Table of Contents:

Introduction

List of shortcuts

Chapter 1. Public finance sector
  1.1. Public finance - basic assumptions
    1.1.1. Concept of public finance
    1.1.2. Public financial system
    1.1.3. Functions of public finance
  1.2. Public funds
    1.2.1. The essence and principles of managing public funds
    1.2.2. Classification of public funds
      1.2.2.1. Public income and revenue
      1.2.2.2. Expenditures and public expenditures
  1.3. Public finance sector
    1.3.1. Concept and scope of the public finance sector
    1.3.2. Basic organizational and legal forms of units of the public finance sector
    1.3.3. Executive agencies
    1.3.4. Institutions of the budgetary economy
    1.3.5. Special purpose funds
  1.4. Public finance sector - statistical overview

Chapter 2. The budget system
  2.1. Government budget
    2.1.1. Budget concept, budget principles
    2.1.2. Budget procedure - calendar
    2.1.3. Budget classification
    2.1.4. Budget of the European funds
    2.1.5. Execution of the budget
      2.1.5.1. Budget execution process
      2.1.5.2. Budget execution instruments
      2.1.5.3. Banking service of the state budget
2.2. Budget revenue system

2.2.1. Characteristics of state budget revenues

2.2.2. Tax system in Poland

2.2.2.1. Concept and functions of the tax system

2.2.2.2. Tax rules

2.2.2.3. Elements of tax constructions

2.2.2.4. Tax classification

2.2.2.5. Types of taxes

2.2.2.6. Law and tax administration

2.3. Expenditure of the state budget

2.3.1. Classification of expenditure

2.4. Performance budget

2.4.1. The history of the implementation of the performance budget in the world

2.4.2. Steps of implementation the performance budget in Poland

2.4.3. Elements of the performance budget

2.4.4. Multiannual Financial Plan of the State

2.5. Budget deficit

2.5.1. Concept and types of budget deficits

2.5.2. Budget deficit in 2007-2013

2.6. The public debt

2.6.1. Concept and types of public debt

2.6.2. Instruments of taking the public debt

2.6.3. Determinants of the size of the public debt

2.6.4. Public debt management

2.6.4.1. Methods of measuring public debt

2.6.4.2. Poland's debt in 2007-2013

2.7. Public debt and deficit in EU countries

Chapter 3. Finances of local government units

3.1. The essence and basis of functioning of local government

3.2. Sources of budget revenues of local government units

3.2.1. Own revenue local government units
3.2.2. Complementary revenue of local government units
3.3. External sources of local government financing
3.4. Types of expenditures of local government units
3.5. Structure of revenues and expenditures of local government units
3.6. Revenues and expenditures of local budgets
3.7. Budget deficit and municipal debt in local government units
3.8. Budget planning in local government units
3.8.1. Performance budget in local government units
3.8.2. Long-term financial forecast of local government units
3.9. Finance of the local government units - international comparisons

Chapter 4. Social security system
4.1. Concept and essence of social security
4.2. Principles and functions of social security
4.3. Social insurance system in Poland
4.3.1. Elements of the social security system
4.3.2. General social insurance for employees
4.3.3. Farmers' social insurance
4.3.4. Universal health insurance
4.3.5. Insurance system
4.4. Organization and financing of the universal social security system for employees
4.4.1. Organization of the social security system
4.4.2. Sources of financing social security benefits for employees
4.4.3. Finansowanie repartycyjne i kapitałowe
4.4.4. Funds managed by the Social Insurance Institution
4.5. Employee retirement pension insurance
4.5.1. Basic assumptions of the retirement pension system
4.5.2. Compulsory retirement insurance - 1st pillar
4.5.3. Retirement pension insurance - 2nd pillar
4.5.4. Supplementary retirement pension insurance - 3rd pillar
4.6. Pension insurance
4.7. Insurance in case of illness and maternity
4.8. Insurance against accidents at work and occupational diseases

4.9. Social insurance funds as a part of the public finance system

4.10. Changes in the social security system in Poland and in the selected countries of the European Union

Chapter 5. Fiscal policy

5.1. The essence and functions of fiscal policy

5.1.1. The concept of fiscal policy

5.1.2. Evolution of fiscal policy

5.1.3. Functions of fiscal policy

5.1.4. Types of fiscal policy

5.1.5. Fiscal rules as a means of stabilization public finances

5.2. Public expenditures as fiscal policy instruments in Poland

5.2.1. The size of the public expenditure in Poland and in the European countries

5.2.2. Public expenditure as a fiscal policy instrument

5.3. Public revenues as an instrument of fiscal policy in Poland

5.3.1. Size and structure of public tax and social securities revenues in Poland and in the European countries

5.3.2. Economic functions of public revenues

5.3.2.1. Fiscal burden- micro view

5.3.2.2. Fiscal burden on consumption – micro view

5.3.2.3. Fiscal burden on capital - micro view

5.3.2.4. Fiscal burden on labor, consumption and capital - macro view

5.4. Stabilization of fiscal policy in the context of financial crisis

5.4.1. Economic stabilizers during the economic crisis

5.4.2. Economic and financial crisis and the crisis of the public finance sector

5.4.3. Expenditure and revenues of the public sector in Poland and in the EU countries before the financial crisis and after it