

Subject card

Subject name and code	Public Finance, PG_00178521						
Field of study	Informatics and Econometrics						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research 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		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Patryk Kaczmarek				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	0.0	0.0	0.0	32
	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	32		2.0		91.0	125
Subject objectives	The aim of the course is to familiarize students with the role, scope and importance of public finances in the economy, in particular with the functioning of public funds, public revenues and expenditures, as well as the causes and effects of the budget deficit, public debt and the threats associated with them.						
Learning outcomes	Course outcome		Subject outcome		Method of verification		
	[liEL3_W03] Knows and understands how an organization functions, the phenomena, processes and relationships occurring in its environment, and their impact on its functioning		The student interprets the processes taking place in the organization and analyzes their impact on the entity and the environment.		[SW4] test/exam - oral or written [SW2] presentation/project/paper/report		
	[liEL3_W02] Knows and understands, to an advanced degree, selected theoretical and practical issues in informatics, statistics or econometrics necessary for understanding economic and social phenomena		The student analyzes the collected economic and financial data about the economy using basic statistical tools.		[SW4] test/exam - oral or written [SW2] presentation/project/paper/report		
	[liEL3_U01] Can analyze and interpret social and economic processes and phenomena using knowledge and econometrics, informatics or statistics tools from management and quality sciences, economics and finance		The student is able to recognize the essence, scope and impact of socio-economic processes on macroeconomic conditions in the country and around the world and implement activities that contribute to achieving socio-economic goals.		[SU2] presentation/project/paper/report [SU4] test/exam - oral or written		

Subject contents	The nature, scope and functions of public finances; public financial management, fiscal policy, the public finance system and the public finance sector; the nature, characteristics and functions of the state budget and local government budgets; budget principles; planning, adoption, implementation and control of the implementation of the state budget and local government budgets. Organizational and legal forms of public finance sector units. Types of public revenues and factors shaping them; the concept, characteristics, functions and types of taxes; tax principles; tax system and tax policy. The concept, types and functions of public expenditures and factors shaping them; principles of disposing of public funds. Budget deficit and public debt - the nature, types, causes of occurrence, effects of existence and threats associated with them. Prudential and sanation standards. Crisis in public finances. Fiscal threat. The importance and role of public finances in the economy - an international perspective.		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written project and its presentation	51.0%	50.0%
	Written colloquium	51.0%	50.0%
Recommended reading	Basic literature	S. Owsiak, Finanse publiczne. Teoria i praktyka, Wydawnictwo Naukowe PWN, Warszawa 2017. A. Alińska, B. Woźniak, Współczesne finanse publiczne, Difin, Warszawa 2015. A. Wernik, Finanse publiczne, PWE Warszawa 2014. M. Dylewski, B. Filipiak, M. Gorzałczyńska-Koczkodaj, M. Ziolo, Finanse publiczne. Aspekty teoretyczne i praktyczne, C.H. Beck, Warszawa 2014. W. Grześkiwicz W., Finanse publiczne z elementami prawa podatkowego, Difin, Warszawa 2014.	
	Supplementary literature	B. Guziejewska, Finanse publiczne wobec wyzwań globalizacji, Wydawnictwo Poltext, Warszawa 2012. Finanse publiczne red. A. Juja, Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań 2011. J. Osiatyński, Finanse publiczne. Ekonomia i polityka, Wydawnictwo Naukowe PWN, Warszawa 2006. Budżet zadaniowy metodą racjonalizacji wydatków, red. B. Woźniak, M. Postuła, Wyd. CeDeWu, Warszawa 2012. T. Lubińska, Budżet a finanse publiczne, Difin, Warszawa 2010	
	eResources addresses		
	Example issues/ example questions/ tasks being completed	What is the budget deficit What is the state budget What is public debt What are the sources of financing the budget deficit	
Work placement	Not applicable		

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