

Course title: 2. International Public Finances

Studies: International Business

Course description form (syllabus form)

General data						
Cycle of studies	2024-2027					
Organizational unit	Faculty of Economic Sciences					
Studies	International Business, first-cycle studies					
The profile of education	General Academic					
Semester	05					
Mode of studies	full-time					
Type of course	Lecture	Practical session	Laboratory	Conversatorium	Seminar	Project
Number of hours	15			30		
Number of ECTS	4 ECTS					
Examination	Graded credit					
Language	English					
Content author	Krzysztof Dziadek, PhD					
Course objectives						
The aim of the course is to present selected issues concerning international public finance.						
Prerequisites						
The student has knowledge of the basics of finance.						
Student workload						
1. Class sessions - 45 hours 2. Reading literature for classes - 20 hours 3. Preparing projects - 15 hours 4. Exam/Assessment preparation - 18 hours 5. Consultations – 2 hours.						
TOTAL: 100 hours (4 ECTS)						
Short description						
During the course, the student has the opportunity to learn about the basic issues related to international public finance: the state budget, the budget of the European Union, organizational forms of public finance sector units, forms of public financing, instruments for collecting public revenues, social security finance, taxes and the tax system, financial institutions and markets, the third sector.						
Learning outcomes						
KNOWLEDGE: W01. The participant has knowledge of the rules and procedures for the preparation of the state budget and the budget of the European Union, as well as the rules for collecting and spending budget funds (IB1_W01). W02. The participant is familiar with the legal norms and principles of functioning of public finance sector units (IB1_W05). SKILLS: U01. The Participant is able to obtain and interpret data on the state budget in selected countries (IB1_U01). U02. The participant is able to cooperate in a team in solving problems in the field of international public finance (IB1_U04) COMPETENCIES: K01. The participant is ready to prepare and present team projects solving selected problems in the field of international public finance (IB1_K02). K02. The participant is aware of the independent improvement and updating of the acquired knowledge and skills in the field of international public finance (IB1_K01)						
Form of verification						
Lecture (Graded credit) – a single-choice test. Project – a multimedia presentation of a project prepared by students.						
Detailed data						
Type of course: Lecture						
Bibliography						
Bibliography: 1. J.E. Greene, Public Finance: An International Perspective, World Scientific Publishing Co., London, NJ 2021. 2. S. Owsiak, Public finances and the new economic governance in the European Union, PWN Scientific Publishing House, Warsaw 2019. 3. A. Khan, Fundamentals of Public Budgeting and Finance, Springer Nature Switzerland AG, 2020; free access: https://link.springer.com/book/10.1007/978-3-030-19226-6#toc						
Supplementary: 1. J.M. Sarmiento, Public Finance and National Accounts in the European Context, Financial and Monetary Policy Studies, vol. 47, Lisbon 2018; free access: https://link.springer.com/book/10.1007/978-3-030-05174-7 2. T. Ihori, Principles of Public Finance, Springer Texts in Business and Economics, Tokyo 2017; free access: https://link.springer.com/book/10.1007/978-981-10-2389-7						

3. H. Kitchen, M. McMillan, A. Shah, Local Public Finance and Economics: An International Perspective, Palgrave Macmillan, 2019; free access: https://link.springer.com/book/10.1007/978-3-030-21986-4
Range of content
<ol style="list-style-type: none"> 1. Public Finances in the system of Financial Sciences. 2. State Budget – procedure and rules. 3. The European Union Budget – procedure, principles, and multiannual financial frameworks. 4. Public debt. 5. Organizational forms of public finance sector entities and forms of public financing. 6. Instruments for collecting public revenues. 7. Social security methods and social security finances. 8. The tax system in international terms and its importance for public finances. 9. Financial institutions and markets and their importance for public finances. 10. The third sector (non-governmental organizations) and its role in public finances.
Didactic methods
<ol style="list-style-type: none"> 1. Lecture with the use of audiovisual means. 2. Multimedia presentation prepared by students. 3. Case Method. 4. Analysis of source documents. 5. Own work with literature.
Assessment methods and assessment criteria
Lecture (Graded credit) – a single-choice test. The score depends on the percentage of correct answers: 3.0 (55%-64%), 3.5 (65%-74%), 4.0 (75%-84%), 4.5 (85%-94%), 5.0 (95%-100%).

Detailed data
Type of course: Conversatorium
Bibliography
Bibliography: <ol style="list-style-type: none"> 1. J.E. Greene, Public Finance: An International Perspective, World Scientific Publishing Co., London, NJ 2021. 2. S. Owsiak, Public finances and the new economic governance in the European Union, PWN Scientific Publishing House, Warsaw 2019. 3. A. Khan, Fundamentals of Public Budgeting and Finance, Springer Nature Switzerland AG, 2020; free access: https://link.springer.com/book/10.1007/978-3-030-19226-6#toc Supplementary: <ol style="list-style-type: none"> 1. J.M. Sarmento, Public Finance and National Accounts in the European Context, Financial and Monetary Policy Studies, vol. 47, Lisbon 2018; free access: https://link.springer.com/book/10.1007/978-3-030-05174-7 2. T. Ihori, Principles of Public Finance, Springer Texts in Business and Economics, Tokyo 2017; free access: https://link.springer.com/book/10.1007/978-981-10-2389-7 3. H. Kitchen, M. McMillan, A. Shah, Local Public Finance and Economics: An International Perspective, Palgrave Macmillan, 2019; Free Access: https://link.springer.com/book/10.1007/978-3-030-21986-4 4. Taxation trends in the European Union; Free Access: https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/taxation-trends-european-union_en
Range of content
<ol style="list-style-type: none"> 1. Analysis of the budget result of selected countries. 2. Analysis of public debt of selected countries. 3. Analysis of tax systems of selected countries. 4. Presentation of projects prepared by students.
Didactic methods
<ol style="list-style-type: none"> 1. Lecture with the use of audiovisual means. 2. Multimedia presentation prepared by students. 3. Case Method. 4. Analysis of source documents. 5. Own work with literature.
Assessment methods and assessment criteria
Project – a multimedia presentation of a project prepared by students. The evaluation takes into account: the substantive content of the presentation, the accuracy of observations, own conclusions, the way the presentation was prepared and its presentation.