


**KAPITAŁ LUDZKI**  
NARODOWA STRATEGIA SPÓJNOŚCI

 Projekt współfinansowany przez  
Unię Europejską w ramach  
Europejskiego Funduszu  
Społecznego

**UNIA EUROPEJSKA**  
EUROPEJSKI  
FUNDUSZ SPOŁECZNY


Nazwa przedmiotu			Kod ECTS
Public Finance and Taxes			4.0.3405
Nazwa jednostki prowadzącej przedmiot			
Katedra Bankowości i Finansów			
Studia			
wydział	kierunek	poziom	pierwszego stopnia
Wydział Zarządzania	Finanse i rachunkowość	forma	stacjonarne
		moduł	Financial Analyst
		specjalnościowy	
		specjalizacja	wszystkie
Nazwisko osoby prowadzącej (osób prowadzących)			
dr Małgorzata Siemionek-Ruskań			
Formy zajęć, sposób ich realizacji i przypisana im liczba godzin			Liczba punktów ECTS
Formy zajęć			5
Wykład, Ćw. audytoryjne			1,8 pkt ECTS (45 h) - Participation in classes
Sposób realizacji zajęć			1,2 pkt ECTS (30 h) - review of the selected literature
zajęcia w sali dydaktycznej			2,00 pkt ECTS (50 h) - preparation of the final project
Liczba godzin			
Wykład: 30 godz., Ćw. audytoryjne: 15 godz.			
Termin realizacji przedmiotu			
2024/2025 zimowy			
Status przedmiotu	Język wykładowy		
obowiązkowy	angielski		
Metody dydaktyczne	Forma i sposób zaliczenia oraz podstawowe kryteria oceny lub wymagania egzaminacyjne		
	Sposób zaliczenia		
	- Zaliczenie na ocenę		
	- Egzamin		
	Formy zaliczenia		
	- wykonanie pracy zaliczeniowej - projekt lub prezentacja		
	- egzamin pisemny z pytaniami (zadaniami) otwartymi		
	- egzamin pisemny testowy		
	- kolokwium		
	Podstawowe kryteria oceny		
	Tutorials: final grade is based on test (50%) and group project (50%). Lectures: final grade is based on written exam result. 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)		
Sposób weryfikacji założonych efektów uczenia się			

Learning outcomes	Test	Project
	Knowledge	
FiRL3_W02		x
FiRL3_W07	x	x
	Skills	
FiRL3_U03	x	x
FiRL3_U05	x	x
	Competences	
FiRL3_K01	x	x
FiRL3_K04	x	x
FiR1_K05	x	x

**Określenie przedmiotów wprowadzających wraz z wymogami wstępnymi****A. Wymagania formalne**

There are no pre-requisites for this course

**B. Wymagania wstępne**

There are no pre-requisites for this course

**Cele kształcenia**

Students should be able to

- gain knowledge and an insight into the spectrum of public finance

**Treści programowe**

Foundations of the public sector.  
 Fiscal functions. Fiscal institutions.  
 Allocation, distribution and public choice.  
 Expenditure structure and policy.  
 Revenue structure and policy.  
 General state budget.  
 Principles of taxation.  
 Introduction to taxation.  
 Principles of tax incidence.  
 Tax structure.  
 Individual income tax.  
 Corporation income tax.  
 Consumption taxes.  
 Property and wealth taxes.  
 Payroll taxes.  
 Principles of Federal Finance.  
 The structure of Fiscal Federalism.  
 Principles of stabilization policy.  
 Economics of the public debt.

**Wykaz literatury**

R. Musgrave, P. B. Musgrave, Public Finance in theory and practice, McGraw Hill Education, 2018.  
 Holley H. Ulbrich, Public Finance in Theory and Practice Second Edition, Routledge, 2013.  
 Public Finance and Public Policy, Fifth Edition| ©2016 Jonathan Gruber,  
 Managing and Reforming Modern Public Services: The Financial Management Dimension, Malcolm Prowle, Nottingham Business School, Nottingham  
 Trent University. Cipfa Member.  
 Taxes & Business Strategy, Global Edition, 5/E Myron S. Scholes, Mark A. Wolfson

**Kierunkowe efekty uczenia się**

Student :

**Wiedza**

Student knows:

<p>[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.</p> <p>[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.</p> <p>[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.</p> <p>[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance.</p> <p>[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.</p> <p>[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.</p>	<p>[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.</p> <p>[FiRL3_W07] The student has advanced knowledge of norms and rules (legal, organizational, moral and ethical) in finance and accounting. Knows and understands the concepts and principles of industrial property protection and copyright law.</p> <p><b>Umiejętności</b></p> <p>Student:</p> <p>[FiRL3_U03] The student can properly analyse the causes, course and effects of specific processes and phenomena in finance and accounting, using advanced theories and relevant social sciences methods. Can identify stakeholders of processes and phenomena from the disciplines of management and quality sciences and economics and finance.</p> <p>[FiRL3_U05] The student correctly uses normative systems and selected norms and rules (legal, professional, moral) to solve advanced problems in finance</p> <p><b>Kompetencje społeczne (postawy)</b></p> <p>Social competencies continuously build on the acquired knowledge:</p> <p>[FiRL3_K01] Self-development: - understands the need for development and lifelong learning - is able to supplement and improve the acquired knowledge and skills - knows his strengths and weaknesses, sets ambitious goals to the best of his ability - knows how to accept failure and admit mistakes.</p> <p>[FiRL3_K04] Integrity: - abides by business ethics - respects the law - is objective, is able to recognize conflicts of interest - correctly identifies and resolves dilemmas related to the practice of the profession.</p>
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