

ASEJ

Scientific Journal

Bielsko-Biala School of Finance and Law

Volume 26 | Number 4 | December 2022

ISSN2543-9103
eISSN2543-411X
www.asej.eu



Bielsko-Biala

Bielsko-Biala School of Finance and Law
Wyższa Szkoła Finansów i Prawa w Bielsku-Białej

Scientific Journal
Zeszyty Naukowe

Academic Quarterly Publication
Vol 26, No 4 (2022)

Bielsko-Biala 2022

Scientific Journal of Bielsko-Biala School of Finance and Law

The Journal is published by Bielsko-Biala School of Finance and Law; ISSN 2543-9103, eISSN 2543-411X.

The Journal is a quarterly publication with the scoring of 70 assigned by the Polish Ministry of Education and Science, prompting quality scientific work with local and global impacts, conducting a peer-review evaluation process and providing immediate open access to its content. The publication features original research papers as well as review articles in all areas of science, with particular emphasis on social sciences (including Finance, Economics, Business, Law, Internal Security) and technical sciences (especially IT).

Chairman

prof. Yevhen Krykavskyy Bielsko-Biala School of Finance and Law

Executive Publisher

Assoc. Prof. eng. Jacek Binda; President of Bielsko-Biala School of Finance and Law and Editor-in-Chief of Scientific Journal of Bielsko-Biala School of Finance and Law.

Volume Editor

Dr Muhammad Jammal (Dubai)

Editorial Board

The Editorial Board of the Journal includes six members of the Executive Editorial Board, four thematic editors who assist in setting the Journal's policy and the Board of Reviewing Editors affiliated in domestic and foreign research centers.

Senior Executive Editors: prof. dr hab. Jerzy Sielski, dr hab. Maria SMEJDA, dr hab. Aleksandr YUDIN, dr hab. Bronisław Młodziejowski, prof. WSFIP mgr Grażyna Binda-Piecka,

This issue reviewers: prof. dr Roman Kirin, dr hab. Liubov V. Zharova, prof. Serhii Iliashenko, prof. Olena Sadchenko, dr hab. Iryna Krykavska, dr hab. Grzegorz Grzybek, prof. UR, ft hab. Wiesław Wójcik, prof. UJD, dr hab. Arkadiusz Durasiewicz, prof. CH, prof. Olha Prokopenko, prof. Inna Deineha, doc. dr Janina Lisun,

Editorial Web and New Media: Assoc. Prof. eng. Jacek Binda

Secretarial Office of the Journal: mgr Marta Kijas

Journal Cover Designer: Assoc. Prof. eng. Jacek Binda

Journal Copyeditor: UPR PASJA, ul. Nowy Świat 23a, 43-190 Mikołów,

Journal Proofreader: mgr Marta Kijas

The **papers published** in the Journal are free and online open access distributed (Creative Commons Attribution CC-BY-NC 4.0 license). The Publisher cannot be held liable for the graphic material supplied. The printed version is the original version of the issued Journal. Responsibility for the content rests with the authors and not upon the Scientific Journal or Bielsko-Biala School of Finance and Law.



The Scientific Journal Office

Bielsko-Biala School of Finance and Law University Press
ul. Tańskiego 5, 43-382 Bielsko-Biała;
tel. +48 33 829 72 42, fax. +48 33 829 72 21; <http://www.wsfip.edu.pl>; <http://asej.eu>

ISSN 2543 – 9103 eISSN 2543-411X

December – 2022

Contents

Tomasz Jabłoński <i>"Family office" development in Poland - true or fiction? Legal analysis</i>	6
Joanna Toborek-Mazur <i>Mergers and acquisitions on the example of the PKN Orlen in 2022</i>	12
Karol Partacz <i>Creating value through synergy in mergers and acquisitions</i>	18
Rafał Lach <i>Written witness testimony</i>	26
Zbigniew Tetlak <i>Municipal waste management in the light of C. Wolf's non-market supply features</i>	30
Wojciech Jakubiec <i>Cybercriminals and criminal structures in the world of organized crime</i>	36
Rafał Lach <i>Courts of the peace within the legal system of the Republic of Poland</i>	40
Aleksander Sapiński, Mariusz Kuliński, Piotr Pindel <i>Cooperation of psychology and criminology in investigative activities</i>	45
Zbigniew Tetlak <i>The role of innovation in reducing dependence on crude oil?</i>	50
Aleksandra Kurak, Dariusz Szydłowski <i>Criminological aspect of suicide in Poland in the period 2014-2019</i>	60
Monika Lisiecka <i>Draft Law on civil protection and the state of natural disaster – constitutional analysis</i>	71
Tomasz Ślarczyński <i>Artificial Intelligence in science and everyday life, its application and development prospects</i>	78
Kateryna Kalynets, Yevhen Krykavskyy and Hasanov Gikmat Bachman oglu <i>E-sports marketing as an Integral Part of Virtual Development of Modern Society</i>	86
Jacek Binda, Lidia Bolibrukh <i>Pandemic covid-19 as a catalyst of the global logistic crisis and digitalization systems</i>	91
Jolanta Pochopień <i>Potential for implementation of the development of integration concepts economics and ecology in the economic activity of social systems</i>	96

