University of Gdańsk

Subject card

Subject name and code	Public finance law - workshop classes, PG_00133288					
Field of study	Prawo finansów publicznych - ćwiczenia warsztatowe					
Date of commencement of studies	October 2025		Academic year of realisation of subject		2027/2028	
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	3		Language of instruction		Polish	
Semester of study	6		ECTS credits		2.0	
Learning profile	practical		Assessment form		credit	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor	dr Maciej Mikliński				
	Teachers					

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	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	30	0.0	20.0	50

Subject objectives	The main objective of the workshop exercises in the subject of Public Finance Law is to teach the practical aspects of the functioning of legal and financial regulations in the areas of budget law, local government finance law, tax law, and financial market law. By engaging students in the preparation of draft documents, including legal opinions, appeals, and documents for court and administrative proceedings, they will acquire the skills and competences necessary to apply their knowledge in practice in accordance with their field of study.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_UW01] Using his own knowledge and sources of information, including the ability to use modern digital techniques and professional methods of acquiring information, the student is able to analyze and resolve problems, as well as interpret legal, social, and political phenomena within the scope of administration and selected areas of social and economic life.	Students will learn about modern IT tools and understand the interrelationships between law, politics, and economics, recognizing the interactions between financial law and the need for skilled decision-making in this area.	[SU4] test/egzamin - ustny lub pisemny
	[ADMINL3_UK03] The student is able to communicate on issues related to legal and organizational problems in professional work and is capable of conveying clear messages to both specialists and non-specialists in administration.	Students will acquire the ability to apply their knowledge of financial law to solve practical problems in groups, including the ability to explain the specifics of financial law to people without this expertise.	[SU4] test/egzamin - ustny lub pisemny
	[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, EU structural funds, the public procurement system, and the operation of various forms of entrepreneurship.	Students will learn about the normative mechanisms of financial law, learning to protect values but also to weigh arguments when making difficult decisions and to recognize the multifaceted international connections and consequences of their decisions.	[SW4] test/egzamin - ustny lub pisemny
	[ADMINL3_KO02] The student is aware of the necessity to take actions that protect the public interest, social interest, and legitimate individual interests of individuals.	Students will gain the ability to recognize the need to protect public and private interests in light of issues regulated by financial law.	[SK4] test/egzamin - ustny lub pisemny

Subject contents	1. Introduction to the study and practice of financial law. 2. Basic normative concepts of public finance and their application in practice. 3. Organization of public finance from the perspective of assigned competences and their effects. 4. Institutions of substantive budgetary law. State budgetpractical aspects 5. Public debt and budget deficitimpact on the stability of public finances, debt financing capacity and methods 6. Local government finances. Local government budgetbetween self-government and its absence (the problem of local government revenue structure) 7. Sources of local government revenue practical aspects of various sources of revenue 8. Liability for breaches of public finance discipline practical aspects in the light of types of legal liability and its basis 9. Introduction to taxes and tax law the specificity of tax regulations from the point of view of the types of norms contained therein and their place in the legal system 10. Legal structure of tax practical aspects 11. Tax obligation and liability practical aspects 12. Securing the performance of tax obligations practical aspects 13. Liability for tax obligations practical aspects 14. Expiry of tax liabilities practical aspects 15. Selected Polish tax structures practical aspects 16. Personal income tax 17. Goods and services tax 18. Inheritance and gift tax 19. Tax on civil law transactions 20. Real estate tax 21. Tax proceedings 22. Financial market law in Poland and Europe practical aspects 23. Banking law and the banking and monetary system in Poland and Europe practical aspects
Prerequisites and co-requisites	none

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%

Recommended reading	Basic literature	During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law. In addition, they use templates of letters, opinions, and appeals presented and discussed in class. Literature required for final course completion 1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition] 2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]
	Supplementary literature	Literatura uzupełniajaca: 1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition] 2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Miedzynarodowe i unijne prawo podatkowe, Gdansk [latest edition] 3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition] 4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansow publicznych, Warszawa [latest edition] 5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition] 6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition] 7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition]
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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