

<b>Prowadzący</b>	Dr Joanna Śmiechowicz
<b>Oferta PJO*</b>	NIE
<b>Oferta PJOE*</b>	TAK
<b>Kierunek, rok, stopień dla PJO</b>	
<b>Semestr roku 2021/2022</b>	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)

<b>Module name</b>	<b>Public sector and taxes in EU countries</b>
<b>Erasmus code</b>	
<b>ISCED code</b>	
<b>Language of instruction</b>	English
<b>Website</b>	<a href="https://www.umcs.pl/en/courses-in-english,21103.htm">https://www.umcs.pl/en/courses-in-english,21103.htm</a> (dla PJOE)
<b>Prerequisites</b>	-
<b>ECTS points hour equivalents</b>	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
<b>Educational outcomes verification methods</b>	semester-final written work
<b>Description</b>	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.
<b>Reading list</b>	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> , Juha T. (eds.) (2011), <i>Finanse publiczne</i> , Poznań. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i> , Warszawa.
<b>Educational outcomes</b>	<p>KNOWLEDGE</p> <ol style="list-style-type: none"> <li>1. About public sector's organization and its functioning</li> <li>2. About government and local self-government revenues, expenditures and debt</li> <li>3. Basic knowledge about taxes</li> </ol> <p>SKILLS</p> <ol style="list-style-type: none"> <li>1. Analyzing and understanding main problems of public finance sector</li> <li>2. Interpreting the budget and budget performance</li> <li>3. Calculation of tax liabilities</li> </ol> <p>ATTITUDES</p> <ol style="list-style-type: none"> <li>1. Understanding the problem of unlimited needs and limited public resources and the danger of public debt</li> <li>2. Awareness of the importance of taxes</li> </ol>
<b>Practice</b>	

INFORMATION ABOUT CLASSES IN THE CYCLE

<b>Website</b>	<a href="https://www.umcs.pl/en/courses-in-english,21103.htm">https://www.umcs.pl/en/courses-in-english,21103.htm</a> (dla PJOE)
<b>Educational outcomes verification methods</b>	Written test, group work, discussion
<b>Comments</b>	
<b>Reading list</b>	<p>Gruber J. (2011), <i>Public finance and public policy</i>, Worth Publishers, New York.</p> <p>Cullis J. and Jones P. (2009), <i>Public finance and public choice</i>, Oxford University Press, Oxford.</p> <p>Rosen H. S. (2008), <i>Public finance</i>, Boston, London.</p> <p>Stiglitz J.E. (2000), <i>Economics of the public sector</i>,</p> <p>Już T. (eds.) (2011), <i>Finanse publiczne</i>, Poznań.</p> <p>Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i>, Warszawa.</p>
<b>Educational outcomes</b>	<p><b>KNOWLEDGE</b></p> <ol style="list-style-type: none"> <li>1. About public sector's organization and its functioning</li> <li>2. About government and local self-government revenues, expenditures and debt</li> <li>3. Basic knowledge about taxes</li> </ol> <p><b>SKILLS</b></p> <ol style="list-style-type: none"> <li>1. Analyzing and understanding main problems of public finance sector</li> <li>2. Interpreting the budget and budget performance</li> <li>3. Calculation of tax liabilities</li> </ol> <p><b>ATTITUDES</b></p> <ol style="list-style-type: none"> <li>3. Understanding the problem of unlimited needs and limited public resources and the danger of public debt</li> <li>1. Awareness of the importance of taxes</li> </ol>
<b>A list of topics</b>	<ol style="list-style-type: none"> <li>1. The concept of public finance and its features and the theory of public goods and differences between private and public finance.</li> <li>2. The system of central and local self-government finance in Poland and European countries.</li> <li>3. The issues of public debt.</li> <li>4. Taxes and Polish tax system.</li> <li>5. The idea of public-private partnership.</li> <li>6. Budgeting. New ideas in organising and management in public units.</li> </ol>
<b>Teaching methods</b>	Lecture, lecture with discussion, multimedia presentation, case study
<b>Assessment methods</b>	Attendance in lectures and discussion activity, semester-final written test