Paweł Ostachowski, Sabina Sanetra-Pólgrabi <i>Specificity, conditions and trends in modern public financial management in Poland</i>	103
Yevhen Krykavskyy, Kateryna Stasiuk <i>Digital transformation in the automotive supply chain: trends and cases</i>	113
Justyna Fibinger-Jasińska <i>Implementation of the right to court and conducting remote hearings in civil proceedings.</i>	118
Waldemar Wagner, Stanisław Ciupka <i>The importance of gantiscopy in forensic technology</i>	122
Beata Hoza <i>Determinants of the VAT gap - part 2</i>	125
Władysław Świątek <i>Digitization of Administration in Poland on the Example of Services Rendered by the Social Insurance Institution (ZUS)</i>	131
Piotr Pindel <i>Suicide by hanging - methodology of proceeding during the examination of the event</i>	141
Serhii Kasian, Kateryna Pilova Yurii Makukha <i>Promotion of the global Mobil brand: information technologies in marketing, analysis of marketing activities</i>	145
Robert Samsel <i>Cardinal August Hlond the spiritual mentor of John Paul II?</i>	151
Illia Klinytskyi <i>Language rights and official language in constitutionalism. Do bilingual states give us more rights for our language?</i>	157

Editorial Words

Dear esteemed readers,

It is my great pleasure to welcome you to the latest edition of ASEJ, the academic journal that brings you the latest research in the fields of law, economics, logistics, finance, psychology, criminology, computer science, and security. This issue features a diverse range of articles from leading experts in these fields, showcasing their latest research and insights into current trends and challenges.

As we continue to face unprecedented challenges and rapidly evolving technological advancements, it is more important than ever to stay up-to-date with the latest research and trends in these fields. This issue of ASEJ offers valuable insights and perspectives that are essential for anyone seeking to stay at the forefront of their respective disciplines.

We would like to take this opportunity to express our sincere gratitude to the authors for their hard work and contributions to the advancement of knowledge. We would also like to acknowledge the invaluable support of the Bielsko-Biala School of Finance and Law for their continued commitment to publishing this journal, which serves as a platform for the exchange of the latest knowledge and insights.

Virtual reality (VR) technology has been advancing at a rapid pace, and with its growth come a range of challenges in various fields, including economics, law, security, and computer science. In the realm of economics, one challenge is determining how to integrate VR technology into existing business models. VR has the potential to revolutionize the way companies conduct business, but it also requires significant investment and infrastructure to do so. Additionally, there are concerns about how VR will impact the job market, as it could potentially eliminate the need for certain types of jobs while creating new ones in the VR industry.

In this issue, we also explore the growing significance of virtual reality in law, economics, finance, and security. As VR technology continues to evolve, it presents both opportunities and challenges in these fields. For example, in economics, VR has the potential to revolutionize the way businesses operate, but it also requires significant investment and infrastructure. In law, the use of VR raises important questions around data protection, privacy, and intellectual property rights. In finance, VR can be used to enhance customer experiences and provide new insights into investment opportunities. In security, VR presents new risks and challenges, such as ensuring the safety of users and protecting sensitive data from cyber threats.

We hope that this issue of ASEJ will prove insightful and informative for our readers, and we look forward to your feedback and contributions in future editions.

