



UNIwersytet GDAŃSKI



Title Public Finance and Taxes					Code:
ECTS points: 5	Hours: 45	Year: 2021/22	Semester: winter	Status: Elective	Language: English
Lecturer: dr Małgorzata Siemionek-Ruskań Email: malgorzata.ruskan@ug.edu.pl					
Course description: <ol style="list-style-type: none">1. Foundations of the public sector.2. Fiscal functions.3. Fiscal institutions.4. Allocation, distribution and public choice.5. Expenditure structure and policy.6. Revenue structure and policy.7. General state budget.8. Principles of taxation.9. Introduction to taxation.10. Principles of tax incidence.11. Tax structure.					
Reading list: Public Finance and Public Policy, Fifth Edition ©2016 Jonathan Gruber R. Musgrave, P. B. Musgrave, Public Finance in theory and practice, McGraw Hill Education, 2018.					
Grading: The final grades are based on the score according the University terms of study: 50% or less - 2,0 (fail) >50% - 3,0 (pass) >60% - 3,5 (pass +) >70% - 4,0 (good) >80% - 4,5 (good+) >90% - 5,0 (very good)					
Prerequisites: There are no pre-requisites for this course					