



Subject card

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|---|--|--|-------------------------------------|------------|--|---------|-----|
| 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 | | |

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|--|--|--|---|-------------------------------|
| Subject contents | <ol style="list-style-type: none"> 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 | Subject passing criteria | | Passing threshold | Percentage of the final grade |
| | exam | | 60.0% | 100.0% |
| Recommended reading | Basic literature | | <p>K. Sławik, Działalność gospodarcza, Difin, 2007</p> <p>W. Wyrzykowski Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, VM Media VM Group, Gdańsk, 2005</p> <p>E. Grzegorzewska- Mischka. W. Wyrzykowski- Przedsiębiorczość, przedsiębiorstwo, przedsiębiorca, VM Media VM Group, Gdańsk 2011.</p> | |
| | Supplementary literature | | <p>Z. Żaro P.Sasin, Jak założyć i poprowadzić własną firmę, Wydawnictwo Sigma 2015</p> <p>J.Bogaczyk, Własna firma, Wydawnictwo Forum, 2011</p> | |
| | eResources addresses | | <p>Podstawowe</p> <p>https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282 -</p> <p>Adresy na platformie eNauczanie:</p> <p>Prowadzenie działalności gospodarczej lato 2024 - Moodle ID: 35282</p> <p>https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35282</p> | |
| Example issues/ example questions/ tasks being completed | <ul style="list-style-type: none"> - Principles of the election proper form of business taxation - The procedure for setting up your own business - Principles of settlement of taxes and social insurance company - Economic activity in their own home - The principle of recognition of revenues and expenses - Principle of responsibility of entrepreneurs - Methods of tax optimization at the entrep | | | |
| Work placement | Not applicable | | | |