

Subject card

Subject name and code	Corporate governance in companies - lecture, PG_00135828						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2023	Academic year of realisation of subject				2025/2026	
Education level	Bachelor's studies	Subject group				Optional subject group	
Mode of study	part-time studies	Mode of delivery				at the university	
Year of study	3	Language of instruction				Polish	
Semester of study	6	ECTS credits				2.0	
Learning profile	academic	Assessment form				credit	
Conducting unit	Department of Commercial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Bartłomiej Gliniecki				
	Teachers		dr hab. Bartłomiej Gliniecki				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
Subject objectives	The subject is intended to show students the importance and principles of corporate governance in managing an enterprise, in particular a company capital. Students are to have the opportunity to learn how economic, legal and management theory factors influence on the internal structure of a capital company.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	<p>[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology</p>	<p>Has an advanced knowledge of terminology and concepts in the field of commercial law:</p> <ul style="list-style-type: none"> o Can define and precisely use advanced terms and concepts related to commercial law, such as different types of companies, financial instruments, and commercial contracts. <p>Understands and applies specialized legal concepts in the analysis and interpretation of commercial law provisions:</p> <ul style="list-style-type: none"> o Knows various definitions and concepts characteristic of commercial law, such as legal personality, civil liability, liquidation, and bankruptcy of companies. o Can apply these concepts in practice by analyzing specific legal cases 	<p>[SU4] test/exam - oral or written</p>
	<p>[PiDPL3_K01] The graduate understands the complexity of problems occurring in the field of tax law, finance and accounting and related disciplines, and therefore is ready to assess the problems critically. He/she understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties with solving the problem independently - consulting experts in tax law, finance, accounting and related disciplines (especially scientists, expert tax advisors, lawyers dealing with disciplines other than tax law and balance sheet), and, if necessary, also expert specialists in disciplines other than legal and economic sciences</p>	<p>3. Is able to identify and solve legal problems related to various types of legal relationships:</p> <ul style="list-style-type: none"> o Is able to recognize legal problems and take appropriate legal steps to solve them. o Analyzes cases of violations of corporate governance principles and can advise on pursuing claims. <p>Knows the legal provisions regulating various types of legal relationships and is able to apply them in practice:</p> <ul style="list-style-type: none"> o Knows the provisions regarding company law, tax law, competition law and labor law and is able to apply them in everyday professional practice. o Is able to use the provisions of securities law and capital market regulations in the analysis of legal relations. 	<p>[SK4] test/exam - oral or written</p>
	<p>[PiDPL3_U02] He/she is able to use theoretical knowledge in the field of tax law, accounting and related disciplines through the proper selection of sources (including in particular normative acts, doctrinal literature and jurisprudence) and information derived from them, he/she is able to carry out assessment, critical analysis and synthesis of this information, using appropriate methods and tools (including advanced information and communication techniques) - which enables performing tasks that are not fully predictable, in particular solving validation and interpretation problems related to the application of tax law, as well as problems of tax analysis and accounting</p>	<p>Possesses the ability to identify and analyze legal phenomena in the context of corporate law:</p> <ul style="list-style-type: none"> o Can identify basic legal phenomena occurring in the area of corporate law. o Analyzes the connections between different branches of commercial law and other areas of law and legal sciences. <p>Understands the principles of operation of economic entities in light of commercial law:</p> <ul style="list-style-type: none"> o Knows the basic concepts and institutions of commercial law, such as commercial companies, enterprises, and commercial contracts. o Can apply theoretical knowledge in practice by interpreting and analyzing specific legal cases. 	<p>[SU4] test/exam - oral or written</p>

