Subject card

Subject name and code	Public Finance and Financial Law II - lecture, PG_00167809						
Field of study	Finanse publiczne i prawo finansowe II - 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	part-time studies			Mode of delivery		at the university	
Year of study	3			Language of instruction		Polish	
Semester of study	6			ECTS credits		4.0	
Learning profile	academic			Assessment form		exam	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Tomasz Sowiński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0	80.0		100
Subject objectives	The aim of the subject is to familiarize the student with the legal regulations in the field of public finances and financial law, in particular: budget law, the public finance system in Poland, including local government finances, responsibility for violating public finance discipline, its application in practice within the framework of the program content of the Financial Law subject and preparation for its application in practice. Other sectors of public finance and financial law, selected elements of which the student will be familiar with, are tax law, banking law, insurance law, and financial markets law.						

Learning outcomes	see table below

Course outcome	Subject outcome	Method of verification
[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 and the operation of various forms of entrepreneurship.	Knows and understands the basic principles of public finance.	[SW4] test/egzamin - ustny lub pisemny
[ADMINL3_KR03] The student is ready to responsibly perform the profession in public administration, including positions that require obtaining a bachelor's degree, as well as in other entities in roles related to administration.	Is ready to perform a responsible job in public administration.	[SK4] test/egzamin - ustny lub pisemny
[ADMINL3_WG03] 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 of administrative functioning.	Is able to characterize the system of public authority (national, local, and EU), and the structure of administration.	[SW4] test/egzamin - ustny lub pisemny
[ADMINL3_UU07] The student is able to assess the level of his knowledge and skills, and understands the need for continuous learning.	Is able to assess the level of their knowledge and skills and understands the need for continuous learning.	[SU4] test/egzamin - ustny lub pisemny

Subject contents

I: Introduction to the study of financial law.
II: Basic normative concepts of public finances.
III: Organization of public finances.
IV: Public finance sector units.
V. Organizational and legal forms of public finance sector units.
VI. Institutions of substantive budgetary law. State budget
VII: Budget procedure.
VIII: Revenues and expenses of the State Budget.
IX: Public debt and budget deficit.
X: Local government finance.
XI: Local government budget, local government budget procedure.
XII: Sources of income and expenditures of local self-government.
XIII: Responsibility for violation of public finance discipline - principles, subject and object of responsibility.
XIV: Responsibility for violation of public finance discipline - penalties and derogations.
XV: Supervision and control in public finance.

Prerequisites and co-requisites

Not applicable

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
credit - test	50.0%	100.0%

Recommended reading

Basic literature	Public finance law and tax law, E. Chojna-Duch, E. Kornberger-Sokołowska, H. Litwińczuk, W. Modzelewski, (eds.), Wolters Kluwer, 2025.

	Supplementary literature	1. J. Gliniecka, H. Dzwonkowski (eds.), Financial Law, Warsaw [latest edition] 2. Fundamentals of Finance and Financial Law, Drwiłło A. [ed.], Adamkiewicz-Drwiłło H., Cyman D., Dobaczewska A., Juchniewicz E., Jurkowska-Zeidler A., Maśniak D., Mroczkowski R., Nadolska A., Panfil P., Reiwer-Kaliszewska A., Sowiński T., Stwoł M., Wróblewska M., Wolters Kluwer, 3rd edition, updated, supplemented, and corrected, (latest edition) 3.Revenues of Local Government Units: An Outline of the Structure, [in:] Local Government 20 Years after the Administrative Reform of the State. Balance of Hopes and Proposals for the Future. Local Government in 20 Years after the Administrative Reform. Bolance of hope and postulates for the future., J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds.], CeDeWu, Warsaw 2018. 4.Challenges for local government units resulting from the amendment of the acts on public finances and on maintaining cleanliness and order in municipalities., J. Gliniecka, Sz. Obuchowski, T. Sowiński, [eds.], CeDeWu, Warsaw 2021.
	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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