

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)

Module name	Budgetary 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): 9 Total number of hours with an academic teacher: 9 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 analysis 2. Analysis of selected municipality, powiat and voivodship in Poland 3. Analysis of Lublin, Cracow and Warsaw budgets
Reading list	Gąsiorek K., Sprawozdawczość budżetowa w praktyce, Infor, Warszawa 2022 Filipiak B., Dylewski M., Gorzałczyńska-Koczkodaj M., Analiza finansowa budżetów jednostek samorządu terytorialnego, Municipium, Warszawa 2011 KR RIO, <i>Sprawozdania z działalności regionalnych izb obrachunkowych i wykonania budżetu przez jednostki samorządu terytorialnego za lata 2019-2021.</i>
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

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 praktyce, Infor, Warszawa 2022 Filipiak B., Dylewski M., Gorzałczyńska-Koczkodaj M., Analiza finansowa budżetów jednostek samorządu terytorialnego, Municipium, Warszawa 2011 KR RIO, <i>Sprawozdania z działalności regionalnych izb obrachunkowych i wykonania budżetu przez jednostki samorządu terytorialnego za lata 2019-2021.</i>
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 analysis 2. Analysis of selected municipality, powiat and voivodship in Poland 3. Analysis of Lublin, Cracow 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