

Subject card

Subject name and code	Public finance - auditorium classes, PG_00133821						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2025/2026		
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		2.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Małgorzata Siemionek-Ruskań				
	Teachers		dr Małgorzata Siemionek-Ruskań				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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		0.0		35.0	50
Subject objectives	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		
Subject contents	1 Characteristics of public finance - essence and functions. 2. System and sector of public finance. a. Scope and structure of the public finance sector, 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 c. public revenue and expenditure, d. problems of budget balance and public debt. 3. fiscal policy - objectives and types; importance of fiscal rules for the effectiveness of fiscal policy.						
Prerequisites and co-requisites							
Assessment methods and criteria	Subject passing criteria		Passing threshold		Percentage of the final grade		
	test		51.0%		50.0%		
	presentation		51.0%		50.0%		
Recommended reading	Basic literature		1 S. Owsiak, Public Finance. Teoria i praktyka, Wyd. Naukowe PWN, Warsaw 2018 2. T. Juja (ed.) Public finance, Wyd. Uniwersytetu Ekonomicznego in Poznań, Poznań 2011 3. A. Wernik, Public finance, PWE, Warsaw 2011				
	Supplementary literature		1. W. Misiąg, E. Malinowska-Misiąg, Public finance in Poland, Wyd. LexisNexis, Warsaw 2006 2. S.Owsiak (ed.), Public finance and new economic management in the European Union, WN PWN 2018 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				

	eResources addresses	
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	

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