University of Gdańsk

Subject card

Subject name and code	Audit and Assurance, PG_00200047		
Field of study	Economics		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Master'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	2	Language of instruction	Polish
Semester of study	3	ECTS credits	7.0
Learning profile	academic	Assessment form	exam
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	20.0	0.0	26.0	0.0	66
	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	66	0.0	109.0	175

Subject objectives	The aim of the course is to equip students with the skills to plan an audit involving the examination and attestation of the reliability of financial statements. The course also aims to develop competencies related to the evaluation of a companys internal control system, the identification and assessment of audit risk, and the use of analytical procedures in the audit process. An important component of the course is the completion of group projects, in which students analyze a selected company, assess risks, design audit procedures, and formulate conclusions and recommendations regarding the reliability of financial statements.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONMU2_K05] correctly identifies, diagnoses and solves advanced 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_K02] is aware of the level of their knowledge in the area of solving complex problems in economic,; 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
[EKONMU2_W04] has an in-depth knowledge of 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. He or she is able to apply this knowledge to the individual project being developed	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report
[EKONMU2_W03] has a 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_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_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_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_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

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%	20.0%
individual project	51.0%	20.0%
written exam	51.0%	60.0%

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. Szelag, 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	

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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