

Subject card

Subject name and code	Business Law I - auditorium classes, PG_00133892						
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			Obligatory subject group in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			3.0		
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 Robert Obrzud				
	Teachers		mgr Dominik Mielewczyk				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	10.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
Subject objectives	To familiarise students with the civil law issues of economic turnover, with particular emphasis on the legal construction of commercial companies, cooperatives, commercial actions including the specificity of contracts concluded in commercial turnover and their typical forms.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W03] He/she has elementary knowledge of the subject of regulation of selected branches of law, other than the law of public tributes	The graduate has elementary knowledge of regulations in selected branches of law outside of public finance law.	[SW4] test/exam - oral or written
	[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them	The graduate is able to participate in debates concerning issues in tax law, finance, and accounting, present and evaluate various opinions and positions, particularly regarding different interpretations of tax laws, and engage in discussions on these topics.	[SU4] test/exam - oral or written
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	<ol style="list-style-type: none"> 1. Has the ability to effectively collaborate in a team during exercises: 2. Can coordinate team work in solving legal cases: 3. Can lead a team in interpreting commercial law provisions: 4. Can collaboratively prepare written legal positions: 5. Can prepare and present oral legal positions: 6. Supports the team in solving complex legal problems: 	[SU4] test/exam - oral or written
	[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright	<ol style="list-style-type: none"> 1. Knows the basic concepts and principles of industrial property protection: <ul style="list-style-type: none"> o Understands what patents, trademarks, utility models, and industrial designs are and knows the process of their registration. o Can identify infringements of industrial property and knows the procedures for protection against such infringements. 2. Knows the basic concepts and principles of copyright law: <ul style="list-style-type: none"> o Understands what moral and economic rights are and how literary, artistic, and scientific works are protected. o Knows the principles of transferring copyright and licensing works. 3. Understands the necessity of intellectual property protection: <ul style="list-style-type: none"> o Can explain the importance of intellectual property protection for innovation and competitiveness of enterprises. o Knows the legal and economic consequences of intellectual property infringements. 	[SW4] test/exam - oral or written
	[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	The graduate is prepared to actively fulfill social obligations, including co-organizing activities for taxpayers and the professional self-government of tax advisers, as well as initiating actions for the public interest, particularly balancing conflicting interests between taxpayers and tax authorities.	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	<p>[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</p>	<p>Understanding the complexity of issues in tax law, finance, accounting, and related disciplines:</p> <p>The graduate will be aware of the complexities involved in tax law, finance, and accounting, as well as their interrelationships with other fields.</p> <p>Readiness to critically assess existing knowledge and received information:</p> <p>The graduate will be capable of critically evaluating their own knowledge and the information received in the areas of tax law, finance, and accounting, recognizing the need for continuous learning and updating. Understanding the importance of knowledge in solving cognitive and practical problems:</p> <p>The graduate will comprehend the significance of knowledge in addressing both theoretical and practical problems related to tax law, finance, and accounting. Ability to consult with experts:</p> <p>In cases where independent problem-solving is challenging, the graduate will be proficient in seeking opinions from specialists in tax law, finance, accounting, and related disciplines, including academics, experienced tax advisors, lawyers specializing in various fields, as well as experts from other scientific and economic disciplines.</p>	[SK4] test/exam - oral or written
	<p>[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting</p>	<p>The graduate is able to utilize their theoretical knowledge in tax law, accounting, and related disciplines by appropriately selecting sources (including legal acts, doctrinal literature, and case law), evaluating, critically analyzing, and synthesizing information using appropriate methods and tools (including advanced information and communication techniques). These skills enable them to tackle tasks that are not fully predictable, particularly in resolving validation and interpretative issues related to tax law application, as well as problems in tax analysis and accounting.</p>	[SU4] test/exam - oral or written
	<p>[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</p>	<p>The graduate is capable of thinking and acting entrepreneurially, with a particular emphasis on the specific nature of tax advisory work, and is able to utilize tax optimization rules effectively.</p>	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	<p>Has elementary knowledge of the process of establishing and developing basic forms of individual entrepreneurship.</p> <p>Understands the fundamental principles of taxation of business activities, especially in the context of individual entrepreneurs.</p> <p>Can analyze basic issues related to the operation of sole proprietorships, including their legal and tax aspects.</p> <p>Is aware of various forms of taxation and their impact on conducting business activities.</p> <p>Has the ability to identify key challenges and risks associated with sole proprietorship, particularly in legal and economic contexts.</p> <p>Can apply basic principles and techniques of tax planning in the context of individual entrepreneurship.</p>	[SW1] oral statement/ conversation/discussion
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The graduate will be able to accurately formulate and convey information in a clear and understandable manner, using specialized legal, financial, and tax terminology.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written
	[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization	The graduate has elementary knowledge and understands concepts describing key economic and social phenomena, comprehends basic processes in a market economy, and grasps fundamental dilemmas of contemporary civilization.	[SW2] presentation/project/paper/ report
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	<p>5. Is aware of the importance of lifelong learning for their professional career:</p> <ul style="list-style-type: none"> o Understands that professional and personal development requires continuous learning and skill enhancement. o Shows initiative in seeking new sources of knowledge and professional experiences. 	[SU4] 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	The graduate has elementary knowledge of regulations in selected branches of law outside of public finance law.	[SU4] test/exam - oral or written
Subject contents	<p>Entrepreneur concept Proxy and the entrepreneur's company Civil law consequences of registering entrepreneurs Civil partnership Partnerships o general partnership o partnership company o limited partnership o limited joint-stock partnership Capital companies o limited liability company o joint-stock company o simple joint stock company Merger, division and transformation of companies European Company and European Economic Interest Grouping Cooperative in Polish and European law Cooperative in Polish and European law</p>		
Prerequisites and co-requisites			

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Entry test	51.0%	25.0%
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	Writing exam	51.0%	50.0%
Recommended reading	Basic literature	<p>W.J. Katner, Prawo gospodarcze i handlowe, Warszawa (the newest issue)</p> <p>A. Kidyba Prawo handlowe, Warszawa (the newest issue)</p> <p>Z. Jara, Kodeks Spółek Handlowych. Komentarz, Warszawa (the newest issue)</p>	
	Supplementary literature	R. Lewandowski, Polish commercial law: an introduction, Warsaw (the newest issue)	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<p>1. What sections does the register of entrepreneurs consist of? What information about individual entrepreneurs can be obtained from the register?2. What are the differences between KRS and CEIDG? What data about the entrepreneur is recorded in CEIDG? What does the formal and material transparency of the register mean?3. Company and the name of the entrepreneur. What are the rules of company law? Protection of the right to the company and the entrepreneur's name?4. The concept and establishment of commercial power of attorney. How is a proxy appointed in a joint-stock company?5. Characteristic features of a civil partnership6. How is the name of a general partnership changed? How can a new person join a general partnership as a partner?7. The concept of share in a limited liability company Are shares in a limited liability company are transferable and what rules does the legislator provide in this regard?</p>		
Work placement	Not applicable		

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