



Subject card

Subject name and code	Initialization of Economic Activity, PG_00037935						
Field of study	Management, Management						
Date of commencement of studies	February 2023	Academic year of realisation of subject			2023/2024		
Education level	second-cycle studies	Subject group			Optional subject group Subject group related to scientific research in the field of study		
Mode of study	Full-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	general academic profile	Assessment form			assessment		
Conducting unit	Department of Entrepreneurship and Business Law -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Julita Wasilczuk				
	Teachers		dr hab. Julita Wasilczuk				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	30.0	0.0	0.0	0.0	45
	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	45		6.0		24.0	75
Subject objectives	To familiarize students with the basic principles of running a private business						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W02] has an in-depth knowledge of classical and modern management concepts and their application in the management of modern organizations of various types		Student can describe the management processes in the company		[SW1] Assessment of factual knowledge		
	[K7_W14] has a broadened knowledge of the principles of creation and development of forms of individual entrepreneurship and determinants shaping the effectiveness of economic activity		Obtain the knowledge necessary to initiate one's own business		[SW1] Assessment of factual knowledge		
	[K7_U12] applies selected theoretical management concepts in the management of the organisation		Student distinguishes the stages of company development		[SU2] Assessment of ability to analyse information		
	[K7_U02] analyses complex economic processes and phenomena using selected methods and techniques for analysing socio-economic data, and formulates their own opinions and conclusions concerning these processes and phenomena		Student conducts activities aimed at securing the company against the risk of losing liquidity.		[SU1] Assessment of task fulfilment		

Subject contents	<p>Business models, 10h</p> <p>1.The idea of the business model and its elements.</p> <p>2.Selected schematics business models.</p> <p>3.Business models for concrete examples.</p> <p>Creativity Workshop</p> <p>1.concepts of creative thinking</p> <p>2.Psychological conditions of creative thinking</p> <p>3.Techniques for generating creative solutions</p> <p>4.Graphic methods of generating creative solutions</p> <p>Taxation of businesses - 10+7.</p> <p>1. Principles of tax law for entrepreneurs</p> <p>2. Criteria tax burden in the enterprise</p> <p>3. Tax optimization in the enterprise</p> <p>4. The choice of form of business taxation</p> <p>5.Taxation of income of individuals operating income</p> <p>6.Taxation of legal persons</p> <p>7. Issues of taxation of property</p> <p>8. Taxation of trading - indirect taxes</p> <p>9. Tax Liability entrepreneurs</p>											
Prerequisites and co-requisites	no requirements											
Assessment methods and criteria	<table border="1"> <thead> <tr> <th data-bbox="456 1021 794 1048">Subject passing criteria</th> <th data-bbox="799 1021 1137 1048">Passing threshold</th> <th data-bbox="1142 1021 1481 1048">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td data-bbox="456 1055 794 1081">solving exemple</td> <td data-bbox="799 1055 1137 1081">60.0%</td> <td data-bbox="1142 1055 1481 1081">10.0%</td> </tr> <tr> <td data-bbox="456 1088 794 1115">multiple-choice test</td> <td data-bbox="799 1088 1137 1115">60.0%</td> <td data-bbox="1142 1088 1481 1115">90.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	solving exemple	60.0%	10.0%	multiple-choice test	60.0%	90.0%
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solving exemple	60.0%	10.0%										
multiple-choice test	60.0%	90.0%										
Recommended reading	Basic literature	<p>Alexander Osterwalder, Yves Pigneur, Tworzenie modeli biznesowych, Onepress 2012</p> <p>J. Iwin-Garzyńska, Opodatkowanie przedsiębiorstw Wybrane zagadnienia Difin, 2013</p> <p>W.Wyrzykowski Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, VM Media VM Group, Gdańsk, 2005</p>										
	Supplementary literature	<p>C. Zott, R. Amit, & L.Massa. 'The Business Model: Theoretical Roots, Recent Developments, and Future Research', WP-862, IESE, June, 2010 - revised September 2010</p> <p>Z. Żaro P.Sasin, Jak założyć i poprowadzić własną firmę,Wydawnictwo Sigma 2015</p>										
	eResources addresses											

<p>Example issues/ example questions/ tasks being completed</p>	<p>The idea of the business model and its elements.</p> <p>Selected schematics business models.</p> <p>Business models for concrete examples.</p> <p>preparation of a business model, constructed based on the chosen functioning of the project</p> <p>the principle of elections the right form of business taxation - optimization model</p> <p>the principle of recognition of revenues and expenses in business</p> <p>the liability of entrepreneurs</p>
<p>Work placement</p>	<p>Not applicable</p>