University of Gdańsk

Subject card

Subject name and code	Public finance - auditorium classes, PG_00133821		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Bachelor's studies	Subject group	Obligatory subject group in the field of study
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Małgorzata Siemionek-Ruskań	
	Teachers	dr Małgorzata Siemionek-Ruskań	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	0.0	15.0	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	0.0	35.0	50

Subject objectives

The aim of the course is to familiarise students with the role and scope of public finance in the economy, including in particular the functioning of public funds, the collection and disbursement of public funds and their implications for the use of resources in the economy

Learning outcomes

Course outcome	Subject outcome	Method of verification

Subject contents

1 Characteristics of public finance - essence and functions.
2. System and sector of public finance.
a. Scope and structure of the public finance sector,
b. state budget, budgets of local self-government units, budgeting procedures - annual budgets and multi-year financial programmes, principles of
implementation of budgets ; extra-budgetary funds
c. public revenue and expenditure,
d. problems of budget balance and public debt.
3. fiscal policy - objectives and types; importance of fiscal rules for the effectiveness of fiscal policy.

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
test	51.0%	50.0%
presentation	51.0%	50.0%

Recommended reading

Basic literature	1 S. Owsiak, Public Finance. Teoria i praktyka, Wyd. Naukowe PWN, Warsaw 2018 2. T. Juja (ed.) Public finance, Wyd. Uniwersytetu Ekonomicznego in Poznań, Poznań 2011 3. A. Wernik, Public finance, PWE, Warsaw 2011
Supplementary literature	1. W. Misiąg, E. Malinowska-Misiąg, Public finance in Poland, Wyd. LexisNexis, Warsaw 2006 2. S.Owsiak (ed.), Public finance and new economic management in the European Union, WN PWN 2018 3. Current documents: Budget Act with a justification in a task-based system, Multiannual State Financial Plan (including the Convergence Programme), Public debt management strategy

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

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