

**Subject card**

<b>Subject name and code</b>	Public finance - lecture, PG_00202056						
<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>			3.0		
<b>Learning profile</b>	academic	<b>Assessment form</b>			exam		
<b>Conducting unit</b>	Faculty of Law and Administration -> Rector						
<b>Name and surname of lecturer (lecturers)</b>	<b>Subject supervisor</b>		dr Patryk Kaczmarek				
	<b>Teachers</b>						
<b>Lesson types</b>	<b>Lesson type</b>	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	<b>Number of study hours</b>	15.0	0.0	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		58.0	75
<b>Subject objectives</b>	The aim of the course is to present issues related to the processes related to the collection, management and expenditure of public funds, including, above all, the knowledge of the essence of public revenues and expenditures, the essence of public debt and the method of its management.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student has acquired knowledge related to the process of evolution of the public finance system and is able to place this knowledge in the context of economic thought.	[SW4] test/exam - oral or written
	[PiDPL3_UW01] is able to use the acquired theoretical knowledge in the field of public finance law and accounting and related scientific disciplines in order to formulate and solve complex and atypical problems (e.g. validation and interpretative problems related to the application of public finance law, tax analysis problems or balance sheet problems), including performing tasks in conditions not fully predictable by: appropriate selection of sources (including, in particular, legal acts, doctrinal literature and case law) and information from them, assessment, critical analysis and synthesis, selection and application of appropriate methods and tools (including advanced information and communication technologies, e.g. using learned methods of legal interpretation using electronic databases of case law and literature to solve basic problems related to the application of public finance law)	The student argues for solving dilemmas related to public finances.	[SU8] observation of student's independent or team work
	[PiDPL3_KK01] understands the complexity of problems occurring in the field of public finance law, finance and accounting and related disciplines and therefore is ready to critically assess the knowledge possessed in this area and the content received.  understands the importance of knowledge in solving cognitive and practical problems and - in case of difficulties in solving the problem independently - seeking the opinions of experts dealing with public finance law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax law and balance sheet law), and if necessary, also expert specialists in disciplines other than legal and economic sciences	The student recognizes financial instruments used by the public finance system.	[SK8] observation of student's independent or team work
	[PiDPL3_WG01] has elementary knowledge of the basics of jurisprudence, public finance, and private law	The student knows the most important provisions of public finance law, in particular the Public Finance Act.	[SW4] test/exam - oral or written
	[PiDPL3_WG02] has organized and theoretically substantiated advanced knowledge, covering issues in the fields of various branches of substantive and formal law related to public levies, as well as in the field of accounting	The student uses knowledge related to the Accounting Act, including primarily the art of accounting.	[SW4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> <li>1. The Nature of Public Finance</li> <li>2. The History of Economic Thought</li> <li>3. Public Revenue</li> <li>4. Public Expenditure</li> <li>5. Budget Deficit and Surplus</li> <li>6. Public Debt Management</li> <li>7. The Budget Process</li> <li>8. International Finance</li> </ol>		
Prerequisites and co-requisites			

Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		written exam	51.0%
Recommended reading	Basic literature	Owsiak, S. (2022). <i>Finanse publiczne. Współczesne ujęcie</i> . Warszawa: Wydawnictwo Naukowe PWN. Wernik, A. (2018). <i>Finanse publiczne</i> . Warszawa: Polskie Wydawnictwo Ekonomiczne. Wołowicz, T. (2021). <i>Finanse publiczne. Tom I</i> . Kraków: Wydawnictwo WSEI.	
	Supplementary literature	Ziółkowska, W. (2010). <i>Finanse publiczne. Teoria i zastosowanie</i> (wyd. 4). Poznań: Wydawnictwo Wyższej Szkoły Bankowej. Wolters Kluwer Polska (2024). <i>Podstawy prawa finansów publicznych</i> . Warszawa: Wolters Kluwer.	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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