Subject card

Subject name and code	Foundations of public finance - lecture, PG_00168214		
Field of study	Taxes and Tax Consultancy		
Date of commencement of studies	October 2025	Academic year of realisation of subject	2025/2026
Education level	Master'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	1	Language of instruction	Polish polish
Semester of study	1	ECTS credits	3.0
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	dr Patryk Kaczmarek	

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	55.0	75

Subject objectives	The aim of the course is to present basic 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**
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	The student efficiently uses the conceptual apparatus related to public finances.	[SW4] test/exam - oral or written
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field 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
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	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
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting 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
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	The student uses appropriate concepts to present phenomena related to public revenues and expenditure.	[SU8] observation of student's independent or team work
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). Finanse publiczne. Współczesne ujęcie. Warszawa: Wydawnictwo Naukowe PWN. Wernik, A. (2018). Finanse publiczne. Warszawa: Polskie Wydawnictwo Ekonomiczne. Wołowiec, T. (2021). Finanse publiczne. Tom I. Kraków: Wydawnictwo WSEI.	
	Supplementary literature	Ziółkowska, W. (2010). Finanse publiczne. Teoria i zastosowanie (wyd. 4). Poznań: Wydawnictwo Wyższej Szkoły Bankowej. Wolters Kluwer Polska (2024). Podstawy prawa finansów publicznych. Warszawa: Wolters Kluwer.	
	eResources addresses		

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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