

EUROPEAN CREDIT TRANSFER AND ACCUMULATION SYSTEM (ECTS) pl. M. Skłodowskiej-Curie 5, 60-965 Poznań

# **COURSE DESCRIPTION CARD - SYLLABUS**

Course name Auditor's ethics

#### Course

Field of study	Year/Semester
Safety Engineering	1/1
Area of study (specialization)	Profile of study
Integrated Management of Safety in Organization	general academic
Level of study	Course offered in
Second-cycle studies	Polish
Form of study	Requirements
part-time	elective

### Number of hours

Lecture	Laboratory classes
8	0
Tutorials	Projects/seminars
10	0
Number of credit points	
1	

Other (e.g. online) 0

#### Lecturers

Responsible for the course/lecturer: Józef Gruszka, Ph.D., D.Sc., Eng. Professor at Poznan University of Technology

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Faculty of Engineering Management Institute of Safety and Quality Engineering ul. Rychlewskiego 2, 60-965 Poznań

Responsible for the course/lecturer:



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#### Prerequisites

The basic knowledge about audit of systems.

#### **Course objective**

To familiarize students with the ethics of the auditing process.

#### **Course-related learning outcomes**

Knowledge

- knows the issues of management and management, especially in the area of quality (P7S\_WG\_08),

- knows the concept of man and the world of values, basic ethical categories, the role of man in ensuring reliability of human-technical object systems (P7S\_WK\_04),

#### Skills

- is able to correctly select the sources and information derived from them, make an assessment, critically analyze and synthesize this information, formulate conclusions and comprehensively justify the opinion (P7S\_UW\_01),

- is able to see and formulate systemic and non-technical as well as socio-technical, organizational and economic aspects in engineering tasks (P7S\_UW\_03),

#### Social competences

- is aware of the recognition of cause-and-effect relationships in achieving the set goals and ranking the importance of alternative or competitive tasks (P7S\_KK\_01),

- is aware of the recognition of the importance of knowledge in solving problems in the field of security engineering and continuous improvement (P7S\_KK\_02),

- is aware of responsibility for own work and readiness to comply with the principles of teamwork and taking responsibility for jointly performed tasks (P7S\_KR\_02).

#### Methods for verifying learning outcomes and assessment criteria

Learning outcomes presented above are verified as follows:

Formative assessment:

- in the scope of lectures: on the basis of answers to questions about material processed in previous lectures,

- in the scope of tutorials: based on evaluation of current progress in task implementation

Summative rating:

- lecture: written test based on a previously prepared set of questions,

- in the scope of tutorials: based on average ratings of individual exercises.

#### **Programme content**

Introduction to the subject (ethics as a science of morality). Ethics at work, i.e. professional deontology (ethical aspects of professional work and work culture, professionalism at work, professional



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development as an ethical postulate). Functions of professional ethics (regulating interpersonal relationships at work, building professional solidarity, protection against temptations and the danger of moral abuse, raising the prestige of a given professional group). Professional ethics in auditor activities (ethical principles, ethical dilemmas and moral reasoning, contemporary threats in the process of making ethical decisions). Professional codes of ethics - examples of professional codes of ethics, attempts to develop an auditor's code of ethics. Corporate Social Responsibility (CSR) as a special kind of shaping ethical organizational behavior (business ethics, credibility of entrepreneur's activities, four pillars of responsibility: economic, legal, ethical and philanthropic). Overview of the requirements of PN-EN ISO 19011, PN-ISO 45001: 2018-06 regarding guidelines for auditing quality management systems and / or environmental management.

### **Teaching methods**

Monographic lecture using a computer with the division of program content into separate thematic issues in connection with the topic of exercises

Exercise analysis and case study solutions

### Bibliography

Basic

1. Gasparski W. (2018), Biznes, etyka, odpowiedzialność, PWN, Warszawa.

2. Sadłowska-Wrzesińska J., Lewicki L. (2018), Podstawy bezpieczeństwa i zdrowia w pracy,

Wydawnictwo WSL, Poznań.

3. Sadłowska-Wrzesińska J. (2018), Kultura bezpieczeństwa pracy. Rozwój w warunkach cywilizacyjnego przesilenia, Aspra, Warszawa.

4. PN-EN ISO 19011, Wytyczne dotyczące auditowania systemów zarządzania.

5. Materiały The Institute of Internal Auditors 247 Maitland Avenue Altamonte Springs, Florida 32701-4201 USA nt." Definicja audytu wewnętrznego, Kodeks etyki oraz Międzynarodowe standardy praktyki zawodowej audytu wewnętrznego"

### Additional

1. Stępień J., Bittner B. (2000), Wprowadzenie do etyki zawodowej, Warszawa.

2. Fromm E. (2017), O byciu człowiekiem, Wydawnictwo Etiuda, Kraków.

3. Szafran J. (2014), Przestrzeganie kodeksu etyki audytora wewnętrznego w świetle badań, Zeszyty Naukowe Uniwersytetu Szczecińskiego, nr 833, Finanse, Rynki Finansowe, Ubezpieczenia, 72, 195-209.



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## Breakdown of average student's workload

	Hours	ECTS
Total workload	28	1,0
Classes requiring direct contact with the teacher	18	0,5
Student's own work (literature studies, preparation for	10	0,5
classes/tutorials, preparation for tests) <sup>1</sup>		

<sup>&</sup>lt;sup>1</sup> delete or add other activities as appropriate