Sincerely,

Dr Muhammad Jammal
Editor of the ASEJ, Issue 4, Volume 26, 2022

Specificity, conditions and trends in modern public financial management in Poland

Paweł Ostachowski¹, Sabina Sanetra-Półgrabi²

¹Pedagogical University of Cracov
Poland

Abstract— The article deals with the issues of contemporary conditions and trends in public finance management in Poland. Starting from the classic concept of Peter Drucker that management is therefore not a set of individual and isolated activities, but the process of performing certain things with other people, work tries to justify in the first place that public finance is a special area of management, and then present the specific features of this space, which means that the direct implementation of commercial management techniques in it is neither easy nor fully possible. The main hypothesis of the work is the assumption that the processes and management innovations appearing in the commercial sector inevitably cause a slow transformation of management, also in the public sector, towards the optimization of its management processes and cost optimization, as well as the acquisition and use of human resources. The article also emphasizes that public finance in Poland is still a sector characterized by organizational distinctness and expenditure discipline, which limit the full transposition of commercial management models. It also presents the current trends in the management of this sector in a summary, pointing to talent management as one of the possible further ways to improve the functioning of this sector. The way to test the hypotheses of the work in this case are various research methods, both the analysis of the literature on the subject and the analysis of legislation giving an image of the possibilities and limitations of the implementation of managerial management in administration and public finances in Poland.

Keywords— management, public finance sector, public institutions, management trends.

I. INTRODUCTION

Management as a process of taking specific actions and decisions leading to the achievement of goals permeates all areas of life. It is present in enterprises and is of interest in the public sector and even in households. Public finance is a particularly difficult area of its implementation. There are many

complex processes in them aimed at the distribution or production of specific goods and services of general interest (Article 3 of the Public Finance Act of 27 August 2009 (Journal of Laws of 2021, item 305); Pawłowska, 1999, p. 17; Kotowska 2014, p. 122-126).

The article deals with problems related to this difficult art of rational and effective management. The main hypothesis of the work here is the statement that management processes and innovations appearing in the commercial sector inevitably result in management transformations in the public sector not only towards optimization of its management and cost processes, but also in acquiring and using human resources. The work also emphasizes that public finance in Poland is still a sector characterized by organizational separateness and expenditure discipline, which limit the full transposition of commercial management models. Finally, it presents the most widespread trends in contemporary financial economy in Poland, at the government and local government level. The way to test the hypotheses of the work in this case are various research methods, both the analysis of the literature on the subject and the analysis of legislation giving an image of the possibilities and limitations of the implementation of managerial management in administration and public finances in Poland.

II. PUBLIC FINANCE AS A SPECIAL AREA OF MANAGEMENT

The above statement is justified, which is supported by many premises. The first is the emergence of the science of finance as a separate discipline, the subject of which are monetary phenomena in the socio-economic environment. Knowledge of finances and processes taking place in them goes beyond that of economics and management sciences (Krzeczewski, 2015, p. 85-87). Public finance is at the same time a special area with a



constant need for understanding the essence of its functioning, which causes an increasingly stronger specialization of research on them in the science of finance (Flejterski, 2006, p. 44-47). Another reason to treat public finances as a special area of management is their social conditioning. They do not concern individual, but collective needs, the aggregation and implementation of which is often contrary to what is recommended by management science. The main goal of public finance management is, for example, meeting the needs of collective security or the efficient functioning of the state (Tomaszewski, 2018, p. 79-83). A feature of the public finance sector is also its relationship with the evolution of the state's functions, the scope of which is subject to evolution in political and historical terms. After all, the modern state performs both systemic and operational tasks (Budżet zadaniowy w administracji publicznej 2010, p. 17-20). The first is the social and economic development policy conducted by the authorities. The second is public services offered to the public. Managing public finances does not require thinking about market competition, or the need to conduct extensive marketing activities. State revenues remain diversified, but the impact of public finance management on its amount depends on political, parliamentary and government decisions, the quality of the law being created, and the effectiveness of the fight against corruption (Piotrowska-Marczak, 2011, p. 10).

Public finance requires management to test its tools and techniques in the implementation of public utility tasks, contributing to the satisfaction of individual or collective social needs in a different way than the transfer of ownership of tangible goods (Satoła, 2017, p. 259). This concerns, in particular, goods and services that are public goods (Książewicz, 2017, p. 114-118; Kleer 2005, p. 24-25).

