

<b>Title of Course</b>	<b>Public Finances</b>		
<b>Semester</b>	Autumn/Spring		
<b>Teaching Hours per Course:</b>	<b>Total</b>	<b>- Lectures:</b>	<b>- Tutorials:</b>
	45	30	15
<b>ECTS Credits</b>	3		
<b>The content of education</b>			
<b>Aims of Course</b>	<p>Students should acquire knowledge about the construction of the public finance sector and ability to analyze the structure of the budget; understanding the risks of excessive budget deficit; analysis of the relationship between public finance and financial markets;</p> <p>Students should know the taxes applicable in Poland.</p>		
<b>Program</b>	<ol style="list-style-type: none"> <li>1. System and structure of public finance.</li> <li>2. Budgetary and non-budgetary economy.</li> <li>3. Planning, implementation and control of public tasks.</li> <li>4. Budget, income and expenditure structure.</li> <li>5. Budget balance, budget deficit and public debt.</li> <li>6. Taxes - special public income - the economic aspect of taxes, tax classification, tax rules, tax evasion (causes, forms, effects).</li> <li>7. Public sector expenses - the essence of public expenses and ways of their classification.</li> <li>8. The meaning of Wagner's law.</li> <li>9. Public spending and socio-economic policy.</li> <li>10. The problem of public spending rationalization.</li> <li>11. The role of financial institutions in financing the budget deficit.</li> </ol> <p>Ex.: Poland tax system</p>		
<b>Conditions of completion</b>	Written test and tasks. Written exam.		
<b>Teacher</b>	dr Monika Jarzębska		