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| **Prowadzący** | Dr Joanna Śmiechowicz |
| **Oferta PJO\*** | TAK |
| **Oferta PJOE\*** | NIE |
| **Kierunek, rok, stopień dla PJO** |  |
| **Semestr roku 2021/2022** | letni |

\* 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)

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| **Module name** | Budgetary and financial analysis in local government units |
| **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): 15  Total number of hours with an academic teacher: 15  Number of ECTS points with an academic teacher: 2 Non-contact hours (students' own work): 3 Total number of non-contact hours: 3 Number of ECTS points for non-contact hours: 1  Total number of ECTS points for the module: 3 |
| **Educational outcomes verification methods** | semester-final written work |
| **Description** | 1. Indicators used in budgetary and financial analysis  2. Analysis of selected municipality, poviat and voivodship in Poland  3. Analysis of Lublin, Cracow, Wrocław and Warsaw budgets |
| **Reading list** | Gąsiorek K., Sprawozdawczość budżetowa w prakrtyce, Infor, Warszawa 2022  Filipiak B., Dylewski M., Gorzałczyńska-Koczkodaj M., Analiza finansowa budżetów jednostek samorządu terytorialnego, Municipium, Warszawa 2011  KR RIO, *Sprawozdania z działalności regionalnych izb obrachunkowych i wykonania budżetu przez jednostki samorządu terytorialnego za lata 2019-2021*. |
| **Educational outcomes** | KNOWLEDGE   1. About changes in public sector’s revenues and expenditure 2. About influence of pandemia, changes in taxation and economic situation on local government revenues and debt   SKILLS   1. Analysing and understanding main problems of public finance sector 2. Interpreting the budget and budget performance   ATTITUDES   1. Understanding the problem of limited public resources and the danger of public debt 2. Awareness of the financial situation of local government units |
| **Practice** |  |

INFORMATION ABOUT CLASSES IN THE CYCLE

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| **Website** | <https://www.umcs.pl/en/courses-in-english,21103.htm>  (dla PJOE) |
| **Educational outcomes verification methods** | Written work, group work, discussion |
| **Comments** |  |
| **Reading list** | Gąsiorek K., Sprawozdawczość budżetowa w prakrtyce, Infor, Warszawa 2022  Filipiak B., Dylewski M., Gorzałczyńska-Koczkodaj M., Analiza finansowa budżetów jednostek samorządu terytorialnego, Municipium, Warszawa 2011  KR RIO, *Sprawozdania z działalności regionalnych izb obrachunkowych i wykonania budżetu przez jednostki samorządu terytorialnego za lata 2019-2021*. |
| **Educational outcomes** | KNOWLEDGE   1. About changes in public sector’s revenues and expenditure 2. About influence of pandemia, changes in taxation and economic situation on local government revenues and debt   SKILLS   1. Analysing and understanding main problems of public finance sector 2. Interpreting the budget and budget performance   ATTITUDES   1. Understanding the problem of limited public resources and the danger of public debt 2. Awareness of the financial situation of local government units |
| **A list of topics** | 1. Indicators used in budgetary and financial analysis  2. Analysis of selected municipality, poviat and voivodship in Poland  3. Analysis of Lublin, Cracow, Wrocław and Warsaw budgets |
| **Teaching methods** | Lecture, lecture with discussion, multimedia presentation, case study |
| **Assessment methods** | Attendance in lectures and discussion activity, semester-final written work |