



## Subject card

|   |  |  |   |                                     |   |            |     |
|---|--|--|---|-------------------------------------|---|------------|-----|
| Subject name and code                       | Micro-Entrepreneurship, PG_00068727  |  |   |                                     |   |            |     |
| Field of study                              | Management   |  |   |                                     |   |            |     |
| Date of commencement of studies             | February 2026  |  | Academic year of realisation of subject   |                                     | 2026/2027   |            |     |
| Education level                             | second-cycle studies   |  | Subject group   |                                     | Optional subject group<br>Specialty subject group<br>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  |                                     | 4.0   |            |     |
| Learning profile                            | general academic profile   |  | Assessment form   |                                     | exam  |            |     |
| Conducting unit                             | Department Of Entrepreneurship -> Faculty Of Management And Economics -> Wydziały Politechniki Gdańskie]   |  |   |                                     |   |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor   |  |   |                                     |   |            |     |
|   | Teachers   |  |   |                                     |   |            |     |
| Lesson types and methods of instruction     | Lesson type  | Lecture  | Tutorial  | Laboratory                          | Project   | Seminar    | SUM |
|   | Number of study hours  | 30.0   | 15.0  | 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   |   | 5.0                                 |   | 50.0       | 100 |
| Subject objectives                          | Identifies management concepts and methods that can be used in micro-enterprises, taking into account legal and financial regulations  |  |   |                                     |   |            |     |
| Learning outcomes                           | Course outcome   |  | Subject outcome   |                                     | Method of verification  |            |     |
|   | [K7_U01] creates innovative solutions for complex and unstructured processes, considering unpredictable environmental conditions through the synthesis of information from various sources.  |  | can develop innovative solutions for microenterprise challenges by synthesizing information from various sources  |                                     | [SU3] Assessment of ability to use knowledge gained from the subject  |            |     |
|   | [K7_W01] "demonstrates in-depth knowledge and understanding of contemporary management problems, and selects methods for resolving them while taking into account the complex interrelationships among the phenomena being analyzed.   |  | knows and understands the specific nature of managerial challenges in micro-enterprises and is able to select appropriate methods for their analysis and resolution |                                     | [SW1] Assessment of factual knowledge   |            |     |
| Subject contents                            | LECTURE<br>Choosing a legal form from the point of view of accounting and tax records<br>Small business taxes<br>The use of Internet tools and programs supporting business activity<br>Quality systems for small businesses<br>Quality management in small enterprises - basic information<br>TUTORIAL<br>Choosing a legal form from the point of view of accounting and tax records<br>Small business taxes<br>Differences between traditional and flexible employment - benefits for the employee and the employer<br>Ways of establishing and terminating an employment relationship as an element of the employee selection strategy<br>Rights and obligations of the employee and the employer<br>Public procurement as an instrument to support enterprises in Poland<br>Public procurement and innovation<br>The use of IT tools to analyze and develop a strategy in the company<br>Quality systems for small businesses<br>Quality management in small enterprises - basic information |  |   |                                     |   |            |     |

|  |  |   |                               |
|--|--|---|-------------------------------|
| Prerequisites and co-requisites                                |  |   |                               |
| Assessment methods and criteria                                | Subject passing criteria   | Passing threshold   | Percentage of the final grade |
|  | Exam   | 60.0%   | 50.0%                         |
|  | Activity in class  | 60.0%   | 20.0%                         |
|  | Essay  | 60.0%   | 30.0%                         |
| Recommended reading  | Basic literature   | Alexander Osterwalder, Yves Pigneur, Tworzenie modeli biznesowych, Onepress 2012<br>J. Iwin-Garzyńska, Opodatkowanie przedsiębiorstw Wybrane zagadnienia Difin, 2013<br>W. Wyrzykowski Księgi, ewidencje i rejestry podatkowe małych przedsiębiorców, VM Media VM Group, Gdańsk, 2005 |                               |
|  | Supplementary literature   | C. Zott, R. Amit, & L.Massa. 'The Business Model: Theoretical Roots, Recent Developments, and Future Research', WP-862, IESE, June, 2010 - revised September 2010<br>Z. Żaro P.Sasin, Jak założyć i poprowadzić własną firmę, Wydawnictwo Sigma 2015                                  |                               |
|  | eResources addresses   | Adresy na platformie eNauczanie:  |                               |
| Example issues/<br>example questions/<br>tasks being completed | Describe the methods of promoting a micro-enterprise using online tools<br>Describe the basic methods of tax records<br>Indicate ways of hiring employees<br>Suggest a quality system for a sample company |   |                               |
| Work placement   | Not applicable   |   |                               |

Document generated electronically. Does not require a seal or signature.