When looking at the public finance sector, it is impossible not to notice the diversity of its entities in terms of competences, organization and legal (Kotowska, 2014, p.128). It includes public authorities, government administration, control and protection of law, courts and tribunals, but also local government units and their unions, executive agencies, budgetary economy institutions, state special purpose funds, budgetary units, local government budgetary establishments and many others (Article 9, points 1-15 of the Public Finance Act of 27 August 2009 (Journal of Laws of 2021, item 305)). All this leads to the conclusion that public finance as an institutional sector is an area with different characteristics from the private sector, which poses completely different challenges to management science and its practice, if its application is to be effective. The content of many management decisions is determined here by the political situation, social expectations or economic conditions (Dylewski, Filipiak, Szewczuk, 2004, p. 13).

III. THE SPECIFICITY OF PUBLIC FINANCE MANAGEMENT

For a thorough understanding of it, it is necessary to refer to the essence of the process. After all, management is a structured set of activities including, inter alia, planning and decision making, focused on the resources of the organization and

carried out with the intention of achieving its goals in an efficient and effective manner (Griffin, 2017, p. 36-37). Therefore, it is not a set of single and isolated activities, but a process of doing certain things with other people (Robbins, DeCenzo, 2002, p. 32). Referring to Peter Drucker, it therefore concerns people and their cooperation, which should neutralize weaknesses and use their talents and strengths (Drucker, 1976, p. 76-77). Effectiveness and efficiency are also of great importance. We understand the first as the achievement of the intended result (Kotarbiński, 1975, p. 104). The second is identified with the effectiveness of action (Piotrowska-Marczak, Uryszek, 2009, p. 12).

When presenting arguments for the thesis about the specificity of public finance management, attention should be paid to its main features, which are responsibility and reliability. The importance of both features is particularly important due to the fact that bearing the consequences of irresponsible actions or errors in public finance management can have a huge range of impact. Moreover, since the funds collected by the public finance system come from the society, it expects that they will be spent legally and effectively. On the other hand, elections become a tool for verifying this responsibility and reliability in public finance management.

Another special feature of public finance management is the functioning of tools to strengthen clerical responsibility for errors, actions or omissions in the management of public funds. We are talking about regulations introducing financial discipline, which establishes rules, violation of which results in incurring disciplinary liability. It is in vain to look for such solutions in the commercial sector. The legal determination of acts violating the discipline of public finances, in this case, is of a preventive nature, as it determines how people who carry out activities with the participation of public money should not act (*Finanse publiczne i prawo finansowe*, 2003, p. 788-790).

The legislation on public finance discipline in Poland is designed not only to minimize the risk of wasting Money (Piotrowska-Marczak, 2011, p.16). It also has a more important feature. It is the responsibility of the head of the unit for errors and breaches of employees, for which he is equally responsible for subordinates (Sołtyk, 2015, p. 133-135; ref. Act BDF1/4900/15/17-18/RN-6/11/840). At the same time, he cannot get rid of this responsibility by means of acts of internal law (*Wyrok Wojewódzkiego Sądu Administracyjnego w Warszawie* of May 14 2012, ref. Act V SA/Wa216/12). The task of the head of the public finance sector unit is to create effective management control, thanks to which the tasks assigned to employees and related to the spending of public funds will be carried out efficiently, on time and economically (Article 68 of the *Public Finance Act* of 27 August 2009 (Journal of Laws of 2021, item 305)).

Responsibility and discipline in spending money are not specific features of public finance management. They are also complexity in making decisions (Szewczuk, Ziolo, 2008, p. 356-358) and orientation towards the future (Piotrowska-Marczak, 2011, p.16). This means the activity of managing entities in the field of almost all functions that the state performs in the socio-economic environment. With regard to the time

perspective of the decisions made, many of them even determine the situation of future generations, for example in the case of the policy of incurring liabilities that create public debt. Comprehensiveness and focus on the future, combined with focus on results, creativity and cooperation are in this case strongly associated with the system of values characteristic for strategic management (Kafel, 2013, p. 84-87). Its presence in public finances is more and more visible. The same applies to information and decision-making processes supported by planning, organizing, motivating and controlling (Stabryła, 2017, p. 36)

