

Subject card

Subject name and code	Microentrepreneurship, PG_00205950						
Field of study	Informatics						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Humanistic-social subject group		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	1		Language of instruction		Polish		
Semester of study	1		ECTS credits		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Ewa Ignaciuk				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	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	30		0.0		20.0	50
Subject objectives	To prepare students to play an active role in the labour market, both on the supply and demand sides of the labour market, including by setting up and running their own businesses.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[INFMU2_K01] is ready to act in an entrepreneurial manner while observing the principles of professional ethics and taking into account changing social needs, is ready to initiate activities for the public benefit and the social environment		The student is ready to undertake entrepreneurial activities in the IT field while observing the principles of professional ethics, to take into account the changing needs of the market and society when designing micro-enterprise models, and to initiate technology-based ventures of social and environmental benefit.		[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report		
	[INFMU2_W08] has knowledge of the creation and development of forms of individual entrepreneurship		The student knows and understands the forms of establishing and developing a micro-enterprise in the IT sector.		[SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report		

Subject contents	1. Types of economic operators in Poland: types of organisational and legal forms of economic activity; formal and legal requirements for the registration of an economic operator. 2. Stages of business registration: registration of an individual business carried out by a natural person; registration of a civil and commercial company. 3. Costs and revenues of business activities: the main types of costs in a business, prices and how they are formed, revenues from business activities, financial and economic result of business activities. Financing of business activities. 4. Forms of taxation of economic operators: tax card; recorded flat-rate; rope tax; tax scale. 5. Individual interpretation of the tax. 6. Personnel management in a micro-enterprise: recruitment and selection of employees; employment contract and civil-law contracts; motivation and assessment of employees 7. Social insurance for micro-entrepreneurs: types of social insurance; social insurance contributions for entrepreneurs and employees; registration of the economic operator for social insurance.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	The credit shall consist of: preparation and presentation of the investor speech and points from the activity during the course	51.0%	100.0%
Recommended reading	Basic literature 1. Przedsiębiorczość i zarządzanie innowacjami. Wiedza, technologia, konkurencja, przedsiębiorstwo, red. Z. Makiela, M. Struss, Wydawnictwo C.H. Beck, Warszawa 2018 2. Glinka B., Gudkova S., Przedsiębiorczość, Oficyna a Wolters Kluwer business, Warszawa 2011 3. Matejun M., Zarządzanie małą i średnią firmą w teorii i ćwiczeniach, Difin, Warszawa 2012 4. Mućko P., Sokół A., Jak założyć i prowadzić działalność gospodarczą w Polsce i w wybranych Warszawa 2018		

	Supplementary literature	1. Drucker P., Innowacja i przedsiębiorczość. Praktyka z zasady, PWE, Warszawa 1992 2. Ignaciuk E., Umowy cywilnoprawne a bezpieczeństwo podmiotów rynku pracy, [w:] gospodarczej, pod red. B. Majeckiej i M. Jarockiej, Polskie Towarzystwo Ekonomiczne, 154-169 3. Ignaciuk E., Machowska-Okrój S., Przedsiębiorczość jako czynnik rozwoju społeczno-gospodarczego, "Zeszyty Naukowe Uniwersytetu Gdańskiego, Studia i Materiały Instytutu Transportu i Handlu Morskiego", 2016, nr 13, s.171-192 4. Ignaciuk E., Kiwak W., Społecznoekonomiczne konsekwencje naruszania równowagi między pracą i życiem osobistym, [w:] Bezpieczeństwo zdrowotne ujęcie interdyscyplinarne, pod red. I. Babetsa i H. Marka, Wydawnictwo Wyższej Szkoły Bezpieczeństwa, Poznań 2016, s.37-47 5. Harvard Business Review Polska 6. Forbes 7. Gazeta Prawna
	eResources addresses	

Example issues/ example questions/ tasks being completed	registered business activity, registered partnership, professional partnership, civil partnership, limited liability company, joint-stock company, simple joint-stock company, limited joint-stock partnership, limited partnership, individual tax ruling, income-generating costs, income, lump-sum tax on registered income, flat-rate tax, progressive tax scale, entrepreneurs social insurance, Central Registration and Information on Business (CEIDG), National Court Register (KRS), Court Registers Portal
Work placement	Not applicable

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