Legal comparative analysis of the Roman *societas* and the contemporary civil law partnership in Polish and German law

Cezary Małozięć[1]

[1]University of Social Sciences and Humanities, Faculty of Law
Chodakowska 19/31, 03-815 Warszawa - Poland

Abstract— The paper presents legal comparative analysis of the Roman societas and the contemporary civil law partnership in Polish and German law. The author analyses the origins and essence of a civil law partnership, then describes similarities and differences of internal and external relations between the partners of a civil law partnership. The analyzed sources are: the Institutes of Gaius, the Digest of Justinian, and Polish and German Civil Codes. The author stresses that the structure of the contemporary civil law partnership in Polish and German legal systems is still very similar to the Roman societas, mainly because of its common origin.

Index Terms— societas, Polish civil law partnership, German civil law partnership.

I. INTRODUCTION

Nowadays the legal construct of a partnership is associated with the growth of capitalism, nevertheless, it really goes back to the ancient times when natural persons first began to organize with an aim to form partnerships. The legacy of ancient Rome, as regards legislation, remains the cornerstone of contemporary legal systems (Kupiszewski, 2013). Contract of a partnership (societas) is one of the institutions originating from the times of ancient Rome. According to Gaius, during the Roman period a partnership was believed to be the most modern form of a community. Its existence was detached from blood ties, which were the basis of organization of the first economic partnerships of heirs called consortium (Daube, 1936). It should be borne in mind that the concept of a civil law partnership in the current economic environment has lost its developed juridical nature in favor of limited liability companies. However, its role is still important, mostly to small businesses, and remains one of the most widespread forms of business activity (Jędrejek, 2003). Moreover, in spite of the two thousand years that passed, the structure of a civil law partnership is still one of the best known vehicles of civil law and at the same time remains the archetype of contemporary forms of partnerships. The question therefore is whether after two thousand years the structure of the contemporary civil law partnership in Polish and German law is still similar to the Roman societas?

II. THE ORIGINS AND ESSENCE OF A CIVIL LAW PARTNERSHIP

The first associations between natural persons aimed at forming economic ventures originate from ancient Rome. Some mentions of them can already be found in the Law of Twelve Tables (V.10) that governed joint property between co-heirs (consortium) resulting from children's inheritance after the death of their father (Zabłocki and Zabłocki, 2003). According to Gaius, ownership of heirs was joint by the time of division of the succession property by means of a dedicated division plaint (*actio familiae erciscundae*). By the time of dissolution of joint succession property, heirs had an obligation of shared management of the entire succession property and its components like partners are today. Actions taken by heirs were effective also with respect to others (Rozwadowski, 1992).

Consortium originating from the Roman *ius civile* was unavailable for foreigners. The further development of the institution allowed foreigners and individuals who were not family members to enter into partnerships by way of a formal legal act confirmed by a praetor, similarly to the *consortium* (Wojciechowski, 2002).

The classic partnership of the Roman law (*societas)* originates from *ius gentium*. The modern knowledge of the Roman law defines *societas* as a relation (Kolańczyk, 1999), agreement (Litewski, 1990) or a consensual contract (Gaius, n.d.) formed by way of informally stated agreement (*affectio, animus)*, based on which two or more individuals called partners (*socii)* undertook to provide mutual services with

ASEJ - Scientific Journal of Bielsko-Biala School of Finance and Law
Volume 22, No 2 (2018), 6 pages
DOI: 10.5604/01.3001.0012.4274

Received 03 April 2018; Accepted 10 July 2018

Regular research paper: Published 20 July 2018
Corresponding author's e-mail: maloziec@gmail.com

a shared economic objective (Rozwadowski, 1992), which had to be fair and permitted by law (Zimmermann, 1996). The consensual nature of the obligation was emphasized by Gaius who stated that (...) *a partnership exists as long as partners sustain their willingness to participate in it. If any of them terminates the agreement contract, it expires* (Institutiones 3, 151). The economic objective in question was achieved by way of making joint economic contributions, providing mutual services (Sohm, 1925) in the form of work of belongings (contribution) and by loyalty to the parties of the partnership (Rozwadowski, 1992). The doctrine of Roman law frequently defines *societas* as an agreement, thus emphasizing its consensual character. Describing it as a relationship indicates the strict mutual obligation between the partners. Defining it as a contract, on the other hand, emphasizes that a partnership is a form of agreement (Dajczak, Giaro and Longschamps de Berier, 2012).