Public finance management must also take into account not only the rationality of management, but also act in a manner consistent with the principles of sustainable development and care for the natural environment. While for private business entities or households, the issue of respect for the environment still more often seems to be perceived as a choice or a compulsion resulting from legal provisions, when public investments appear, environmental and sustainable development issues must be included in the essence of these projects. Their overarching goal, which is not to achieve profit, but to achieve social welfare, is also defined completely differently (Piotrowska-Marczak, 2014, p. 849-857). A feature of the functioning of public finances in Poland is also the progressive fiscal federalism, which is based on decentralization processes and the model of a three-tier local government equipped with its own legal personality and the possibility of obtaining its own income from both tax and non-tax sources (Piotrowska-Marczak, 2011, p. 23-34) The existence of local self-governments as a combination of fiscal and administrative institutions and granting them tax authority and the right to choose ways of performing public tasks, optimal for local conditions, seems to be of particular importance here (Federalizm fiskalny w teorii i praktyce, 2009, p. 14-15). Despite this fiscal federalism in Poland, public finances at the central and local level remain in close management interdependence. An example of this is the budget, which, both at the central and local government level, is based on the same provisions relating to its internal structure and the classification of income and expenditure. At the same time, it is the basic tool by which the authorities achieve their social and economic goals (Współczesne finanse publiczne. Ujęcie sektorowe, 2020, p. 11). It also stimulates the economy by allocating public funds to it (Dylewski, 2017, p. 89-103).

IV. LIMITATIONS IN THE MANAGEMENT OF PUBLIC FINANCES

They are of an exo and endogenous nature, so they result both from the environment of the public finance system and its internal order. Paying attention to internal limitations, it is worth pointing to the public revenues themselves, both in terms of their size and structure. The less the state institutions cope with the collection of public levies, the more difficult it is to manage the expenditure sphere. The same is true of a flawed income structure (Uwarunkowania i bariery, 2007, p. 11). It is also difficult to find efficient and effective management of

public finances in a situation of an irrational system of expenses dependent on political decisions (Kosikowski, 2006). An equally important reason limiting the effectiveness of management activities in public finance is the volume of public debt and the structure of its financing sources. If its level is too high, the complexity of its management processes increases. The costs of its servicing or incurring new liabilities are rising, and its defective structure may complicate management processes. This limitation becomes more severe the more unfavorable the relationship between internal and external debt is.

Also, the organization of the public sector itself may prove to be a significant constraint in the management of public finance (Piotrowska-Marczak, 2014, p. 854). This is demonstrated by the experience of many countries, which makes it even more necessary to modify and adapt the concept of public finance management to the specificity of each country. Effective solutions in one country, they may completely miss the specifics of the public finance sector in another (Bobińska, 2012, p. 61). The system of financial forecasting and planning may also be a serious limitation (Kosikowski, 2006, p. 4). Its task is to improve the efficiency, transparency and openness of the revenues and expenses of the state and local governments (Owsiak 2014, p. 166-176). Nevertheless, a quality assessment and the accuracy of planning in the public sector is difficult. It is enough to look at the state budget to see that the entire system of forecasting and planning activities in the public finance sector is complicated by (Piotrowska-Marczak, 2014, p. 854-855):

- scale, number and complexity of tasks carried out from public funds,
- the impact of political decisions on the level of activity of the state or local governments in terms of shaping revenues and determining the amount of expenditure,
- the government's approach to the issue of public debt, budget balance or the scale of using fiscal policy to mitigate economic perturbations resulting from ideological factors or specific paradigms of thinking about the economy,
- the inability to fully depart from the cash model of planning and allocating public funds, resulting from the need to maintain the transparency of the sector in obtaining and spending public funds,
- a very large number of public finance sector bodies and institutions participating in fund management,
- a different status of income in relation to expenses, where the former are a forecast in this case, and the latter are a limit,
- collecting the income of the state or local governments in a situation of constant fluctuation (more or less) of tax law,
- limited possibilities of assessing to what extent tax avoidance mechanisms and loopholes will be used by taxpayers to reduce or illegally avoid tax obligations,
- difficulties in assessing the scale of tax reliefs that will be granted under the powers of the tax administration bodies (Minister of Finance, tax chambers and offices).

The above-mentioned factors influencing the prognostic and planning processes in the public finance sector, it also

complements the ineffective control system, where its course and duration become an obstacle to the normal functioning of the entity (Piotrowska-Marczak, 2014, p. 854). A similar limitation to the efficient management of public finances seems to be the improper organization and functioning of the financial administration (Kosikowski, 2006, p. 4). Any attempts to reform its operation and structure without in-depth reflection on the importance of these entities in the processes of managing public levies may turn out to be insufficient. The same is true when such activities are selective or piecemeal (Kulicki, 2016, p. 12).

