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Oferta PJO*	NIE
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Kierunek, rok, stopień dla PJO	
Semestr roku 2021/2022	zimowy

* PJO – przedmiot w języku obcym dla studentów polskich / PJOE – przedmiot w języku obcym dla studentów Erasmus+

** zostawić właściwe

BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

Module name	Public sector and taxes in EU countries
Erasmus code	
ISCED code	
Language of instruction	English
Website	https://www.umcs.pl/en/courses-in-english,21103.htm (dla PJOE)
Prerequisites	-
ECTS points hour equivalents	Contact hours (work with an academic teacher): 30 Total number of hours with an academic teacher: 30 Number of ECTS points with an academic teacher: 3 Non-contact hours (students' own work): 20 Total number of non-contact hours: 20 Number of ECTS points for non-contact hours: 2 Total number of ECTS points for the module: 5
Educational outcomes verification methods	semester-final written work
Description	The module covers the knowledge in the area of public finance: 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. The idea of public-private partnership. Budgeting. New ideas in organising and management in public units.
Reading list	Gruber J. (2011), <i>Public finance and public policy</i> , Worth Publishers, New York. Cullis J. and Jones P. (2009), <i>Public finance and public choice</i> , Oxford University Press, Oxford. Rosen H. S. (2008), <i>Public finance</i> , Boston, London. Stiglitz J.E. (2000), <i>Economics of the public sector</i> , Juja T. (eds.) (2011), <i>Finanse publiczne</i> , Poznań. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i> , Warszawa.
Educational outcomes	KNOWLEDGE - About public sector's organization and its functioning - About government and local self-government revenues, expenditures and debt - Basic knowledge about taxes SKILLS - Analyzing and understanding main problems of public finance sector - Interpreting the budget and budget performance - Calculation of tax liabilities ATTITUDES - Understanding the problem of unlimited needs and limited public resources and the danger of public debt - Awareness of the importance of taxes
Practice	

INFORMATION ABOUT CLASSES IN THE CYCLE

Website	https://www.umcs.pl/en/courses-in-english,21103.htm (dla PJOE)
Educational outcomes verification methods	Written test, group work, discussion
Comments	
Reading list	Gruber J. (2011), <i>Public finance and public policy</i>, Worth Publishers, New York. Cullis J. and Jones P. (2009), <i>Public finance and public choice</i>, Oxford University Press, Oxford. Rosen H. S. (2008), <i>Public finance</i>, Boston, London. Stiglitz J.E. (2000), <i>Economics of the public sector</i>, Już T. (eds.) (2011), <i>Finanse publiczne</i>, Poznań. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i>, Warszawa.
Educational outcomes	KNOWLEDGE 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 SKILLS 1. Analyzing and understanding main problems of public finance sector 2. Interpreting the budget and budget performance 3. Calculation of tax liabilities ATTITUDES 3. Understanding the problem of unlimited needs and limited public resources and the danger of public debt 1. Awareness of the importance of taxes
A list of topics	1. The concept of public finance and its features and the theory of public goods and differences between private and public finance. 2. The system of central and local self-government finance in Poland and European countries. 3. The issues of public debt. 4. Taxes and Polish tax system. 5. The idea of public-private partnership. 6. Budgeting. New ideas in organising and management in public units.
Teaching methods	Lecture, lecture with discussion, multimedia presentation, case study
Assessment methods	Attendance in lectures and discussion activity, semester-final written test