GDAŃSK UNIVERSITY OF TECHNOLOGY

Subject card

Subject name and code	PUBLIC FINANCE, PG_00070598		
Field of study	Economics		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
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	2.0
Learning profile	general academic profile	Assessment form	assessment
Conducting unit	Department of Finance -> Faculty of Management and Economics -> Faculties of Gdańsk University of Technology		
Name and surname of lecturer (lecturers)	Subject supervisor	dr Agnieszka Huterska	
	Teachers		

Lesson types

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	3.0	17.0	50

Subject objectives

Preparing students to assess the financial situation of public sector entities based on knowledge of public finance and financial law, along with identifying the functioning of fiscal instruments used to shape social and economic policy.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[K6_U05] leverages the knowledge acquired in the field of economics to solve challenging problems, achieving results that are economically and socially valuable.	is able to analyze the financial situation of public sector entities in the context of public finance law.	[SU1] Assessment of task fulfilment
[K6_W06] understands and applies methods for classifying and evaluating acquired information based on advanced general and specialized knowledge, with consideration of their application in various types of professional activities.	knows and understands the sources of financial data of the public sector (state budget, local governments, central institutions) and evaluates their reliability and usefulness for analyzing the fiscal and economic situation in the context of public finance law.	[SW1] Assessment of factual knowledge
[K6_K03] is prepared to critically assess the knowledge they possess, which is necessary for solving cognitive and practical problems, and to supplement any gaps with opinions from external experts.	is ready to critically evaluate their knowledge of public finance in analyzing fiscal and budgetary issues	[SK3] Assessment of ability to organize work [SK4] Assessment of communication skills, including language correctness

<table>
<tr><td>Subject contents</td><td>Course content – lecture
1. The essence and functions of public finance.
2. The essence and types of public financial management.
3. The essence and types of fiscal policy.
4. Public finance system - essence and approaches.
5. State budget and self-government budgets - essence and structure.
6. Public income - taxes, fees, duties, non-returnable funds from abroad, other.
7. Economic and social effects of taxes.
8. Public expenses - essence, types.
9. Budget deficit and sources of its financing.
10. Public debt and costs of its service.
Course content – exercises
1. The essence and functions of public finance.
2. The essence and types of public financial management.
3. The essence and types of fiscal policy.
4. Public finance system - essence and approaches.
5. State budget and self-government budgets - essence and structure.
6. Public income - taxes, fees, duties, non-returnable funds from abroad, other.
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10. Public debt and costs of its service.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td></td></tr>
<tr><td>Assessment methods and criteria</td><td><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Knowledge test from lectures</td><td>60.0%</td><td>50.0%</td></tr><tr><td>Student's own project</td><td>60.0%</td><td>50.0%</td></tr></table></td></tr>
<tr><td>Recommended reading</td><td><table><tr><td>Basic literature</td><td>1. Owsiak S. (2022). Finanse publiczne. Współczesne ujęcie. Warszawa: Wydawnictwo Naukowe PWN.
2. Redo M., Wójtowicz K., Ciak, J. M., (2018). Bezpieczeństwo finansów publicznych. Warszawa: CeDeWu.
3. Wernik A. (2014). Finanse publiczne. Warszawa: PWE.</td></tr><tr><td>Supplementary literature</td><td>1. Alińska, A., Woźniak, B. (2015). Współczesne finanse publiczne. Warszawa: Difin.
2. Stiglitz, J. E. (2010). Ekonomia sektora publicznego. Warszawa: Wydawnictwo Naukowe PWN.
3. Buchanan, J. M. (1997). Finanse publiczne w warunkach demokracji. Warszawa; Wydawnictwo Naukowe PWN.</td></tr><tr><td>eResources addresses</td><td></td></tr></table></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td>• State of public finance
• Security of public finance
• Fiscal justice</td></tr>
<tr><td>Practical activites within the subject</td><td>Not applicable</td></tr>
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