Course outcome	Subject outcome	Method of verification
<p>[PiDPL3_U01] The graduate can use theoretical knowledge in the field of tax law, accounting and the related disciplines in order to formulate and solve complex problems that may occur in this area, especially complex validation and interpretation problems in the field of tax law, tax analysis and accounting</p>	<p>Has the ability to analyze and solve legal problems in accordance with applicable legal norms:</p> <ul style="list-style-type: none"> o Can identify legal issues and propose appropriate solutions in line with commercial law provisions. o Analyzes court rulings and legal interpretations to find the best solution. <p>Effectively uses legal tools to ensure compliance with legal norms:</p> <ul style="list-style-type: none"> o Utilizes legal software and databases to analyze regulations and prepare documents that comply with current standards. o Can use legal information systems and databases to verify the compliance of actions with legal provisions. 	<p>[SU4] test/exam - oral or written</p>
<p>[PiDPL3_U04] He/she can take part in a debate on the problems of applying tax law, finance and accounting - present and evaluate various opinions and positions, in particular with regard to different interpretations of the provisions of the law of public tributes and discuss them</p>	<p>Has the ability to prepare and deliver comprehensive oral presentations in a foreign language:</p> <ul style="list-style-type: none"> o Can prepare a presentation in a foreign language, maintaining linguistic and terminological accuracy. o Can communicate fluently in a foreign language, answering questions and leading discussions on the presented material. <p>Knows effective presentation and rhetoric techniques:</p> <ul style="list-style-type: none"> o Can use rhetorical techniques to persuasively present arguments. o Knows and applies the principles of body language, intonation, and voice modulation to enhance the effectiveness of the presentation. 	<p>[SU4] test/exam - oral or written</p>
<p>[PiDPL3_W02] He/she knows the basic terminology and basic concepts in the field of tax law and finance, has elementary knowledge of substantive and formal tax law.</p>	<p>Has the ability to use legal terminology in professional communication:</p> <ul style="list-style-type: none"> o Can create legal documents such as contracts, legal opinions, regulations, and procedural writings using correct legal terminology. o Effectively communicates in legal language, both in speech and writing, with various stakeholders such as clients, colleagues, courts, and administrative bodies. 	<p>[SW4] test/exam - oral or written</p>
<p>[PiDPL3_W04] He/she has elementary knowledge and knows the terms describing the most important economic and social phenomena, understands the basic processes taking place in market economy, understands the basic dilemmas of modern civilization</p>	<p>Can combine legal knowledge with other scientific disciplines in the analysis of legal problems:</p> <ul style="list-style-type: none"> o Utilizes knowledge from economics, sociology, political science, and management to gain a fuller understanding of the legal context. o Can analyze legal problems from an interdisciplinary perspective, considering various social, economic, and political aspects 	<p>[SW4] test/exam - oral or written</p>

	Course outcome	Subject outcome	Method of verification
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	<p>Understands the importance of continuous education and updating professional knowledge:</p> <ul style="list-style-type: none"> o Is aware of the dynamic changes in commercial law and the necessity of monitoring them. o Shows willingness and readiness to participate in various forms of continuous education. <p>Can effectively plan their professional and educational path:</p> <ul style="list-style-type: none"> o Develops long-term and short-term goals for professional development. o Utilizes available educational and training resources to achieve their development plans. <p>Knows methods for independently acquiring and deepening knowledge:</p> <ul style="list-style-type: none"> o Uses legal literature, databases, online educational resources, and e-learning programs. o Participates in training sessions, workshops, conferences, and seminars to update and expand their knowledge. 	[SU4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. The concept of corporate governance and its importance for enterprises, in particular capital companies 2. Separation of the ownership and management spheres in corporate entities as a basic problem of corporate governance 3. Basic mechanisms of corporate governance in the provisions of the Commercial Companies Code 4. Additional corporate governance mechanisms incorporated into the content of the company's agreement/statutes 5. Principles of shaping remuneration and property management in companies with the participation of the State Treasury and local government units 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	Koładkiewicz I., Dobija D. (red.), Ład korporacyjny, Warszawa 2010 Oplustil K., Instrumenty nadzoru korporacyjnego (corporate governance) w spółce akcyjnej, Warszawa 2010 Teichmann Ch., Corporate governance między prawem a rynkiem, (w:) Europejskie prawo spółek. Tom III. Corporate governance, Cejmer M., Chruściński M., Opalski A., Oplustil K., Sójka T., Stroński R., Teichmann Ch., Zakamycze 2006 Urbanek P. (red.), Nadzór korporacyjny w warunkach kryzysu gospodarczego, Łódź 2010	
	Supplementary literature	---	
	eResources addresses		
Example issues/ example questions/ tasks being completed	<ol style="list-style-type: none"> 1. What impact does proper management of a capital company have on the situation of employees? 2. What is the comply or explain principle? 3. What is the role of the supervisory board in ensuring the proper functioning of a capital company? 4. What mechanisms contained in the provisions of the Commercial Companies Code are intended to motivate small shareholders to participate in general meetings? 		
Work placement	Not applicable		

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