



## Subject card

Subject name and code	Running a business, PG_00062797						
Field of study	Mathematics						
Date of commencement of studies	October 2022		Academic year of realisation of subject		2023/2024		
Education level	second-cycle studies		Subject group				
Mode of study	Full-time studies		Mode of delivery		e-learning		
Year of study	2		Language of instruction		Polish		
Semester of study	4		ECTS credits		2.0		
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. Wojciech Wyrzykowski				
	Teachers		dr hab. Wojciech Wyrzykowski				
Lesson types and methods of instruction	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 30.0						
	Additional information:						
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		2.0		18.0	50
Subject objectives	To familiarize students with the basic principles of conducting personal business						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[K7_W71] has general knowledge in humanistic, social, economic or legal sciences, including their fundamentals and applications		Learns the rules of the economic entities and its settlement.		[SW1] Assessment of factual knowledge		
	[K7_K71] is able to explain the need to apply knowledge from humanistic, social, economic or legal sciences in order to function in a social environment		Knows how to interpret the basic principles of the legal and organizational functioning economic entity.		[SK5] Assessment of ability to solve problems that arise in practice		
	[K7_U71] is able to apply knowledge from humanistic, social, economic or legal sciences in order to solve problems		Obtains the necessary knowledge to initiate their own business.		[SU3] Assessment of ability to use knowledge gained from the subject		

Subject contents	1. Entrepreneurship, Entrepreneur and company 2. The nature and scope of economic freedom in the European Union and in Poland 3. The choice of legal form and the form of business taxation 4. Self-employment 5. The moment of starting a business 6. Basic rights and obligations of the 7. The criteria for selecting the optimal methods of business taxation 8. Obligations of registration of economic entities 9. Suspension of business 10. Control of the entrepreneur 11. Obligations relating to the employment of workers 12. Agreement civil prawne- contracts and orders for work 13. Principles of social entrepreneurs 14. Principles of the business register 15. The flat-rate forms of business taxation 16. The basic principles of tax revenue and expense ledger 17. Costs and revenues in the business gospodarczej- taxable income 18 Fixed assets in business 19. Economic activity in the apartment 20. Taxation of business VAT 21. Responsibility entrepreneurs 22. Liquidation of business								
Prerequisites and co-requisites									
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>exam</td><td>60.0%</td><td>100.0%</td></tr></table>	Subject passing criteria	Passing threshold	Percentage of the final grade	exam	60.0%	100.0%		
Subject passing criteria	Passing threshold	Percentage of the final grade							
exam	60.0%	100.0%							
Recommended reading	Basic literature	K. Sławik, Działalność gospodarcza, Difin, 2007  W. Wyrzykowski Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, VM Media VM Group, Gdańsk, 2005  E. Grzegorzewska- Mischka. W. Wyrzykowski- Przedsiębiorczość, przedsiębiorstwo, przedsiębiorca, VM Media VM Group, Gdańsk 2011.							
	Supplementary literature	Z. Żaro P.Sasin, Jak założyć i poprowadzić własną firmę, Wydawnictwo Sigma 2015  J.Bogaczyk, Własna firma, Wydawnictwo Forum, 2011							
	eResources addresses	Podstawowe <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282</a> - Adresy na platformie eNauczanie: Prowadzenie działalności gospodarczej lato 2024 - Moodle ID: 35282 <a href="https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282">https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282</a>							
Example issues/ example questions/ tasks being completed	<ul style="list-style-type: none"><li>- Principles of the election proper form of business taxation</li><li>- The procedure for setting up your own business</li><li>- Principles of settlement of taxes and social insurance company</li><li>- Economic activity in their own home</li><li>- The principle of recognition of revenues and expenses</li><li>- Principle of responsibility of entrepreneurs</li><li>- Methods of tax optimization at the entrep</li></ul>								
Work placement	Not applicable								