* + - 1. **card of course**

|  |  |
| --- | --- |
| Subject name | **Organizational audit** |

**1. Position of the subject in the study system**

|  |  |
| --- | --- |
| 1.1. Field of study | **Management** |
| 1.2. Form and path of study | **Full-time/part-time** |
| 1.3. Level of education | **Bachelor's degree studies** |
| 1.4. Profile of studies | **Practical** |

|  |  |
| --- | --- |
| 1.5. Speciality | **Business management** |
| 1.6. Course coordinator | **Mgr Monika Kłos** |

**2. General characteristics of the subject**

|  |  |
| --- | --- |
| 2.1. Belonging to a group of subjects | **Selectable/Practical** |
| 2.2. Number of ECTS | **3** |
| 2.3. Language of lectures | **Polish** |
| 2.4. Semesters in which the course is taught | **IV** |
| 2.5.Criterion for the selection of participants | **For the specialization of Company Management** |

**3. Learning outcomes and the way classes are conducted**

**3.1. Course objectives**

|  |  |  |
| --- | --- | --- |
| **Lp.** | **Course objectives** |  |
|  |
| C1 | Acquiring knowledge in the field of organizational audit, allowing for an efficient response to changes inside and outside the organization |  |
| C2 | Acquiring knowledge and skills to prepare an organizational audit enabling independent audit in the organization |  |
| C3 | Acquiring knowledge and skills in individual procedures of the organizational audit process, giving the opportunity to conduct and supervise the audit |  |

**3.2. Subject learning outcomes, broken down into knowledge, skills and competences, with reference to the directional learning outcomes**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Lp.** | **Description of the effects concerned Learning** | **Reference to directional effects**  **learning (symbols)** | **Method of implementation (mark "X")** | | | |
| **ST** | | **NST** | |
| **Classes at the University** | **Classes at Platform** | **Classes at the University** | **Classes at Platform** |
| After completing the course, the **student knows and** understands | | | | | | |
| W1 | Has in-depth knowledge of organizational audit, allowing them to respond efficiently to changes inside and outside the organization, knows the procedures of the audit | Z1\_W01 | X |  | X |  |
| W2 | Knows the concepts and distinction between the substantive scope in the preparation of audit and control | X |  | X |  |
| W3 | Knows the reasons and needs of the audit | X |  | X |  |
| After passing the course, the **student is able** to | | | | | | |
| U1 | Can define and explain the concepts of internal and external audit | Z1\_U01  Z1\_U04  Z1\_U06 | X |  | X |  |
| U2 | Can indicate the substantive scope of the organizational audit | X |  | X |  |
| U3 | Has skills in individual procedures of the organizational audit process, giving the ability to conduct and supervise the audit in accordance with the adopted standards |  |  |  |  |  |
| After passing the course, the student in the field of **social competences** is ready to | | | | | | |
| K1 | Is aware of the need to constantly deepen and update knowledge in the field of audit tasks | Z1\_K01  Z1\_K06 | X |  | X |  |
| K2 | Is ready for a problematic discussion while remaining open to the views of other participants in the discussion | X |  | X |  |

**3.3. Forms of classes and their number of hours - Full-time studies (ST), Part-time studies (NST)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Path** | **Lecture** | **Exercise** | **Project** | **Workshop** | **Laboratory** | **Seminar** | **Language course** | **Classes are conducted using distance learning methods and techniques in the form of ...................** | **Other** | **ECTS credits** |
| **ST** |  |  |  | 30 |  |  |  |  |  | 3 |
| **NST** |  |  |  | 15 |  |  |  |  |  | 3 |

**3.4. Learning content**(separately for each form of classes: (W, ĆW, PROJ, WAR, LAB, LEK, OTHER). It should be marked (X) how the content will be implemented (classes at the university or classes on an e-learning platform conducted using distance learning methods and techniques)

**TYPE OF CLASSES: WORKSHOP**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Lp.** | **Course content** | **Reference to the learning outcomes in question** | **Method of implementation (mark "X")** | | | |
| **ST** | | **NST** | |
| **Classes at the University** | **Classes at Platform** | **Classes at the University** | **Classes at Platform** |
| **1.** | Organizational audit - objectives, essence, scope | W1, W2, W3 | **X** |  | **X** |  |
| **2.** | Techniques for conducting an organizational audit | U1, U2, U3 | **X** |  | **X** |  |
| **3.** | Areas of organizational audit | U1, U2, U3 | **X** |  | **X** |  |
| **4.** | Levels of audit – macro and micro analysis | U1, U2, U3 | **X** |  | **X** |  |
| **5.** | Conducting an exemplary organizational audit – purpose, essence, scope | U1, U2, U3 | **X** |  | **X** |  |
| **6.** | Change implementation process | U3, K1, K2 | **X** |  | **X** |  |
| **7.** | Methods of evaluation of implemented changes | K1, K2 | **X** |  | **X** |  |
| **8.** | Class summary and grades overview |  | **X** |  | **X** |  |

