

Module card

I. GENERAL INFORMATION								
WITELON COLLEGIUM STATE UNIVERSITY DEPARTMENT Faculty of Technical and Economic Sciences								
Field of study:		Logistics and Transport						
Form of study:		Erasmus						
Module title:		ML.1 Finance						
Module type:		Compulsory field of study						
Language of lecture:		English						
Year of study:	1	Forms of teaching including number of teaching hours:						
Semester (winter/summer):	Summer	Lectures	Classes	Laboratory	Project	Workshop	Seminar	Other
Total number of ECTS credits:	5	15	15					
Form of completion:		Pass with grade						
Prerequisites:								
II. LEARNING OBJECTIVES								
Learning objectives:								
Objective 1: Familiarization with basic concepts in the field of finance Objective 2: Explaining the mechanisms that govern the financial economy								
IV. PROGRAMME CONTENT								
Content of the programme (topics of classes, presented with a breakdown into individual forms of classes with the indication of the number of hours needed for their realization)								
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Code	Course topics in theory							Number of hours
L1	The concept and function of finance							1
L2	Public finance sector entities							2
L3	State budget, principles of creation and control							2
L4	Budget imbalance, restructuring procedures							2
L5	Local government finances							2
L6	Social security finances							2
L7	The state tax system, direct and indirect taxes							2
L8	The banking system, the role of the central bank							2
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Code	Course topics in practice							Number of hours
C1	Organizational and legal forms of public finance sector entities							2
C2	State budget, importance for the public and private sectors							2
C3	Budget deficit and public debt: causes and effects							2
C4	Income and expenditure of local government units							2
C5	Social security finances							2
C6	The state tax system, direct and indirect taxes							2
C7	Banking system, central bank							2
C8	Test							1
VIII. RECOMMENDED LITERATURE								

Basic sources:

1. Owsiaik S., Public finances and the new economic governance in the European Union, PWN, Warszawa 2019
2. Banks E., Finance the basics, Routledge, 2023

Additional sources:

1. Rosen H., Public Finance, McGraw-Hill Education, 2023
2. Tresh R., Public Finance. A Normative Theory, Elsevier Books, 2022