



DESCRIPTION OF THE SUBJECT

FIELD OF STUDY	Management
SPECIALISATION	Corporate finance and accounting
MODE OF STUDY	Full-time / Part-time
SEMESTER	4

Name of the subject	Public finance	MKW_3_7
Hourly dimension of particular forms of classes	Full-time studies – 40 Part-time studies -24	
	• lectures Full-time studies – 10 Part-time studies – 8	
	• other forms Full-time studies – 30 Part-time studies – 16	

Learning objectives:	The aim of the teaching process is to acquaint students with the essence and principles of financial management. Students will understand and master extended terminology used in the theory and practice of financial management. They will learn methods and tools used in financial management of enterprises.
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Learning outcomes for the subject			
Number	Learning outcomes, a student who has successfully completed the course will be able to:	Reference of learning outcomes for the programme	The reference to the learning outcomes for the area
K_W01	the student defines the concepts and phenomena of public finance management.	K_W04	P7S_WG
K_W02	the student explains the functioning and specificity of the mechanism of financing tasks in the public sector and related problems.	K_W11	P7S_WG
K_U03	the student applies advanced financial management tools	K_U03	P7S_UW
K_U04	the student analyses processes causes and effects of complex financial phenomena in the public finance sector and draws conclusions on the basis of the statements.	K_U08	P7S_UW
K_K05	the student discusses problems concerning public finance management.	K_K08	P7S_KO
K_K06	the student is critical and cautious in formulating judgements concerning public finance management.	K_K09	P7S_KO

Content number	Educational/ curricular content	Reference to learning outcomes for the subject
	Lectures	

T_01	The concept of management and its role in the national economy	K_W01 K_W02
T_02	Public finance management instruments	K_W01 K_W02
T_03	Sources of funding for the current, property and capital budget	K_W01 K_W02
T_04	Determinants of the choice of financing source in the public sector	K_W01 K_W02
T_05	Principles of financing public sector tasks and the management aspect	K_W01 K_W02
T_06	Spheres of financial management in the public sector	K_W01 K_W02
T_07	Financial management of a public investment project	K_W01 K_W02
T_08	Governance and the planning process in the public sector	K_W01 K_W02
T_09	Diversification and its importance in public finance management	K_W01 K_W02
T_10	Efficiency and public finance management	K_W01 K_W02

	Exercises	
T_11	Assessment of the financial credibility of public entities	K_U03 K_U04 K_K05 K_K06
T_12	Instruments used in the public finance management process	K_U03 K_K06
T_13	Cost-benefit analysis and its usefulness in public finance management	K_U03 K_U04 K_K06
T_14	Debt management in the public sector	K_U03 K_K05 K_K06
T_15	Organisation of the public sector in Poland and public finance management	K_U03 K_K05 K_K06
T_16	Management of budgetary revenue and expenditure	K_U03 K_U04 K_K05 K_K06
T_17	Financial risk management in the public sector	K_U03 K_U04 K_K05 K_K06
T_18	Budget and multiannual plan as a management instrument	K_U03 K_K05 K_K06
T_19	Quantitative and qualitative methods for measuring public finance management performance	K_U03 K_U04 K_K06
T_20	Management of financial resources coming from non-repayable foreign aid (European Union funds, Financial Mechanisms, other)	K_U03

		K_U04 K_K05 K_K06
T_21	Methodology for assessing the financial management of public entities	K_U03 K_U04 K_K06
T_22	Expenditure of public sector units and methods of rationalisation	K_U03 K_U04 K_K06

