Summary in English

Legal and financial issues of entrepreneurship in Polish public universities are an issue which combines many different branches of law. This study is based on problems related to higher education, but also civil, financial or tax law. At the time of the creation of the work, the Polish higher education system underwent a reform, which is also partly discussed in this paper. The aim of this work is to define the boundaries of entrepreneurship in public universities and to try to create a definition of the concept of an entrepreneurial university. The analysis takes into account social, historical, financial and legal aspects.

Author in his dissertation attempted to assess the current solutions and compare them to foreign models. The main method used in the paper is dogmatic, while the comparative method was also used as an alternative.

The issues of university entrepreneurship can be seen in different dimensions. The issue will be addressed both in its narrow sense, which focuses mainly on issues related to the commercialisation of research results, but also in its broad sense. The adoption of a specific legal basis has different impacts to define the concept of a university as an entity that carries out entrepreneurial activity. The paper consists of an introduction, which indicates the purpose of the work, research hypotheses and justification for the choice of topic, four chapters and a summary. The first chapter introduces the notion of an entrepreneurial university and successively presents the historical background of the most important aspects of the development of university entrepreneurship. The basic organisational models of higher education systems, whose analysis refers to university entrepreneurship, were also presented. The first chapter introduces a legal definition of an entrepreneur and business activity in the context of public universities, on the basis of the Act on Competition and Consumer Protection, the law of entrepreneurs, tax law and the Civil Code.

Next, issues related to university entrepreneurship in its narrow sense will be presented. Ways of commercialising research results by public universities will be presented. The procedure for creating legal entities for technology transfer from universities to the private sector will be discussed. The author will also present the advantages and disadvantages of each method of technology transfer. The second chapter will discuss selected categories of income that may be earned by public universities that are not subsidies from the state budget. The author successively discusses the most important issues, such as: financial management of a public university, material and financial plan, rules governing financial policy and aspects related to the broadly understood gainful activity of the university. The categories of income related to the scientific activity will also be discussed, in particular the differences between direct and

indirect commercialization of research results and the role of the employee in this process will be defined. The most important issues connected with charging for educational services will also be indicated.

The third chapter deals with the issue of taxation of public universities in the context of their entrepreneurial activity. The university will be defined as a tax subject. Next, the aspects of taxation of particular types of entrepreneurial activities, which are undertaken by universities in accordance with the statutory division into types of taxation will be discussed. The most important tax exemptions from the point of view of conducting basic activities are also indicated and tax solutions will be discussed to support cooperation between the private sector and public universities.

The fourth chapter will deal with comparative law issues. The first issues presented were the basic issues related to the functioning of the higher education system in the United States. Apart from system solutions and presentation of financing methods, the most important issues related to university entrepreneurship in its narrow sense will be presented. There have been discussed cases like Stanford v. Roche, Madey v. Duke University, University of Rochster v. G. D. Searle & Co. Additionally, ways of financing student loans or donations to universities will be presented. The issues related to selected issues of university entrepreneurship in Switzerland will be further discussed. The issue of the basis for the functioning of the higher education system and the general characteristics of the income structure of Swiss universities was raised.