

Subject card

Subject name and code	Public finance law - lecture, PG_00133289						
Field of study	Prawo finansów publicznych - wykład						
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			exam		
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	30.0	0.0	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 course is to familiarize students with the specifics, principles, and legal regulations of public finance law. The scope of the course will cover budget law, local government finance law, tax law, and financial market law. It is important for students to learn not only the essence of financial law, but also the mechanisms that have a decisive influence on its shape. The lecture will also show students the international dimension of financial law in a globalized world.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	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_WK07	The student is aware of the important role that economic and legal knowledge, including legal and financial knowledge, plays in the proper functioning of state administration. They know where to look for answers to problems involving financial elements.	[SW4] 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 theoretical preparation to take on challenges in administration, taking into account the provisions of financial law.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_UW02	Students learn about the normative mechanisms of financial law, learning to protect values but also to weigh arguments when making difficult decisions and to recognize the multifaceted international connections and consequences of their decisions.	[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_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
	ADMINL3_UW03	Students will learn about modern IT tools and understand the interrelationships between law, politics, and economics, recognizing the interactions between financial law and the need for skilled decision-making in this area.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_KK03	Students will gain knowledge and tools to prepare themselves for persistent professional work that intersects with public finance issues.	[SK4] test/egzamin - ustny lub pisemny
	ADMINL3_WG01	Students will gain knowledge and tools to prepare themselves to interpret and apply financial law, while recognizing the specific nature of other branches of law.	[SW4] test/egzamin - ustny lub pisemny
	ADMINL3_UK06	Students learn about the specifics of documents drafted in the field of financial law, particularly tax matters.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_UO09	Students will gain knowledge and tools to achieve social goals that require management skills and knowledge of legal and financial aspects.	[SU4] test/egzamin - ustny lub pisemny
	ADMINL3_WG02	Students will be prepared to take on challenges in administration, taking into account the provisions of financial law.	[SW4] test/egzamin - ustny lub pisemny

Course outcome	Subject outcome	Method of verification
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_UW01	Students will gain the ability to recognize multidimensional connections and the need to protect public and private interests in light of issues regulated by financial law.	[SU4] test/egzamin - ustny lub pisemny
ADMINL3_WK06	Students will acquire the ability to apply their knowledge of financial law to solve legal problems and dilemmas, taking ethical issues into account.	[SW4] test/egzamin - ustny lub pisemny
ADMINL3_KO05	Students will gain practical knowledge and tools for preparing social projects that require management skills and knowledge of public finance.	[SK4] test/egzamin - ustny lub pisemny

Subject contents	<p>I: Introduction to financial law.</p> <p>II: Basic normative concepts of public finance.</p> <p>III: Organization of public finance.</p> <p>IV: Institutions of substantive budgetary law. State budget</p> <p>V: Public debt and budget deficit.</p> <p>VI: Local government finances. Local government budget.</p> <p>VII: Sources of local government revenue.</p> <p>VIII: Liability for breaches of public finance discipline.</p> <p>IX: Introduction to taxes and tax law.</p> <p>X: Legal structure of taxation.</p> <p>XI: Tax obligation and liability.</p> <p>XII: Securing the performance of tax obligations</p> <p>XIII: Liability for tax obligations</p> <p>XIV: Expiry of tax obligations</p> <p>XV: Selected Polish tax structures</p> <p>1. Personal income tax</p> <p>2. Goods and services tax</p> <p>3. Inheritance and gift tax</p> <p>4. Tax on civil law transactions</p> <p>5. Real estate tax</p> <p>XVI: Tax proceedings</p> <p>XVII: Financial market law in Poland and Europe</p> <p>XVIII: Banking law and the banking and monetary system in Poland and Europe</p>		
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>1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition]</p> <p>2. Drwiłło A. [red.] Podstawy finansów i prawa finansowego, Wolters Kluwer, Warszawa 2018,</p> <p>3. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]</p>
	Supplementary literature	<p>1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition]</p> <p>2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Międzynarodowe i unijne prawo podatkowe, Gdansk [latest edition]</p> <p>3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition]</p> <p>4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansów publicznych, Warszawa [latest edition]</p> <p>5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition]</p> <p>6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition]</p> <p>7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition]</p>
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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