

**Subject card**

<b>Subject name and code</b>	Business Contract Law - lecture, PG_00134125						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2024	<b>Academic year of realisation of subject</b>			2024/2025		
<b>Education level</b>	Master's studies	<b>Subject group</b>			Optional subject group		
<b>Mode of study</b>	part-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	1	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Commercial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr hab. Bartłomiej Gliniecki				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	14.0	0.0	0.0	0.0	0.0	14
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	14		0.0		36.0	50
<b>Subject objectives</b>	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
	<p>[PiDPMU2_W05] The graduate has systematic knowledge about ethical principles and norms related to taxes and tax law</p>	<p>Can analyze moral and legal dilemmas:</p> <ul style="list-style-type: none"> <li>o Uses ethical theories and legal principles to analyze moral and legal dilemmas.</li> <li>o Can evaluate different perspectives and arguments regarding ethical and legal dilemmas.</li> </ul> <p>Knows methods for diagnosing and resolving moral and legal dilemmas:</p> <ul style="list-style-type: none"> <li>o Can apply case analysis methods and approaches based on ethical and legal principles to diagnose dilemmas.</li> <li>o Knows tools that support decision-making in dilemmatic situations, such as ethical codes and professional regulations.</li> </ul>	<p>[SW4] test/exam - oral or written</p>
	<p>[PiDPMU2_K02] He/she is ready to fulfill social obligations, to inspire and organize activities for taxpayers and professional self-government of tax advisors, 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"> <li>o Can combine legal knowledge with the analysis of social phenomena to find effective legal solutions.</li> <li>o Can apply social theories and research methods in legal practice to better understand the legal and social context.</li> </ul> <p>Can adapt professional practices to changing social phenomena:</p> <ul style="list-style-type: none"> <li>o Demonstrates flexibility and adaptability in response to changing social and economic conditions.</li> <li>o Can predict the social consequences of legal changes and advise on minimizing negative impacts.</li> </ul>	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPMU2_K01] The graduate understands the complexity of problems in the field of tax law, finance, accounting and related disciplines, and therefore is ready to critically assess the knowledge and content received in this field. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem - consulting experts in tax law, finance, accounting and related disciplines (especially researchers, experienced tax advisors, lawyers dealing with disciplines other than tax and balance sheet law), and, if necessary, also expert specialists in disciplines other than legal and economic sciences</p>	<p>Shows initiative in expanding their knowledge and professional competencies:</p> <ul style="list-style-type: none"> <li>o Actively seeks new sources of knowledge, using legal literature, scientific journals, databases, and e-learning platforms.</li> <li>o Participates in professional development programs such as postgraduate studies, seminars, workshops, and professional internships.</li> </ul>	<p>[SK4] test/exam - oral or written</p>

Course outcome	Subject outcome	Method of verification
[PiDPMU2_U01] The graduate is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines in order to formulate and solve complex and unusual problems that may occur in this area, especially complex problems of tax analysis and accounting, especially complex validation and interpretation problems in the field of tax law and problems of tax analysis and accounting	<p>Has the ability to analyze and solve legal problems in accordance with applicable legal norms:</p> <ul style="list-style-type: none"> <li>o Can identify legal issues and propose appropriate solutions in line with commercial law provisions.</li> <li>o Analyzes court rulings and legal interpretations to find the best solution.</li> </ul> <p>Effectively uses legal tools to ensure compliance with legal norms:</p> <ul style="list-style-type: none"> <li>o Utilizes legal software and databases to analyze regulations and prepare documents that comply with current standards.</li> <li>o Can use legal information systems and databases to verify the compliance of actions with legal provisions.</li> </ul>	[SU4] test/exam - oral or written
[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	<p>Can effectively communicate with specialists in the field of law:</p> <ul style="list-style-type: none"> <li>o Uses legal terminology and professional language in communication with lawyers, judges, prosecutors, and other specialists.</li> <li>o Can clearly present legal arguments and analyses, both in writing and orally.</li> </ul> <p>Can effectively communicate with non-specialists in the field of law:</p> <ul style="list-style-type: none"> <li>o Can explain complex legal issues in an understandable manner to individuals without legal education.</li> <li>o Shows the ability to adjust language and communication style to the knowledge level of the audience.</li> </ul>	[SU4] test/exam - oral or written
[PiDPMU2_W02] He/she knows widened terminology and concepts of tax law and finance, demonstrates widened knowledge in the scope of general and formal substantive tax law and various types of economic structures and institutions.	<p>Has the ability to prepare professional legal documents in Polish:</p> <ul style="list-style-type: none"> <li>o Can draft contracts, legal opinions, regulations, pleadings, and other legal documents in accordance with applicable legal standards.</li> <li>o Uses appropriate legal terminology and ensures clarity and precision in written expression.</li> </ul>	[SW4] test/exam - oral or written
[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	<p>Understands the importance of continuous education and updating professional knowledge:</p> <ul style="list-style-type: none"> <li>o Is aware of the dynamic changes in commercial law and the necessity of monitoring them.</li> <li>o Shows willingness and readiness to participate in various forms of continuous education.</li> </ul>	[SU4] test/exam - oral or written
[PiDPMU2_K03] He/she is ready to think and act in an entrepreneurial manner, with particular emphasis on the specificity of professional activities of a tax advisor and the possibility of using tax optimization	<p>Can assess the impact of legislative changes in the area of commercial law on business activities:</p> <ul style="list-style-type: none"> <li>o Analyzes changes in commercial law regulations and their potential impact on the functioning of economic entities.</li> <li>o Can advise on adapting business activities to changing legal regulations.</li> </ul>	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	Has detailed knowledge about the principles of establishing and running a sole proprietorship: <ul style="list-style-type: none"> <li>o Knows the legal regulations concerning registration, taxation, and administrative obligations related to a sole proprietorship.</li> <li>o Can advise on the choice of legal form of business activity and its transformation.</li> </ul>	[SW4] test/exam - oral or written
	[PiDPMU2_K04] He/she is ready to perform professional roles related to the application of tax and balance sheet law and to demand it from others - including, in particular, the development of the achievements of the profession of tax advisor, maintaining the ethos of this profession, observing and developing the principles of professional ethics, and acting towards compliance with these principles	Knows and applies professional ethics principles in their activities: <ul style="list-style-type: none"> <li>o Acts in accordance with professional ethics principles, ensuring honesty, reliability, and transparency in their work.</li> <li>o Ensures confidentiality and adherence to professional secrecy</li> </ul>	[SK4] 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. Commercial intermediation agreements - agency agreement, distribution agreement, commission agreement 3. Agreements on cooperation between entrepreneurs (cooperative agreements) - consortium, joint venture 4. Security against the consequences of non-performance/proper performance of the contract: deposit, escrow account, bank guarantee, bill of exchange, letter of credit 5. Innominated contracts in business transactions		
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 role and legal nature of a bank guarantee? 2. What are the rules for applying the provisions specifying the rights and obligations of contracting parties to innominate contracts? 3. What is a joint venture agreement?		
Work placement	Not applicable		

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