



FACULTY: *Economic and Social Sciences*
COURSE: *Economics*
LEVEL OF EDUCATION: *first-level studies (bachelor)*
FORM OF EDUCATION: *full-time*
PROFILE: practical

SUBJECT CARD (Syllabus)

Subject name: Public finances					ECTS credits: 4	
Lecturer: according to the list of lecturers and the schedule of classes						
Year: 1	Lectures	Seminars	Laboratory exercises	Exercise	BUNA*	Form of credit*
Semester: 2	30	0	0	0	12	E
* E – exam; Z – credit; ZO – passing with a grade, BUNA – without the participation of an academic teacher						
The aim of the subject: <i>to present key concepts in the field of the functioning of financial markets, acquisition of skills to analyze market mechanisms, implementation to teamwork.</i>						
Didactic methods: <i>assimilation of knowledge through traditional lecture and reaching out to the university through the analysis of problems within the framework of the discussed practical cases.</i>						
Prerequisites: <i>General knowledge of the functioning of enterprises in the market, general ability to formulate human needs and organizations, and general understanding of cause-and-effect relationships.</i>						
No	Subject matter of the classes					
I	LECTURE: <ol style="list-style-type: none"> 1. The essence of public finances: a review of the theory of public finances, a discussion of the structure, function and subject of public finances. 2. Public revenue and public expenditure: Budgetary balance. Types of taxes and their impact on the economy. Methods of rationalization of taxes. Types of public spending and their impact on the economy. 3. The essence of public debt. Types and objectives of public debt management. The role of the National Bank of Poland in financing public debt. The level of public debt and the entry of Polish into the euro area. 4. Fiscal policy in Poland. The impact of fiscal policy on the economy, the development of entrepreneurship, the inflow of foreign direct investment. 5. State budget rules for creating the budget of the state, voivodships, communes. Conditions in the creation of the state budget. The state budget and the financing of the economy 6. Reform of public finances in Poland in the years 1990-2006. Innovations in the public finance system. EU budget shaping the budget of the European Union. Basic budgetary principles. Control of budget implementation. Extra-budgetary financing.. 7. Methods of assessing infrastructure investments The essence of infrastructure in the development of the municipality. Strategies for the development of municipalities. Financing of infrastructure investments. ABC methodology 					
II	Seminars: n/a					
III	LABORATORY EXERCISES: n/a					
IV	EXERCISES: n/a					
V	BUNA: <ol style="list-style-type: none"> 1. Financial market submarkets 2. Assessment of the effectiveness of the functioning of markets 3. General directions of changes in the public finance system in Poland 4. Tax harmonization policy among the members of the European Union 					
Learning outcomes						
Directional effects – symbol and specification				Objective effects – specification		



in the field of <u>KNOWLEDGE</u>:		
P6U_W	P6S_WG	E1_W01 Has a comprehensive knowledge of the place of economics in the system of sciences, its character, methodology and related to other scientific disciplines, knows and understands the basic terminology of economic sciences along with the application of this practical knowledge in business activities.
P6U_W	P6S_WG P6S_WK	E1_W02 Knows and understands economic conditions, forms and standards, as well as phenomena and processes related to the market. Has knowledge of economic structures and institutions, as well as their elements, characteristics and development.
P6U_W	P6S_WGP6S_WK	E1_W03 Identifies mutual relations between phenomena, entities, structures and economic institutions on a microeconomic and sectoral scale, both in real and monetary terms, including in the field of selected specialization in
<p>Has knowledge of public finances, the principles and mode of defining the key elements in this area, the role and operation of the EU in these areas. Has knowledge of the principles of budgetary management.</p> <p>Has knowledge of the relationship between the phenomena of public revenue and expenditure, understands the relationship of public debt, fiscal policy, and consequently processes related to the reform of public finances and the state budget. Has knowledge of the forms of functioning of public finance sector units.</p> <p>Knows the created methods of research in the field of public finances, determines the regularities in this area. Has knowledge of the elements of the tax structure, the tax system, the construction of the most important taxes.</p>		