The objective of a partnership is another element of its definition. In the thirtieth volume of the Commentary to Sabinus's writings Ulpian writes: *According to Pomponius, we cannot fail to notice that in forming a partnership the only just thing to do is to establish it for a fair and permitted purpose (...) since it is believed that a partnership formed with an immoral goal is invalid* (Ulpian, D.17,2,57). The objective pursued by partners in forming a partnership was most frequently economic. However, companies were frequently established to exercise public functions such as collection of public levies, organization of construction works or exploitation of mines and salt works (Wołodkiewicz and Zabłocka, 2009). Companies established for the purpose of exercising public interest called *societates publicanorum* were legal entities, contrary to Roman private law partnerships and they could be bearers of rights and obligations (Marek, 2014). *Societas* of the Roman private law was interpreted both as sharing profits (*lucrum, commodum*) and losses (*damnum, incommodum)* (Polajac, 2010). Roman jurists described *societas* as "brotherly law" (*ius fraternitatis)* - a relation based on full trust and loyalty. In the thirtieth book of his Commentary on the edict Ulpian indicated that: (...) *in some ways a partnership is similar to brotherhood* (Ulpian, D.17,2,63.). Given the principle of personal nature of relations and mutual trust, the Roman law did not provide for an opportunity of including a new partner in a partnership (Dziuban, 2001). According to Justinian's law, a partnership contract could be concluded on a condition, for a definite time or for the purpose of exercising a single act (Paulus, D.17,2,67). Perpetual partnerships were forbidden (*in aeternum): no partnership can be established forever (*Paulus, D.17,2,70*).*

Regulation of a civil law partnership in the currently civil code of Polish legal system is included in art. 860 - 875. In contemporary Polish legislation, a civil law partnership is defined as an agreement, pursuant to which all partners undertake to pursue a common economic objective by acting in a defined way. The aforementioned definition is highly similar to the definition provided by the doctrine of Roman law. The code's definition of a civil law partnership emphasizes the obligation of partners to pursue their shared economic objective. Similarly to the case of Roman civil law partnership, the objective cannot be contrary to the rules of social interaction. The Polish legal system defines the articles of partnership as an agreement, the nature of which is mandatory and organizational. This is proven by its components such as joint property and relationship of agency (Herbet, 2016). Contrary to the Roman partnership, a civil law partnership forms a legal relationship which is constant, it is not possible to withdraw from the agreement. The parties are, on the other hand, entitled to change the legal relationship with future implications (*ex nunc*) by way of serving a notice (Herbet, 2016). Similarly to the Roman partnership, its nature is also consensual.

When it comes to partnership *(Gesellschaft des bürgerlichen Rechts- GbR, GdbR, BGB-Gesellschaft)* in German civil law, it is included in §705–740 of the German civil code (*Bürgerliches Gesetzbuch)*. Pursuant to §705 of BGB, by entering in a partnership contract partners undertake to pursue a shared economic objective in a way defined in the contract, in particular by making agreed contributions. Similarly to the Roman law and the Polish law, a German civil law partnership is defined as an association of individuals established for the purpose of achieving a shared, legal goal, which does not have to be permanent - it might be temporary. The shared economic objective is pursued by achieving economic benefits that do not necessary need to constitute profits (Windblichler and Hueck, 2003).

