

Course description

Course name		Financial Control						Course code	
Major		Finance & Accounting							
Profile		Practical							
Level of studies		First-cycle studies							
Specialization		Accounting and Financial Control							
Form of studies		Full-time studies							
Semester		VI				Language of instruction		English	
Prerequisites for the course						Basic courses		N	
Form of crediting		End-of-term test		Number of ECTS points: 6				Methods of assessment	
Form of classes and other		Number of hours in semester		Total	6	direct contact classes	2,8		practical classes
		Total	Student's workload	Direct contact	Verification of teaching effects				Importance in %
Lecture		60	30	30	written test				50%
Project		60	30	30	written form - preparation and conducting financial audit of the project				50%
Consultation		18	9	9					
Total number of hours:		138	69	69					Total: 100%
Categories of teaching effects	No.	Course teaching effects			Methods of teaching effects verification	Major-related effects	Area based effects	Forms of realization	
Knowledge	1.	Student has knowledge of the theoretical basis and examples of the revision of the financial statements and areas of financial and accounting control.			Test	K1_W06++, +, K1_W07+++	S1A_W02+++, S1A_W07+++, S1A_W06+++	L	
Skills	1.	Student has the ability to apply the provisions of national law for the revision of the financial statements.			Test, project	K1_U03+++, K1_U10+++, K1_U12+++	S1A_U02+++, S1A_U03+++, S1A_U05+++, S1A_U06+++	LP	
	2.	Student has the ability to carry out financial and accounting checks of accounting documents, accounting records and financial statements.			Test, project	K1_U03+++, K1_U10+++, K1_U12+++	S1A_U02+++, S1A_U03+++, S1A_U05+++, S1A_U06+++	LP	
Social competence	1.	Student is capable to take on responsibility for the tasks assigned to him within the limits of organizational roles.			Test	K1_K01+++, , K1_K07+++	S1A_K01+++, S1A_K02+++, S1A_K03+++, S1A_K04+++, S1A_K05+++, S1A_K06+++, S1A_K07+++	LP	

Course supervisors

Form of classes	Course supervisors
Lecture	Phd (Eng) Danuta Seretna-Sałamaj
Project	Phd (Eng) Danuta Seretna-Sałamaj

Teaching content

Lecture	Teaching methods	Lecture and multimedia presentation	
No.	Subject area		Number of hours
1.	The concept of financial and accounting control (definition and types of control, economic control, economic revision, financial control, internal audit). Control and post-control procedures.		2
2.	The main problems of control in terms of changes in the economy against foreign experience.		2
3.	The concept and legal basis of the internal audit. Material and subjective scope of internal audit.		2
4.	Preparing the audit plan. Preparation and implementation of the audit program. Reporting. Verification.		2
5.	The tasks of the chief accountant in the scope of financial control.		2
6.	Control on cash movements.		2
7.	Control of settlements and claims.		2
8.	Control of inventory.		2
9.	Control of fixed assets		2
10.	Control of employment and remuneration.		2
11.	Control of costs.		2
12.	Control of revenue.		2
13.	Control of assets under construction.		2
14.	Control of funds and capital.		2
15.	Inventory as part of financial and accounting control.		2
Total no. of hours:			30

Project	Teaching methods	a multimedia presentation, observation of the student, conversation	
No.	Subject area		Number of hours
1.	Preparing the audit plan. Preparation and implementation of the program of audit task. Reporting. Checks.		30
Total no. of hours:			30

Primary literature:

1	Kazimiera Winiarska, Wewnętrzna kontrola finansowo - księgową w firmie, ODDK, Gdańsk 2006.
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2	Stanisław Kałużny, Kontrola wewnętrzna: teoria i praktyka, PWE, Warszawa 2008.
3	J. Uryga, I. Bienias, Organizacja systemu rachunkowości i kontrola wewnętrzna w podmiocie badanym, SKwP, Warszawa 2005.

Secondary literature:

1	Kazimiera Winiarska, Audyt finansowy, InfoAudit, Warszawa 2005.
2	Kontrola wewnętrzna. Pr. zbior. Zespołu PriceWarehouseCoopers. FRRwP, Warszawa 1999.
3	Czesław Paczuła, Kontrola wewnętrzna w zarządzaniu jednostką gospodarczą. Difin, Warszawa 1998.

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Course co-ordinator

signature

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Director of Institute

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