

## Subject card

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                          |                                                                                                                                                                                                                                                 |                                     |                                                |            |     |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------|------------|-----|
| Subject name and code                       | Company law - lectures, PG_00134129                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                          |                                                                                                                                                                                                                                                 |                                     |                                                |            |     |
| Field of study                              | Taxes and Tax Consultancy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                          |                                                                                                                                                                                                                                                 |                                     |                                                |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                          | Academic year of realisation of subject                                                                                                                                                                                                         |                                     | 2025/2026                                      |            |     |
| Education level                             | Master'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                               | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                          | Language of instruction                                                                                                                                                                                                                         |                                     | Polish                                         |            |     |
| Semester of study                           | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                          | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                          |                                                                                                                                                                                                                                                 |                                     |                                                |            |     |
| 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_WK07] has elementary knowledge of the principles of creating and developing basic forms of entrepreneurship                                                                                                                                                                                                                                                                                                                                                                                                            |                                                          | Knows various definitions and concepts specific to commercial law, such as legal personality, civil liability, liquidation and bankruptcy of companies.<br><br>o Is able to apply these concepts in practice by analyzing specific legal cases. |                                     | [SW4] test/exam - oral or written              |            |     |
|                                             | [PiDPMU2_WG03] has in-depth knowledge of the subject of regulation of selected detailed issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting                                                                                                                                                                                                                                                                                                 |                                                          | Knows the basic concepts and institutions of commercial law, such as commercial companies, enterprises, commercial contracts.<br><br>o Is able to apply theoretical knowledge in practice, interpreting and analysing specific legal cases.     |                                     | [SW4] 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%                                         |            |     |

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|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 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                                                                                                                                                                             |                                                                                                                                   |
| Example issues/<br>example questions/<br>tasks being completed | <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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