

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 2025		Academic year of realisation of subject		2026/2027		
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						
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	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.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law		The student knows basic concepts in the field of taxes and finance, and uses terminology fluently.		[SW4] test/exam - oral or written		
	[PiDPL3_WG03] has knowledge about the subject of regulation of selected specific issues outside the scope of branches of substantive and formal law related to public levies, as well as outside the scope of accounting		The student knows basic concepts in the field of taxes and finance, and uses terminology fluently.		[SW4] test/exam - oral or written		
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance		The student is able to analyze a number of economic criteria that qualify for public aid		[SW4] test/exam - oral or written		
Subject contents	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. Powołowski, 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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