

Subject card

Subject name and code	Registration of business entities - lecture, PG_00145998						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
Education level	Master's studies	Subject group			Optional subject group		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			2.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Department of Public Economic Law and Environmental Protection Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Justyna Przedzińska				
	Teachers		dr Justyna Przedzińska				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	14.0	0.0	0.0	0.0	0.0	14
	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	14		0.0		36.0	50
Subject objectives	Presentation of the aims, objectives and requirements of business entity registration. Familiarisation with the rules of business entity registration.						

Learning outcomes	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 use his/her theoretical knowledge of tax law and accounting and related academic disciplines to formulate and solve complex and unusual problems that may arise in this field, in particular complex problems of validation and interpretation of tax law and problems of tax analysis and accounting	[SU5] implementation of a problem task
	[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	understands the complexity of the problems occurring in the field of tax law, finance and accounting and related disciplines, and is, therefore, ready to critically evaluate the knowledge possessed in this field and the received content understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving a problem on one's own - to consult experts dealing with tax law, finance, accounting and related disciplines (in particular academics, experienced tax advisors, lawyers dealing with disciplines other than tax law and balance sheet law) and, if necessary, experts in disciplines other than law and economics	[SK5] implementation of a problem task
	[PiDPMU2_U08] He/she can independently plan and fulfill the need of lifelong learning	is able to plan and implement lifelong learning independently	[SU5] implementation of a problem task
	[PiDPMU2_W04] He/she has widened knowledge and knows notions describing the most significant economic and social phenomena, understands the basic processes taking place in market economy, understands fundamental dilemmas of contemporary civilization connected with global economic development	has an extended knowledge and understanding of the most important economic and social phenomena, understands the basic processes of the market economy, understands the fundamental dilemmas of modern civilisation	[SW5] implementation of a problem task
Subject contents	1. Legal regulation of business entities. 2. Basic systems of legalisation of economic activity. 3. Legal conditions and requirements related to the undertaking of economic activity of entities subject to entry in the Central Register and Information on Economic Activity. 4. Legal conditions and requirements related to the undertaking of economic activity of entities subject to entry in the National Court Register.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test	51.0%	100.0%
Recommended reading	Basic literature	1. K. Strzyczkowski, Public Economic Law, [latest edition] 2. H. Wolska, Model relations between national public administration bodies and entrepreneurs, Warsaw 2022. 3. A. Dobaczewska, A. Powalowski, H. Wolska, New Entrepreneurs' Law, Warsaw 2018. 4. A. Dobaczewska, Public economic law, Gdańsk 2016. 5. other - current case law and articles from legal periodicals	
	Supplementary literature	A. Powalowski (ed.), Public Economic Law, [latest edition].	
	eResources addresses		

Example issues/ example questions/ tasks being completed	1. Can economic activity be undertaken on the date of application for entry in the Central Register and Information on Economic Activity?2. Is subject to entry in the CEIDG: - partners in a civil partnership? - a partner in a partnership? - an accountant who performs sole proprietorship?3. Is the registration in CEIDG completely free of charge?4. Is the registration in the KRS free of charge?5. may a sole trader appoint a proxy or attorney?
Work placement	Not applicable

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