

Subject card

Subject name and code	Company law - lectures, PG_00134129						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	postgraduate 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	1	Language of instruction			Polish polish		
Semester of study	2	ECTS credits			3.0		
Learning profile	academic	Assessment form					
Conducting unit	Katedra Prawa Handlowego -> Faculty of Law and Administration						
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	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0		55.0	75
Subject objectives	To familiarize students with the issues of company law, including the legal structure of commercial companies.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	He is able to determine his strengths and weaknesses in the professional context and identify areas requiring further development. o Creates an individual professional development plan, including participation in training, courses, conferences and other forms of education	[SK4] test/exam - oral or written
	[PiDPMU2_U02] He/ she is able to use the theoretical knowledge in the field of tax law, accounting and related scientific disciplines through the proper selection of sources (especially normative acts, doctrinal writing and jurisprudence) and information derived from them, making evaluation, critical analysis, synthesis, creative interpretation and presentation of this information, using appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools adapted or developed from them) - which enables innovative performance of tasks that are not fully predictable, especially solving validation problems and interpretations related to the application of tax law, as well as problems of tax analysis and accounting	s 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
	[PiDPMU2_W03] The graduate has deepened knowledge about regulations of selected branches of law connected with public levies	Knows various definitions and concepts specific to 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.	[SW4] test/exam - oral or written
	[PiDPMU2_U04] He/she can communicate on specialist legal, financial and tax topics with diverse audience	Knows the basic concepts and institutions of commercial law, such as commercial companies, enterprises, commercial contracts. o Is able to apply theoretical knowledge in practice, interpreting and analyzing specific legal cases.	[SU4] test/exam - oral or written
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of 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
	[PiDPMU2_W07] He/she demonstrates elementary knowledge about principles of setting up and developing basic forms of individual entrepreneurship and taxation of such activities	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	[SW4] test/exam - oral or written

	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	Is able to identify legal problems and propose appropriate solutions in accordance with commercial law. o Analyzes court decisions and legal interpretations in order to find the best solution	[SU4] test/exam - oral or written
	[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	Is aware of dynamic changes in commercial law and the need to monitor them. o Demonstrates willingness and readiness to participate in various forms of continuing education.	[SK4] test/exam - oral or written
Subject contents	Introduction to commercial law Sources of commercial law Entrepreneur concept Proxy and the entrepreneur's company Civil law consequences of registering entrepreneurs Civil partnership Partnerships General partnership Partnership Limited partnership Limited joint-stock partnership 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		
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	Prawo gospodarcze i handlowe , red. W. J. Katner, Warsaw, the newest issue A. Kidyba, Prawo handlowe, Warsaw, the newest issue	
	Supplementary literature	Kodeks Spółek Handlowych.Komentarz, Warszawa the newest issue	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed	How can a limited liability company be established? and what is needed to register it? What does the merger plan contain and what is its role in the process of merging companies?		
Work placement	Not applicable		

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