



AUDITING BASIC Syllabus

Basic information

Field of study Economics Electives	Didactic cycle 2024/25
Speciality -	Subject code EKODEKS.L20.1949.24
Organizational unit School of Undergraduate and Graduate Studies	Lecture languages English
Study level undergraduate studies	Mandatory Elective
Study form full-time	Block Free choice electives
Education profile general academic/practical	Department responsible for the subject Department of Research over Digital Economy
	Subject related to scientific research No
	Subject shaping practical skills No
Coordinator	Łukasz Bielecki
Teacher	Łukasz Bielecki
Period Semester 6	Form of teaching, number of hours and method of examination • lecture: 15, Credit with grade
	Number of ECTS points 3

Goals

Code	Goal
C1	To familiarize students with the basic principles and methods of financial auditing
C2	Acquiring the ability to create and analyze useful economic information.

Recommended requirements

BASICS OF FINANCIAL AUDIT

Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
Knowledge:			
W1	Knows and understands the basic economic, ethical, legal and other conditions of various types of activities of economic entities, including the protection of industrial property and copyright.	DEK.L_W08	Final test (written) - test
Skills:			
U1	Is able to use the acquired knowledge to formulate and solve complex and unusual economic problems, as well as to make decisions in conditions of uncertainty, taking into account the appropriate selection of sources, their evaluation and synthesis of information	DEK.L_U02	Final test (written) - test
Social competences:			
K1	Knows and understands the basic economic, ethical, legal and other conditions of various types of activities of economic entities, including the protection of industrial property and copyright. Is able to use the acquired knowledge to formulate and solve complex and unusual economic problems, as well as to make decisions in conditions of uncertainty, taking into account the appropriate selection of sources, their evaluation and synthesis of information Is ready to perform professional roles appropriately and responsibly, including compliance with business and professional ethics, as well as care for the achievements and traditions of the profession.	DEK.L_K05	Final test (written) - test

Study content

No.	Course content	Subject's learning outcomes	Activities
1.	<ol style="list-style-type: none"> 1. Financial audit - essence, scope, principles, identification of methods and basic definitions. 2. Basics of financial reporting. 3. Valuation of assets and liabilities. 4. Basics of accounting records. 5. Comprehensive analysis of the financial statements - an analysis that will allow us to conclude that they present fairly and clearly the property and financial situation as well as the financial result of the entity. 6. Analysis of legal acts in relation to the individual. 7. Forms of performing financial audit in practice. 8. Characteristics of the external and internal auditor and controller. 	W1, U1, K1	lecture

Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques

Activities	Examination method	Percentage
lecture	Final test (written) - test	100%

Activities	Credit conditions
lecture	Written colloquium. It consists of single-choice test questions and situational tasks - assessed using the point method

Literature

Obligatory

1. Józef Pfaff: Rewizja finansowa, wydanie IV uaktualnione. Wyd. Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice, 2020.
2. Ustawa z dnia 11 maja 2017 r. o biegłych rewidentach, firmach audytorskich oraz nadzorze publicznym, Dz. U. z 2022 r. poz. 1302..
3. Krajowe Standardy Rewizji Finansowej, www.pibr.org.pl.

Calculation of ECTS points

Activity form	Activity hours*
lecture	15
E-learning - analysis of e-learning materials	25
Analysis of lecture notes	25
Analysis and interpretation of source materials - statistic data	25
Student workload	Hours 90
Number of ECTS points	ECTS 3

* hour means 45 minutes

Major learning outcomes for the subject

Code	Content
DEK.L_K05	Jest gotów do odpowiedniego i odpowiedzialnego pełnienia ról zawodowych, w tym przestrzegania etyki biznesu i etyki zawodowej, a także dbałości o dorobek i tradycje zawodu.
DEK.L_U02	Potrafi wykorzystując posiadaną wiedzę formułować oraz rozwiązywać złożone i nietypowe problemy gospodarcze, a także podejmować decyzje w warunkach niepewności z uwzględnieniem właściwego doboru źródeł, dokonywania ich oceny, syntezy informacji, doboru i stosowania właściwych narzędzi, w tym zaawansowanych technik informacyjno-komunikacyjnych.
DEK.L_W08	Zna i rozumie podstawowe ekonomiczne, etyczne, prawne i inne uwarunkowania różnych rodzajów działań podmiotów gospodarujących, w tym w zakresie ochrony własności przemysłowej i prawa autorskiego.