The issue of legal nature of a German civil law partnership is very complex. Traditionally, like in the case of Roman law, it is deemed as an obligation-based relationship, as part of which only the partners entitled to enter into legal transactions with third parties and to manage the partnership matters are bearers of rights and obligations(Knöder, 1993). The traditional theory results in an assumption that any change of partners implies the need to re-enter into the partnership contract or to have it confirmed by the previous parties. Another concept presents partners as a form of a union in relations with third parties that might acquire rights to the shared property of the partners. Consequently, the modern theory indicates that the assets of a partnership are separated from the partners' property - the property of the partnership is shared (Kidyba, 2001).

Multiple theories have led to differentiation between partnerships of an internal and external nature. The said discourse has been settled by the German Supreme Court (*Bundesgerichtshof, BGH*), the decision of which (of January 29th 2001) indicates that: a civil law partnership - a so-called external partnership has the legal capacity in relations with third parties if it has acquired its rights and obligations by participation in legal transactions, might be a party to legal proceedings, if a partner is personally liable for the partnership's obligations, the relationship between the partnership's obligations and a partner's obligations corresponds to the relations known from unlimited companies (accessory character). From such a perspective the nature of *GbR* is similar to the category of "a partnership with legal capacity" (*rechtsfähige Personengesellschaft*) from § 14 of BGB, which has the capacity to acquire rights and undertake obligations.

III. INTERNAL RELATIONS

As it has been mentioned before, partners in a Roman *societas* were obliged to make contributions: in-kind, financial or in the form of work (*operae*); according to Gaius (...) *a person's work is frequently construed as money* (Institutiones, 3, 151). Contributions were made by transferring property rights to a partnership (*quoad sortem*) or a legal title to use property (*quoad usum*). In the first case all partners became joint owners of the property, in line with the *condominium* principle, at the moment of transferring the property rights. Concluding a partnership contract only resulted in a joint obligation to provide certain services - it was a custom that transformed contractual relations into material relations (Sośniak, 1999). *Societas omnium bonorum* was an exception, in which property was shared at the very moment of entering into the contract. Unless the agreement provided otherwise, shares in profits and losses were attributed to shareholders in equal parts. Justinian's law allowed for an option of agreeing on unequal distribution of profits and losses and included a clause, according to which one partner had the right to profits and was exempted from participation in potential losses (Wojciechowski, 2002). On the other hand, it was not allowed to exclude a partner from profits if such partner participated in losses (*societas leonina*). In spite of that, it occurred that ancient Romans attempted to circumvent the prohibition of *societas leonina* by providing for a defined, very low profit (*nummus unus*) (Mossakowski, Braniewicz and Kowalczyk, 2014) . In the thirtieth volume of the Commentary to Sabinus's writings Ulpian insists that (...) *a partnership, in which one partner derives profits and other, who incurs losses does not participate in profits, is invalid. This is the most unjust type of a partnership as one of the partners can only expect losses instead of profits* (Ulpian, D.17,2,29).

Each partner was entitled to the right to contribute in the process of managing the partnership. However, pursuant to a separate legal act, partners could decide to entrust that function to any one of them or to a third party, under a contract of mandate. The liability was undertaken in good faith (*bona fides*) (Rozwadowski, 1992). The basic obligations of partners included: making previously agreed contributions or providing agreed services, providing accounts and explanations for exercised actions, enabling other partners to participate in profits in line with the contract's provisions and compensation of losses resulting from negligence. By making decisions related to the joint venture, each of the partners was obliged to show the same diligence as in case of exercising their own matters (*culpa levis in concreto*) (Sośniak, 2000). The basic rights of partners included: participation in earned profits, opportunity to seek compensation for losses incurred at management of the partnership's affairs and the right to claim reimbursement of costs incurred in the partnership's interest or liabilities incurred on that account. Additionally, for the duration of a partnership and after its liquidation each of the partners could demand for explanations and provision of accounts in matters related to the partnership, by way of submitting an *actio pro socio* complaint (Sośniak, 1999). A decision in such proceedings resulted in infamy of the defendant, irrespective of its economic consequences (Wołodkiewicz, 2009). Property of a partnership in ancient Rome was a sum of contributions to *socii* and joint property of *socii* proportionally to contributions made (Kolańczyk, 1999).

