

**Subject card**

<b>Subject name and code</b>	Public Finance and Financial Law I - auditorium classes, PG_00136111						
<b>Field of study</b>	Finanse publiczne i prawo finansowe I - ćwiczenia						
<b>Date of commencement of studies</b>	October 2024			<b>Academic year of realisation of subject</b>	2026/2027		
<b>Education level</b>	Bachelor's studies			<b>Subject group</b>	Obligatory subject group in the field of study		
<b>Mode of study</b>	part-time studies			<b>Mode of delivery</b>	at the university		
<b>Year of study</b>	3			<b>Language of instruction</b>	Polish Polish		
<b>Semester of study</b>	5			<b>ECTS credits</b>	1.0		
<b>Learning profile</b>	academic			<b>Assessment form</b>	credit		
<b>Conducting unit</b>							
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>			dr Tomasz Sowiński			
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	<b>SUM</b>
	<b>Number of study hours</b>	0.0	10.0	0.0	0.0	0.0	10
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	<b>SUM</b>
	<b>Number of study hours</b>	10		0.0		15.0	25
<b>Subject objectives</b>	<p>The aim of the subject is to familiarize the student with the legal regulations in the field of public finances and financial law, in particular: budget law, the public finance system in Poland, including local government finances, responsibility for violating public finance discipline, its application in practice within the framework of the program content of the Financial Law subject and preparation for its application in practice.</p> <p>Other sectors of public finance and financial law, selected elements of which the student will be familiar with, are tax law, banking law, insurance law, and financial markets law.</p>						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_UK01] The graduate is able to see, analyze and communicate moral and legal dilemmas in professional work	Can recognize, analyze, and communicate moral and legal dilemmas in their professional work.	[SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_UW02] He/she uses fundamental theoretical knowledge in the field of administration and the related fields and academic disciplines to analyze and interpret issues connected with administration in its broad sense	Can use basic theoretical knowledge of public finance and financial law.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_KK03] He/she is ready to take up professional challenges, takes trouble and shows persistence in the implementation of individual and team activities in the field of administration	Is ready to take on professional challenges.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_UW03] He/she is able to acquire knowledge independently and develop his/her professional skills using various sources (in native and foreign language) and modern technologies	Can independently acquire knowledge.	[SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_UO02] He/she can plan and organize his/her professional work, as well as the work of the team he/she cooperates with	Can plan and organize their professional work, as well as the work of the team they work with.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_KO01] He/she knows how to participate in preparing social, civic, legal and economic projects related to administration	Is ready to prepare legal projects related to administration and financial law.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_WK01] The graduate has organized knowledge of legal and ethical norms and principles prevailing in administrative structures and institutions	Has a structured knowledge of the legal and ethical norms and principles prevailing in administrative structures and institutions.	[SW4] test/egzamin - ustny lub pisemny
	[ADMINL3_WG01] He/she demonstrates knowledge about the character of legal and administrative sciences, their position in the system of sciences and their mutual relations	Has basic knowledge of the nature of legal sciences, including administrative law	[SW4] test/egzamin - ustny lub pisemny
	[ADMINL3_WK02] He/she has basic knowledge and knows the terms describing the most important economic phenomena and understands the basic processes taking place in the market economy	Has basic knowledge and familiarity with the concepts describing the most important phenomena related to public finance.	[SW4] test/egzamin - ustny lub pisemny
	[ADMINL3_KK01] He/she is aware of the need to use the opinions of experts in situations that exceed the possibilities of solving the problem independently	Is aware of the need to use expert opinions.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_UO01] The graduate is prepared to actively participate in groups, organizations, and institutions implementing administrative activities, at the same time he/she is able to communicate with people who are and who are not specialists in administration	Can actively participate in teamwork.	[SU2] prezentacja/projekt/referat/raport [SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_UU01] He/she is aware of the level of his/her knowledge and skills, and understands the need for lifelong learning	Can assess the level of their knowledge and skills, and also realize the need for lifelong learning	[SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_WG05] The graduate has basic, structured knowledge about the processes of changing social structures and institutions and their elements and the consequences of these changes	Has a basic, Structured knowledge of public finance and financial law	[SW4] test/egzamin - ustny lub pisemny

	Course outcome	Subject outcome	Method of verification
	[ADMINL3_KK02] The graduate prepares responsibly for his/her work, appreciating the role of knowledge in solving professional problems	Prepares for their work responsibly, appreciating the role of knowledge in solving professional problems.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_UW01] The graduate observes and interprets social phenomena, analyzes their connections with various areas of administrative activity	Can observe and interpret social phenomena.	[SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_KR01] He/she sees and formulates moral problems and ethical dilemmas related to his/her own and someone else's work, looks for optimal solutions	Seeks optimal solutions.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_KO03] He/she is aware of the need to think and act in an entrepreneurial manner	Is aware of the need for thinking	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_KO02] The graduate is aware of the need to take actions that will protect the public interest and the rightful interests of the individual	Is aware of the need to take actions that will protect the public interest and the legitimate individual interests of individuals.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_WG02] The graduate demonstrates fundamental knowledge about the subject of regulations of individual branches of law	Has basic knowledge of the subject matter regulated by specific branches of law.	[SW4] test/egzamin - ustny lub pisemny
Subject contents	<p>I: Introduction to the study of financial law.            II: Basic normative concepts of public finances.            III: Organization of public finances.            IV: Public finance sector units.                V. Organizational and legal forms of public finance sector units.                VI. Institutions of substantive budgetary law. State budget procedure.                VII: Budget                VIII: Revenues and expenses of the State Budget.                IX: Public debt and budget deficit.                X: Local government finance.                XI: Local government budget, local government budget procedure.                XII: Sources of income and expenditures of local self-government.                XIII: Responsibility for violation of public finance discipline - principles, subject and object of responsibility.                XIV: Responsibility for violation of public finance discipline - penalties and derogations.                XV: Supervision and control in public finance.</p>		
Prerequisites and co-requisites	Not applicable		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	credit - test	50.0%	100.0%
Recommended reading	Basic literature	Public finance law and tax law, E. Chojna-Duch, E. Kornberger-Sokołowska, H. Litwińczuk, W. Modzelewski, (eds.), Wolters Kluwer, 2025.	

	Supplementary literature	<p>1. J. Gliniecka, H. Dzwonkowski (eds.), Financial Law, Warsaw [latest edition]</p> <p>2. Fundamentals of Finance and Financial Law, Drwiłło A. [ed.], Adamkiewicz-Drwiłło H., Cyman D., Dobaczewska A., Juchniewicz E., Jurkowska-Zeidler A., Maśniak D., Mroczkowski R., Nadolska A., Panfil P., Reiwer-Kaliszewska A., Sowiński T., Stwoł M., Wróblewska M., Wolters Kluwer, 3rd edition, updated, supplemented, and corrected, (latest edition)</p> <p>3. Revenues of Local Government Units: An Outline of the Structure, [in:] Local Government 20 Years after the Administrative Reform of the State. Balance of Hopes and Proposals for the Future. Local Government in 20 Years after the Administrative Reform. Balance of hope and postulates for the future., J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds.], CeDeWu, Warsaw 2018.</p> <p>4. Challenges for local government units resulting from the amendment of the acts on public finances and on maintaining cleanliness and order in municipalities., J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds.], CeDeWu, Warsaw 2021.</p>
Example issues/ example questions/ tasks being completed	eResources addresses	
Work placement	Not applicable	

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