

Course Syllabus

• General Information

Course name	Introduction to the financial law of the EU Member States
Programme	Europeistyka (grupa w języku angielskim)
Level of studies (BA, BSc, MA, MSc, long-cycle MA)	BA
Form of studies (full-time, part-time)	Full-time
Discipline	Law
Language of instruction	English

Course coordinator/person responsible	Piotr Pomorski
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Type of class (<i>use only the types mentioned below</i>)	Number of teaching hours	Semester	ECTS Points
lecture	30	5	4

Course pre-requisites	1. Knowledge of the constitutional law and the EU Law (European legal system and its main sources, hierarchy of legal acts, implementation procedures, harmonization of law) 2. Ability to analyze/interpret/evaluate legal norms at the basic level
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• Course Objectives

C1. Development of knowledge about organization and structure of public finances and financial system
C2. Overall analysis of international public finances and their conditioning (political, economic and social factors)
C3. Presentation of institutions of financial system i.e: annual budget, multi-year programmes, management of public debt, principles of public funds' management, budget deficit, public-private partnership, special purpose funds, local taxes, financial discipline
C4. Description of basic principles and tools undertaken to protect the interests of units of public finance as well as the citizens (taxpayers)

● **Course learning outcomes with reference to programme learning outcomes**

Symbol	Description of course learning outcome	Reference to programme learning outcome
KNOWLEDGE		
W_01	Students have general knowledge in the field of financial law with elements of political and social science	K_W01
W_02	Students know mechanisms of cooperation in the contemporary international relations (on the basis of the connections between European Union and Member States)	K_W02
SKILLS		
U_01	Students are able to analyze basic social, political and economic processes concerning financial planning, performing, controlling at the national and the EU level	K_U01
U_02	Students are able to plan and implement a need of the lifelong learning and may determine career development opportunities	K_U09
U_03	Students are able to participate in the social, to argue using specialized terminology concerning language of finances	K_U10
SOCIAL COMPETENCIES		
K_01	Students are able to participate actively in the labour market	K_K01
K_02	Students understand team work rules and are able to play roles within these groups	K_K02
K_03	Students can participate in social, political and economic initiatives	K_K03

● **Course Content**

<ol style="list-style-type: none"> 1. Theory of public finances. Differences between public and private finances. Basic elements / features of the financial law. 2. Functions of public finance in theory and practice. Sources of public finances law with particular regard to constitutional provisions and the EU primary/secondary law 3. Public funds and rules concerning its effective management. 4. Budgetary balance. Problem of deficit and public debt in theory and practice. 5. General government and public sector - definition and divisions. Characteristics of the budgetary and non – budgetary sphere. 6. Public - private partnership. 7. Central budget versus multiannual financial programme. Traditional budget and performance budgeting. Basic budgetary principles. 8. Budgetary procedure regarding central budget. Legal implementation of budget. 9. Control, audit and discipline of public finances. 10. Finances of local self - government. Main sources of revenues and their allocation. Communal budgets. 11. Management of public finances at the EU level. 12. Financial relations between the EU and member states on example of particular countries.
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- **Didactic methods used and forms of assessment of learning outcomes**

The classes and forms of assessment of learning outcomes can be both stationary at the university or remote with the use of IT tools.

Symbol	Didactic methods (choose from the list)	Forms of assessment (choose from the list)	Documentation type (choose from the list)
KNOWLEDGE			
W_01	Work with text, case study, Conversational lecture	Exam	Evaluation sheet
W_02	Work with text, case study, Conversational lecture	Exam	Evaluation sheet
SKILLS			
U_01	Work with text, case study	Test	Evaluation sheet
U_02	Work with text, case study	Test	Evaluation sheet
U_03	Discussion, teamwork	Individual and group activity	Evaluation sheet
SOCIAL COMPETENCIES			
K_01	Discussion, teamwork	Individual and group activity	Evaluation sheet
K_02	Discussion, teamwork	Individual and group activity	Evaluation sheet
K_03	Discussion, teamwork	Individual and group activity	Evaluation sheet

- **Grading criteria, weighting factors.....**

The course is concluded with a written test and oral exam.

The average grade for the test and for the exam determines the final grade

Converting test results into grades:

(test score) 91-100% = (grade) 5.0

81-90% = 4.5

71% -80% = 4.0

61% -70% = 3.5

51% -60% = 3.0

<50% = 2.0 (negative grade)

The following factors are also taken into account at the final evaluation:

- knowledge of legal provisions and its interpretation,
- correct and precise use of legal vocabulary,
- understanding legal and economic mechanisms concerning public finances,
- ability to describe legal institutions properly.

- **Student workload**

Form of activity	Number of hours
Number of contact hours (with the teacher)	30
Number of hours of individual student work	10

- **Literature**

Basic literature

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| <ol style="list-style-type: none">1. OECD Journal on Budgeting. The Legal Framework for Budget Systems (excerpts) – www.oecd.org2. Guide to the EU budget – Institute for Fiscal Studies (J. Browne, P. Johnson, D. Phillips), available online |
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Additional literature

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| <ol style="list-style-type: none">1. Guidelines for Public Expenditure Management by International Monetary Fund (excerpts) – www.imf.org2. https://www.consilium.europa.eu/en/policies/eu-budgetary-system/ |
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