The Polish civil code governs the issue of managing affairs of a partnership (*negotorium gestio*) in art. 865. In this provision the Polish legislator not only authorizes, but also obliges each of the partners to take an active part in the management process. Moreover, the legislator explains the difference between ordinary actions and matters exceeding the scope of ordinary business. The matters of ordinary business might be exercised by partners independently of each other. However, if any of the partners opposes such solution before the end of such matter, a resolution of the partners is required - both as to the manager and with respect to further management. Matters exceeding the scope of ordinary business are settled by way of resolutions (Pyzioł, Szumański and Weiss, 2002). Moreover, similarly to the case of ancient Rome, partners in a civil law partnership are entitled to bonuses paid from profits, the right to a part of the partnership's property in case of the partner's withdrawal or dissolution of the partnership, or the right to claim property contributed in kind. The dispositive nature of article 865 of the civil code does allow for certain modification in management of the partnership. The partners might entrust management of the partnership's affairs to one of them, some of them or an external third party - for instance, pursuant to a contract of mandate - at the stage of entering into the contract or in a later resolution (Koch and Napierała, 2006).

Unlike the laws of the Roman *societas,* the civil code does not include a prohibition of establishing *societas leonina*. There is only a general rule included in art. 867, which reads that in the absence of other regulations participation in losses and profits is equal. Whereas it is possible that a contract of partnership excludes a partner from participation in losses, it does not exclude their personal and several responsibility for the partnership's liabilities - such exclusions is binding in internal relations between partners. Exclusion of a partner from participation in profits is possible, however, it entails their exclusion from the management process for a definite period of time. An opposite situation - their exclusion for an indefinite period - would be an exception to the principle of freedom of contract included in art. 353^1, therefore it would infringe the contents and purpose of the legal relation governed by the contract, that is, profit-making business activity (Ciszewski, 2013).

Nowadays property of a civil law partnership is called joint property of partners and takes the form of joint ownership. Pursuant to art. 863 of the civil code, a partner in a Polish civil law partnership might not manage their share in the shared property or request distribution of that property for the duration of the partnership.

Gesellschaft des bürgerlichen Rechts has been formed as an organization of partners with separate property shared by the partners, indivisible and not available to personal creditors for the partnership's entire duration (Windblichler and Hueck, 2003). The German civil code, similarly to the Polish code and the Roman law, includes a regulation which reads that in the

absence of different regulations, the share in profits and losses is equal. As a rule, all partners are jointly entitled to manage the partnership and approval of all partners is necessary to perform any action (§ 709 of BGB). If the articles of partnership indicate that the partnership's affairs are conducted by one or several partners, the remaining partners are excluded from managing these affairs. Unlike *societas* and the Polish civil law partnership, the traditional doctrine prohibits entrusting management to individuals other than the partners (Windblichler and Hueck, 2003). On the other hand, similarly to the analyzed entities, every partner has the right to obtain information concerning the condition of the partnership and might access its books and documents for that purpose (§ 716 of BGB). According to the doctrine, partners are linked by a relationship of particular trust resulting in an obligation of loyalty (*Treuepflicht)*, modeled after the Roman *ius fraternitatis*. It includes an imperative to protect the vital interests of the partnership and abandon any actions that would be detrimental to this interest (Schmidt, 1997).

