

Subject card

Subject name and code	Public finance law - workshop classes, PG_00133288						
Field of study	Prawo finansów publicznych - ćwiczenia warsztatowe						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2026/2027		
Education level	Bachelor'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	3	Language of instruction			Polish polish		
Semester of study	6	ECTS credits			2.0		
Learning profile	practical	Assessment form			credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Mikliński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	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		0.0		20.0	50
Subject objectives	The main objective of the workshop exercises in the subject of Public Finance Law is to teach the practical aspects of the functioning of legal and financial regulations in the areas of budget law, local government finance law, tax law, and financial market law. By engaging students in the preparation of draft documents, including legal opinions, appeals, and documents for court and administrative proceedings, they will acquire the skills and competences necessary to apply their knowledge in practice in accordance with their field of study.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	ADMINL3_WK07	Students will acquire the ability to use economic concepts in the field of financial law, as well as to observe, understand, and respond to economic phenomena.	[SW4] test/egzamin - ustny lub pisemny
	ADMINL3_UO09	Students will gain practical knowledge and tools for organizing their professional work, taking into account the principles of financial law, including the effectiveness of expenditures.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KK01	Students will recognize the limits of their competence and the need to draw on expert knowledge.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_UO08	Students will acquire the ability to apply their knowledge of financial law to solve practical problems in groups, including the ability to explain the specifics of financial law to people without this expertise.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KK02	Students will gain practical knowledge and tools to prepare for a career that intersects with public finance issues.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_UW02	Students will gain practical knowledge and tools to prepare themselves to interpret issues related to the application of administrative law from the perspective of financial law.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KO06	Students will gain the ability to recognize the need to protect public and private interests in light of issues regulated by financial law.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_UU10	Students will recognize the limits of their competence and the need for lifelong learning in a changing world.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KK03	Students will be prepared to take on challenges in administration, taking into account the provisions of financial law.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_WG01	Students will understand the interrelationships between law, political and economics recognizing the interconnections in the field of financial law.	[SW4] test/egzamin - ustny lub pisemny
	ADMINL3_WK06	Students learn, among other things, about ethical issues related to responsibility for violations of public finance discipline.	[SW4] test/egzamin - ustny lub pisemny
	ADMINL3_UW01	Students will gain practical knowledge and tools for interpreting social phenomena and their effects in the field of financial law.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_WG02	Students will gain practical knowledge and tools in the field of financial compliance for public finance sector entities.	[SW4] test/egzamin - ustny lub pisemny
	ADMINL3_UK04	Students will acquire the ability to apply their knowledge of financial law to solve legal problems, taking ethical issues into account.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KO05	Students will gain practical knowledge and tools for preparing social projects that require management skills.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_KR04	Students will acquire the ability to apply their knowledge of financial law to solve legal problems and dilemmas, taking ethical issues into account.	[SK4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	ADMINL3_UW03	Students will gain the ability to expand their knowledge of financial law to solve problems taking into account the EU and international context. They will learn about tools that are helpful for a holistic approach to solving problems.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_UK06	Students will acquire the ability to draft documents and present their views on financial law.	[SU4] test/egzamin - ustny lub pisemny

Subject contents	<ol style="list-style-type: none"> 1. Introduction to the study and practice of financial law. 2. Basic normative concepts of public finance and their application in practice. 3. Organization of public finance from the perspective of assigned competences and their effects. 4. Institutions of substantive budgetary law. State budget practical aspects 5. Public debt and budget deficit impact on the stability of public finances, debt financing capacity and methods 6. Local government finances. Local government budget between self-government and its absence (the problem of local government revenue structure) 7. Sources of local government revenue practical aspects of various sources of revenue 8. Liability for breaches of public finance discipline practical aspects in the light of types of legal liability and its basis 9. Introduction to taxes and tax law the specificity of tax regulations from the point of view of the types of norms contained therein and their place in the legal system 10. Legal structure of tax practical aspects 11. Tax obligation and liability practical aspects 12. Securing the performance of tax obligations practical aspects 13. Liability for tax obligations practical aspects 14. Expiry of tax liabilities practical aspects 15. Selected Polish tax structures practical aspects 16. Personal income tax 17. Goods and services tax 18. Inheritance and gift tax 19. Tax on civil law transactions 20. Real estate tax 21. Tax proceedings 22. Financial market law in Poland and Europe practical aspects 23. Banking law and the banking and monetary system in Poland and Europe practical aspects
Prerequisites and co-requisites	none

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%
Recommended reading	Basic literature	<p>During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law. In addition, they use templates of letters, opinions, and appeals presented and discussed in class.</p> <p>Literature required for final course completion</p> <p>1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition]</p> <p>2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]</p>	
	Supplementary literature	<p>Literatura uzupełniająca:</p> <ol style="list-style-type: none"> 1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition] 2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Międzynarodowe i unijne prawo podatkowe, Gdansk [latest edition] 3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition] 4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansów publicznych, Warszawa [latest edition] 5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition] 6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition] 7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition] 	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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