper/ report
	[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	The student shows openness to experiences resulting from changes in the structure sources of financing in enterprises	[SK2] presentation/project/paper/ report
	[EKONL3_K05] correctly identifies, diagnoses and resolves professional dilemmas and different options for solutions	student is oriented to market processes affecting the level of revenues from sales	[SK2] presentation/project/paper/ report
	[EKONL3_U04] can predict and forecast the course of economic and social processes and phenomena	The student pays attention to financial flows occurring in enterprises	[SU2] presentation/project/paper/ report
	[EKONL3_W03] knows the relations between economic agents and social organisations operating in the national, international and intercultural arenas	The student is able to perform external assessment	[SW2] presentation/project/paper/ report

	Course outcome	Subject outcome	Method of verification
	[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	The student appreciates the social importance of financial order in enterprises	[SK2] presentation/project/paper/ report
	[EKONL3_U01] can correctly interpret economic and social phenomena and apply knowledge of economics, finance and management sciences to explain economic phenomena	The student analyzes the cognitive values of active and passive enterprise structures	[SU2] presentation/project/paper/ report
	[EKONL3_K01] recognises the importance of economic knowledge in identifying and solving economic problems and of consulting experts when difficulties in solving them independently	The student appreciates the social importance of financial order in enterprises	[SK2] presentation/project/paper/ report
	[EKONL3_U05] uses normative systems (legal, professional, ethical) to solve a specific economic or social task	The student is able to assess the levels of results appropriate for the forms of enterprises operational and financial	[SU2] presentation/project/paper/ report
Subject contents	1. Topics of finance and economics of enterprises as an area of audit research 2. Controlling and assessing the structures and dynamics of assets and liabilities in enterprise operations 3. Controlling and assessing the structures and dynamics of revenues and own costs in enterprise operations 4.Problems of economic and financial efficiency in auditing enterprises 5. Auditor preparing reports on the economic and financial efficiency of enterprises		
Prerequisites and co-requisites	Cognitive issues of enterprise audits, reporting information systems financial, business science		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Raport	51.0%	100.0%
Recommended reading	Basic literature	Financial efficiency of enterprises. Scientific editor: K.Szałucki. WUG, Gdańsk 2017 K.Winiarska: Financial audit. PWE, Warsaw 2009 Audit of financial statements. Ed. W.Gabrusewicz. PWE, Warsaw 2014	
	Supplementary literature	The role of profitability indicators of Gdańsk road freight transport companies in the context of discriminant analysis, , J.Krupska, J.Hartenberger-Liszek, Transport of Economics and Logistics 2019 no. 84 Saunders E.J. Audit and internal control in enterprises. 2nd edition, PIKW Czestochowa 2003. Business economics. Collective work edited by J. Engelhardt. CeDeWu, Warsaw	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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