

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                                                                                   |                                                          |                                         |                                     |         |                                                                                   |     |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|---------|-----------------------------------------------------------------------------------|-----|
| Subject name and code                       | Business Philosophy, PG_00178466                                                                                                                                                                                                                                                                                                                                                  |                                                          |                                         |                                     |         |                                                                                   |     |
| Field of study                              | Finance and Accounting, Informatics and Econometrics, Management                                                                                                                                                                                                                                                                                                                  |                                                          |                                         |                                     |         |                                                                                   |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                                                                                                                                                                                      |                                                          | Academic year of realisation of subject |                                     |         | 2025/2026                                                                         |     |
| Education level                             | Bachelor's studies                                                                                                                                                                                                                                                                                                                                                                |                                                          | Subject group                           |                                     |         | Obligatory subject group in the field of study<br>Humanistic-social subject group |     |
| Mode of study                               | part-time studies                                                                                                                                                                                                                                                                                                                                                                 |                                                          | Mode of delivery                        |                                     |         | at the university                                                                 |     |
| Year of study                               | 1                                                                                                                                                                                                                                                                                                                                                                                 |                                                          | Language of instruction                 |                                     |         | Polish                                                                            |     |
| Semester of study                           | 1                                                                                                                                                                                                                                                                                                                                                                                 |                                                          | ECTS credits                            |                                     |         | 3.0                                                                               |     |
| Learning profile                            | academic                                                                                                                                                                                                                                                                                                                                                                          |                                                          | Assessment form                         |                                     |         | credit                                                                            |     |
| Conducting unit                             |                                                                                                                                                                                                                                                                                                                                                                                   |                                                          |                                         |                                     |         |                                                                                   |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                                                                                                                                                                                                                                                                                                                                                |                                                          | mgr Wojciech Jankowski                  |                                     |         |                                                                                   |     |
|                                             | Teachers                                                                                                                                                                                                                                                                                                                                                                          |                                                          |                                         |                                     |         |                                                                                   |     |
| Lesson types                                | Lesson type                                                                                                                                                                                                                                                                                                                                                                       | Lecture                                                  | Tutorial                                | Laboratory                          | Project | Seminar                                                                           | SUM |
|                                             | Number of study hours                                                                                                                                                                                                                                                                                                                                                             | 16.0                                                     | 0.0                                     | 0.0                                 | 0.0     | 0.0                                                                               | 16  |
|                                             | 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                                                                                                                                                                                                                                                                                                                                                             | 16                                                       |                                         | 1.0                                 |         | 58.0                                                                              | 75  |
| Subject objectives                          | The aim of the course is to familiarize students with the philosophical foundations of business activity and ethical dilemmas of contemporary business. The course aims to develop critical thinking about corporate social responsibility, professional ethics and the impact of globalization and technology on contemporary civilizational challenges in the business context. |                                                          |                                         |                                     |         |                                                                                   |     |