Looking at the limitations in public finance management from an exogenous perspective, it is worth pointing to those arising from the political and legal environment. This concerns in particular the provisions existing in the applicable legal system, the application of which excludes or hinders the undertaking of certain actions by institutions of the public finance sector (Kosikowski, 2006, p. 2). In view of the size of the public finance sector and the entire system of substantive law, the number of barriers created by the legislator's intention and unintended by its will seems difficult to count. Such shortcomings of the legal system are significant because they usually spread to many areas of social policy, such as health protection, social welfare, and internal and external security (Piotrowska-Marczak, 2014, p. 854). One imprecise wording of the provision is enough for the entire effect of ambiguity to have a negative effect on its financing, creating room for further abuses. An equally fundamental area of limitations in the management of public finances is the economic environment. It is the source of the greatest number of stimuli influencing the forecasting and realization sphere of the entire public finance sector. Changes in this environment are usually described by macroeconomic aggregates such as inflation, unemployment, consumer demand or GDP, on the basis of which forecasting and planning activities are made. Difficulty in predicting their volatility burdens the entire process of planning public revenues and expenditures. Moreover, even much more specialized indicators are important here, such as employment in the high-technology industry, the level of expenditure on research and development, or the scale of investments of enterprises (Moździerz, 2009, p. 157).

An area that creates actual and potential restrictions for public finances is also the social environment. It clearly shows the intensification of depopulation processes that affect the income and expenditure side of public finances. The increase in the number of unemployed people as a result of the progressive aging of the population in many countries has such an effect. At the same time, the aging society increases the need to undertake new tasks related to the creation, development and financing of new types of public services addressed to people in post-working age as part of public finance management. The shrinking number of working people means that the possibilities of recruiting qualified management staff to work in the tax apparatus are also diminishing. Migration processes, both domestic and foreign, also seem to create similar difficulties. As a result, there is often an outflow of valuable employees to more urbanized regions, offering better working and pay conditions than those offered in the public finance

sector. Importantly, the management of public finances is also strongly influenced by the issue of social perception of the orders and prohibitions functioning under tax law. The lower the citizens' respect for tax rules, correlated with the insufficient effectiveness of the fiscal apparatus in prosecuting infringements, the more difficult public finance management becomes. In this case, social attitudes towards the fiscalism of the state may result from various reasons, which include, among others (Sobociński, 2014, p. 39):

- negating the social functions of the state, or perceiving the state's financial apparatus as the main example of restricting the freedom of an individual,
- the lack or insufficient knowledge of taxpayers about the provisions of tax law, as well as about the rights of citizens as part of the redistributive function of the state,
- the social position of an individual in society and the accompanying conviction about their impunity in the event of tax evasion,
- duplicating the patterns of other people, accompanied by social consent to avoid taxation or using loopholes in the regulations to obtain unjustified benefits from public funds.

In this case, the effect of the above-mentioned behavior is a smaller or larger tax gap, i.e. the difference between the forecast and actual tax revenues if the tax system functioned correctly and the payers fulfilled their obligations in a timely manner and in accordance with the letter of the law (Zblewska, 2019, p. 13; *PWC i IBS* p. 5; Małecka-Ziemińska, 2017, p. 46).

Another area where it is possible to notice the phenomena whose occurrence and intensity affect the management of public finances is the technological environment of the sector and the related access and flow of key information for management processes. After all, public administration bodies and institutions are the largest users of ICT resources and systems for data storage and analysis (Sroka, Suchanek, 2017, p. 29). The availability and increasing dissemination of these tools make management faster and easier, and the very contacts between taxpayers and beneficiaries of the public finance sector - more comfortable. However, technological progress in public finance management is of key importance, especially in terms of rationalization of operating costs of units in this sector (Sroka, 2009, p. 33). The most important trend and limitation in this case seems to be the acceleration of the pace of digitization of services, while maintaining data confidentiality and ensuring information security (Sroka, 2006, p. 173-175).

V. PUBLIC FINANCE MANAGEMENT ENTITIES AND CENTERS

The expansion of areas in which the state is forced to create legal regulations and take actual actions makes it necessary to constantly expand the apparatus for managing public finances. The resulting complex structure cannot function solely on the basis of a centralized management model. It would remain ineffective due to problems with the effective flow of information or decision paralysis resulting from the amount and time of substantive reflection on each decision. Hence the delegation of decision-making powers to lower levels of

management, the practical implementation of which is the separation of two areas of public finance management; government and local government (Piotrowska-Marczak, 2011, p. 17). Reflection on public finances in Poland leads to at least a brief overview of the currently functioning system, as well as the tools that the entities operating in it use in management processes.

