

Module name	Public Finance
Studies cycle	first
Semester	winter
ECTS	3
ECTS points hour equivalents	<p>Contact hours (work with an academic teacher) 15</p> <p>Total number of hours with an academic teacher 15</p> <p>Number of ECTS points with an academic teacher 1,5</p> <p>Non-contact hours (students' own work) 15</p> <p>Total number of non-contact hours 15</p> <p>Number of ECTS points for non-contact hours 1,5</p> <p>Total number of ECTS points for the module 3</p>
Website	http://www.umcs.pl/pl/addres-book-employee,2753,pl.html
Language of instruction	English
Short description	The module covers the knowledge in the area of public finance.
Full description	<p>The lecture covers the following issues:</p> <p>The concept of public finance and its features, the theory of public goods and differences between private and public finance. The system of central and local self-government finance in Poland and European countries. The issues of public debt. Taxes and Polish tax system.</p>
Reading list	<ol style="list-style-type: none"> 1. Gruber J. (2011), <i>Public finance and public policy</i>, Worth Publishers, New York. 2. Cullis J. and Jones P. (2009), <i>Public finance and public choice</i>, Oxford University Press, Oxford. 3. Rosen H. S. (2008), <i>Public finance</i>, Boston, London. 4. Juża T. (eds.) (2011), <i>Finanse publiczne</i>, Poznań. 5. Surówka K. (2013), <i>Samodzielność finansowa samorządu terytorialnego w Polsce</i>, Warszawa. 6. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i>, Warszawa.
Educational outcomes	<p>KNOWLEDGE</p> <ol style="list-style-type: none"> 1. About public sector's organization and its functioning 2. About government and local self-government revenues, expenditures and debt 3. Basic knowledge about taxes <p>SKILLS</p> <ol style="list-style-type: none"> 1. Analyzing and understanding main problems of public finance sector 2. Interpreting the budget and budget performance 3. Calculation of tax liabilities <p>ATTITUDES</p> <ol style="list-style-type: none"> 1. Understanding the problem of unlimited needs and limited public resources and the danger of public debt 2. Awareness of the importance of taxes

Assessment methods and criteria	Attendance in lectures and discussion activity, semester-final written test
Teaching methods	Lecture, lecture with discussion, multimedia presentation, case study
Educational outcomes verification methods	Written test Group work Discussion
Prerequisites	-
Comments	-
Type of classes	Lecture
Academic teacher	Joanna Śmiechowicz, PhD
Number of hours	15
Reading list	<ol style="list-style-type: none"> 1. Gruber J. (2011), <i>Public finance and public policy</i>, Worth Publishers, New York. 2. Cullis J. and Jones P. (2009), <i>Public finance and public choice</i>, Oxford University Press, Oxford. 3. Rosen H. S. (2008), <i>Public finance</i>, Boston, London. 4. Juja T. (eds.) (2011), <i>Finanse publiczne</i>, Poznań. 5. Surówka K. (2013), <i>Samodzielność finansowa samorządu terytorialnego w Polsce</i>, Warszawa. 6. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i>, Warszawa.
Educational outcomes	<p>KNOWLEDGE</p> <ol style="list-style-type: none"> 4. About public sector's organization and its functioning 5. About government and local self-government revenues, expenditures and debt 6. Basic knowledge about taxes <p>SKILLS</p> <ol style="list-style-type: none"> 4. Analyzing and understanding main problems of public finance sector 5. Interpreting the budget and budget performance 6. Calculation of tax liabilities <p>ATTITUDES</p> <ol style="list-style-type: none"> 3. Understanding the problem of unlimited needs and limited public resources and the danger of public debt 4. Awareness of the importance of taxes
Assessment methods	Attendance in lectures and discussion activity, semester-final written test
A list of topics	<ol style="list-style-type: none"> 1. Public finance – the concept and its features. The theory of public goods. Differences between private and public finance. The evolution of public finance role. The size of general government sector in European Union and in Poland and its institutional composition. 2. Concept of budget and budgetary principles. Public revenues and public incomes. State government revenues (taxes, fees and other duties). 3. State government expenditure – size and main realms of government spending. 4. The issue of budgetary imbalance. The sources of financing budgetary deficit. Public debt. General government debt in Poland and European Union. Deficit and general government debt restrictions. 5. Local self-government finances (the idea of decentralization, local self-government tasks and resources of financing). 6. Polish tax system (personal income taxes, corporate income taxes, value added tax, excise duty tax, taxes on property).
Teaching methods	Lecture, lecture with discussion, multimedia presentation, case study
Type of classes	
Academic teacher	
Number of hours	

Reading list	
Educational outcomes	KNOWLEDGE SKILLS ATTITUDES
Assessment methods	
A list of topics	
Teaching methods	
Type of classes	
Academic teacher	
Number of hours	
Reading list	
Educational outcomes	
Assessment methods	
A list of topics	
Teaching methods	