

**Subject card**

<b>Subject name and code</b>	Public Finance Law - auditorium classes, PG_00197815						
<b>Field of study</b>	Administration						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2028/2029		
<b>Education level</b>	Bachelor's studies	<b>Subject group</b>			Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
<b>Mode of study</b>	full-time studies	<b>Mode of delivery</b>			at the university		
<b>Year of study</b>	3	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	6	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Financial Law -> Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Maciej Mikliński				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	0.0	30.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
<b>Learning activity and number of study hours</b>	<b>Learning activity</b>	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	<b>Number of study hours</b>	30		2.0		18.0	50
<b>Subject objectives</b>	The main objective of the workshop exercises in the subject of Public Finance Law is to teach the practical aspects of the functioning of legal and financial regulations in the areas of budget law, local government finance law, tax law, and financial market law. By engaging students in the preparation of draft documents, including legal opinions, appeals, and documents for court and administrative proceedings, they will acquire the skills and competences necessary to apply their knowledge in practice in accordance with their field of study.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_U02] is able to communicate on matters typical for professional work related to their field of study and to prepare oral presentations, written papers, and a legal document concerning basic issues related to the organization and functioning of public administration, administrative activity, and the application of law in selected areas of social and economic life; including the ability to draft a typical administrative act and an application in an administrative case.	-	[SU4] test/exam - oral or written
	[ADMINL3_K02] is aware of the necessity to undertake actions aimed at protecting the public interest, the social interest, and the individual interests of a person, as well as of the need to balance these interests, with due respect for the law, in the event of conflicts between them. Moreover, he/she demonstrates an entrepreneurial approach and is prepared to initiate legal proceedings in which such interests are safeguarded.	-	[SK4] test/exam - oral or written
	[ADMINL3_W05] is familiar with and understands the current dilemmas concerning the functioning of public administration and activities undertaken within the sphere of the state and administration in relation to substantive, procedural, and constitutional law institutions. Moreover, he/she identifies the fundamental phenomena occurring within the market economy and economics, including knowledge and understanding of the basic principles governing the establishment and development of various forms of entrepreneurship.	-	[SW4] test/exam - oral or written
	[ADMINL3_W02] possesses advanced knowledge of, and is able to characterise, the system of public authority (including at the national and European Union levels), the structure of public administration, the procedures for the appointment of public bodies, as well as the legal framework governing the organisation and functioning of public administration and the work of civil servants.	-	[SW4] test/exam - oral or written

Subject contents	<ol style="list-style-type: none"> <li>1. Introduction to the study and practice of financial law.</li> <li>2. Basic normative concepts of public finance and their application in practice.</li> <li>3. Organization of public finance from the perspective of assigned competences and their effects.</li> <li>4. Institutions of substantive budgetary law. State budget practical aspects</li> <li>5. Public debt and budget deficit impact on the stability of public finances, debt financing capacity and methods</li> <li>6. Local government finances. Local government budget between self-government and its absence (the problem of local government revenue structure)</li> <li>7. Sources of local government revenue practical aspects of various sources of revenue</li> <li>8. Liability for breaches of public finance discipline practical aspects in the light of types of legal liability and its basis</li> <li>9. Introduction to taxes and tax law the specificity of tax regulations from the point of view of the types of norms contained therein and their place in the legal system</li> <li>10. Legal structure of tax practical aspects</li> <li>11. Tax obligation and liability practical aspects</li> <li>12. Securing the performance of tax obligations practical aspects</li> <li>13. Liability for tax obligations practical aspects</li> <li>14. Expiry of tax liabilities practical aspects</li> <li>15. Selected Polish tax structures practical aspects</li> <li>16. Personal income tax</li> <li>17. Goods and services tax</li> <li>18. Inheritance and gift tax</li> <li>19. Tax on civil law transactions</li> <li>20. Real estate tax</li> <li>21. Tax proceedings</li> <li>22. Financial market law in Poland and Europe practical aspects</li> <li>23. Banking law and the banking and monetary system in Poland and Europe practical aspects</li> </ol>
Prerequisites and co-requisites	none

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%
Recommended reading	Basic literature	<p>During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law. In addition, they use templates of letters, opinions, and appeals presented and discussed in class.</p> <p>Literature required for final course completion</p> <p>1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition]</p> <p>2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]</p>	
	Supplementary literature	<p>Literatura uzupełniająca:</p> <ol style="list-style-type: none"> <li>1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition]</li> <li>2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Międzynarodowe i unijne prawo podatkowe, Gdansk [latest edition]</li> <li>3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition]</li> <li>4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansów publicznych, Warszawa [latest edition]</li> <li>5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition]</li> <li>6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition]</li> <li>7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition]</li> </ol>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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