

Subject card

Subject name and code	Financial Law, PG_00157136						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2024		Academic year of realisation of subject		2025/2026		
Education level	postgraduate studies		Subject group		Obligatory subject group in the field of study		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish polish		
Semester of study	4		ECTS credits		2.0		
Learning profile	academic		Assessment form				
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Tomasz Sowiński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	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		11.0		24.0	50
Subject objectives	The aim of the course is for the student to become familiar with the legal regulations in the field of financial law, in particular: budget law, the system of public finance in Poland, including the finances of local government, responsibility for violating the discipline of public finance, its application in practice within the framework of the curricular content of the subject Financial Law and preparation for its application in practice.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W06] The student has in-depth knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. The student knows and understands the concepts and principles of industrial property protection and copyright law.	Has an in-depth knowledge of norms and rules (legal, organisational, moral and ethical) in public finance and financial law.	[SW4] test/exam - oral or written
	[FiRMU2_W04] The student has expanded knowledge of views on economic and social structures and institutions, as well as types of social ties and their historical evolution.	Has an extended knowledge of views on legal-economic-social structures and institutions and types of social ties and their historical evolution.	[SW4] test/exam - oral or written
	[FiRMU2_K01] Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to supplement and improve the acquired knowledge and skills, expanded by the interdisciplinary dimension, - knows his strengths and weaknesses, sets ambitious goals to the best of his ability, - knows how to reconcile with failure, admit to a mistake.	Self-improvement: - understands the need for development and lifelong learning, - inspires others to learn, - is able to complement and improve acquired knowledge and skills, extended by an interdisciplinary dimension.	[SK4] test/exam - oral or written
	[FiRMU2_K04] Integrity: - the student adheres to the principles of business ethics and takes action to comply with these principles, - respects the law, - is objective, can perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	The student respects the law, - is objective, is able to perceive conflicts of interest, - correctly identifies and resolves dilemmas related to the practice of the profession.	[SK4] test/exam - oral or written
	[FiRMU2_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in finance and accounting. The student has the ability to efficiently use the normative system appropriate to his specialty.	Correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve in-depth problems in public finance and financial law.	[SU4] test/exam - oral or written
Subject contents	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.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	credit - test	50.0%	100.0%

Recommended reading	Basic literature	1. J. Gliniecka, H. Dzwonkowski (ed.), Financial Law, Warsaw [latest edition] 2. J. Gliniecka (ed.), Financial Law, Gdańsk-Warsaw [latest edition] 3. Dochody jednostek samorządu terytorialnego - zarys konstrukcji, [in:] Samorząd terytorialny w 20 lat po reformie administracyjnej państwa. Bilans nadziei i postulaty na przyszłość. Local Government in 20 years after the administrative reform. Balance of hope and postulates for future, J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds], CeDeWu, Warsaw 2018.
	Supplementary literature	1. Local government 20 years after the administrative reform of the state. Taking stock of hopes and demands for the future. Local Government in 20 years after the administrative reform. Balance of hope and postulates for future, J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds.], CeDeWu, Warsaw 2018, 2. Basics of finance and financial law, Drwiłło A. [eds], 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, Warsaw 2018, Edition 3, updated, supplemented and revised, 3. Challenges for local authorities arising from amendments to the following laws: on public finance and on maintaining cleanliness and order in municipalities, J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds] CeDeWu, Warsaw 2021,
	eResources addresses	Adresy na platformie eNauczenie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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