

Subject card

Subject name and code	Public finance - lecture, PG_00133822						
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 polish		
Semester of study	2		ECTS credits		2.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Patryk Kaczmarek				
	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		0.0		35.0	50
Subject objectives	The aim of the course is to present issues related to the processes related to the collection, management and expenditure of public funds, including, above all, the knowledge of the essence of public revenues and expenditures, the essence of public debt and the method of its management.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student knows the most important provisions of public finance law, in particular the Public Finance Act.	[SW4] test/exam - oral or written
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received. understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student recognizes financial instruments used by the public finance system.	[SK8] observation of student's independent or team work
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	The student argues for solving dilemmas related to public finances.	[SU8] observation of student's independent or team work
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student has acquired knowledge related to the process of evolution of the public finance system and is able to place this knowledge in the context of economic thought.	[SW4] test/exam - oral or written
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student uses knowledge related to the Accounting Act, including primarily the art of accounting.	[SW4] test/exam - oral or written
Subject contents	1. The Nature of Public Finance 2. The History of Economic Thought 3. Public Revenue 4. Public Expenditure 5. Budget Deficit and Surplus 6. Public Debt Management 7. The Budget Process 8. International Finance		
Prerequisites and co-requisites			

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam	51.0%	100.0%
Recommended reading	Basic literature	Owsiak, S. (2022). <i>Finanse publiczne. Współczesne ujęcie</i> . Warszawa: Wydawnictwo Naukowe PWN. Wernik, A. (2018). <i>Finanse publiczne</i> . Warszawa: Polskie Wydawnictwo Ekonomiczne. Wołowicz, T. (2021). <i>Finanse publiczne. Tom I</i> . Kraków: Wydawnictwo WSEI.	
	Supplementary literature	Ziółkowska, W. (2010). <i>Finanse publiczne. Teoria i zastosowanie</i> (wyd. 4). Poznań: Wydawnictwo Wyższej Szkoły Bankowej. Wolters Kluwer Polska (2024). <i>Podstawy prawa finansów publicznych</i> . Warszawa: Wolters Kluwer.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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