		the field of economics. He knows how to put this knowledge into practice.	
P6U_W	P6S_WGP6S_WK	E1_W09 Knows and understands the principles of the functioning of the market economy and knows the basic principles of creating and developing various forms of entrepreneurship. He knows how to put this knowledge into practice.	Has knowledge of views on public finances - revenue, expenditure, public debt, fiscal policy and EU reforms and actions in this regard.
P6U_W	P6S_WG	E1_W13 Knows and understands at an advanced level the knowledge of accounting, reporting and financial analysis, corporate financial management, financial control and internal audit and its practical application in professional activities.	
in terms of <u>SKILLS</u>:			
P6U_U	P6S_UW	E1_U02 Is able to use his theoretical knowledge and effectively and effectively obtain reliable data from primary and secondary sources to analyze specific economic processes and phenomena in the field of economic disciplines.	Is able to observe economic phenomena with particular emphasis on issues related to public finances. Has the ability to indicate the basic sources of financial law.



P6U_U	P6S_UWP6S_UOP6S_UU	E1_U06 Is able to independently plan and implement their own learning, being aware of the dynamic development of sciences, using the acquired economic knowledge and practical conclusions and specialist experience in independent implementation of tasks, as well as running a business and solving the dilemmas of professional work.	Uses terminology relating to public finances. Skillfully uses sources of data on public finances, can formulate conclusions based on the collected information.
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in the field of SOCIAL COMPETENCES:

P6U_K	P6S_KR P6S_KK	E1_K01 Is ready to critically assess the level of his knowledge; recognizes the importance of knowledge in solving cognitive and practical problems and consults experts in case of difficulty in solving the problem on his/her own.	Identifies problems in the field of public finances, diagnoses dilemmas and searches together with groups for possible alternative solutions regarding broadly understood public finances – bearing in mind their limitations. Can independently supplement the acquired knowledge in the field of public finances
P6U_K	P6S_KO P6S_KR	E1_K06 Able to think in an entrepreneurial way and skillfully communicate with the environment; adapts to new situations and conditions, acquires resistance to failure and stress.	

Ways to verify the outcome of this learning (KNOWLEDGE, SKILLS, SOCIAL COMPETENCES)

Effects(symbol)	Written exam	Oral exam	Colloquium	Essay/Paper	Homework	Individual presentation	Group presentation	Activity in class	Participation in the	Individual project	Group project
E1_W01... 13	X				X			X			X
E1_U02	X										
E1_U06	X										
E1_K01											X
E1_K06											X

Form and conditions of passing the subject: lecture with multimedia presentations; group project with discussion, written exam - issues of an open interpretative nature.



The student's workload needed to achieve learning outcomes in hours and ECTS credits	
Contact hours with an academic teacher	
Types of classes	Number of hours
Participation in lectures	30
Participation in seminars	
Participation in exercises	0
Participation in laboratory classes	
Consultations (2 hours for the lecture, 1 hour for training group, conv., sem.)	
Sum of	30
Student's own work divided into time (examples of student work forms)	
Form of student work	Number of hours
Preparing for classes	18
Writing a paper/project/essay	15
Gathering materials and preparing presentations	
Self-reading	16
Preparing for colloquia/tests	16
Preparing for the written/oral exam in a subject	10
Preparation for written/oral credit in a subject	15
Sum of	90
Total (contact hours + student's own work)	120
	1.5 ECTS
1.including the number of ECTS credits for contact hours with the direct participation of an academic teacher	0.5 ECTS
2.including the number of ECTS credits for hours carried out in the form of independent work	3.5 ECTS
Classes with a practical profile	
Types of classes	Number of hours
Participation in laboratory exercises	
Preparing for practical credit	60
Sum of	60
Number of ECTS credits for practical classes	2 ECTS
Basic literature: (up to 3 items)	
1. A. H. Williams, Public Finance and Budgetary Policy, Hassell Street Press, [b.m.] 2021.	
2. A. Khan, Fundamentals of Public Budgeting and Finance, Springer, Berlin 2023.	
Supplementary literature: (up to 5 items)	
1. A. L. Hillman, Public Finance and Public Policy, Cambridge University Press, Cambridge 2019.	
Acceptance of the Vice-Rector:	