University of Gdańsk

Subject card

Subject name and code	Business Ethics, PG_00177689					
Field of study	Finance and Accounting					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027	
Education level	Master's 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		English	
Semester of study	4		ECTS credits		3.0	
Learning profile	academic		Assessment form		credit	
Conducting unit	Department of Corporate Finance -> Faculty of Management -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Goniszewski			
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	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		2.0	43.0	75
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 to identify, analyze and manage ethical issues related to their professional activity.					

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRMU2_K02] The student is prepared to assume professional roles with responsibility, to understand and uphold the principles of professional ethics, and to act in accordance with them. Additionally, the student is committed to fostering achievements and upholding the values and traditions of professions related to finance and accounting.</td><td>In accordance with the principles of business ethics, students use the acquired knowledge in various areas and forms to formulate solutions to problems in finance and accounting that arise in business practice. They are aware of the limitations imposed on business activities by law, ethics and social norms, and generate solutions that are beneficial to the company and respect these limitations.</td><td>[SK4] test/exam - oral or written</td></tr><tr><td>[FiRMU2_W07] The student possesses a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting.</td><td>The student is able to assess whether legal, organisational, moral and ethical standards and principles in the field of finance and accounting have been complied with in specific cases. They verify whether the principles of industrial property protection and copyright law are observed in the analysed situations.</td><td>[SW3] text preparation/written work</td></tr><tr><td>[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.</td><td>The student is able to identify conflicts of interest and decide how to resolve or avoid them. They correctly examine and develop solutions to dilemmas related to the profession of manager, economist and financier.</td><td>[SU4] test/exam - oral or written</td></tr></table>
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	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>tests</td><td>51.0%</td><td>50.0%</td></tr><tr><td>essay</td><td>51.0%</td><td>50.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>1. CFA Institute Code of Ethics and Standards of Professional Conduct. Standards of Practice Handbook, Any Edition Guidance for Standards IVII Standards of Practice Handbook, Any Edition 2. Boatright J.R. Ethics in Finance Any Edition Wiley-Blackwell 3. Asset Manager Code of Conduct, CFA Institute statement of Investor's Rights Global Investment Performance standards 2020</td></tr><tr><td>Supplementary literature</td><td>ACCA : Ethics and Professional Skills Module</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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