Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">Public Finance and Financial Law I - lecture, PG_00136110</td></tr>
<tr><td>Field of study</td><td colspan="6">Administration</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2025</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2027/2028</td></tr>
<tr><td>Education level</td><td colspan="2">Bachelor’s studies</td><td colspan="2">Subject group</td><td colspan="2">Obligatory subject group in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">part-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">3</td><td colspan="2">Language of instruction</td><td colspan="2">Polish
polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">5</td><td colspan="2">ECTS credits</td><td colspan="2">2.0</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 Prawa Finansowego -> Faculty of Law and Administration -> Rektor</td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr Tomasz Sowiński</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>20.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>20</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>Participation in consultation hours</td><td>Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">20</td><td>0.0</td><td>30.0</td><td>50</td></tr>
<tr><td>Subject objectives</td><td colspan="6">The main aim of the subject is to familiarize the student with the legal regulations in the field of budget law, local government finances, tax (levy) law, financial market law within the framework of the curriculum content of the subject Financial law and to prepare for its application in practice.</td></tr>
</table>

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_KR03] The student is ready to responsibly perform the profession in public administration, including positions that require obtaining a bachelor's degree, as well as in other entities in roles related to administration.	is ready to perform the profession responsibly in public administration, including positions that require obtaining a bachelor's degree, as well as in other entities in positions related to administration, especially public finances	[SK4] test/exam - oral or written
	[ADMINL3_UU07] The student is able to assess the level of his knowledge and skills, and understands the need for continuous learning.	can assess the level of their knowledge and skills, and understands the need for constant learning	[SU4] test/exam - oral or written
	[ADMINL3_WK04] The student knows and understands the current dilemmas regarding the functioning of institutions of substantive and procedural law in the sphere of the state and administration. Additionally, he identifies key phenomena occurring in the market economy and economics, including knowledge and understanding of the basic principles of public finance and the operation of various forms of entrepreneurship.	knows and understands current dilemmas regarding the functioning of financial law institutions in the sphere of state and administration, and also identifies basic phenomena occurring in the market economy and economics, including knowing and understanding the basic principles of public finances and the functioning of various forms of entrepreneurship.	[SW4] test/exam - oral or written
	[ADMINL3_WG03] At an advanced level, the student is able to characterize the system of public authority (national, local, and EU-level), the structure of administration, the process of appointing bodies, their competencies, and the domains in which they operate, as well as the legal and organizational conditions of administrative functioning.	Student is able to characterize the system of public authority (national, local government and EU), the structure of administration, especially public finances, and the method of appointing bodies and their competences and domains in which they operate, as well as the legal and organizational conditions for the functioning of administration, including tax administration	[SW4] 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: Institutions of substantive budgetary law. State budget V: Public debt and budget deficit. VI: Local government finances. Local government budget VII: Sources of local government revenues. VIII.Non-tax budget receivables IX: Liability for violating public finance discipline X: Introduction to taxes and tax law XI: Legal structure of tax XII: Obligation and tax liability. XIII: Securing the fulfillment of tax obligations XIV: Liability for tax liabilities XV: Expiry of tax liabilities XVI: Selected Polish tax structures 1. Personal income tax 2. Tax on goods and services 3. Inheritance and donation tax 4. Tax on civil law transactions 5. Real estate tax XVII: Other (selected) public tributes XVIII:Tax proceedings XIX: Financial market law in Poland and Europe XX: Banking law and the banking and monetary system in Poland and Europe		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	test	50.0%	100.0%
Recommended reading	Basic literature	Literature used during classes: 1. Current normative acts regarding issues covered by the program content Literature studied independently by the student: 2. Public finance law and tax law Scientific editors: Elżbieta Chojna-Duch, Hanna Elżbieta Litwińczuk, Elżbieta Kornberger-Sokołowska, Witold Modzelewski, 2025 3.J. Gliniecka, H. Dzwonkowski (ed.), Financial Law, Warsaw [latest edition.	
	Supplementary literature	Additional literature: 1. J. Gliniecka (ed.), Financial Law, Gdańsk-Warsaw [latest edition] 2. A. Drywa, E. Juchniewicz, Ł. Karczyński, International and EU tax law, Gdańsk [latest edition] 3.T. Sowiński, Revenues of local government units - outline of the structure, [in:] Local government 20 years after the state administrative reform. Balance of hopes and demands for the future. Local Government in 20 years after the administrative reform. Bolence of hope and postulates for the future., J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds.], CeDeWu, Warszawa 2018.	

	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

Document generated electronically. Does not require a seal or signature.