Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Public Finance and Taxes, PG_00156997</td></tr>
<tr><td>Field of study</td><td colspan="6">Finance and Accounting</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2025/2026</td></tr>
<tr><td>Education level</td><td colspan="2">undergraduate studies</td><td colspan="2">Subject group</td><td colspan="2">Obligatory subject group in the field of study
Subject group related to scientific research in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">2</td><td colspan="2">Language of instruction</td><td colspan="2">English</td></tr>
<tr><td>Semester of study</td><td colspan="2">3</td><td colspan="2">ECTS credits</td><td colspan="2">5.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2"></td></tr>
<tr><td>Conducting unit</td><td colspan="6">Katedra Bankowości i Finansów -> Faculty of Management</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr Małgorzata Siemionek-Ruskań</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>30.0</td><td>15.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>45</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td colspan="2">Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">45</td><td colspan="2">19.0</td><td>61.0</td><td>125</td></tr>
<tr><td>Subject objectives</td><td colspan="7">Students should be able to gain knowledge and an insight into the spectrum of public finance</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.	Honesty: adheres to business ethics, respects the applicable law, maintains objectivity and knows how to recognise conflicts of interest.	[SK1] oral statement/conversation/ discussion
	[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.	He or she is skilful in using normative systems and selected legal, professional and moral regulations to deal effectively with complex financial and accounting problems.	[SU2] presentation/project/paper/ report
	[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.	Self-development: - is aware of the need for continuous development and lifelong learning, - is able to develop and improve his/her existing knowledge and skills, - knows his/her strengths and areas in which he/she needs to improve.	[SK1] oral statement/conversation/ discussion
	[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	He has an advanced knowledge of the various structures and institutions related to the public sector, such as the banking system, insurance, taxation, financial markets, the organisation of public finance and the private sector, and understands the changes that are taking place in these areas.	[SW4] test/exam - oral or written
	[FiRL3_K05] Responsibility: - meets deadlines - is able to properly identify priorities for the implementation of the task set by him - consistently strives to achieve the set goal - is able to work systematically and independently - observes the rules and norms of social coexistence.	Responsibility: - always meets agreed deadlines, - is able to prioritise appropriately in order to successfully complete the set tasks, - pursues goals consistently and persistently.	[SK2] presentation/project/paper/ report
	[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.	Has an advanced knowledge of the norms and rules (legal, organisational, moral and ethical) governing public finance, including the management of public funds, budgetary principles and financial accountability in the public sector.	[SW4] test/exam - oral or written
	[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.	He/she is able to accurately analyse the causes, course and consequences of specific processes and phenomena in the field of finance and accounting, applying advanced theories and relevant social science methods.	[SU8] observation of student's independent or team work

Subject contents	1. Foundations of the public sector. 2. Fiscal functions. 3. Fiscal institutions. 4. Expenditure structure and policy. 5. Revenue structure and policy. 6. General state budget. 7. Principles of taxation. 8. Introduction to taxation. 9. Tax structure. 10. Individual income tax. 11. Corporation income tax. 12. Consumption taxes. 13. Payroll taxes. 14. Economics of the public debt.
Prerequisites and co-requisites	
Assessment methods and criteria	see table below

Subject passing criteria	Passing threshold	Percentage of the final grade
exam	51.0%	100.0%

Recommended reading		
Recommended reading	Basic literature	1. R. Musgrave, P. B. Musgrave, Public Finance in theory and practice, McGraw Hill Education, 2018. 2. Public Finance and Public Policy, Fifth Edition| ©2020 Jonathan Grube
	Supplementary literature	1. Holley H. Ulbrich, Public Finance in Theory and Practice Second Edition, Routledge, 2013. 2. Harvey S. Rosen, Ted Gayer, Public Finance, Mcgraw-Hill Publ.Comp. 2014
	eResources addresses	Adresy na platformie eNauczanie:

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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