The structure of the functioning of public finances in Poland is set out in article 9 of the *Public Finance Act*, which states that it is composed of (Article 9 of the *Public Finance Act* of 27 August 2009 (Journal of Laws of 2021, item 305); Rutkowska-Tomaszewska, 2012, p. 100-103):

- public authorities and those operating within the framework of government administration, state control, law protection, as well as courts and tribunals,
- communes, poviats and voivodships defined as local government units, including all their associations,
- budgetary units and local government establishments, as well as executive agencies and budgetary economy institutions, diverse in terms of tasks,
- state earmarked funds established for the purpose of managing specific funds and performing on the basis of unspecified tasks,
- institutions performing tasks in the field of social insurance, such as the Social Insurance Institution (ZUS) and the Agricultural Social Insurance Fund (KRUS), or health insurance, such as the National Health Fund (NFZ),
- healthcare entities in the form of independent public health care units (SPZOZ),
- public universities and the Polish Academy of Sciences, as well as its founders,
- the sector of local government and state cultural institutions, including those engaged in film activities,
- other entities, the establishment of which results from statutory provisions, and aimed at performing tasks the financing of which is based on public funds.

The indicated entities are non-profit organizations. At the same time, the system was simplified, as the auxiliary farms of state and local government budgetary units, as well as state budgetary establishments operating before 2010, disappeared from it (Pietrzak, Woźniak, 2014, p.96-97). The situation is different with state-owned enterprises, banks whose shareholders are the State Treasury, other commercial companies or research and development units. Their Public Finance Act does not include the sector (Kotowska, 2010, p. 120). The activity undertaken by them is usually of a commercial nature. An extensive catalog of entities managing the assigned parts of state or local government revenues means that we are dealing with, for example, a situation of limited financial independence of the local government sector (Federalizm fiskalny w teorii i praktyce, 2009, p. 15).

An important place in the processes of public finance management is also played by decision-making centers, i.e. bodies and institutions whose main task is not only to create legal rules and mechanisms regulating the functioning of the entire public finance sector, but also to determine the directions of decision-making in the implementation of revenues and

public expenditure. . Probably the most important of them at the level of state finance remains the Council of Ministers (RM). It is responsible for working on the draft budget act, conducting the state's financial policy and setting its goals. It also develops and implements measures to achieve them (Kępa, Patyra, 2012, p. 35). At its meetings, positions are agreed on the key directions of fiscal policy, both in the area of taxes and public expenditure. At the same time, budgetary power in terms of designing the document, it remains in the hands of the Minister of Finance. In a way, this limits the ideas of other members of the RM to make far-reaching proposals to increase expenses. The head of the ministry ensures that the financial plans prepared in the ministries are consistent with the spending limits set by the planned budgetary goals (Franek, 2011, p. 28).

The role of the Minister of Finance as the „chief manager” and the ministry subordinate to him as a design and forecasting center seem to be of key importance. It is he who translates the RM of the state budget for each subsequent year. It determines the mode of work on it, whether it collects financial plans prepared in individual ministries (Kępa, Patyra, 2012, p. 39). His bargaining position towards other members of the government at meetings of the RM, however, depends largely on the support of the Prime Minister and the situation in which the government has an independent majority in parliament to support its policy, or shares it with one or more co-coalition partners (Hallerberg, von Hagen, 2006, p. 37-40). An extremely important place from the point of view of state finance management is also headed by the Director General - the Ministry of Finance (MF). The first management errors may appear there. Hence the special role of the secretaries and undersecretaries of state in the control and supervision of the activities of the Ministry of Finance departments.