IV. External relations

Under the Romans, *societas* was an internal mutual obligation between partners, completely uninteresting to third parties (Mossakowski, Braniewicz and Kowalczyk, 2014). In the ordinary course of activity consequences of actions of individual partners were distributed from the perspective of obligatory relations and the distribution could be enforced by way of *actio pro socio*. The imperative of joint repayment of debts remaining after dissolution of a partnership was significant only to internal relations. A contractor, with whom a partner performed actions on their own behalf, but for the account of the remaining partners, was only entitled to claim subsequent profits, as part of the so-called *actio de in rem verso utilis* (Wojciechowski, 2002).

The modern regulation of a partnership in the Polish civil code, article 866 reads that all partners are entitled to represent the partnership to an extent, in which they are entitled to manage its affairs. Partners might agree on different terms, like in management of partnership affairs. As the civil law partnership is not a legal person under the civil law (lack of legal capacity), the authorized partner acts in their own name and represents the remaining partners and the authorization is rooted in law. Representation of a partnership is a form of statutory representation [a decision of the Supreme Court of November 14th 2001, II CKN 438/99].

Similarly to the case of Polish civil law, representation of a German civil law partnership should be assessed according to the rules applying to management of partnership affairs. Therefore, joint representation (*Gesamtvertretung*) is the rule, provided that separate contractual arrangements are allowed. On the other hand, what is disputable is the legal nature of representation. However, the predominant view is that a partner represents all of the remaining partners and themselves. Similarly to the Polish civil law partnership, re-classification as a so-called organizational representation is a correlative of a partnership's legal capacity(Schmidt, 1997).

V. Dissolution of a partnership

A legal relation based on a consensual partnership contract was relatively impermanent and its dissolution was possible both in legal proceedings (bringing an action against the remaining partners – *actio pro soci*) and out of court. Partnerships were dissolved for the following, non-procedural reasons: decision of the parties, achieving the pursued objective or incapability to achieve it, fulfilment of the terminating condition, independent actions of partners in isolation from the actions of others, passage of time, death of a partner or their *capitis deminutio maxima* or *media*, confiscation of the object of partnership (Sośniak, 1999). The Roman *societas*, unlike the analyzed contemporary partnerships, was also dissolved when the period, to which it had been concluded, expired - it could not continue its operations for an indefinite time (Dziuban, 2001) . Initially, if one of the partners withdrew from a partnership, the entire partnership was dissolved automatically. According to Gaius, *a partnership is also dissolved as a consequence of a partner's death, as whoever enters into a partnership contract, selects the person who is his partner* (Institutiones 3, 152); *It is also said that a partnership is dissolved along with* capitis diminutione *of a partner as from the perspective of* iuris civilis capitis diminutio *is equivalent to death. However, if the partners agree to remain in a partnership, a new partnership should be established* (Institutiones 3, 153). The option of continuing a partnership in spite of a partner's death was allowed as late as in Justinian's law (Kolańczyk, 1999) . However, the aforementioned regulations did not apply to *societates publicanorum* as death of a partner did not lead to cancellation of a partnership (Marek, 2014). Procedural reasons dissolving a partnership included *actio pro socio* or *actio communi dividundo*. *Actio pro socio* was linked to disloyalty of a partner understood as refraining from treacherous actions or exercising due diligence. This measure entailed disgrace on the person from whom the benefit was awarded. It was also possible to bring ordinary action of distribution, *actio communi dividundo*, which did not result in infamy and allowed for peaceful dissolution of a partnership(Marek, 2014). Each of the partners could terminate the partnership contract at any time. However, if a partner terminated a partnership contract concluded for a definite time, they would be obliged to compensate for other partners' losses (Sośniak, 1999).

