

Subject card

Subject name and code	Foundations of public finance - lecture, PG_00168214						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	1	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Patryk Kaczmarek				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	20.0	0.0	0.0	0.0	0.0	20
	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	20		0.0		55.0	75
Subject objectives	The aim of the course is to present basic 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
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	The student uses appropriate concepts to present phenomena related to public revenues and expenditure.	[SU8] observation of student's independent or team work
	[PiDPMU2_KK01] understands the complexity of problems occurring in the field of public levies law, finance and accounting and related disciplines and is therefore ready to critically evaluate the knowledge acquired in this area and the received content, understands the importance of knowledge in solving cognitive and practical problems and - in the event of difficulties with solving them independently problem - seeking the opinion of experts dealing with public levies law, finance, accounting and related disciplines (especially scientists, experienced tax advisors, accountants, lawyers dealing with disciplines other than tax and accounting 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
	[PiDPMU2_WK04] understands the fundamental dilemmas of modern civilization, especially those related to public finances	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
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field 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
	[PiDPMU2_WG01] has in-depth and structured knowledge of the basics of jurisprudence, public finances and private law, including the main development trends in legal sciences and economics and finance sciences	The student efficiently uses the conceptual apparatus related to public finances.	[SW4] test/exam - oral or written
Subject contents	<ol style="list-style-type: none"> 1. The Nature of Public Finance 2. The History of Economic Thought 3. Public Revenue 4. Public Expenditure 5. Budget Deficit and Surplus 6. Public Debt Management 7. The Budget Process 8. International Finance 		
Prerequisites and co-requisites			
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	written exam	51.0%	100.0%
Recommended reading	Basic literature	<p>Owsiak, S. (2022). <i>Finanse publiczne. Współczesne ujęcie</i>. Warszawa: Wydawnictwo Naukowe PWN.</p> <p>Wernik, A. (2018). <i>Finanse publiczne</i>. Warszawa: Polskie Wydawnictwo Ekonomiczne.</p> <p>Wołowicz, T. (2021). <i>Finanse publiczne. Tom I</i>. Kraków: Wydawnictwo WSEI.</p>	
	Supplementary literature	<p>Ziółkowska, W. (2010). <i>Finanse publiczne. Teoria i zastosowanie</i> (wyd. 4). Poznań: Wydawnictwo Wyższej Szkoły Bankowej.</p> <p>Wolters Kluwer Polska (2024). <i>Podstawy prawa finansów publicznych</i>. Warszawa: Wolters Kluwer.</p>	
	eResources addresses		

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

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