

Subject card

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| Subject name and code | Management control and internal audit - lecture, PG_00202160 | | | | | | |
| 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 | full-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 | Faculty of Law and Administration -> 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 | 15.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15 |
| | 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 | 15 | 2.0 | 33.0 | 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 significance 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 | | | | |

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| | Supplementary literature | <ol style="list-style-type: none"> 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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