**3.5. Methods of assessment of learning outcomes**(indication and description of methods of conducting classes and verification of achievement of learning outcomes, as well as the method of documentation)

|  |  |  |  |
| --- | --- | --- | --- |
| **Effects** | **Teaching methods** | **Methods of Assessment of Learning Outcomes** | **Methods of documentation** |
| **KNOWLEDGE** | | | |
| **W1-W3** | A workshop conducted at the University with the use of group work to prepare for independent creation of a project. Presentation, discussion with participants, practical examples, group work, project preparation.  The course is carried out in cooperation with a technological partner using practical experience based on organizations operating on the market | The condition for passing is the preparation of an organizational audit plan for the selected company  Detailed data and description of the company will be provided by the lecturer.  In their thesis, students will define the purpose of the audit, the scope and areas and describe the procedures for conducting and supervising the audit.  . | Evaluated project posted on the University's platform |
| **ABILITIES** | | | |
| **U1-U3** | A workshop conducted at the University with the use of group work to prepare for independent creation of a project. Presentation, discussion with participants, practical examples, group work, project preparation.  The course is carried out in cooperation with a technological partner using practical experience based on organizations operating on the market | The condition for passing is the preparation of an organizational audit plan for the selected company  Detailed data and description of the company will be provided by the lecturer.  In their thesis, students will define the purpose of the audit, the scope and areas and describe the procedures for conducting the audit. | Evaluated project posted on the University's platform |
| **SOCIAL COMPETENCES** | | | |
| **K1-K2** | Shaping social attitudes during group work necessary in the student's future work.  The course is carried out in cooperation with a technological partner with the use of practical experience based on organizations operating on the market. | The condition for passing is the preparation of an organizational audit plan for the selected company  Detailed data and description of the company will be provided by the lecturer.  In their thesis, students will define the purpose of the audit, the scope and areas and describe the procedures for conducting the audit. | Evaluated project posted on the University's platform |

**3.6. Criteria for the assessment of the achieved learning outcomes**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Learning Outcome** | **A grade of 3 or "regret."**  **the student knows and understands/is able/ready to** | **With a grade of 3.5, the student knows and understands/is able/ready to** | **With grade 4, the student knows and understands/is able/ready to** | **With a grade of 4.5, the student knows and understands/is able/ready to** | **With a grade of 5, the student knows and understands/is able/ready to** |
| W | 51-60% of the knowledge indicated in the learning outcomes | 61-70% of the knowledge indicated in the learning outcomes | 71-80% of the knowledge indicated in the learning outcomes | 81-90% of the knowledge indicated in the learning outcomes | 91-100% of the knowledge indicated in the learning outcomes |
| U | 51-60% of the skills indicated in the learning outcomes | 61-70% of the skills indicated in the learning outcomes | 71-80% of the skills indicated in the learning outcomes | 81-90% of the skills indicated in the learning outcomes | 91-100% of the skills indicated in the learning outcomes |
| K | 51-60% of the skills indicated in the learning outcomes | 61-70% of the skills indicated in the learning outcomes | 71-80% of the skills indicated in the learning outcomes | 81-90% of the skills indicated in the learning outcomes | 91-100% of the skills indicated in the learning outcomes |

**3.7. Literature**

**Basic**

* Griffin Ricky W., Fundamentals of management, CENGAGE, Learning, Boston 2016
* Zbysław Dobrowolski Z., Audyt : funkcje, formułowanie ustaleń, ryzyka, Wolters Kluwer, Warszawa, 2021
* Winiarska K., Audyt wewnętrzny : teoria i zastosowanie, Difin, Warszawa, 2019
* Lewandowski M., Ochyra I., Konkolewska D., Audyt wewnętrzny według norm ISO - planowanie, realizacja, dokumentowanie i ocena, Wydawnictwo Wiedza i Praktyka, Warszawa, 2011

**Supplementary**

* Knedler, K., Audyt wewnętrzny w praktyce : audyt operacyjny i finansowy, Łódź: Polska Akademia Rachunkowości, 2007
* Opolski, K., Audyt strategiczny jako szansa na poprawę pozycji rynkowej firmy, Warszawa : CeDeWu, 2008

**4. Student's workload - balance of ECTS points**

|  |  |  |
| --- | --- | --- |
| **Types of student activities** | **Student workload** | |
| **ST** | **NST** |
| **Classes requiring direct contact between the student and the academic teacher at the university** | **30** | **15** |
| Classes included in the study plan | 30 | 15 |
| **Student's own work** | **45** | **60** |
| Ongoing preparation for classes, preparation of project works/presentations/etc. | 25 | 30 |
| Preparing for the course | 20 | 30 |
| **TOTAL HOURLY STUDENT LOAD** | **75** | **75** |
| **Number of ECTS credits** | **3** | **3** |

|  |  |
| --- | --- |
| Last modified date | 30.09.2024 |
| Changes were introduced by | The Team for the Quality of Education ZAZ |
| The amendment was approved by | Anna Bielak, MA |