

Subject card

Subject name and code	State aid in the business activity - lecture, PG_00133911						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
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	2	Language of instruction			Polish		
Semester of study	4	ECTS credits			1.0		
Learning profile	academic	Assessment form			credit		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Katarzyna Welzant				
	Teachers		dr Katarzyna Welzant				
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		15.0	25
Subject objectives	<p>The aim of the course is to systematize and expand students' knowledge regarding the application of Community rules for granting state aid. During the course of classes, students will have the opportunity to become familiar with the regulations regarding the conditions for granting support from public funds and acquire the ability to conduct analysis of public aid. The classes will also discuss individual types of public aid along with their practical examples in business activities.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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	The student is able to analyze a number of economic criteria entitling to obtain public aid	[SK4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	The student communicates freely with the group during the analysis of case studies, using legal and tax terminology	[SU4] test/exam - oral or written
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	The student is able to critically approach tax law provisions and propose changes.	[SU4] test/exam - oral or written
	[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	The student is able to analyze cases of public aid and identifies opportunities to obtain a decision on support based on a case study	[SU4] test/exam - oral or written
	[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.	the student knows the basic concepts of scope of taxes and finances, uses terminology efficiently.	[SW4] test/exam - oral or written
	[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	the student is able to describe the dilemmas of contemporary economic development, identifies development threats and opportunities.	[SW4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. The concept of public aid, the purpose and scope of public support for entrepreneurs 2. The mechanism of impact of public aid on the operating conditions of enterprises 3. Determining the size of the enterprise 4. Subject and subject of legal regulations relating to state aid 5. De minimis aid 6. Programs, funds, public support institutions 7. Functional and institutional support for business activities 8. Rules of admissibility of state aid 9. The size and structure of public aid in Poland and the EU 10. Regional aid 11. Aid for research and development 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	100.0%

Recommended reading	Basic literature	1. A.A. Ambroziak, K. Pamuła-Wróbel, R. Zenc, Pomoc publiczna dla przedsiębiorców. Wybrane zagadnienia. Perspektywa podmiotu udzielającego pomocy i jej beneficjenta w Polsce, Warszawa 2020, Wolters Kluwer 2. Fundusze UE 2014-2020, praca zbiorowa pod red. M. Gwizdy, Beck, Info Biznes, Warszawa, 2014 r. 3. W. Lichota, Efektywność finansowa specjalnych stref ekonomicznych w Polsce, Gospodarka Narodowa, styczeń-luty 2016 r. 4. M. Kalinowski, Pomoc publiczna dla przedsiębiorców w prawie Unii Europejskiej a podatki bezpośrednie, Dom Organizatora, Toruń, 2016.
	Supplementary literature	5. A. Powałowski, Prawo gospodarcze publiczne, Rozdział XII Pomoc publiczna, CH BECK, Warszawa, 2017 r. 6. Raporty o udzielonej pomocy publicznej UOKiK, www.uokik.gov.pl 7. C. Banasiński, Publicznoprawne aspekty ochrony konkurencji (prawo antymonopolowe i prawo pomocy publicznej) [w] Prawo gospodarcze. Zagadnienia administracyjnoprawne, praca zbiorowa, Wolters Kluwer, Warszawa, 2015 r.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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