

## Subject card

|                                             |                                                                                                                                                                                                                            |                                                          |                                         |                                     |                                                |            |     |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------------|------------|-----|
| Subject name and code                       | Basics of public finance law - lecture, PG_00132097                                                                                                                                                                        |                                                          |                                         |                                     |                                                |            |     |
| Field of study                              | Podstawy prawa finansów publicznych - wykład                                                                                                                                                                               |                                                          |                                         |                                     |                                                |            |     |
| Date of commencement of studies             | October 2025                                                                                                                                                                                                               |                                                          | Academic year of realisation of subject |                                     | 2026/2027                                      |            |     |
| Education level                             | Master's 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<br>Polish                               |            |     |
| Semester of study                           | 3                                                                                                                                                                                                                          |                                                          | ECTS credits                            |                                     | 3.0                                            |            |     |
| Learning profile                            | academic                                                                                                                                                                                                                   |                                                          | Assessment form                         |                                     | exam                                           |            |     |
| Conducting unit                             | Faculty of Law and Administration -> Rector                                                                                                                                                                                |                                                          |                                         |                                     |                                                |            |     |
| Name and surname of lecturer (lecturers)    | Subject supervisor                                                                                                                                                                                                         |                                                          | dr hab. Aleksandra Nadolska             |                                     |                                                |            |     |
|                                             | Teachers                                                                                                                                                                                                                   |                                                          |                                         |                                     |                                                |            |     |
| Lesson types                                | Lesson type                                                                                                                                                                                                                | Lecture                                                  | Tutorial                                | Laboratory                          | Project                                        | Seminar    | SUM |
|                                             | Number of study hours                                                                                                                                                                                                      | 10.0                                                     | 0.0                                     | 0.0                                 | 0.0                                            | 0.0        | 10  |
|                                             | 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                                                                                                                                                                                                      | 10                                                       |                                         | 0.0                                 |                                                | 65.0       | 75  |
| Subject objectives                          | The main objective of the course is to familiarise students with the legal regulations governing the fundamentals of public finance within the scope of the course syllabus and to prepare them for practical application. |                                                          |                                         |                                     |                                                |            |     |

| Learning outcomes               | Course outcome                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Subject outcome                                                                                                                                                                                                                                    | Method of verification                                                                                                                                                    |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | [PAGMU2_WK05] The student identifies key phenomena occurring in the market economy and public finance, and knows and understands the basic principles regarding the creation, development, and functioning of fundamental forms of entrepreneurship.                                                                                                                                                                                                                                                                                                                                                                                                                            | Identifies basic phenomena occurring in public finances, knows and understands the basic principles governing the functioning of the public finance sector                                                                                         | [SW4] test/egzamin - ustny lub pisemny<br>[SW1] wypowiedź ustna/rozmowa/dyskusja<br>[SW5] realizacja zadania problemowego                                                 |
|                                 | [PAGMU2_WG01] At an advanced level, the student identifies and understands the facts, phenomena, and their interactions related to the functioning of public authorities, administration, civil servants, the economy, and economic entities. He also knows the terminology, methods, and theories derived from legal sciences and related disciplines, relevant to issues concerning administration and the economy.                                                                                                                                                                                                                                                           | Demonstrates an in-depth understanding of facts, phenomena and their interactions related to the functioning of the public finance sector, and is familiar with the terminology, methods and theories derived from the study of public finance law | [SW4] test/egzamin - ustny lub pisemny<br>[SW1] wypowiedź ustna/rozmowa/dyskusja<br>[SW5] realizacja zadania problemowego                                                 |
|                                 | [PAGMU2_KO02] The student is capable and willing to use the knowledge and skills acquired in social activities; he is also ready to initiate the pursuit of the public interest, particularly through substantive support for a specific organization, performing his profession diligently and ethically; he is prepared to carry out tasks in the organization in an entrepreneurial manner.                                                                                                                                                                                                                                                                                  | He is ready to initiate the implementation of public interest, in particular through substantive support for the public finance sector                                                                                                             | [SK1] wypowiedź ustna/rozmowa/dyskusja<br>[SK4] test/egzamin - ustny lub pisemny<br>[SK5] realizacja zadania problemowego<br>[SK6] demonstracja umiejętności praktycznych |
|                                 | [PAGMU2_WK04] At an advanced level, the student describes and understands the principles of the functioning of public authority bodies, administration, and economic entities, as well as identifies current dilemmas related to these issues.                                                                                                                                                                                                                                                                                                                                                                                                                                  | Provides an in-depth description and understanding of the principles of operation of public finance sector entities, and identifies current dilemmas related to these issues                                                                       | [SW4] test/egzamin - ustny lub pisemny<br>[SW1] wypowiedź ustna/rozmowa/dyskusja<br>[SW2] prezentacja/projekt/referat/raport                                              |
| Subject contents                | 1. The concept and functions of public finance.<br>2. Public finance versus private finance.<br>3. Public finance law (sources, scope, relationship to other branches of law).<br>4. Public funds. General principles of public finance. Principles of public fund management.<br>5. Public finance sector entities.<br>6. State budget. Local government budget. Budgetary procedure for the state budget.<br>7. Public debt and state budget deficit.<br>8. Public finance law in the local government sector general concepts.<br>9. Principles of liability for breaches of public finance discipline.<br>10. Public banking law and financial market law general concepts. |                                                                                                                                                                                                                                                    |                                                                                                                                                                           |
| Prerequisites and co-requisites |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                    |                                                                                                                                                                           |
| Assessment methods and criteria | Subject passing criteria                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Passing threshold                                                                                                                                                                                                                                  | Percentage of the final grade                                                                                                                                             |
|                                 | Test exam                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 55.0%                                                                                                                                                                                                                                              | 100.0%                                                                                                                                                                    |
| Recommended reading             | Basic literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1. Brzeziński B. (ed.), Kalinowski M., Morawski W. et al., Public Finance Law, Toruń 2012.<br>2. Drwiłło A. (ed.), Fundamentals of Finance and Financial Law, Warsaw 2018.<br>3. Hanusz A. (ed.), Financial Law, Warsaw 2022                       |                                                                                                                                                                           |
|                                 | Supplementary literature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Not applicable                                                                                                                                                                                                                                     |                                                                                                                                                                           |
|                                 | eResources addresses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                    |                                                                                                                                                                           |

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| Example issues/<br>example questions/<br>tasks being completed | Not applicable |
| Work placement                                                 | Not applicable |

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