

Syllabus

Bachelor of Business and Administration

Academic year: 2020/2021

1.	Course name:	Introduction to Financial Law
2.	Lectures:	Prof. dr hab. Patrycja Zawadzka
	Classes:	Mgr Dominik Kossak
3.	Department:	Department of Financial Law
4.	Course code:	23-BBA-S1-S5-F-IF
5.	Language of instruction:	English
6.	Period:	winter semester 2020/2021
7.	Lecture:	16 hrs
	Classes:	14 hrs
8.	Credits (ECTS):	5
9.	Time table:	https://usosweb.uni.wroc.pl
	Lectures on-line:	Thursdays 8.00 a.m. – 9.30 a.m.
10.	<p><i>Learning outcomes/general purpose of the course:</i></p> <p>Students will have developed a good understanding of the literature on public finances, financial market and law, building on the knowledge of the case-law acquired in the course on introduction to financial law and public regulations.</p> <p>Students will be able to apply this understanding to solve complex issues in the field of EU Internal Market Law, undertake self-study and form their own judgments, and convey a complex argumentation to colleagues, with a view to practice in the field and to undertaking systematic further research.</p>	
11.	<p><i>Overview:</i></p> <p>The course constitutes an overview of documents and mechanisms of law and the impact of the European Union on the public finances of member states and also references to general international legislation. The course is designed to show the legislation and the case law of the European Court of Justice and the relationship between the financial sovereignty and economic integration. The course is also designed to familiarise the student with tax regulations of European Union and their effects in the domestic tax systems. This course constitutes the basic regulations concerning state and EU</p>	

	finances (including finances of local governments) and basic information about the Single Financial Market of the European Union and European Central Banks.		
12.	<i>Teaching method:</i> -lecture (16hrs); weekly PowerPoint presentations, case questions; articles, links to sites; -classes: This course will be presented using class discussion and problem solving. Working group, discussions, tutorial, test at the end (14 hrs). Students are assigned chapter problems and projects throughout the term. Detailed instructions for the problems and returns are posted by lecturers.		
13.	<i>Lecture - assessment:</i>		
	1) Presentation	50 % of grade	
	2) Final test*	50 % of grade	
	* - There will be an on-line exam at the end of the course. Test 30 questions. Please Note: It is student's responsibility to plan your time ahead around exam dates. In particular, the date of the final exam is determined by the Dean's Office and cannot be changed for any reason.		
14.	<i>Classes - assessment:</i> quizzes, chapter problems, presentations, test		
15.	<i>Prerequisites:</i> This course is only accessible for students that have been fully admitted to a BBA degree programme within the Faculty of Law, Administration and Economic.		
16.	Course Coverage:		
	<i>Topics:</i>	<i>Lecture</i>	<i>Class</i>
	<i>Public Finance Law. The Public Sector and its Legal Regulation.</i> <i>Concept and Functions of Public Finance.</i> <i>Characteristics of the Basic Sources of Public Finance Law.</i>	2	1
	<i>Public Finance Law. Budget as the State's Financial Plan. Budget Principles.</i>		2
	<i>Public Incomes and Expenditures – Legal Basis.</i>	2	2
	<i>Taxes – legal basis.</i> <i>Concept and Functions of Tax System. Sources of Tax Law. Kind of Taxes.</i>		
	<i>Taxation of income. Integration of direct taxation in the EU. Taxation of consumption. Taxation of wealth. Taxation and the Environment and Natural Resources.</i>	-	

	<i>Financial Markets Law.</i> <i>Kinds of Financial Institutions.</i> <i>Central Bank.</i> <i>European System of Central Banks.</i> <i>Monetary system. Economic and Monetary Union.</i>	2	3
	<i>Financial Supervision. Financial Safety Net.</i> <i>Banking Law.</i> <i>Money Laundering and its Regulations.</i> <i>Insurance Law.</i> <i>Payment services.</i> <i>Investment Funds.</i> <i>Rating Agencies.</i>	2 2 2 2 2	2
	<i>Customs Law. Customs Duty and Sources of EU Customs Law.</i> <i>Test</i>	2 -	2 2
	Total:	16	14
17.	<p><i>Recommended reading:</i></p> <p><i>Financial Law</i>, J. Gliniecka (ed.), Gdansk University, 2016</p> <p><i>Polish Financial Law</i>, A. Dobaczewska, A. Drwiłło (ed.), Gdansk University, 2019</p> <p>Supplementary Reading:</p> <p><i>European Union Public Finance</i>, 4th ed., European Commission, Official Publications of the European Communities, 2008, https://ec.europa.eu/budget/library/biblio/publications/public_fin/EU_pub_fin_en.pdf,</p> <p><i>Complementary literature:</i></p> <p><i>European Union Budget Reform. Institutions, Policy and Economic Crisis</i>, G. Benedetto, S. Milio (ed.), Palgrave MacMillan, 2012</p> <p><i>European Tax Law</i>, 6th ed., B. J. M. Terra, P. J. Watter, Wolters Kluwer, 2012</p>		
18.	<p><i>Learning Outcomes:</i></p> <p>Student has the knowledge of the basis of legal basis of public finance and budget.</p> <p>Student has the knowledge of the character and basic regulation of the financial market.</p> <p>Student have the knowledge of the legal basis for the activity of financial institutions.</p>		

19.	<p><i>Qualifications:</i></p> <p>U1. Student is able to apply provisions of the law in the area of public finance and financial market law.</p> <p>U2. Student is able to identify legal issues concerning relations between public finance, financial markets and law.</p> <p>U3. Student is able to use legal argumentation in order to present opinions on public finance and financial market issues.</p>
20.	<p><i>Competencies:</i></p> <p>K1. Student understands the significance of the law of public finance and financial market law.</p>