Methods and forms of teaching	Educational and curricular content
Lecture with Multimedia presentation of selected issues	T_05 - 10
Conversation lecture	
Problem-based lecture	
Informative lecture	T_01 - 04
Discussion	
Work with text	
Case study method	
Problem-based learning	
Didactic/simulation game	
Exercise method	T_11, T_12, T_14, T_16 – 18, T_20 - 22
Workshop method	
Project method	
Multimedia presentation	T_15, T_20
Audio and/or video demonstration	
Activating methods (e.g. brainstorming, SWOT analysis technique, decision tree technique, snowball method, constructing mind maps)	
Working in groups	
Inne (jakie?) – rozwiązywanie zadań	T_13, T_19
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Evaluation criteria in relation to particular learning outcomes					
Learning outcome	For the assessment 2	For the assessment 3	For the assessment 4	For the assessment 5	
K_W01	the student does not know how to define basic terms and phenomena in public finance management.	the student defines the basic concepts and phenomena of public finance management.	The student defines concepts and phenomena of public finance management at an intermediate level.	Student definiuje pojęcia i zjawiska z zakresu zarządzania finansami publicznymi na poziomie średniozaawansowany m.	
K_W02	the student is unable to explain the functioning and specificity of the	the student explains the functioning and specificity of the mechanism of financing	the student explains the functioning and specificity of the mechanism of	the student explains the functioning and specificity of the mechanism of financing	

	mechanism of financing public sector tasks and related problems	tasks in the public sector and related problems at a basic level.	financing tasks in the public sector and the related problems at an intermediate level	tasks in the public sector and related problems.
K_U03	the student does not apply the tools of financial management of logistics enterprises	the student applies the basic tools of financial management of logistics enterprises	the student applies intermediate tools of financial management of logistics enterprises	apply advanced tools in the financial management of logistics enterprises
K_U04	the student analyses the processes of causes and effects of complex financial phenomena in an enterprise and draws conclusions on the basis of the statements.	the student analyses basic processes causes and effects of financial phenomena in a company.	the student analyses the processes, causes and effects of complex financial phenomena in an enterprise.	the student analyses the processes of causes and effects of complex financial phenomena in an enterprise and draws conclusions on the basis of the statements.
K_K05	The student does not discuss problems concerning financial management.	the student discusses basic problems of financial management.	The student discusses financial management issues at an intermediate level.	the student discusses problems concerning financial management.
K_K06	the student is not critical and does not exercise caution in forming judgements about public finance management.	the student is critical and cautious in making judgements about financial management at a basic level	The student is critical and cautious in formulating judgements about public finance management at an intermediate level.	the student is critical and cautious in making judgements about financial management.

Verification of learning outcomes	EK symbols for the module/subject					
	W01	W02	U03	U04	K05	K06
Written test						
Oral exam						
Written credit	X	X	X	X		
Oral credit						
Written colloquium	X	X	X	X		
Oral colloquium						
Test						
Project						
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Report						
Multimedia presentation			X	X	X	X
Other (which ones?) -						
Work during exercises			X	X	X	X

Hourly teaching load and student workload	Full-time studies	Part-time studies
1. Lectures (joint participation of academics and students)	10	8
2. Other forms (joint participation of academic staff and students)	30	16
3. Consultation with the teacher	20	20

Total 1+2+3	60	44
4. Internships (carried out by students on their own)	—	—
5. Student's own work (including homework and project work, preparation for a credit/exam)	65	81
Total 4+5	65	81
SUMMARY 1+2+3+4+5	125	125
Total ECTS credits according to the study plan	5	

Reference literature	<ul style="list-style-type: none"> – Rutkowski, 2007, Management finansami, Polskie Wydawnictwo Ekonomiczne, Warszawa. – Filipiak, (red.) Metodyka kompleksowej oceny gospodarki finansowej jednostki samorządu terytorialnego, Difin, Warszawa 2009 – K. Piotrowska-Marczak, T. Uryszek, Management finansami publicznymi, Difin, Warszawa 2009
Complementary literature	<ul style="list-style-type: none"> – Franc-Dąbrowska J., 2010, Teoretyczne i praktyczne aspekty gospodarowania zyskiem w przedsiębiorstwach rolniczych, Wydawnictwo SGGW, Warszawa. – Kołaczyński B., Ratajczak M.: Gospodarka finansowa samorządu terytorialnego w Polsce. Wyd. Wolters Kluwer 2010 – M. Mekiński, Finanse publiczne 2010. Tekst nowej ustawy o finansach publicznych z praktycznym omówieniem. Wiedza i Praktyka 2010 – Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych (DzU nr 157, poz. 1240 z późn. zm.) – Ustawa z dnia 27 sierpnia 2009 r. Przepisy wprowadzające ustawę o finansach publicznych (DzU nr 157, poz. 1241 z późn. zm.)