

Subject card

Subject name and code	Business Ethics, PG_00178839						
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	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Strategic Development and Quality Science -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Renata Płoska				
	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	To familiarise students with the ethical challenges and dilemmas associated with business operations, as well as the tools to address them and implement ethical and responsible business principles.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[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.		The student identifies and interprets ethical dilemmas and problems in business, and identifies concepts and tools for solving them.		[SU4] test/exam - oral or written		
	[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.		The student recognizes cases of unethical behavior in business.		[SK2] presentation/project/paper/report		
	[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.		The student explains terms related to business ethics, ethical standards (relevant to business) and concepts and tools for implementing ethical principles in business, and describes unethical business behaviour, illustrating it with examples.		[SW4] test/exam - oral or written		

Subject contents	Introduction: ethics (key terms and concepts) and business ethics (genesis, essence and related concepts). Ethical dimensions of ownership, economic freedom, responsibility in business and owner-manager relations. Ethics in the workplace: duties and rights of the employer and employee, the problem of abuse in the workplace. Integrity and responsibility and the problem of abuse and unethical behavior in market and non-market relations of enterprises, including entities of the financial sector. Business ethics versus other applied ethics (information ethics, technology ethics, environmental ethics). Institutionalization of business ethics: codes of ethics and other tools for implementing ethical principles in the enterprise. The process of ethical decision-making.		
Prerequisites and co-requisites	None		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	portfolio (case study archive)	51.0%	10.0%
	written test	51.0%	90.0%
Recommended reading	Basic literature	Gasparski W. (red.), Biznes, etyka, odpowiedzialność, PWN 2012 (ch. 2, 5, 6, 10, 11, 12, 14, 16, 18-21, 24-26, 36-37). Szteliga A., Etyka i etykieta menedżera, Akademia Górnośląska im. Wojciecha Korfanteo w Katowicach, Katowice 2023 (ch. 1-4).	
	Supplementary literature	Nogal-Meger P., Porozumienia ograniczające uczciwą konkurencję na polskim rynku [w] Antonowicz P., Próchniak J., Sadowska J. (red.), Zarządzanie rozwojem przedsiębiorstwa: perspektywa nauki i praktyki gospodarczej, Wydawnictwo UG, Gdańsk 2020, 121-146. Ostrowska E., Etyka na rynku finansowym, Wydawnictwo UG, Gdańsk 2022 (ch. 6). Płoska R., Etyka biznesu istota i poziomy [w] Antonowicz P. (red.), Zarządzanie rozwojem przedsiębiorstwa. Interaktywny podręcznik z zakresu zarządzania. Repozytorium case study dla studentów, Wydawnictwo UG, Gdańsk 2020, 71-78. Płoska R., Nadużycia w przedsiębiorstwie [w] Antonowicz P. (red.), Zarządzanie rozwojem przedsiębiorstwa. Interaktywny podręcznik z zakresu zarządzania. Repozytorium case study dla studentów, Wydawnictwo UG, Gdańsk 2020, 289-298. Płoska R., Przeciwdziałanie korupcji jako jeden z wymiarów społecznej odpowiedzialności biznesu [w] Antonowicz P., Galiński P., Pisarewicz P. (red.), Perspektywa ekonomiczna, finansowa i prawna kreowania wartości w gospodarce, Wydawnictwo UG, Gdańsk 2020, 251-266. Rutkowska-Tomaszewska E., Misselling i inne nadużycia instytucji finansowych wobec konsumentów na rynku usług finansowych [w] Jurkowska-Zajdler A., Rutkowska-Tomaszewska E., Wiktorow A., Monkiewicz J. (red.), Manipulacje i oszustwa na rynku finansowym, PWN, Warszawa 2020, 31-60. Woźniczka J., Ciemna strona marketingu, PWE, Warszawa 2023 (ch. 2, 3 i 7).	

	eResources addresses	Basic https://www.gwsh.pl/content/biblioteka/org/pdf/ag-etyka-andrzej-szteliga.pdf - Szteliga A., Etyka i etykieta menedżera, Akademia Górnośląska im. Wojciecha Korfantego w Katowicach, Katowice 2023 (ch. 1-4). Supplementary https://old.wzr.ug.edu.pl/nauka/index.php?str=1900 - Antonowicz P. (red.), Zarządzanie rozwojem przedsiębiorstwa. Interaktywny podręcznik z zakresu zarządzania. Repozytorium case study dla studentów, Wydawnictwo UG, Gdańsk 2020.
Example issues/ example questions/ tasks being completed	Levels of business ethics. The concept of the fraud triangle. Examples of mobbing behaviour. Types of environmental ethics. Concept and types of codes of ethics.	
Work placement	Not applicable	

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