**SYLLABUS**

**regarding the qualification cycle FROM 2021/2022To 2025/2026**

1. Basic Course/Module Information

|  |  |
| --- | --- |
| Course/Module title | Public Finance Law |
| Course/Module code \* | PRA26 |
| Faculty (name of the unit offering the field of study) | Institute of Law Studies, College of Social Sciences |
| Name of the unit running the course | Department of Financial Law |
| Field of study | Law |
| Qualification level  | Master |
| Profile | Academic |
| Study mode | Full-time |
| Year and semester of studies | III year, V semester |
| Course type | Obligatory |
| Language of instruction | English |
| Coordinator | Dr hab. E. Feret, prof. UR |
| Course instructor | Dr hab. E. Feret, prof. UR, dr P. Majka, dr M. Sagan-Martko, dr A. Wójtowicz- Dawid, dr J. Łubina |

\* - as agreed at the faculty

1.1.Learning format – number of hours and ECTS credits

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Semester(n0.) | Lectures | Classes | Colloquia | Lab classes | Seminars | Practical classes | Internships | others | **ECTS credits**  |
| VI | - | 30h | - | - | - | - | - | - | 5 |

1.2. Course delivery methods

- conducted in a traditional way

- involving distance education methods and techniques

1.3. Course/Module assessment (exam, pass with a grade, pass without a grade)

Pass with a grade in a form of presentation on a given topic.

2. Prerequisites

|  |
| --- |
| Constitutional law, administrative law, civil law, theory of law. |

3. Objectives, Learning Outcomes, Course Content, and Instructional Methods

3.1. Course/Module objectives

|  |  |
| --- | --- |
| O1 | The student is to become familiar with the basic institutions of public finance law. |
| O2 | The student is to understand and recognize the relationship of public finance law with other areas of law. |
| O3 | The student is to become familiar with the specifics of the construction of financial law provisions. |
| O4 | The student is expected to acquire the ability to interpret financial law provisions. |

3.2. Course/Module Learning Outcomes (to be completed by the coordinator)

|  |  |  |
| --- | --- | --- |
| Learning Outcome | The description of the learning outcome defined for the course/module | Relation to the degree programme outcomes |
| LO\_01 | Has in-depth and expanded knowledge of the nature of legal sciences, their location and importance in the system of sciences and of their relations to other sciences. | K\_W01  |
| LO\_02 | Has in-depth knowledge of the sources and institutions of the Polish and European legal system, the relationship between EU law and Polish law. | K\_W03  |
| LO\_03 | Has in-depth knowledge of law-making processes. | K\_W04  |
| LO\_04 | Has in-depth knowledge of law enforcement processes. | K\_W05  |
| LO\_05 | Has extensive knowledge of the structures and institutions of the Polish legal system (including legislative, executive and judicial power, law enforcement bodies and institutions). | K\_W07  |
| LO\_06 | Knows and understands research methods and description tools, including data acquisition techniques appropriate for legal sciences, and has knowledge of the fundamental dilemmas of modern civilization. | K\_W12  |
| LO\_07 | Is able to correctly interpret and explain the meaning of norms and legal relations. | K\_U01 |
| LO\_08 | Is able to analyze the causes and course of the law-making process. | K\_U03  |
| LO\_09 | Is able to analyze the causes and course of the law application process. | K\_U04  |
| LO\_10 | Efficiently uses norms, rules and legal institutions in force in the Polish legal system; depending on the choice made independently, it has extended skills in solving specific legal problems in selected branches of law. | K\_U05  |
| LO\_11 | Is aware of the variability of the system of legal norms, which leads to the need to constantly supplement and improve both acquired knowledge and skills. | K\_K01  |
| LO\_12 | Understands and is aware of the need to take action to increase the level of social legal awareness. | K\_K06  |
| LO\_13 | Is able to independently and critically supplement acquired knowledge and acquired skills, taking into account their interdisciplinary dimension. | K\_K07 |

**3.3. Course content (to be completed by the coordinator)**

1. Lectures
2. Classes, tutorials/seminars, colloquia, laboratories, practical classes

|  |
| --- |
| Content outline  |
| Organizational forms of financial management, with examples of their activities |
| The notion of public debt and budget deficit |
| Multiannual Financial Plan of the State and the principles of its creation |
| Multiannual Financial Forecast of local government units |
| Characteristics of foreign funds from the EU budget and those from other foreign sources |
| Construction of the Budget Act |
| Rules for creating the income side of the budget of a local government unit |
| Rules for creating a budget resolution |
| The role and principles of creating a civic budget |
| Changes during the implementation of the Budget Act |
| Changes during the implementation of the budget resolution |
| The role of the Minister of Finance, the Council of Ministers and the Sejm in the implementation of the Budget Act |
| The role of the decision-making bodies of the Regional Chamber of Auditor s in the area of ​​accounting for the implementation of a budget resolution |
| Principles of liability for violation of public finance discipline |
| Elements of tax and legal norm construction |
| Direct and indirect taxes - characteristics of tax technique  |

3.4. Methods of Instruction

*Classes: text analysis and discussion/project work (research project, implementation project, practical project)/ group work (problem solving, case study, discussion)/didactic games/ distance learning*

4. Assessment techniques and criteria

4.1 Methods of evaluating learning outcomes

|  |  |  |
| --- | --- | --- |
| Learning outcome | Methods of assessment of learning outcomes (e.g. test, oral exam, written exam, project, report, observation during classes) | Learning format (lectures, classes,…) |
| LO\_01 | Pass with a grade | C |
| LO\_o2 | Pass with a grade | C |
| LO\_03 | Pass with a grade | C |
| LO\_04 | Pass with a grade | C |
| LO\_05 | Pass with a grade | C |
| LO\_06 | Pass with a grade | C |
| LO\_07 | Pass with a grade | C |
| LO\_08 | Presentation | C |
| LO\_09 | Pass with a grade | C |
| LO\_10 | Presentation | C |
| LO\_11 | Case studies | C |
| LO\_12 | Pass with a grade | C |
| LO\_13 | Pass with a grade | C |

4.2 Course assessment criteria

|  |
| --- |
| Classes:Attendance and activity at seminars and evaluation of the prepared presentation combined with the answer to additional questions from its scope. Positive assessment requires min. 50% of correct answers and a minimum of satisfactory evaluation of the content of the project. |

5. Total student workload needed to achieve the intended learning outcomes

– number of hours and ECTS credits

|  |  |
| --- | --- |
| Activity | Number of hours |
| Scheduled course contact hours | 30 |
| Other contact hours involving the teacher (consultation hours, examinations) | 5 |
| Non-contact hours - student's own work (preparation for classes or examinations, projects, etc.) | 90 |
| Total number of hours | 125 |
| Total number of ECTS credits | 5 |

\* One ECTS point corresponds to 25-30 hours of total student workload

6. Internships related to the course/module

|  |  |
| --- | --- |
| Number of hours | *-* |
| Internship regulations and procedures | *-* |

7. Instructional materials

|  |
| --- |
| Compulsory literature:J.Wantoch- Rekowski, M. Cilak, T. Brzezicki, M. Serowaniec, M. Wilmanowicz- Słupczewska, Public financial sector entities in Poland, Toruń 2021,A.Dobaczewska, A. Drwiłło, Polish Financial Law, Gdańsk 2019,Urszula K. Zawadzka- Pąk, Polish Financial Law, Białystok 2014,P. Smoleń, M. Burzec, Introduction to Polish Tax Law, Peter Lang 2018. |
| Complementary literature: None |

Approved by the Head of the Department or an authorised person