

Course name:	Introduction to Internal Audit		
Study programme group:	Cycle of studies:	Study type:	
	2 st	Full-time studies	
Course coordinator:	dr Lena Barbara Grzesiak		
Course code:	Year of studies:	Semester:	Language of instruction:
0800-1INZAK	1	2	english
0800-2INZAK	2	3	
ECTS credits:	7		
Exam / assessment form:	Examination		
Class type		Total contact hours	Form of conducting classes
Lecture		15	stationary
		15	
A. Shortened (general) subject description			
<p>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.</p>			
B. Prerequisit			
<p>Basic requirements are:</p> <p>a) English knowledge at least B1 level</p> <p>b) mobile device with Internet access (for taking part in active games during the lectures)</p> <p>c) enthusiasm for work and broadening horizons</p>			
D. Course Content			
Lecture			Total contact hours

1. The internal audit function in modern organizations	20		
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	10		
a. The role of the auditees in internal audit effectiveness			
b. The role of management in internal audit effectiveness			
Sum	30		
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	
Test	100.00	PEU_W01 PEU_W02 PEU_U01 PEU_U03 PEU_U02 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 <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Expository method Discussion lecture Exposing methods Simulation (simulation game) Expository methods Talk, description 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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