



Subject card

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|---|---|--|---|-------------------------------------|--|------------|-----|
| Subject name and code | PUBLIC FINANCES, PG_00058441 | | | | | | |
| Field of study | Economics | | | | | | |
| Date of commencement of studies | October 2022 | | Academic year of realisation of subject | | 2023/2024 | | |
| Education level | first-cycle 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 | Full-time studies | | Mode of delivery | | at the university | | |
| Year of study | 2 | | Language of instruction | | Polish | | |
| Semester of study | 4 | | ECTS credits | | 3.0 | | |
| Learning profile | general academic profile | | Assessment form | | assessment | | |
| Conducting unit | Department of Finance -> Faculty of Management and Economics | | | | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | dr hab. Maria Jastrzębska | | | | |
| | Teachers | | dr hab. Maria Jastrzębska | | | | |
| Lesson types and methods of instruction | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
| | Number of study hours | 15.0 | 15.0 | 0.0 | 0.0 | 0.0 | 30 |
| | E-learning hours included: 0.0 | | | | | | |
| | Additional information: | | | | | | |
| | Thematic presentation prepared by the studentDiscussion of selected issues | | | | | | |
| 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 | | 10.0 | | 35.0 | 75 |
| Subject objectives | Assesses the financial situation of public sector entities, together with identifying the functioning of fiscal instruments for social and economic policy making | | | | | | |
| Learning outcomes | Course outcome | | Subject outcome | | Method of verification | | |
| | [K6_U05] designs innovative solutions to difficult problems, achieving economically and socially valuable results. | | assesses the financial situation of public sector entities in the context of public finance law | | [SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject | | |
| | [K6_W06] classifies acquired information, assessing its usefulness in solving the formulated problem. | | identifies the elements that shape budget deficit and public debt | | [SW2] Assessment of knowledge contained in presentation | | |

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| Subject contents | The essence and functions of public finance. The essence and types of public financial management. The essence and types of fiscal policy. Public finance system - essence and approaches. State budget and self-government budgets - essence and structure. Public income - taxes, fees, duties, non-returnable funds from abroad, other. Economic and social effects of taxes. Public expenses - essence, types. Budget deficit and sources of its financing. Public debt and costs of its service. | | |
| Prerequisites and co-requisites | | | |
| Assessment methods and criteria | Subject passing criteria | Passing threshold | Percentage of the final grade |
| | student's own project | 60.0% | 50.0% |
| | knowledge test from lectures | 60.0% | 50.0% |
| Recommended reading | Basic literature | Owsiak S. (2022). <i>Finanse publiczne. Współczesne ujęcie</i> . Warszawa: Wydawnictwo Naukowe PWN. Wołowicz T. (2021). <i>Finanse publiczne</i> , Innovatio Press Wydawnictwo Naukowe Wyższej Szkoły Ekonomii i Innowacji, Lublin. Redo M., Wójtowicz K., Ciak, J. M., (2018). <i>Bezpieczeństwo finansów publicznych</i> . Warszawa: CeDeWu. Wernik A. (2014). <i>Finanse publiczne</i> . Warszawa: PWE. | |
| | Supplementary literature | Postuła, M. (2017) <i>Finanse publiczne w architekturze globalnej gospodarki. Teoria a polska praktyka gospodarcza</i> , Difin, Warszawa. Alińska, A., Woźniak, B. (2015). <i>Współczesne finanse publiczne</i> . Warszawa: Difin. Stiglitz, J. E. (2010). <i>Ekonomia sektora publicznego</i> . Warszawa: Wydawnictwo Naukowe PWN. Buchanan, J. M. (1997). <i>Finanse publiczne w warunkach demokracji</i> . Warszawa; Wydawnictwo Naukowe PWN. | |
| | eResources addresses | Adresy na platformie eNauczanie: Finanse publiczne - Moodle ID: 35894 https://enauczanie.pg.edu.pl/moodle/course/view.php?id=35894 | |
| Example issues/ example questions/ tasks being completed | state of public finances fiscal justice reasons for public debt | | |
| Work placement | Not applicable | | |

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