



## Subject card

Subject name and code	PUBLIC FINANCES, PG_00058441						
Field of study	Economics						
Date of commencement of studies	October 2023	Academic year of realisation of subject			2024/2025		
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 Economic Analysis and Finance -> Faculty of Management and Economics						
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Maria Jastrzębska					
	Teachers						
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						
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 complex problems obtaining economic and socially valuable results		assesses the financial situation of public sector entities in the context of public finance law		[SU3] Assessment of ability to use knowledge gained from the subject [SU2] Assessment of ability to analyse information		
	[K6_W06] classifies the obtained information, assessing its usefulness to solve the formulated problem		identifies the elements that shape budget deficit and public debt		[SW2] Assessment of knowledge contained in presentation		
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		
	knowledge test from lectures		60.0%		50.0%		
	student's own project		60.0%		50.0%		
Recommended reading	Basic literature		Owsiak S. (2022). <i>Finanse publiczne. Współczesne ujęcie</i> . Warszawa: Wydawnictwo Naukowe PWN. 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	Alińska, A., Woźniak, B. (2015). Współczesne finanse publiczne. Warszawa: Difin. Stiglitz, J. E. (2010). Ekonomia sektora publicznego. Warszawa: Wydawnictwo Naukowe PWN. Buchanan, J. M. (1997). Finanse publiczne w warunkach demokracji. Warszawa; Wydawnictwo Naukowe PWN.
	eResources addresses	Adresy na platformie eNauczanie:
Example issues/ example questions/ tasks being completed	state of public finance security of public finance fiscal justice	
Work placement	Not applicable	