

Course: Public Finance	ECTS Points: 6
Course Code:	
Language: English	
Course description: educational content – elective, optional course	
Lecturer: Aneta Kargol-Wasiluk, PhD	
Semester: winter /summer	Number of hours: 15 Lecture: 15 Classes: -
Courses to be completed before enrollment to the course: -	
<u>Substantive content</u>	
Lectures	Number of Hours
Government and the market Government in a market system Measuring the size and scope of government The structure of government	4
Government expenditures and budgets Public goods Budgeting in the public sector Borrowing and debt service	5
Funding government: taxes, fees and another incomes Principles of taxation Taxes on income, consumption, property and wealth Fees and charges as revenue source	6
<u>Aim of the course:</u> The main aim of the course is to develop students' knowledge in the area of theoretical foundations of public sector economics – the theory of public expenditure and the principles of taxation from the perspective of the UE countries. It is worth remembering, that the way in which the economics of public finance works out in practice in one particular country is the result of an encounter of a general theory with a specific history and set of institutions.	
<u>Teaching methods:</u> Lecture with class discussion and students presentations	
<u>Literature:</u> 1. Gruber, Jonathan, Public finance and public policy, New York: Worth Publishers, 2011 2. Anderson, John E., Policy applications and principles of public finance, Australia [etc.]: South-Wester Cengage Learning, 2012. 3. Ulbrich, Holley H., Public finance in theory and practice, London; New York: Routledge, 2011	
<u>Forms and conditions of credit:</u> Final group project	