Course description form (syllabus form) – for 1st and 2nd cycle studies

**A. General data**

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| **Name of the field** | **Content**  |
| Course title |  Cases in Internal Control, Ethics and Accounting Fraud |
| Organizational unit: |  Faculty of Management |
| Organizational unit where the course is offered: |  Faculty of Management |
| Course ID |   |
| Erasmus code / ISCED | 2600-ERSM1CICEAF |
| Course groups |   |
| Period when the course is offered  |  3 – 4 April 2024 |
| Short description | The course examines the importance of internal control as a foundation for the successful operation of business organizations and why it is important in its intersection with Accounting Ethics and as prevention and detection construct in the context of analyzing Accounting Fraud. |
| Type of course: |  Lecture/discussion |
| Full description |   |
| Prerequisites | Formal  |  2 semesters of Introductory Accounting |
| Initial  |   |
| Learning outcomes | 1. Analyze internal controls and why they are important for the foundation of successful business activity.
2. Understand and analyze the theoretical/philosophical foundations of ethical decision making in accounting..
3. Analyze significant ethical issues facing business and the accounting profession.
4. Critique how organizations develop ethical codes and frameworks.
5. Anaylze ethics, accounting and the Public Interest.
6. Critique the risk of unethical decisions on accountants and the organizations that they operate in.
7. Discuss specific examples of asset misappropriation.
8. Critique specific cases of corruption and fraud threats in a global economy.
9. Recognize fraudulent financial statements.
10. Discuss the relationship between technology and accounting fraud.
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| ECTS credit allocation (and other scores) |  1 |
| Assessment methods and assessment criteria | Class discussion and Take-Home Case Analysis |
| Examination  | Take-Home Case Analysis  |
| Type of class |   |
| Sposób realizacji przedmiotu  |   |
| Language  |  English |
| Bibliography |  |
| Internship as part of the course  | No  |
| Coordinators |  |
| Group instructors |  |
| Notes  |   |

**B. Detailed data**

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| **Name of the field** | **Content**  |
| Group instructors: |  |
| Title  | Cases in Internal Control, Ethics and Accounting Fraud |
| Type of class: |   |
| Learning outcomes defined for didactic method used during the course |   |
| Assessment methods and assessment criteria for didactic method used during the course |   |
| Examination for didactic method used during the course |   |
| Range of content |   |
| Didactic methods |   |
| Bibliography |   |
| Group limit  |   |
| Time span |   |
| Location |   |