Subject card

Subject name and code	Ethics, PG_00178598					
Field of study	Finance and Accounting					
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 Humanistic-social subject group	
Mode of study	full-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		English	
Semester of study	2		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 Dawid Szramowski			
	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 lecture is to present students with main ethical theories as well as with the main ethical problems to solve which the theories are applied. After the lecture students should be able to know and understand basic terms and main claims of the ethical theories analyzed during the lecture. The aim of the course is also 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
[FiRL3_U09] The student can effectively plan and execute their learning process while continuously enhancing their finance and accounting skills throughout their lives.	identifies areas requiring ethical development in the context of finance and accounting, develops a habit of reflecting on the ethical aspects of actions and decisions, and uses available sources of knowledge to continuously update their ethical awareness and adapt it to changing market realities.	[SU4] test/exam - oral or written
[FiRL3_W10] The student knows and understands to an advanced degree the fundamental dilemmas of modern civilization from the perspectives of finance and accounting.	Identifies and explains key ethical theories and concepts relevant to contemporary moral challenges in finance; analyzes ethical dilemmas in financial practice in light of global and professional standards; and evaluates the moral and social consequences of financial decisions in the context of modern civilization.	[SW4] test/exam - oral or written
[FiRL3_U07] The student can prepare written papers, presentations, and oral presentations on finance and accounting issues.	Develops and delivers well-structured written presentations on ethical issues in finance; formulates arguments based on ethical theories and professional standards; and communicates moral reasoning clearly in the context of real-world financial dilemmas.	[SU4] test/exam - oral or written

Subject contents

1. What is the meaning of life? (Looking for a proper perspective to talk about moral good and wrong)
2. What is ethics?
3. What is the nature of moral good? (ethical theories):
   a. Egoism
   b. Hedonism
   c. Existentialism
   d. Utilitarianism
   e. Deontonomism
   f. Virtue Ethics
   g. Personalism
4. Role of ethics in finance
5. Key documents related to professional standards: CFA Institute Code Of Ethics And Standards Of Professional Conduct, Asset Manager Code,Professional Standards On Polish Capital Market
6. Ethical decision making: identification of a moral dilemma
7. Ethical decision making: consideration of possible actions and its consequences for various stakeholders8. Ethical decision making: action and reflection

Prerequisites and co-requisites	

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written test	51.0%	100.0%

Recommended reading

Basic literature	1. Gordon Graham, Eight Theories of Ethics, Routledge, London and New York 2004; 2. CFA Institute Code of Ethics and Standards of Professional Conduct. 3. Standards of Practice Handbook, 4. Eleventh Edition Guidance for Standards VII Standards of Practice Handbook, 5. Eleventh Edition Boatright J.R. Ethics in Finance any Edition Wiley-Blackwell; 2014 6. Asset Manager Code of Conduct, 7. CFA Institute statement of Investor's Rights Global Investment Performance standards 2020
Supplementary literature	1. ACCA : Ethics and Professional Skills Module
eResources addresses	

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable