

## Module card

I. GENERAL INFORMATION								
<b>WITELON COLLEGIUM STATE UNIVERSITY</b> <b>DEPARTMENT Faculty of Technical and Economic Sciences</b>								
<b>Field of study:</b>		Logistics and Transport						
<b>Form of study:</b>		Erasmus						
<b>Module title:</b>		<b>ML.1 Finance</b>						
<b>Module type:</b>		Compulsory field of study						
<b>Language of lecture:</b>		English						
<b>Year of study:</b>	1	<b>Forms of teaching including number of teaching hours:</b>						
<b>Semester (winter/summer):</b>	Summer	Lectures	Classes	Laboratory	Project	Workshop	Seminar	Other
<b>Total number of ECTS credits:</b>	5	15	15					
<b>Form of completion:</b>		Pass with grade						
<b>Prerequisites:</b>								
II. LEARNING OBJECTIVES								
<b>Learning objectives:</b>								
<b>Objective 1:</b> Familiarization with basic concepts in the field of finance <b>Objective 2:</b> Explaining the mechanisms that govern the financial economy								
IV. PROGRAMME CONTENT								
<b>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)</b>								
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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. Owsiak 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