

Subject card

Subject name and code	Business Law II - lecture, PG_00133933						
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 polish		
Semester of study	4	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Commercial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Grzegorz Sikorski				
	Teachers		dr hab. Grzegorz Sikorski				
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						
	Additional information: lecture						
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		60.0	75
Subject objectives	Presenting to students the general legal requirements related to running a business, both in: both public and private law dimensions. Showing the basic legal forms of running a business, including: key differences between them, as well as familiarization with the structure of selected popular types of contracts concluded by entrepreneurs. Presentation of legal forms of cooperation between entrepreneurs and the role of regulatory authorities						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[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)</p>	<p>Shows initiative in taking team activities and is involved in the implementation of joint legal projects. o Able to perform various roles in the team, including leader, coordinator and team member</p>	<p>[SU4] test/exam - oral or written</p>
	<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>Uses knowledge from economics, sociology, political science and management to better understand the legal context. o Is able to analyze legal problems from an interdisciplinary perspective, taking into account various social, economic and political aspects</p>	<p>[SU4] test/exam - oral or written</p>
	<p>[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</p>	<p>Can define and precisely use advanced terms and concepts related to commercial law, such as various types of companies, financial instruments, commercial contracts</p>	<p>[SW4] test/exam - oral or written</p>
	<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>Understands the importance of continuous improvement of professional competences and monitoring changes in commercial law and market regulations. o Is aware of the impact of new legal regulations on legal practice and the need to update them regularly</p>	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPL3_W06] He/she knows and understands the basic concepts and principles of industrial property protection and copyright</p>	<p>Understands what patents, trademarks, utility models and industrial designs are and knows the process of registering them. o Is able to identify infringements of industrial property and knows procedures for protection against such infringements</p>	<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>Knows legal regulations regarding the creation and implementation of social projects. o Is able to prepare legal documentation necessary for the implementation of the project, including contracts, regulations and other required documents</p>	<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	Demonstrates willingness and readiness to engage in complex legal projects and solve difficult legal problems. o Able to work under time pressure and stressful conditions, maintaining high quality of work.	[SK4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Understands the importance of continuous improvement of professional competences and monitoring changes in commercial law and market regulations. o Is aware of the impact of new legal regulations on legal practice and the need to update them regularly	[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	Understands the differences between legal relationships arising from commercial contracts, company statutes, labor law, civil law and competition law. o Knows the basic types of legal relations, such as contractual obligations, tortious obligations, corporate relations, relations arising from securities law	[SU4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	Is able to correctly interpret and apply commercial law provisions in various professional situations. o Knows the regulations regarding commercial companies, commercial contracts, business transactions and bankruptcy and restructuring	[SU4] 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	Uses knowledge from economics, sociology, political science and management to better understand the legal context. o Is able to analyze legal problems from an interdisciplinary perspective, taking into account various social, economic and political aspects.	[SW4] test/exam - oral or written
	[PiDPL3_W07] He/she has elementary knowledge of the principles of creating and developing basic forms of individual entrepreneurship and taxing such activities	Knows legal regulations regarding registration, taxation and administrative obligations related to sole proprietorship. o Can advise on the selection of the legal form of business activity and its transformation	[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	Is able to develop the structure of the speech, including introduction, development and conclusion. o Can express thoughts clearly and precisely, using legal terminology appropriate to the topic of the speech	[SU4] test/exam - oral or written
Subject contents	Introduction to business law The place of business law among legal branches and disciplines Relationships between business law and civil law Sources of business law Entrepreneur concept Proxy and the entrepreneur's company Civil law consequences of registering entrepreneurs partnership Partnerships General partnership A partnership Limited partnership partnership Limited by shares Capital companies limited liability company A simple joint stock company Joint-stock company Merger, division and transformation of companies Groups of companies (holdings) European Company and European Economic Interest Grouping Cooperative in Polish and European law General issues of trade contracts		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test exam	51.0%	100.0%
Recommended reading	Basic literature	W. Katner, Prawo gospodarcze i handlowe, Warsaw the newest issue A. Witosz, Prawo gospodarcze dla ekonomistów, Warsaw the newest issue	
	Supplementary literature	A. Kidyba, Kodeks spółek handlowych, Warsaw, the newest issue	

	eResources addresses	
Example issues/ example questions/ tasks being completed	<p>Civil Code as a source of commercial law of particular importance?</p> <p>How can a limited liability company be established? and what is needed to register it?</p> <p>What does the merger plan contain and what is its role in the process of merging companies?</p>	
Work placement	Not applicable	

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