

ITEM CARD

Attachment No. 1 into Regulation No 3/07/2020
of 13 July 2020 *on the model card*
subject at the Higher School of Management
in Warsaw

I. GENERAL BASIC INFORMATION ABOUT THE SUBJECT (MODULE)										
ITEM NAME										
Public finance management										
Name of the organizational unit leading the course:				Faculty of Management and Technical Sciences						
Name of the field of study, level of education:				Management, first cycle						
Learning profile:				general academic						
Name of the specialty:				Public governance						
Type of learning module:				specialty						
Year/Semester:				Year III, semester VI						
Person coordinating the subject:				Elżbieta Kotowska, PhD						
Prerequisites (resulting from the succession of items):				Knowledge, skills and competences acquired as a result of teaching existing related subjects at studies I – basics of law, finance						
II. FORMS OF CLASSES AND NUMBER OF HOURS										
	Lecture	Exercise	Seminar	Laboratory	Workshop	Project	Seminar	Consultation	Exam/Passing	Total hours
Full-time studies	10	15								25
Part-time studies	10	15								25
III. METHODS OF TEACHING ACTIVITIES										
Forms of classes			Didactic methods							
Lecture			Serving methods, discussions, multimedia presentations							
exercise			discussions, tasks, case-studies, problem methods, work with literature, lectures assuming hypothetical-deductive thinking of listeners							
IV. OBJECTIVE LEARNING OUTCOMES IN RELATION TO LEARNING OUTCOMES FOR THE FIELD OF STUDY AND AREAS										
Lp.	Description of the learning outcomes in question								Directional effect reference	
Knowledge:										
1.	Knows and understands the basic legal functioning of public finances								ZO1_W02 P6S_WK	
2.	Knows and understands the most important theoretical concepts concerning the role and importance of public finances								ZO1_W04 P6S_WG	
3.	Knows in depth the principles of public finance management, planned and understands the methods of statistical analysis and presentation of data from the area of public finances and these finances and obtaining funds for public utility purposes.								ZO1_W11 P6S_WG	
4.	Knows and understands in depth the concepts of public management in the aspect of globalization and integration processes								ZO1_W07 P6S_WG	
Abilities:										

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1.	Is able to independently use his knowledge of public finance management in professional activities in the sphere of public utility	ZO1_U01 P6S_UW
2.	Is able to apply in practice, as well as evaluate methods and tools for the description and analysis of problems and areas related to public finance.	ZO1_U09 P6S_UW
Social competences:		
1.	Is aware of his knowledge in the field of public finance management and is able to critically assess its level and the need for further education	ZO1_K01 P6S_KK
2.	He is ready to form judgments on important social issues and is convinced of the need to behave in an ethical and professional manner in the sphere of public finance management	ZO1_K02 P6S_KO
V. CURRICULAR CONTENT (LEARNING)		
Lp.	Lecture:	Reference to the learning outcomes in question
1	Public finance, private finance.	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
2	Public finance as a subject of interest in various disciplines .	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
3	Problems of public finance management	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
4	The most important theories of public finance, historical and contemporary aspects	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
5	Public needs. Public good category. Types of public goods and their classification. Public choice theory	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
6	Functions of public finances and their types.	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01

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		ZO1_K02
7	Allocation, redistribution, stabilization, control and information function.	ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07 ZO1_U01 ZO1_K02
8	The problem of contradictions between the functions of public finances	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
Lp.	exercise	Reference to the learning outcomes in question
1.	Public finances in Poland - fundamental changes in the management of public finances.	ZO1_W02 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01
2	Deregulation and decentralisation and its consequences. Transparency (openness and transparency) of public finances	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
3	Structure of the public finance system - organizational units of the public finance sector and their relationship with the budget.	ZO1_W02 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01
4.	Public funds – revenues and revenues, expenditures and expenditures – rules for obtaining and spending	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01
5.	Taxes, tax system and tax classification.	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01
6	The role of taxes in the budget revenues of the state and local government units.	ZO1_W02 ZO1_W11

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		ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
7	Management through budget. Budget system - traditional budget and activity-based budgeting. Budget rules. Procedures and rules for drawing up and adopting the budget and budget implementation and budget reporting.	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
8	Strategic planning (WPF and WPF JST) – objectives, principles, metrics.	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
9	Public debt management. Budget deficit and public debt. Causes, consequences .	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02
10	Treasury debt securities.	ZO1_W02 ZO1_W11 ZO1_U01 ZO1_U01 ZO1_U09 ZO1_K01 ZO1_K02

VI. METHODS OF ASSESSMENT OF LEARNING OUTCOMES

Learning outcomes	Verification method	Form of classes in which EUS is verified (Learning outcome)
Knowledge:		
ZO1_W02 ZO1_W04 ZO1_W11 ZO1_W07	Written test, presentation, discussion activity	lecture/exercises
Abilities:		
ZO1_U01	Written test, presentation, discussion activity	lecture/exercises

