

Subject card

Subject name and code	Public finance law and EU structural funds - lecture, PG_00197887						
Field of study	Administration						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Subject group related to scientific research in the field of study		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		4.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Tomasz Sowiński				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	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	30		0.0		70.0	100
Subject objectives	The primary objective of the lectures on Public Finance Law is to convey the legal and financial regulations of the Republic of Poland and the EU, covering areas such as budget law, local government finance law, tax law, financial market law, and EU structural funds. By engaging in the preparation of documents—such as legal opinions, appeals, and submissions for administrative court proceedings—students will acquire the skills and competencies necessary to apply their knowledge in practice, in line with their field of study.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ADMINL3_U02] is able to communicate on matters typical for professional work related to their field of study and to prepare oral presentations, written papers, and a legal document concerning basic issues related to the organization and functioning of public administration, administrative activity, and the application of law in selected areas of social and economic life; including the ability to draft a typical administrative act and an application in an administrative case.	Students will acquire the ability to apply the knowledge gained in the fields of financial law and EU structural funds to solve practical problems in groups, including the ability to effectively explain the specifics of financial law when interacting with individuals who lack such expertise.	[SU4] test/exam - oral or written
	[ADMINL3_W03] possesses advanced knowledge of, and understands, the procedures applied within public administration, as well as the various methods and instruments — both legal and non-legal — employed in administrative activity.	Students familiarize themselves with the normative mechanisms of Polish and EU financial law, learning to protect values, weigh arguments when making difficult decisions, and recognize the multifaceted international connections and consequences of the decisions taken.	[SW4] test/exam - oral or written
	[ADMINL3_K03] is prepared to perform duties in public administration in a responsible manner, with due regard for professional ethics, including in positions requiring the professional title of Bachelor's degree holder. Furthermore, he/she is ready to undertake employment in other entities in roles related to administrative activities and the application of law within specified areas of social and economic life.	Students will gain knowledge and tools regarding the legally compliant operations of public finance sector entities, as well as the principles protecting social interests and individuals in the Republic of Poland and the European Union.	[SK4] test/exam - oral or written
	[ADMINL3_W01] possesses an advanced level of knowledge and understanding of the theories, methods, concepts, and terminology specific to legal sciences as well as the study of administration and politics.	Students will acquire knowledge regarding executive branch bodies involved in legal and financial matters. They will understand the specific nature, organizational structure, and competencies of these bodies, enabling them to effectively apply this knowledge in practice.	[SW4] test/exam - oral or written

Subject contents

1. Introduction to the study and practice of financial law.
2. Basic normative concepts of public finance and their application in practice.
3. Organization of public finance from the perspective of assigned competences and their effects.
4. Institutions of substantive budgetary law. State budget practical aspects
5. Public debt and budget deficit impact on the stability of public finances, debt financing capacity and methods
6. Local government finances. Local government budget between self-government and its absence (the problem of local government revenue structure)
7. Sources of local government revenue practical aspects of various sources of revenue
8. Liability for breaches of public finance discipline practical aspects in the light of types of legal liability and its basis
9. Introduction to taxes and tax law the specificity of tax regulations from the point of view of the types of norms contained therein and their place in the legal system
10. Legal structure of tax practical aspects
11. Tax obligation and liability practical aspects
12. Securing the performance of tax obligations practical aspects
13. Liability for tax obligations practical aspects
14. Expiry of tax liabilities practical aspects
15. Selected Polish tax structures practical aspects
16. Personal income tax
17. Goods and services tax
18. Inheritance and gift tax
19. Tax on civil law transactions
20. Real estate tax
21. Tax proceedings
22. Financial market law in Poland and Europe practical aspects
23. Banking law and the banking and monetary system in Poland and Europe practical aspects
24. General aspects of EU law

	25. Key EU bodies and institutions		
	26. EU public finance law		
	27. Principles of EU structural policy		
	28. EU structural policies (strategies)		
	29. EU structural funds		
	30. Principles of financial planning in the EU		
Prerequisites and co-requisites	none		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Exam	51.0%	100.0%
Recommended reading	Basic literature	During classes, students use normative acts regulating issues covered by the curriculum, as well as selected case law. In addition, they use templates of letters, opinions, and appeals presented and discussed in class. Literature required for final course completion 1. System prawnofinansowy Unii Europejskiej, A. Drwiłło, A. Jurkowska-Zeidler, [red.], Wolters Kluwer, [ostatnie wydanie] 2. J. Gliniecka, H. Dzwonkowski (red.), Prawo finansowe, Warszawa [latest edition] 3. H. Dzwonkowski (red.), Prawo podatkowe, Warszawa [latest edition]	
	Supplementary literature	Literatura uzupełniająca: 1. The Challenges of Local Government Financing in the Light of European Union Regional Policy, (Conference Proceedings), Petr Mrkývka, Jolanta Gliniecka, Eva Tomášková, Edward Juchniewicz, Tomasz Sowiński, Michal Radvan (eds.), ACTA UNIVERSITATIS BRUNENSIS, IURIDICA, Editio Scientia vol. 636, Masaryk University, Brno 2018, J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [ostatnie wydanie] 2. A. Drywa, E. Juchniewicz, Ł. Karczynski, Międzynarodowe i unijne prawo podatkowe, Gdansk [latest edition] 3. C. Kosikowski (red.), System prawa finansowego. TOM I. Teoria i nauka prawa finansowego, Warszawa [latest edition] 4. E. Ruskowski (red.), System prawa finansowego. TOM II. Prawo finansowe sektora finansow publicznych, Warszawa [latest edition] 5. L. Etel (red.), System prawa finansowego. TOM III. Prawo daninowe, Warszawa [latest edition] 6. J. Głuchowski (red.), System prawa finansowego. TOM IV. Prawo walutowe. Prawo dewizowe. Prawo rynku finansowego, Warszawa [latest edition] 7. J. Gliniecka (red.), Financial Law, Gdansk-Warszawa [latest edition]	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		

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