

**Subject card**

<b>Subject name and code</b>	Public finance - auditorium classes, PG_00202055						
<b>Field of study</b>	Taxes and Tax Consultancy						
<b>Date of commencement of studies</b>	October 2026	<b>Academic year of realisation of subject</b>			2026/2027		
<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>	1	<b>Language of instruction</b>			Polish		
<b>Semester of study</b>	2	<b>ECTS credits</b>			2.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			credit		
<b>Conducting unit</b>	Department of Banking and Finance -> Faculty of Management -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Małgorzata Siemionek-Ruskań				
	<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	15.0	0.0	0.0	0.0	15
	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>	15		2.0		33.0	50
<b>Subject objectives</b>	The aim of the course is to familiarise students with the role and scope of public finance in the economy, including in particular the functioning of public funds, the collection and disbursement of public funds and their implications for the use of resources in the economy						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	Student is able to identify and analyze the fundamental challenges of the modern world, including issues related to public finance.	[SW4] test/exam - oral or written
	[PiDPL3_UK03] is able to use a foreign language at level B2 of the Common European Framework of Reference for Languages, taking into account basic terminology in the field of public finance law, finance and accounting	Student is proficient in a foreign language at level B2 of the Common European Framework of Reference for Languages, particularly in terms of basic terminology related to public finance, public levies law, and accounting.	[SU1] oral statement/conversation/discussion
	[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	Student independently organizes his own development and learns throughout his life.	[SU1] oral statement/conversation/discussion
	[PiDPL3_KO02] is ready to fulfill social obligations, including co-organizing activities for the benefit of taxpayers and the self-government of tax advisors or tax administration, as well as to initiate activities for the public interest, including, in particular, balancing the divergent interests of taxpayers and tax authorities	Student is ready to take action for the benefit of society, including cooperation on initiatives for taxpayers, local government tax advisors, or tax authorities, as well as to take action in the public interest, in particular when taking into account the various interests of taxpayers and tax authorities.	[SK5] implementation of a problem task
[PiDPL3_UO04] is able to plan and organize individual and team work, as well as cooperate with others in teamwork, in particular those appropriate for the application of public finance law and accounting (including interdisciplinary work, in particular legal and economic)	Student is able to plan and organize work independently and as part of a team, as well as collaborate with others on tasks related to public finances.	[SU2] presentation/project/paper/report	
Subject contents	<p>1 Characteristics of public finance - essence and functions.</p> <p>2. System and sector of public finance.</p> <p>a. Scope and structure of the public finance sector,</p> <p>b. state budget, budgets of local self-government units, budgeting procedures - annual budgets and multi-year financial programmes, principles of implementation of budgets ; extra-budgetary funds</p> <p>c. public revenue and expenditure,</p> <p>d. problems of budget balance and public debt.</p> <p>3. fiscal policy - objectives and types; importance of fiscal rules for the effectiveness of fiscal policy.</p>		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	presentation	51.0%	50.0%
	test	51.0%	50.0%
Recommended reading	Basic literature	<p>1 S. Owskiak, Public Finance. Teoria i praktyka, Wyd. Naukowe PWN, Warsaw 2018</p> <p>2. T. Juja (ed.) Public finance, Wyd. Uniwersytetu Ekonomicznego in Poznań, Poznań 2011</p> <p>3. A. Wernik, Public finance, PWE, Warsaw 2011</p>	
	Supplementary literature	<p>1. W. Misiąg, E. Malinowska-Misiąg, Public finance in Poland, Wyd. LexisNexis, Warsaw 2006</p> <p>2. S.Owskiak (ed.), Public finance and new economic management in the European Union, WN PWN 2018</p> <p>3. Current documents: Budget Act with a justification in a task-based system, Multiannual State Financial Plan (including the Convergence Programme), Public debt management strategy</p>	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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