Dissolution of a partnership in the Polish legal system might be caused by events completely independent of the partners' will as well as events, on which one partner or all partners decide. Therefore, possible reasons for dissolving a partnership include: bankruptcy or death of a partner, termination of the contract by a partner, resolution on dissolution of the partnership, dissolution of a partnership by the decision of a court due to important circumstances, at a partner's request or passage of the time or occurrence of the event indicated in the partnership contract. Partners of a civil law partnership might introduce a reservation in the articles of partnership reading that in case of a partner's death their heirs replace them in the partnership and exercise their rights while the entity maintains

its identity, contrary to the early forms of the Roman *societas*. Liability of partners of a Roman partnership was based on the standard of diligence, whereas liability of partners in a Polish civil law partnership, pursuant to art. 860 § 1 in conjunction with art. 471 of the civil code is based on the principle of fault (Dajczak, Giaro and Longschamps de Berier, 2012). Nowadays, subject to art. 868 of the civil code, a partner might require distribution and payment of profits only after the partnership is dissolved. However, if a partnership has been concluded for a longer period, partners might demand distribution and payment of profits at the end of each accounting year.

The aforementioned solution leads to a conclusion that the ancient model, in which the opportunity to settle profits after dissolution, was less strict, probably because a partnership was believed to be a more durable form than it is believed to be now. Partners are severally liable for all actions of the partnership, pursuant to art. 864 of the civil code. The scope of responsibility for the partnership's liabilities is as broad as possible. It includes all liabilities arising from the activities of partnership, irrespective of their source. Responsibility for these liabilities is charged both on the joint property of the partnership and the partners' personal possessions collected outside of the joint property. Implementation of the liability leads to the fulfillment of obligation at the cost of all partners. Responsibility of partners for their partnership's liabilities with their own personal property is key. It means that a creditor of a partnership is not obliged to enforce the debt from the shared property and prove its ineffectiveness and insolvency of the partnership. They might also seek satisfaction and initiate enforcement from individual property of a partner or partners (Osajda, 2018).

Bürgerliches Gesetzbuch in § 723–728 provides the following reasons of dissolution of a partnership: dissolution of a partnership concluded for a definite time for important reasons, passage of time, termination of the contract by a partner or a partner's personal creditor, withdrawal of all partners except one, opening insolvency proceedings against the partnership or a partner, other reasons provided for by the partnership contract, resolution of the partners or a partner's death. Similarly to the analyzed legislations, *Bürgerliches Gesetzbuch* allows partners to continue their operations in case of passage of the time, for which the partnership has been concluded, death of a partner, opening bankruptcy proceedings, termination of the contract by a partner or a partner's creditor. The issue of a partner's responsibility for liabilities of the partnership has been passed over by the provisions of BGB. However, the concept of partners' responsibility for the partnership's liabilities in line with the principle of accession responsibility for someone else's debt, currently prevails in the German doctrine and jurisprudence - contrary to the Polish civil code (Podleś, 2008).

VI. CONCLUSIONS

In summary, it should be concluded that in spite of the two thousand years that passed, the Roman *societas* still functions in the modern codifications of civil law as one of the slightly amended formations of civil law, which has become the prototype for commercial partnerships, so popular nowadays in free circulation. Similarly, to the Polish civil code and the German civil code, one can observe a regulation which reads that in the absence of different regulations, the share in profits and losses is equal. Secondly, as a rule, all partners are jointly entitled to manage the affairs of their partnership and approval of all partners is necessary to perform any action. The aforementioned instantiations demonstrate the common origin of the Polish and German civil code. The law of the ancient Romans was developed enough to remain subject of comparative studies in law, although it has not been used for many centuries. It still offers a priceless knowledge base. The cause of these circumstances should be seen in the method of human reasoning that remains stable over time - with a pragmatic perspective adopted as a priority. It might be stated that *societas* is the best known example of the legal thought of jurisprudence of the ancient Romans.

VII. REFERENCES

Act of the 23 April 1964 the Civil Code.

Bürgerliches Gesetzbuch (BGB).

Ciszewski, J. (2013). Kodeks cywilny. Komentarz. Warszawa: LexisNexis Polska, p.1406.

Dajczak, W., Giaro, T. and Longschamps de Berier (2012). Prawo rzymskie. U podstaw prawa prywatnego. Warszawa, p.508-510.

