

Subject card

Subject name and code	Foundations of Public Finance, PG_00155973						
Field of study	Management of Healthcare Institutions						
Date of commencement of studies	October 2026	Academic year of realisation of subject				2026/2027	
Education level	Bachelor's studies	Subject group				Obligatory subject group in the field of study	
Mode of study	full-time studies	Mode of delivery				at the university	
Year of study	1	Language of instruction				Polish	
Semester of study	2	ECTS credits				3.0	
Learning profile	practical	Assessment form				credit	
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Nina Stepanok				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		10.0		50.0	75
Subject objectives	The aim of the course is to provide students with an introduction to the role and scope of public finance in the economy, including, in particular, the functioning of public funds, public revenues and expenditures, and the causes and consequences of budget deficits and public debt.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZISZL3_U01] The student is able to correctly interpret socio-economic phenomena, current events in the field of economic policy, economics, in particular in the field of health care both in the social and economic dimensions, as well as to independently formulate their own opinions in this regard and to propose appropriate solutions in the case of changes occurring in these areas.	The student analyzes the processes of collecting and spending public funds by entities in the public finance sector and their effects.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[ZISZL3_K03] The student recognizes the complexity of social problems in the field of health care at the micro- and macro-structural level.	Recognises the complexity of social problems in the area of health care at state and local government level at commune, district and provincial levels.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK4] test/exam - oral or written [SK5] implementation of a problem task
	[ZISZL3_U06] The student is able to identify, forecast and simulate selected economic and social phenomena in relation to the macro scale (economy, demography, health), as well as in micro terms (medical entities) using methods and tools applied in management.	The student is able to assess the effects of using fiscal instruments (taxes, expenditures, public loans) for the public finance sector and economic entities, including those conducting and not conducting business activities.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[ZISZL3_U05] The student is able to correctly select and apply methods and tools used, inter alia, in management and quality sciences, economics, sociology adequate to the problem and specificity of management of medical entities.	Is able to correctly select and characterize methods and tools used in the state's financial policy that are adequate to the problem and specific nature of managing healthcare entities.	[SU1] oral statement/conversation/discussion [SU3] text preparation/written work [SU4] test/exam - oral or written [SU5] implementation of a problem task
	[ZISZL3_W05] The student has advanced knowledge of the environment of health care entities and changes occurring in their area, as well as the relationship, significance and impact of the environment and stakeholders on the functioning of health care entities. Knows the basic methods of diagnosing the macro- and micro-environment of health care entities.	The student identifies the types and causes of public financing and management of public health care institutions and the activities of public institutions that are organised to ensure the fulfilment of specific public tasks in the sphere of health care. The student has advanced knowledge of the public environment of health care institutions and is able to analyse the impact of state financial policy on them.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[ZISZL3_W02] The student has advanced knowledge and understanding of the interrelationships that exist between the disciplines of management and quality sciences, economics and finance, social communication and media sciences, legal and sociological sciences, which are key to understanding the essence of effective and efficient management of health care units.	The student defines the essence and scope of public finances, public financial economy and the public finance system, including budget economy and the budget system at the central and local government level.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[ZISZL3_W09] The student has knowledge of health care units, determinants shaping the effectiveness of their activities, taking into account regional and international aspects.	Students identify the types of income and expenditure of the state budget and the budgets of local government units at commune, district and provincial levels, as well as the causes and effects of public debt and its forms.	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW3] text preparation/written work [SW5] implementation of a problem task
	[ZISZL3_K02] The student applies an analytical approach to problem solving, is able to independently search for solutions, as well as use expert opinions.	Takes an analytical approach to problem-solving, is able to independently search for solutions, as well as use expert opinions.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK4] test/exam - oral or written [SK5] implementation of a problem task

	Course outcome	Subject outcome	Method of verification
	[ZISZL3_K01] The student is able to critically analyse the received content with particular emphasis on social and economic sciences.	The student discusses issues related to public finances, formulates conclusions based on analyses of income, expenditure, the results of the state budget and local government budgets, and public debt.	[SK1] oral statement/conversation/discussion [SK3] text preparation/written work [SK4] test/exam - oral or written [SK5] implementation of a problem task
Subject contents	The essence, scope and functions of public finance; public financial management, fiscal policy, the system of public finance and the public finance sector; the essence, features and functions of the state budget and local government budgets; budgetary principles; planning, adoption, execution and control of execution of the state and local government budgets; types of public income and factors shaping them; the concept, features, functions and types of taxes; tax principles; the tax system and tax policy; the concept, types and functions of public expenditure and factors shaping them; principles of disposal of public funds; budget deficit and public debt - the essence, types, causes of formation and effects of existence, prudential and sanctioning norms.		
Prerequisites and co-requisites	Knowledge of basic economic and financial concepts		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Active participation in classes	51.0%	20.0%
	Written credit	51.0%	80.0%
Recommended reading	Basic literature	S. Owsiak, Public Finance. Theory and practice. Wydawnictwo Naukowe PWN, Warsaw 2017. A. Alińska, B. Woźniak, Contemporary public finances, Difin, Warsaw 2015. A. Wernik, Public finance, PWE Warsaw 2014. M. Dylewski, B. Filipiak, M. Gorzałczyńska-Koczkodaj, M. Ziolo. Public Finance. Theoretical and practical aspects, C.H. Beck, Warsaw 2014. W. Grzeškiwicz W. Public finance with elements of tax law, Difin, Warsaw 2014.	
	Supplementary literature	B. Guziejewska. Public finance towards the challenges of globalization. Poltext Publishing House, Warszawa 2012. Public Finance ed. by A. Juja, Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań 2011. J. Osiatyński. Public Finance. Economics and politics. Wydawnictwo Naukowe PWN, Warsaw 2006. Task-based budget as a method of expenditure rationalisation, eds B. Woźniak, M. Postuła, CeDeWu Publishers, Warsaw 2012.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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