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ZO1_U01 ZO1_U09				
Social competences:				
ZO1_K01 ZO1_K02	Written test, presentation, discussion activity			Lecture/ Tutorials
VII. CRITERIA FOR ASSESSING ACHIEVED LEARNING OUTCOMES				
Learning outcomes	Unsatisfactory assessment The student does not know and does not understand/cannot/is not ready:	Grade range 3.0-3.5 The student knows and understands / can / is ready:	Grade range 4.0-4.5 The student knows and understands / can / is ready:	Very good rating The student knows and understands / can / is ready:
For each of the learning outcomes identified for the Knowledge, Skills and Competences module	The student gets less than 51% max. the number of points for a given effect	The student obtains from 52 to 60% max. the number of points for a given effect on a grade of 3 and The student obtains from 61 to 70% max. the number of points for a given effect per grade 3.5	The student obtains from 71 to 80% max. the number of points for a given effect per grade 4, and The student obtains from 81 to 90% max. the number of points for a given effect per rating 4.5	The student obtains more than 90% max. the number of points for a given effect
VIII. STUDENT'S WORKLOAD – NUMBER OF HOURS AND BALANCE OF ECTS CREDITS				
Type of activity ECTS		Student load		
		Studies Stationary	Part-time studies	
Participation in didactic activities (lectures, exercises, tutorials, project, laboratories, workshops, seminars) – SUM of hours – from point II		25	25	
Exam/Passing				
Participation in the consultation				
Project / Essay				
Independent preparation for didactic classes		15	15	
Preparing to pass a teaching class		10	10	
Total student workload (25h = 1 ECTS) TOTAL hours/ECTS		2 ECTS credits/ 50 h	2 ECTS credits/ 50 h	
Student load in classes in direct contact with the teacher		25	25	
Student load in practical classes		25	25	
Student load in practical vocational preparation classes				
Student load in research preparation classes				
IX. LITERATURE AND OTHER DIDACTIC MATERIALS				
Basic literature:				
<ol style="list-style-type: none"> 1. Lubieńska T, New Public Management – effectiveness and efficiency. Activity-based budgeting in Poland, Difin 2009, 2. Kotowska E. , Goryszewski R. , Activity-based budgeting as an instrument of spending public funds. . Progress of Food Processing Technology No. 2/2013, 3. Kotowska E. , Goryszewski R. , Multiannual planning as the basis of state budget management , Food Processing Techniques No. 2/2015, pp. 172-179 <p style="margin-left: 20px;">Wojciech Misiąg, Elżbieta Misiąg, Public finance management (ebook), Poltext 2020</p> <ol style="list-style-type: none"> 1. Nowak-Far, A (editors) Public finance and financial law. C.H. BECK. Warsaw 2011 				

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2. E. Ruśkowski (editor), Public Finance and Financial Law, ABC Publishing House, W-wa 2011
3. Andrzej Wernik , Public finance, PWE, 2011

Supplementary literature:

1. S. Owsiak , Public finance. Theory and practice. Ed. Naukowe PWN , W- wa 2018r.
2. Goryszewski Roman, Kotowska Elżbieta, At the sources of theory and practice of public finance.
3. Part IV. Public finance in the perspective of Joun Stuart Mill. Advances in Food Technology and Processing No. 1/2013
4. Kotowska Elżbieta Decentralizacja finansów publicznych jako element zarządzania publicznymi, in: Przetwórstwa Techniki Przetwórstwa Spożywczy Nr 2/2014, pp. 167-173
5. Kotowska Elżbieta, Management in the public finance sector – organization of the public sector, the problem of openness and transparency, in; Zeszyty naukowe, Wyższa Szkoła promocji W warszawie, 2014, pp122-143
6. Kotowska Elżbieta , Determinants of the implementation of task-based budgeting and financial forecasts in local government units, in Sustainable socio-economic development of local government units. Eugeniusz Sobczak (editor). 2014. PW. ISBN 978-7814-265-2
7. Kotowska Elżbieta, Implementation of management methods and tools in the public sector, [in:] Management of intangible assets in the era of digital economy, collective work edited by Wiesław Harasim, Wyd. Wyższa Szkoła promocji , Warszawa 2015,ss.31-47 ,ISSN 1734-4468
8. Elizabeth Kotowska; Theoretical, practical and legal premises for planning local development taking into account the tools of public management in the field of finance [in] The impact of the globalized world on management , ed. Wiesław Harasim, Wyd. School of Promotion, Media and Business Shou, Warsaw 2017 ISSN. 1734-4468,pp 67-84

Other teaching materials: Moodle, Teams.

1. Act of 27 August 2009 on public finances. Journal of Laws No. 157, item 2104.
2. Act of 13 November 2003 on the income of local government units.
3. Act of 17 December 2005 on liability for violation of public finance discipline. Journal of Laws No. 14, item 114.