



### COURSE SPECIFICATION

Course code	full-time studies	<b>Z-ZB-E-507a</b>
	part-time studies	-
Course title in English	<b>Controlling and Non-financial Audit</b>	
Course title in Polish	<b>Controlling i audyt niefinansowy</b>	
Valid from academic year	<b>2025/2026</b>	

### PLACEMENT IN THE TEACHING PROGRAM

Programme of study	<b>BUSINESS MANAGMENT</b>
Level of education	<b>1<sup>st</sup> degree</b>
Studies profile	<b>academic</b>
Form and mode of study	<b>full-time programme</b>
Scope	<b>risk management</b>
Academic unit responsible for the course	<b>Department of Management and Organization</b>
Course coordinator	<b>dr Anna Sołtys</b>
Approved by	<b>dr hab. inż. Dariusz Bojczuk, prof. uczelni</b>

### GENERAL CHARACTERISTIC OF THE COURSE

Teaching block		<b>Specialist subject</b>
Course status		<b>Obligatory</b>
Language of instruction		<b>English</b>
Semester of delivery	full-time studies	<b>Semester V</b>
	part-time-studies	-
Prerequisites		<b>Management and Organization, Human Resources Management, Operational Management</b>
Exam (YES/NO)		<b>YES</b>
ECTS		<b>3</b>

Method of conducting classes		lecture	classes	laboratory	project	other
Number of hours per semester	full-time	<b>15</b>			<b>15</b>	
	part-time					



### LEARNING OUTCOMES

Category	Outcome code	Course learning outcomes	Reference to the directional learning effect
Knowledge	W01	The student has knowledge of the factors influencing the functioning and efficiency of enterprises in the field of non-financial controlling and internal audit - their forms and applications.	ZB1_W02
	W02	The student knows the methods and tools for conducting monitoring and internal auditing as well as non-financial reporting.	ZB1_W07
	W03	The student has knowledge of standards and indicators enabling enterprise improvement and risk management at the operational and strategic level.	ZB1_W02 ZB1_W07
Skills	U01	The student is able to perform an internal analysis of the enterprise using internal audit tools and procedures in order to make management decisions.	ZB1_U02 ZB1_U04
	U02	The student has the ability to conduct non-financial controlling and internal audit and use them in decision-making.	ZB1_U08
	U03	The student is able to identify risks and threats in the enterprise using indicators and procedures of non-financial controlling and auditing.	ZB1_U08 ZB1_U11
Social competences	K01	The student improves knowledge and skills in the field of indicators, tools and procedures of non-financial controlling and internal audit necessary to operate in conditions of uncertainty.	ZB1_K02
	K02	The student is able to work in a team and share his knowledge in the field of non-financial controlling and internal audit when developing implementation projects in the enterprise.	ZB1_K03
	K03	The student is able to take responsibility for tasks and achieved results individually or in a team.	ZB1_K01 ZB1_K02 ZB1_K07

### COURSE CONTENT

Method of conducting classes	Course content
lecture	Controlling and internal audit: concepts and differences, functions in the enterprise. Internal audit as an element of Corporate Governance – conclusions and recommendations. Implementation of processes in the enterprise: cost and profit centers, responsibility centers, work efficiency controlling - creating a plan, standards, result indicators, efficiency indicators, KPIs, calculation, efficiency, reporting. Non-financial reporting in the context of sustainable development.
project	Development of internal audit indicators and procedures along with a report.



### METHODS FOR VERIFYING LEARNING OUTCOMES

Outcome code	Learning outcomes verification methods					
	Oral examination	Written examination	Test	Project	Report	Other
W01		X				
W02		X				
W03		X				
U01				X		
U02				X		
U03				X		
K01				X		
K02				X		
K03				X		

### FORM AND CONDITIONS OF ASSESSMENT

Form of classes	Assessment type	Assessment Criteria
lecture	Examination	Obtaining at least a 50% from written test
project	Credit with grade	Implementation, in groups of up to 3 people, of a project of a controlling system for a selected type of business area according to the given criteria and its public presentation.

### STUDENT WORKLOAD

ECTS Balance							
No.	Activity type	Student workload					Unit
		full-time					
1.	Scheduled contact hours	W	C	L	P	S	h
		15			15		
2.	Other (consultations, exams)	4			2		h
3.	Total number of contact hours	36					h
4.	Number of ECTS credits for contact hours	1,4					ECTS
5.	Number of hours of independent student work	39					h
6.	Number of ECTS points that a student obtains through independent work	1,6					ECTS
7.	Workload related to practical classes	38					h
8.	Number of ECTS credit points which a student receives for practical classes	1,5					ECTS
9.	Total number of hours of a student's work	75					
10.	ECTS credits for the course <i>1 1 ECTS credit =25 student learning hours</i>	3					ECTS

W - LECTURE C - CLASSES L - LABORATORY P - PROJECT S - SEMINAR



### READING LIST

1. Controlling Non-Financial Reporting, (2013), [https://docs.wbcsd.org/2013/12/FLT\\_NonFinancial.pdf](https://docs.wbcsd.org/2013/12/FLT_NonFinancial.pdf) Risk Assessment For Personnel Security, (2009), CPNI, <https://gisf.ngo/wp-content/uploads/2014/09/0601-CPNI-2009-Risk-assessment-for-personnel-security-a-guide.pdf>
2. Ananzeh H., The impact of internal control of non-financial reporting-related weaknesses on audit fees: does external audit size matter? Discover Sustainability (2024) 5:189
3. How Audit Procedures and Internal Controls Improve Your Compliance Posture, <https://hyperproof.io/resource/audit-procedures-and-internal-controls/>