

Subject card

Subject name and code	PUBLIC FINANCES, PG_00058441								
Field of study	Economics								
Date of commencement of studies	October 2024		Academic year of realisation of subject			2025/2026			
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	Subject supervisor		dr hab. Maria Jastrzębska						
of lecturer (lecturers)	Teachers								
Lesson types and methods	Lesson type	Lecture	Tutorial	Laboratory	Projec	t	Seminar	SUM	
of instruction	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 classes include 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_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			
	[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			[SU2] Assessment of ability to analyse information [SU3] Assessment of ability to use knowledge gained from the subject			
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		Pass	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). Finanse publiczne. Współczesne ujęcie. Warszawa: Wydawnictwo Naukowe PWN. Redo M., Wójtowicz K., Ciak, J. M., (2018). Bezpieczeństwo finansów publicznych. Warszawa: CeDeWu. Wernik A. (2014). Finanse publiczne. Warszawa: PWE.							

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	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	

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