

Subject card

Subject name and code	The law of economic contracts - lecture, PG_00133718						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject				2025/2026	
Education level	Bachelor's studies	Subject group				Optional 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				1.0	
Learning profile	academic	Assessment form				credit	
Conducting unit	Department of Commercial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Kaja Zaleska-Korziuk				
	Teachers		dr Kaja Zaleska-Korziuk				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		0.0		10.0	25
Subject objectives	The aim of the course is to show students the principles of concluding, performing and being liable for non-performance of contracts in business transactions, as well as presenting typical legal structures used to minimize contractual risk related to non-performance of the contract by the contractor. Students learn typical named and unnamed contracts used in business transactions, in particular between entrepreneurs and with the participation of entrepreneurs.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.	Has the ability to use legal terminology in professional communication: <ul style="list-style-type: none"> o Can create legal documents such as contracts, legal opinions, regulations, and procedural writings using correct legal terminology. o Effectively communicates in legal language, both in speech and writing, with various stakeholders such as clients, colleagues, courts, and administrative bodies. 	[SW4] test/exam - oral or written
	[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting	Has the ability to analyze and solve legal problems in accordance with applicable legal norms: <ul style="list-style-type: none"> o Can identify legal issues and propose appropriate solutions in line with commercial law provisions. o Analyzes court rulings and legal interpretations to find the best solution. <p>Effectively uses legal tools to ensure compliance with legal norms:</p> <ul style="list-style-type: none"> o Utilizes legal software and databases to analyze regulations and prepare documents that comply with current standards. o Can use legal information systems and databases to verify the compliance of actions with legal provisions. 	[SU4] test/exam - oral or written
	[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences	3. Is able to identify and solve legal problems related to various types of legal relationships: <ul style="list-style-type: none"> o Is able to recognize legal problems and take appropriate legal steps to solve them. o Analyzes cases of violations of corporate governance principles and can advise on pursuing claims. <p>Knows the legal provisions regulating various types of legal relationships and is able to apply them in practice:</p> <ul style="list-style-type: none"> o Knows the provisions regarding company law, tax law, competition law and labor law and is able to apply them in everyday professional practice. o Is able to use the provisions of securities law and capital market regulations in the analysis of legal relations. 	[SK4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Has an advanced knowledge of terminology and concepts in the field of commercial law: <ul style="list-style-type: none"> o Can define and precisely use advanced terms and concepts related to commercial law, such as different types of companies, financial instruments, and commercial contracts. <p>Understands and applies specialized legal concepts in the analysis and interpretation of commercial law provisions:</p> <ul style="list-style-type: none"> o Knows various definitions and concepts characteristic of commercial law, such as legal personality, civil liability, liquidation, and bankruptcy of companies. o Can apply these concepts in practice by analyzing specific legal cases 	[SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	<p>[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning</p>	<p>Understands the importance of continuous education and updating professional knowledge:</p> <ul style="list-style-type: none"> o Is aware of the dynamic changes in commercial law and the necessity of monitoring them. o Shows willingness and readiness to participate in various forms of continuous education. <p>Can effectively plan their professional and educational path:</p> <ul style="list-style-type: none"> o Develops long-term and short-term goals for professional development. o Utilizes available educational and training resources to achieve their development plans. <p>Knows methods for independently acquiring and deepening knowledge:</p> <ul style="list-style-type: none"> o Uses legal literature, databases, online educational resources, and e-learning programs. o Participates in training sessions, workshops, conferences, and seminars to update and expand their knowledge. 	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_W05] The graduate demonstrates knowledge of the principles and ethical standards related to taxes and tax law</p>	<p>Can analyze moral and legal dilemmas:</p> <ul style="list-style-type: none"> o Uses ethical theories and legal principles to analyze moral and legal dilemmas. o Can evaluate different perspectives and arguments regarding ethical and legal dilemmas. <p>Knows methods for diagnosing and resolving moral and legal dilemmas:</p> <ul style="list-style-type: none"> o Can apply case analysis methods and approaches based on ethical and legal principles to diagnose dilemmas. o Knows tools that support decision-making in dilemmatic situations, such as ethical codes and professional regulations 	<p>[SW4] test/exam - oral or written</p>
	<p>[PiDPL3_K02] He/she is ready to fulfill social obligations, including co-organizing activities for taxpayers and professional self-government of tax advisers, and to initiate activities for the public interest, including in particular balancing the divergent interests of taxpayers and tax authorities</p>	<p>Can use the analysis of social phenomena to solve legal problems:</p> <ul style="list-style-type: none"> o Can combine legal knowledge with the analysis of social phenomena to find effective legal solutions. o Can apply social theories and research methods in legal practice to better understand the legal and social context. <p>Can adapt professional practices to changing social phenomena:</p> <ul style="list-style-type: none"> o Demonstrates flexibility and adaptability in response to changing social and economic conditions. o Can predict the social consequences of legal changes and advise on minimizing negative impacts. 	<p>[SK4] test/exam - oral or written</p>

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	[PiDPL3_K03] He/she is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization rules	Is aware of the legal consequences of their professional actions: <ul style="list-style-type: none"> o Understands the potential legal implications of the decisions and actions taken in their professional role. o Can anticipate and mitigate legal risks associated with their professional activities. 	[SK4] test/exam - oral or written
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	Understands the importance of continuous improvement in resolving moral and legal dilemmas: <ul style="list-style-type: none"> o Strives to update their knowledge in professional ethics and law to better address new ethical and legal challenges. o Actively participates in training and workshops on ethics and law to improve their skills in this area. 	[SK4] test/exam - oral or written
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	1. Has an advanced knowledge of terminology and concepts in the field of commercial law: <ul style="list-style-type: none"> o Can define and precisely use advanced terms and concepts related to commercial law, such as commercial contracts. Understands and applies specialized legal concepts in the analysis and interpretation of commercial law provisions: <ul style="list-style-type: none"> o Knows various definitions and concepts characteristic of commercial law o Can apply these concepts in practice by analyzing specific legal cases. 	[SW4] test/exam - oral or written
Subject contents	1. Contracts in business - specificity of contracting (in particular the basic principles of concluding and performing contracts economic) 2. Contract for the sale of goods - determining the moment of transfer of risk to the buyer, Incoterms clauses, liability for defects in contracts bilateral trade 3. Agreements relating to the enterprise (including sale of the enterprise and putting the enterprise into use, sale of shares in capital companies, due diligence) 4. Contracts in the construction process - development contract, construction contract, general investment contract, investment replacement contract 5. Agreement for the use of goods and rights (leasing, franchising)		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	Drafting and negotiating international commercial contracts : a practical guide / by Fabio Bortolotti.	
	Supplementary literature	---	
	eResources addresses		
Example issues/ example questions/ tasks being completed	1. What is the content and legal nature of the general contracting contract for the investment? 2. What are the statutory instruments for protecting the rights of a buyer concluding a development contract? 3. What are the rules for dividing the costs and risk of goods delivery according to the FCA Incoterms rule? 4. What sanctions for late payment do the regulations provide for commercial contracts concluded between entrepreneurs? 5. What is the content and legal nature of the franchise agreement?		
Work placement	Not applicable		

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