

<b>Prowadzący</b>	Joanna Śmiechowicz
<b>ERASMUS+ (semestr zima) 2025/2026</b>	TAK
<b>Oferta PJOE (semestr lato) 2025/2026</b>	NIE
<b>Kierunek, rok, stopień dla PJOE (*obowiązkowe)</b>	

\* PJOE – przedmiot w języku obcym dla studentów polskich oraz 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>Language of instruction</b>	English
<b>Prerequisites</b>	-
<b>ECTS points hour equivalents (30h = 6 ECTS; 15h = 3 ECTS)</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: 6
<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 organizing 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> , Juja T. (eds.) (2011), <i>Finanse publiczne</i> , Poznań. 1. Krajewska A. (2012), <i>Podatki w Unii Europejskiej: długookresowe tendencje i reakcja na kryzys</i> , Warszawa.
<b>Educational outcomes</b>	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 1. Understanding the problem of unlimited needs and limited public resources and the danger of public debt 1. Awareness of the importance of taxes
<b>Practice</b>	n/a

#### INFORMATION ABOUT CLASSES IN THE CYCLE

<b>Educational outcomes verification methods</b>	
<b>Comments</b>	

<b>Reading list</b>	1.
<b>Educational outcomes</b>	KNOWLEDGE 1. SKILLS 1. ATTITUDES 1.
<b>A list of topics</b>	1.
<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