

Subject card

Subject name and code	Public finance - auditorium classes, PG_00133821						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	undergraduate 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	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			2.0		
Learning profile	academic	Assessment form					
Conducting unit	Katedra Bankowości i Finansów -> Faculty of Management						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Małgorzata Siemionek-Ruskań				
	Teachers		dr Małgorzata Siemionek-Ruskań				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	0.0	0.0	15
	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	15		0.0		35.0	50
Subject objectives	The aim of the course is to familiarise students with the role and scope of public finance in the economy, including in particular the functioning of public funds, the collection and disbursement of public funds and their implications for the use of resources in the economy						

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	understands the complexity of the problems occurring in the field of tax law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge held in this field and the content received understands the importance of knowledge in solving cognitive problems	[SK2] presentation/project/paper/report
	[PiDPL3_U06] He/she can plan and organize work individually and in a team, as well as cooperate with other people as part of team work, in particular relevant for the application of tax and balance sheet law (also interdisciplinary work, in particular legal and economic)	He/she is able to plan and organise work both individually and in teams, and to cooperate effectively with others in group activities, especially in areas related to the application of tax and balance sheet law.	[SU2] presentation/project/paper/report
	[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	Has a basic knowledge and familiarity with concepts describing key economic and social phenomena and understands the fundamental processes of the market economy.	[SW4] test/exam - oral or written
	[PiDPL3_K04] He/she is ready to fulfill professional roles related to the application of tax and balance sheet law responsibly and to require this from others - including, in particular, compliance with the principles of ethics of a tax advisor and care for the achievements and traditions of this profession	Is prepared to exercise professional responsibility for the application of tax and balance sheet law and to enforce these standards on others.	[SK1] oral statement/conversation/discussion
	[PiDPL3_W01] The graduate demonstrates elementary knowledge of tax rules, finance and tax law	has an elementary knowledge of tax principles, finance and tax law	[SW4] 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	Can apply his/her theoretical knowledge of tax law, accounting and related scientific fields to formulate and solve complex and unusual problems arising in these areas.	[SU5] implementation of a problem task
	[PiDPL3_U07] He/she can plan and implement independently the need for lifelong learning	Is able to plan and implement a lifelong continuous learning process independently, adapting it to his/her developmental needs.	[SU8] observation of student's independent or team work
	[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.	Has a basic knowledge of terminology and key concepts in the area of tax law and finance, and has an elementary knowledge of both substantive and formal tax law	[SW4] test/exam - oral or written
	[PiDPL3_U03] The graduate can communicate using specialized legal, financial and tax terminology	He/She is able to use specialised legal, financial and tax terminology in effective communication.	[SU1] oral statement/conversation/discussion

Subject contents	1 Characteristics of public finance - essence and functions. 2. System and sector of public finance. a. Scope and structure of the public finance sector, b. state budget, budgets of local self-government units, budgeting procedures - annual budgets and multi-year financial programmes, principles of implementation of budgets ; extra-budgetary funds c. public revenue and expenditure, d. problems of budget balance and public debt. 3. fiscal policy - objectives and types; importance of fiscal rules for the effectiveness of fiscal policy.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	51.0%	50.0%
	presentation	51.0%	50.0%
Recommended reading	Basic literature	1 S. Owsiak, Public Finance. Teoria i praktyka, Wyd. Naukowe PWN, Warsaw 2018 2. T. Juja (ed.) Public finance, Wyd. Uniwersytetu Ekonomicznego in Poznań, Poznań 2011 3. A. Wernik, Public finance, PWE, Warsaw 2011	
	Supplementary literature	1. W. Misiąg, E. Malinowska-Misiąg, Public finance in Poland, Wyd. LexisNexis, Warsaw 2006 2. S.Owsiak (ed.), Public finance and new economic management in the European Union, WN PWN 2018 3. Current documents: Budget Act with a justification in a task-based system, Multiannual State Financial Plan (including the Convergence Programme), Public debt management strategy	
	eResources addresses	Adresy na platformie eNauczanie:	
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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