

Subject card

Subject name and code	Public finance law - lecture, PG_00133289						
Field of study	Prawo finansów publicznych - wykład						
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		exam		
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	30.0	0.0	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 course is to familiarize students with the specifics, principles, and legal regulations of public finance law. The scope of the course will cover budget law, local government finance law, tax law, and financial market law. It is important for students to learn not only the essence of financial law, but also the mechanisms that have a decisive influence on its shape. The lecture will also show students the international dimension of financial law in a globalized world.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 knowledge and tools in the field of financial compliance in public finance sector entities, as well as principles protecting social interests and entities.	[SK4] test/egzamin - ustny lub pisemny
	[ADMINL3_WG02] 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 for the functioning of administration.	Students will acquire knowledge about the executive authorities involved in legal and financial issues. They will understand their specific nature, structure, and competences, which will enable them to apply this knowledge appropriately in practice.	[SW4] 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 acquire the ability to apply their knowledge of financial law to solve practical problems. They will gain knowledge about the areas in which factors influencing legal and financial decisions operate.	[SW4] test/egzamin - ustny lub pisemny
	[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

Subject contents	I: Introduction to financial law.		
	II: Basic normative concepts of public finance.		
	III: Organization of public finance.		
	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 revenue.		
	VIII: Liability for breaches of public finance discipline.		
	IX: Introduction to taxes and tax law.		
	X: Legal structure of taxation.		
	XI: Tax obligation and liability.		
	XII: Securing the performance of tax obligations		
	XIII: Liability for tax obligations		
	XIV: Expiry of tax obligations		
	XV: Selected Polish tax structures		
	1. Personal income tax		
	2. Goods and services tax		
	3. Inheritance and gift tax		
	4. Tax on civil law transactions		
	5. Real estate tax		
	XVI: Tax proceedings		
	XVII: Financial market law in Poland and Europe		
	XVIII: Banking law and the banking and monetary system in Poland and Europe		
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	1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition] 2. Drwiłło A. [red.] Podstawy finansów i prawa finansowego, Wolters Kluwer, Warszawa 2018, 3. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]
	Supplementary literature	1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition] 2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Międzynarodowe 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 finansów 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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