



## COURSE DESCRIPTION CARD - SYLLABUS

Course name

Auditor's ethics

---

### Course

Field of study

Safety Engineering

Area of study (specialization)

Integrated Management of Safety in Organization

Level of study

Second-cycle studies

Form of study

full-time

Year/Semester

1/1

Profile of study

general academic

Course offered in

Polish

Requirements

elective

---

### Number of hours

Lecture

15

Laboratory classes

0

Other (e.g. online)

0

Tutorials

15

Projects/seminars

0

### Number of credit points

1

---

### Lecturers

Responsible for the course/lecturer:

Józef Gruszka, Ph.D., D.Sc., Eng.

Professor at Poznan University of Technology

e-mail: [jozef.gruszka@put.poznan.pl](mailto:jozef.gruszka@put.poznan.pl)

phon: 61 6653377

Responsible for the course/lecturer:

Faculty of Engineering Management

Institute of Safety and Quality Engineering

ul. Rychlewskiego 2, 60-965 Poznań



## 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



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.



### Breakdown of average student's workload

	Hours	ECTS
Total workload	45	1,0
Classes requiring direct contact with the teacher	30	0,5
Student's own work (literature studies, preparation for classes/tutorials, preparation for tests) <sup>1</sup>	15	0,5

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