Course syllabus 2023/2024		
Course name:	Introduction to Internal Audit	
Areas, Disciplines:		
Study programme group:	**Cycle of studies:**	**Study type:**
	2 st	Full-time studies
Study programme name:		
Speciality:		
Electivity:	Language	
Course coordinator:	dr Lena Barbara Grzesiak	

Course code:	**Year of studies:**	**Semester:**	**Language of instruction:**
0800-1INZAK			english
ECTS credits:	3		
Exam / assessment form:	Examination		

Class type	**Total contact hours**	**Form of conducting classes**
Lecture	15	stationary

A. Shortened (general) subject description
The main aim of the course is to familiarize students with the activities of internal audit in organizations and its role in improvement processes. The Students will be familiar with the main characteristics of internal audit compared with control, controlling, ISO-audit and external audit. During the course, students will be introduced to the perspective of internal audit from three perspectives: internal auditors, auditees and management. The lecture assumes active participation of students, for example by using the gamification mechanism. In addition to scientific and IIA's materials in the field of internal audit, the classes will also use unconventional information on internal audit, including from cartoon jokes on internal audit, showing the problem of stereotype of internal auditor and diffuculties in this profession, mainly negative attitudes, influencing internal audit effectiveness.

B. Prerequisit

Basic requirements are:

a) English knowledge at least B1 level
b) mobile device with Internet access (for taking part in active games during the lectures)
c) enthusiasm for work and broadening horizons

C. Effects of Teaching		
Knowlege		
Code PEU		**Study programme-related learning outcome code**
PEU_W01	Student defines internal audit and its core in organizations	
PEU_W02	Student understands role and tasks of internal audit in organizations	
Skills		
Code PEU		**Study programme-related learning outcome code**
PEU_U01	Student can defend the opinion about internal audit	
Attitudes		
Code PEU		**Study programme-related learning outcome code**
PEU_K01	Student is aware of the role of internal audit	
D. Course Content		
Lecture	**Total contact hours**	**PEU**
1. The internal audit function in modern organizations	10	PEU_W01 PEU_W02 PEU_U01 PEU_K01

a. History and evolution of internal audit		
b. the role of internal audit in modern organisations		
c. the types of internal audit		
d. The stereotype of internal auditor		
e. The core competencies of internal auditor		
2. The stakeholders of internal audit: an auditee and management	5	PEU_W01 PEU_W02 PEU_U01 PEU_K01
a. The role of the auditees in internal audit effectiveness		
b. The role of management in internal audit effectiveness		
Sum	**15**	

D1. Course Content - Scientific disciplines	
Lecture	**Disciplines**
1. The internal audit function in modern organizations	-
2. The stakeholders of internal audit: an auditee and management	-

E. Methods and Criteria of Assessment
Final grade

FINAL GRADE FOR THE SUBJECT
is determined according to the algorithm:
Grade for "Lecture" grade * 100.00 %
Additional requirements to pass the subject:
Test - 100%

Partial grade for the form: Lecture

The form evaluation is determined based on the results of the following components:

Assessment component	Weight in final grade	Verification
1) Test Undefined	100.00	PEU_W01 PEU_W02 PEU_U01 PEU_K01

	Sum	100.00	

Grade for Lecture is determined according to the following point scale:
Below 60.00% - grade 2
60.00% and more - grade 3
70.00% and more - grade 3,5
80.00% and more - grade 4
90.00% and more - grade 4,5
95.00% and more - grade 5
Additional requirements to pass the form:
None

F. Bibliography

Basic literature
- Materials provided by a teacher

G. Student's Workload in the Course

Lecture

Form of student activity	Approximate number of hours
Current reading of literature	3
Homework	2
Preparing written assignments	2
Preparing for in-class discussion	2
Preparing a presentation	2
Data collection	2
Making decisions in a simulation game	2
Sum	15

H. Teaching Methods

Lecture
- Expository method | Discussion lecture
- Exposing methods | Simulation (simulation game)
- Expository methods | Talk, desciption
- Expository method | Information lecture
- Expository method | Problem lecture
- Search methods | Oxford discussion

- Search methods | Brainstorming
- Search methods | Problem method
- Search methods | Project method
- Search methods | case study

I. Additional information
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