University of Gdańsk

Subject card

Subject name and code	Public Finance, PG_00178116		
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	full-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	30.0	30.0	0.0	0.0	0.0	60

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	60	4.0	61.0	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
[IiEL3_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
[IiEL3_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
[IiEL3_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 - international perspective.
Prerequisites and co-requisites	

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written colloquium	51.0%	50.0%
Written project and its presentation	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. Zioło, 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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