Daube, D. (1936). Societas as consensual contract. 6 Cambridge Law Journal, p.383.

Dziuban, E. (2001). Rzymska societas a Partnership systemu common law. Scientific Journal UKSW, (1), p.157, 160.

Gaius (n.d.). Institutiones Part 3.

Herbet, A. (2016). System Prawa Prywatnego. Prawo spółek kapitałowych, 16, p.758, 760.

Jędrejek, G. (2003). Spółka cywilna między małżonkami. Warszawa, p.13.

Kidyba, A. (2001). Dwie drogi spółki cywilnej. 20, p.1017.

Knöder, C. (1993). Spółki osobowe i kapitałowe w Niemczech. "MPr.",, (3), pp.68-69.

Koch, A. and Napierała, J. (2006). Umowy w obrocie gospodarczym. 1st ed. Kraków, p.238.

Kolańczyk, K. (1999). Prawo rzymskie. Warszawa, p.401-403.

Kupiszewski, H. (2013). Prawo rzymskie, a współczesność. Kraków, p.311.

Litewski, W. (1990). Prawo rzymskie prywatne. Warszawa, p.303.

Marek, R. (2014). Dwa rodzaje podmiotów rzymskiego obrotu – societas publicanorum i negotiation prer servos communes. Internetowy Przegląd Prawniczy TBSP UJ, p.59-60; 403.

Mossakowski, W., Braniewicz, O. and Kowalczyk, P. (2014). Aspekty społeczno-prawne rozwoju antycznego Rzymu. Toruń: Wydawnictwo Naukowe Uniwersytetu Mikołaja Kopernika, pp. 156-157.

Mossakowski, W., Braniewicz, O. and Kowalczyk, P. (2014). Aspekty społeczno-prawne rozwoju antycznego Rzymu. Toruń: Wydawnictwo Naukowe Uniwersytetu Mikołaja Kopernika, p.172.

Podleś, M. (2008). Charakter prawny spółki cywilnej na tle prawa polskiego i niemieckiego. Warszawa, p.170.

Polajac, M. (2010). Casuistry and General Rules-Problem of Risk Bearing in Roman Societas. Annals FLB- Belgrade Law Review, 3, pp.235-236.

Pyzioł, W., Szumański, A. and Weiss, I. (2002). Prawo spółek. Bydgoszcz-Warszawa: Branta.

Rozwadowski, W. (1992). Prawo Rzymskie, Zarys wykładu wraz z wyborem źródeł. Poznań, p.183.

Schmidt, K. (1997). Gesellschaftsrecht. Köln: C. Heymann, p.263, 588.

Sohm, R. (1925). Instytucje, historja i system rzymskiego prawa prywatnego, Cz. 1, Źródła i nauki ogólne. Warszawa, p.203.

Sośniak, M. (1999). Umowy dotyczące zrzeszania się w celach gospodarczych w rozwoju historycznym (okres starożytności). Rejent, 9, p.20-21; 26-27.

Sośniak, M. (2000). Z historii spółek (zarys ogólny). Problemy Prawne Handlu Zagranicznego, 19-20, p.195.

Windblichler, C. and Hueck, G. (2003). Gesellschaftsrecht. München, p.55, 62.

Wojciechowski, R. (2002). Societas w twórczości glosatorów i komentatorów. Wrocław, pp.48-51; 56-58.

Wołodkiewicz, W. (2009). Europa i prawo rzymskie. Warszawa: Wolters Kluwer S.A., p.562.

Wołodkiewicz, W. and Zabłocka, M. (2009). Prawo Rzymskie. Instytucje. Warszawa, p.234.

Zabłocki, M. and Zabłocki, J. (2003). Ustawa XII Tablic. Tekst-tłumaczenie-objaśniania. Warszawa, p.34.

Zimmermann, R. (1996). The Law of Obligations Roman Foundations of the Civilian Tradition. Oxford University Press, p.452.