

Subject card

Subject name and code	Public finance - auditorium classes, PG_00134077						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject				2026/2027	
Education level	Bachelor'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	2	ECTS credits				2.0	
Learning profile	academic	Assessment form				credit	
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	0.0	10.0	0.0	0.0	0.0	10
	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	10		0.0		40.0	50
Subject objectives	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_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	the student uses a foreign language in the area necessary to name phenomena related to public finances	[SU2] presentation/project/paper/report
	[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)	The student organizes the work of the sub-team in which he works during classes.	[SU8] observation of student's independent or team work
	[PiDPL3_UO05] is able to independently plan and implement the need to learn throughout life	The student develops organizational skills and strives to deepen his knowledge of public finances.	[SU8] observation of student's independent or team work
	[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	The student upholds the professional ethos of tax advisors also through his/her independent work and the way he/she communicates with others as a person applying for this title.	[SK8] observation of student's independent or team work
[PiDPL3_WK04] understands the fundamental dilemmas of contemporary civilization, particularly those related to public finance	The student knows the history of economic thought related to public finances	[SW2] presentation/project/paper/report	
Subject contents	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
		51.0%	100.0%
Recommended reading	Basic literature	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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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