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|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Learning outcomes   | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Subject outcome                                                                                                                                                                                                                                                                                                                           | Method of verification                                                                                                         |
|                     | [ZARZL3_W10] The student has advanced knowledge and understanding of the fundamental dilemmas of modern civilization and their relevance in business decision-making.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Student analyzes the impact of ethical dilemmas on management strategies, identifies conflicts of values in decision-making processes and evaluates long-term consequences of managerial choices for society                                                                                                                              | [SW4] test/exam - oral or written<br>[SW1] oral statement/conversation/discussion<br>[SW3] text preparation/written work       |
|                     | [IiEL3_U09] The student can effectively plan and execute their learning process while continuously enhancing their econometrics, informatics, and statistics skills throughout their lives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | The student designs a program for the development of ethical standards in financial and accounting practice, identifies sources of knowledge about professional ethics of accountants and evaluates his/her own competences in the field of professional responsibility                                                                   | [SU1] oral statement/conversation/discussion<br>[SU3] text preparation/written work<br>[SU4] test/exam - oral or written       |
|                     | [ZARZL3_U09] The student can effectively plan and execute their learning process while continuously enhancing their management skills throughout their lives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Student recognizes ethical dilemmas in financial reporting, analyzes the impact of accounting practices on social responsibility and evaluates the role of financial transparency in building trust                                                                                                                                       | [SU1] oral statement/conversation/discussion<br>[SU3] text preparation/written work<br>[SU5] implementation of a problem task  |
|                     | [FiRL3_W10] The student knows and understands to an advanced degree the fundamental dilemmas of modern civilization from the perspectives of finance and accounting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The student creates a strategy for developing ethical competences in working with data and technologies, searches for current sources of knowledge about digital ethics and assesses his/her own skills in the field of responsible use of technology                                                                                     | [SW4] test/exam - oral or written<br>[SW1] oral statement/conversation/discussion<br>[SW2] presentation/project/paper/report   |
|                     | [FiRL3_U09] The student can effectively plan and execute their learning process while continuously enhancing their finance and accounting skills throughout their lives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Student identifies ethical challenges related to business digitalization, analyzes the impact of artificial intelligence on the labor market and evaluates consequences of big data for privacy and individual autonomy                                                                                                                   | [SU1] oral statement/conversation/discussion<br>[SU3] text preparation/written work<br>[SU4] test/exam - oral or written       |
| Subject contents    | [IiEL3_W10] The student knows and understands to an advanced degree the fundamental dilemmas of modern civilization, especially in the face of IT development.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Student creates strategy for developing ethical competencies in working with data and technologies, searches for current sources of knowledge about digital ethics and evaluates own skills in responsible use of technology                                                                                                              | [SW1] oral statement/conversation/discussion<br>[SW2] presentation/project/paper/report<br>[SW3] text preparation/written work |
|                     | <ul style="list-style-type: none"> <li>• Introduction to business philosophy and economic ethics</li> <li>• History of economic thought and contemporary ethical dilemmas</li> <li>• Theories of justice and their application in business</li> <li>• Virtue ethics in management and entrepreneurship</li> <li>• Utilitarianism and profit maximization - limits and conflicts</li> <li>• Corporate Social Responsibility (CSR) - theory and practice</li> <li>• Ethics in finance: transparency, fair reporting, manipulations</li> <li>• Philosophical aspects of technology in business: AI, algorithms, privacy</li> <li>• Globalization and cultural diversity in business ethics</li> <li>• Sustainable development as philosophical challenge for business</li> <li>• Professional ethics in different areas of economy</li> <li>• Future of business ethics - new challenges and trends</li> </ul> |                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                |
|                     | Prerequisites and co-requisites                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                |
|                     | Assessment methods and criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Subject passing criteria                                                                                                                                                                                                                                                                                                                  | Passing threshold                                                                                                              |
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | exam                                                                                                                                                                                                                                                                                                                                      | 51.0%                                                                                                                          |
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                           | Percentage of the final grade                                                                                                  |
| Recommended reading | 100.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                |
|                     | Basic literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>• W. Gasparski, <i>Wykłady z etyki biznesu</i>, Warszawa 2007.</li> <li>• M. Gorazda, <i>Filozofia ekonomii</i>, Kraków 2021.</li> <li>• M. Sandel, <i>Czego nie można kupić za pieniądze</i>, Warszawa 2020.</li> <li>• A. Anzenbacher, <i>Wprowadzenie do filozofii</i>, Kraków 2003.</li> </ul> |                                                                                                                                |

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|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>• P. Singer, <i>Przewodnik po etyce</i>, Warszawa 2002.</li> <li>• A. Heywood, <i>Ideologie polityczne: wprowadzenie</i>, Warszawa 2007.</li> <li>• A. Wolak-Tuzimek, <i>Spółeczna odpowiedzialność przedsiębiorstwa a konkurencyjność przedsiębiorstw</i>, Warszawa 2018.</li> <li>• N. Taleb, <i>Czarny łabędź: jak nieprzewidywalne zdarzenia rządzą naszym życiem</i>, Warszawa 2014.</li> <li>• Kahneman, Pułapki myślenia: o myśleniu szybkim i wolnym, Poznań 2019.</li> <li>• T. Kotarbiński, <i>Traktat o dobrej robocie</i>, Wrocław 1955.</li> <li>• Sun Tzu, <i>Sztuka wojny</i>, przeł. J. Zawadzki, Warszawa 2009.</li> <li>• M. Musashi, <i>Księga pięciu kręgów. Gorin-no Sho</i>, przeł. A. Żuławska-Umeda, Bydgoszcz 2001.</li> </ul> |
|                                                                | eResources addresses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Example issues/<br>example questions/<br>tasks being completed | <ul style="list-style-type: none"> <li>• What are the main currents in business philosophy and how do they influence contemporary management?</li> <li>• How can Rawls' theory of justice be applied in business practice?</li> <li>• What are the ethical dilemmas associated with the use of artificial intelligence in business?</li> <li>• Can profit maximization be consistent with ethics? Argue your answer.</li> <li>• What are the differences between utilitarian approach and virtue ethics in the context of business decisions?</li> <li>• How does globalization affect ethical standards in international business?</li> <li>• What are the main ethical challenges in financial reporting?</li> <li>• How do digital technologies change traditional ethical dilemmas in business?</li> <li>• What characterizes corporate social responsibility and what are its limits?</li> <li>• What are the ethical aspects of sustainable development in enterprises?</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Work placement                                                 | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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