University of Gdańsk

Subject card

Subject name and code	Public Finance Law - auditorium classes, PG_00197815						
Field of study	Administration						
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		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Maciej Mikliński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	0.0	0.0	30
	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	30		2.0		18.0	50
Subject objectives	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	1. Introduction to the study and practice of financial law. 2. Basic normative concepts of public finance and their application in practice. 3. Organization of public finance from the perspective of assigned competences and their effects. 4. Institutions of substantive budgetary law. State budgetpractical aspects 5. Public debt and budget deficitimpact on the stability of public finances, debt financing capacity and methods 6. Local government finances. Local government budgetbetween self-government and its absence (the problem of local government revenue structure) 7. Sources of local government revenue practical aspects of various sources of revenue 8. Liability for breaches of public finance discipline practical aspects in the light of types of legal liability and its basis 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 10. Legal structure of tax practical aspects 11. Tax obligation and liability practical aspects 12. Securing the performance of tax obligations practical aspects 13. Liability for tax obligations practical aspects 14. Expiry of tax liabilities practical aspects 15. Selected Polish tax structures practical aspects 16. Personal income tax 17. Goods and services tax 18. Inheritance and gift tax 19. Tax on civil law transactions 20. Real estate tax 21. Tax proceedings 22. Financial market law in Poland and Europe practical aspects 23. Banking law and the banking and monetary system in Poland and Europe practical aspects
Prerequisites and co-requisites	none

<table>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td></td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>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.

Literature required for final course completion

1. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition]

2. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]</td></tr>
<tr><td>Supplementary literature</td><td>Literatura uzupełniajaca:

1. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition]
2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Miedzynarodowe i unijne prawo podatkowe, Gdansk [latest edition]
3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition]
4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansow publicznych, Warszawa [latest edition]
5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition]
6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition]
7. M. Miklinski, Prawo a ryzyko depozytu bankowego, Gdansk [latest edition]</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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