

Subject card

Subject name and code	Public Finance and Financial Law II - auditorium classes, PG_00167811						
Field of study	Administration						
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 Polish		
Semester of study	6		ECTS credits		3.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
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	0.0	10.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
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	Course outcome	Subject outcome	Method of verification
	[ADMINL3_UO06] The student is able to plan and organize his work and is prepared to actively participate in teams involved in the implementation of administrative tasks.	The student is able to plan and organize his work and is prepared to actively participate in teams involved in the implementation of administrative tasks.	[SU4] test/exam - oral or written
	[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.	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.	[SW4] test/exam - oral or written
	[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.	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.	[SW4] test/exam - oral or written
	[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.	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.	[SK4] test/exam - oral or written
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 procedure. VII: Budget 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			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	credit - test	50.0%	100.0%

Recommended reading	Basic literature	1. Prawo finansów publicznych i prawo podatkowe, Redakcja naukowa: Elżbieta Chojna-Duch, Hanna Elżbieta Litwińczuk, Elżbieta Kornberger-Sokołowska, Witold Modzelewski, Wolters Kluwer, Warszawa 2025 2. J. Gliniecka, H. Dzwonkowski (ed.), Financial Law, Warsaw [latest edition] 2. J. Gliniecka (ed.), Financial Law, Gdańsk-Warsaw [latest edition] 3. Dochody jednostek samorządu terytorialnego - zarys konstrukcji, [in:] Samorząd terytorialny w 20 lat po reformie administracyjnej państwa. Bilans nadziei i postulaty na przyszłość. Local Government in 20 years after the administrative reform. Balance of hope and postulates for future, J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds], CeDeWu, Warsaw, (ostatnie wydanie)
	Supplementary literature	1. Local government 20 years after the administrative reform of the state. Taking stock of hopes and demands for the future. Local Government in 20 years after the administrative reform. Balance of hope and postulates for future, J. Gliniecka, A. Drywa, E. Juchniewicz, T. Sowiński [eds.], CeDeWu, Warsaw 2018, 2. Basics of finance and financial law, Drwiłło A. [eds], 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, Warsaw 2018, Edition 3, updated, supplemented and revised, 3. Challenges for local authorities arising from amendments to the following laws: on public finance 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	

Document generated electronically. Does not require a seal or signature.