

<b>Prowadzący</b>	Dr hab. Katarzyna Wójtowicz, prof. UMCS
<b>ERASMUS+ (semestr zima) 2025/2026</b>	NIE
<b>Oferta PJOE (semestr lato) 2025/2026</b>	TAK
<b>Kierunek, rok, stopień dla PJOE (*obowiązkowe)</b>	Finanse i rachunkowość, st. I, rok III

\* PJOE – przedmiot w języku obcym dla studentów polskich oraz dla studentów Erasmus+

#### BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

<b>Module name</b>	<b>Local Finance in Times of Green Transition</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-2021-2022,21582.htm">https://www.umcs.pl/en/courses-in-english-2021-2022,21582.htm</a>
<b>Prerequisites</b>	Basic knowledge of the public finance system
<b>ECTS points hour equivalents</b>	<p>Contact hours (work with an academic teacher): 18  Total number of hours with an academic teacher: 20  Number of ECTS points with an academic teacher: 2  Non-contact hours (students' work): 10  Total number of non-contact hours: 10  Number of ECTS points for non-contact hours: 1  Total number of ECTS points for the module: 3</p>
<b>Educational outcomes verification methods</b>	Activity and attendance during classes, written exam-choice test
<b>Description</b>	Upon completing this course, students can discuss the allocation of expenditure responsibilities to local authorities, governmental transfers, and local revenue sources. In addition, they will address principles of financial accountability and transparency and exchange examples of inclusive and participatory budgeting.
<b>Reading list</b>	<ol style="list-style-type: none"> <li>1. Fisher R. (2022). State and local public finance. Routledge.</li> <li>2. OECD Fiscal Decentralization Database</li> <li>3. OECD (2022), Subnational governments in OECD countries: Key data (brochure), OECD, Paris, <a href="http://dx.doi.org/10.1787/region-data-en">www.oecd.org/regional/regional-policy</a>. Database: <a href="http://dx.doi.org/10.1787/region-data-en">http://dx.doi.org/10.1787/region-data-en</a></li> <li>4. OECD/UCLG (2016), Subnational Governments around the world: Structure and finance.</li> </ol>
<b>Educational outcomes</b>	<p><b>KNOWLEDGE:</b></p> <ol style="list-style-type: none"> <li>1. Understanding local public governance, finance, and global economics.</li> <li>2. Knowledge of local government organization, expenditure and revenue raising, service delivery, regulatory responsibilities, higher-order fiscal transfers, and methods of capital financing.</li> <li>3. Familiarity with the relationship between local government units' socio-economic, demographic, environmental, and spatial characteristics and fiscal conditions.</li> </ol> <p><b>SKILLS:</b></p> <ol style="list-style-type: none"> <li>1. Ability to observe and interpret economic phenomena at the local government level.</li> <li>2. Awareness of local governments' impact on providing local services and economic growth.</li> </ol> <p><b>ATTITUDES:</b></p> <ol style="list-style-type: none"> <li>1. Effective communication skills with the local environment.</li> <li>2. Ability to work in economic project teams.</li> <li>3. Ability to participate in the preparation of social projects and provide a multi-social impact of their activities.</li> </ol>
<b>Practice</b>	n/a

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>
<b>Educational outcomes verification methods</b>	Activity and attendance during classes, written exam-choice test
<b>Comments</b>	
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<b>A list of topics</b>	<ol style="list-style-type: none"> <li>1. Basic concepts in local government, local governance, and local public economics and finance.</li> <li>2. Roles and responsibilities of local governments.</li> <li>3. A comparative analysis of local government organization and finance worldwide.</li> <li>4. Principles and practices of expenditure and revenue assignment.</li> <li>5. Local government revenue system, including own revenues and intergovernmental transfers.</li> <li>6. Fiscal autonomy and local taxation.</li> <li>7. Local expenditures and service delivery.</li> <li>8. Provision and finance of infrastructure.</li> <li>9. External resources for financing.</li> <li>10. Recovery and Resilience Facility and the subnational governments.</li> </ol>
<b>Teaching methods</b>	Discussion, Lectures, Group presentations, Self-study tasks
<b>Assessment methods</b>	Activity and attendance during classes (40%), written exam-choice test (60%)