

Subject card

Subject name and code	Basics of micro entrepreneurship, PG_00155413						
Field of study	Mathematics						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
Education level	Master's studies		Subject group		Obligatory subject group 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	1		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Microeconomics -> Faculty of Economics -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Ewa Ignaciuk				
	Teachers		dr Ewa Ignaciuk				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	0.0	0.0	30
	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	30		5.0		40.0	75
Subject objectives	To familiarize students with the conditions and principles of doing business. Students learn the principles of creating and developing forms of individual entrepreneurship. Development of social competence so that the student is able to think and act in an ethical and entrepreneurial manner after completing the course.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[MATMU2_W09] knows and understands the general principles of creating and developing forms of individual entrepreneurship, using knowledge of mathematics and related sciences		The student knows the rules for setting up and developing a business. The student knows the criteria for choosing the legal and organisational form of the business activity he/she is setting up, the sources of its financing and the methods of assessing the profitability of the business project		[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report		
	[MATMU2_K01] is willing to acknowledge the limitations of his or her own knowledge and is willing to pursue further education		The student is aware that his knowledge in entrepreneurship is limited and understands the need for further education		[SK1] oral statement/conversation/ discussion		
	[MATMU2_K04] is ready to understand and appreciate the importance of intellectual honesty in one's own and other people's actions; ethical conduct		The student understands the economic, legal and ethical implications of activities undertaken in business and other forms of economic activity		[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report		

Subject contents	1. Types of economic operators in Poland: types of organisational and legal forms of economic activity; formal and legal requirements for the registration of an economic operator. 2. Stages of business registration: registration of an individual business carried out by a natural person; registration of a civil and commercial company. 3. Costs and revenues of business activities: the main types of costs in a business, prices and how they are formed, revenues from business activities, financial and economic result of business activities. Financing of business activities. 4. Forms of taxation of economic operators: tax card; recorded flat-rate; rope tax; tax scale. 5. Individual interpretation of the tax. 6. Personnel management in a micro-enterprise: recruitment and selection of employees; employment contract and civil-law contracts; motivation and assessment of employees 7. Social insurance for micro-entrepreneurs: types of social insurance; social insurance contributions for entrepreneurs and employees; registration of the economic operator for social insurance.											
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>activity during classes</td><td>51.0%</td><td>30.0%</td></tr><tr><td>preparation and presentation of the investor speech</td><td>51.0%</td><td>70.0%</td></tr></table>	Subject passing criteria	Passing threshold	Percentage of the final grade	activity during classes	51.0%	30.0%	preparation and presentation of the investor speech	51.0%	70.0%		
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Recommended reading	Basic literature	1. Przedsiębiorczość i zarządzanie innowacjami. Wiedza, technologia, konkurencja, przedsiębiorstwo, red. Z. Makiela, M. Struss, Wydawnictwo C.H. Beck, Warszawa 2018 2. Przedsiębiorczość, jej przejawy i szanse rozwoju, red. M. Popowska, Wydawnictwo Politechniki Gdańskiej, Gdańsk 2015; https://zie.pg.edu.pl/documents/10693/38995566/Przedsiębiorczosc_jej_przejawy_i_szanse_rozwoju.pdf. 3. S. Blank, B. Dorf, Podręcznik startupu. Budowa wielkiej firmy krok po kroku, OnePress, 2013. 4. M. Czyżewska, Innowacje, start-upy, ryzyko, uwarunkowania rozwoju innowacyjnych przedsięwzięć, Wydawnictwo CeDeWu, Warszawa 2020.										
	Supplementary literature	1. J. Skrzypek, E. Filar, Biznes plan, Wydawnictwo POLTEXT, Warszawa 2007. 2. E. Ignaciuk, Różne oblicza ludzkiej pracy, s. 7-15 [w:] Wybrane zagadnienia z zakresu przedsiębiorczości i zarządzania finansami, red. M. Markiewicz i A. Borowicz, Dom Wydawniczy i Handlowy ELIPSA, Warszawa 2020.										
	eResources addresses											
Example issues/ example questions/ tasks being completed												
Work placement	Not applicable											