

Subject card

Subject name and code	Ethics in Finance, PG_00152913						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
Education level	postgraduate studies		Subject group		Obligatory subject group in the field of study Humanistic-social subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		5.0		
Learning profile	academic		Assessment form				
Conducting unit	Katedra Finansów Przedsiębiorstw -> Faculty of Management -> Rektor						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Dawid Szramowski				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	30		30.0		65.0	125
Subject objectives	The aim of the course is to familiarize students with the role and importance of professional standards and presentation of best practices in the financial industry. Students should be able to identify, analyze and manage ethical issues related to their professional activity.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	The student knows how to independently propose solutions to specific problems in the field of finance and accounting based on accepted criteria and lead to decisions in this area.	[SU1] oral statement/conversation/discussion
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands industrial property protection and copyright law concepts and principles.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion
	[FiRMU2_U09] The student can use a foreign language at the B2+ level of proficiency of the Common European Framework of Reference for Languages and specialized terminology. The student has an in-depth ability to prepare written works, oral speeches and presentations in a modern foreign language on specific issues in his/her specialty, using basic theoretical approaches and various sources of information.	The student can use a foreign language at the B2+ level of proficiency of the Common European Framework of Reference for Languages and specialized terminology. The student has an in-depth ability to prepare written works, oral speeches and presentations in a modern foreign language on specific issues in his/her specialty, using basic theoretical approaches and various sources of information.	[SU1] oral statement/conversation/discussion [SU4] test/exam - oral or written
	[FiRMU2_K02] Cooperation: - the student can harmoniously interact and work in a group, assuming various roles in the group, including leadership and supervision of the group, - can agree with the group on goals and division of tasks, - is open-minded, respecting the differences of other team members.	Cooperation: the student can harmoniously interact and work in a group, assuming various roles in the group, including leadership and supervision of the group, • can agree with the group on goals and division of tasks, • is open-minded, respecting the differences of other team members.	[SK1] oral statement/conversation/discussion
	[FiRMU2_K03] Communication: - the student can present his/her view/ issue in a way that others can understand, - courageously (but prudently) expresses his opinion, is not afraid to ask questions, - can participate culturally in the discussion, - can give constructive criticism, - can communicate on specialized topics in finance and accounting with a diverse audience.	Communication: the student can present his/her view/ issue in a way that others can understand, • courageously (but prudently) expresses his opinion, is not afraid to ask questions, • can participate culturally in the discussion, • can give constructive criticism, can communicate on specialized topics in finance and accounting with a diverse audience.	[SK1] oral statement/conversation/discussion [SK4] test/exam - oral or written
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	Integrity: the student adheres to the principles of business ethics and takes action to comply with these principles, • respects the law, • is objective, can perceive conflicts of interest, correctly identifies and resolves dilemmas related to the practice of the profession.	[SK1] oral statement/conversation/discussion

	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W09] The student knows and understands grammatical structures and vocabulary thoroughly within his/ her specialty in a foreign language at B2+ level.	The student knows and deeply understands the grammatical structures and vocabulary of his specialty in a foreign language at the B2+ level.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_W03] The student has an expanded knowledge of man as an entity that creates economic structures and the motives of his actions.	The student has an expanded knowledge of man as an entity that creates economic structures and the motives of his actions.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion
	[FiRMU2_U03] The student can analyse in depth the causes, course and effects of processes and phenomena in finance and accounting using advanced theories and appropriate social sciences methods. Can verify simple research hypotheses. Can collect data using information technology.	The student creatively uses the acquired knowledge in various scopes and forms to solve problems in finance and accounting that arise in business practice. He knows the limitations of the usefulness of the applied knowledge.	[SU1] oral statement/conversation/ discussion
Subject contents	1. Role of ethics in finance 2. Key documents related to professional standards: CFA Institute Code Of Ethics And Standards Of Professional Conduct, Asset ManagerCode, Global Investment Performance Standards, Professional Standards On Polish Capital Market. 3. ESG standards GRI, ISO 2600, OECD, Carbon Disclosure Protocol etc. 4. EU Taxonomy Regulation. 5. Ethical decision making: identification of a moral dilemma, consideration of possible actions and its consequences for variousstakeholders, action and reflection. 6. Ethics in practice: ethical case studies.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	essay	51.0%	50.0%
	case analysis and tests	51.0%	50.0%
Recommended reading	Basic literature	CFA Institute Code of Ethics and Standards of Professional Conduct. Standards of Practice Handbook, Eleventh Edition Guidance for Standards IVII Standards of Practice Handbook, Eleventh Edition Boatright J.R. Ethics in Finance 3rd Edition Wiley-Blackwell; 2014 Asset Manager Code of Conduct, CFA Institute statement of Investor's Rights Global Investment Performance standards 2020	
	Supplementary literature	Kodeks Etyki Związku Banków Polskich Kodeks Dobrej Praktyki Domów Maklerskich Zasady Etyki Zawodowej Maklerów i Doradców Kodeks Etyki Zawodowej Brokera Kodeks Etyki Pracownika Urzędu KNF Kodeks Etyki Instytutu Audytorów Wewnętrznych Kodeks Zawodowej Etyki w Rachunkowości ACCA : Ethics and Professional Skills Module	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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