Although the center of design and financial management of the state remains the RM and MF, the success of the strategic management and financial discipline goals therein also depend on parliamentary decisions. The course of the decision-making process in this case determines the efficiency of the Public Finance Committee (KFP), as and others - appropriate for individual parts of the submitted Project (Borski, 2015, p. 211; *Finanse publiczne i prawo finansowe*, 2003, p. 338). Parliament's committees as well as deputies may turn out to be those who not only do not have the appropriate competences to work on complicated financial matters. They may even, due to their own political interest, extend parliamentary work or act in favor of unfavorable or ill-considered changes in public finance (Ciak, Głuchowski, 2015, p. 451-463; Gajda-Kantorowska, 2018, p. 319-321). Everything is additionally complicated by the lack of a stable parliamentary majority or disputes within the ruling coalition, which may result in rationally and economically unjustified decisions regarding the voted amendments to the draft (Piotrowska-Marczak, 2011, p. 18-19). That is why public finance management researchers so often emphasize the relationship between public finance discipline and the strengthening of the executive's position towards the parliament (Babczuk, 2007, p. 245-246). The signature of the President of the Republic of Poland under the Budget Act after the procedure of its parliamentary agreement and modification

by the Sejm and the Senate is completed is actually a formality in this case, especially since the head of state's room for maneuver is limited in this case by art. 224 of the Constitution of the Republic of Poland, as to the date of signing the document, as well as other possibilities of questioning its provisions (Article 224 of the Constitution of the Republic of Poland of 2 April 1997, (Journal of Laws of 1997, No. 78, item 483)).

The above-mentioned financial management centers at the national level in relation to the state budget are also duplicated at the local level in relation to local government budgets. This takes place in a slightly different form, which results in this case from the acts on the commune self-government (Act of March 8, 1990 on the local government (Journal of Laws of 2022, item 559)), on the poviats self-government (Act of 5 June 1998 on poviats self-government (Journal of Laws of 2022, item 528)) and on the voivodship self-government (Act of 5 June 1998 on voivodship self-government (Journal of Laws of 2022, item 547)). However, the decentralization of public finances does not result in a departure from the schedule of works on local government budgets, or another definition of the principles that should determine their structure, such as formal unity. Also in this case, the project initiative and planning tasks are assigned to local executive bodies, and then local government budget projects are sent to decision-making bodies, subject to modification and discussion processes similar to those at the central level. Similar deliberative and political mechanisms are at work.

VI. TRENDS IN THE PUBLIC FINANCE MANAGEMENT

The financial management system is not unchanging and permanent, but it is constantly evolving. This is the result of adapting to the changes observed in the system environment, as well as the impulses coming from it, awakening or accelerating the transformation processes. Evolutionary impulses for public finance management may be various. One of the most recent pandemics has become not so long ago the COVID-19 pandemic, which contributed to many changes, putting the public administration and the entire public finance management system, the need to conduct routine and legal activities in the new conditions (Szyja, 2020, p. 272). Likewise strong and an unexpected impulse is the current situation related to the energy shock in the European economy and the war in Ukraine. Both of these events necessitate the verification of a number of forecasting and planning activities. It is particularly visible in the case of the increase in energy prices, the effects of which „spread” over the Polish and European economy, forcing the intensification of management activities in public finances, starting from the establishment of special tax regulations, and ending with increasing public transfers directed to enterprises and households. The current supply shock leads to structural changes in the public finance management system involving tax institutions or other entities operating within the public finance management system. A similarly powerful impulse for evolution, this time of an internal nature, may also be the historical conditions and traditions of a given country, social

mentality, or the range of citizens' needs related to quality, evolving over the decades, and the availability of publicly funded services (Piotrowska-Marczak, 2011, p. 20).

Another important trend in public finance management is the attempt by this sector to respond to the phenomena related to domestic and international tax optimization (Gajewski, Nowak-Far, 2016, p.1). The smooth line between choosing the most favorable form of taxation for taxpayers and circumventing the tax law is unfavorable for public finances, especially if it is based on reliable legal and business knowledge wishing to avoid taxation, combined with full ambiguity and complicated tax law (Raczkowski, Krukowski, 2010, p. 278). The Polish systemic response to this challenge was to be the establishment, on March 1, 2017, of the National Revenue Administration (KAS) as an organization forming part of the public revenue administration apparatus with to combat tax fraud, improve the efficiency of customs and tax collection, consolidate the fiscal administration, customs service and fiscal control, or strengthen feeling of obligation to voluntarily fulfill tax obligations in citizens. The purpose of establishing KAS is also to reduce the operating costs of the fiscal administration itself in relation to the income generated on the basis of its operations (Drózdź, 2021; I. Nowak, 2021, p. 41-42). The positive effects of the change, although not without staff reservations, were indicated in its audits by, for example, the Supreme Audit Office. Arguing the positive assessment, she emphasizes that the establishment of KAS actually created the conditions for improving the effectiveness of the entire system of collecting public financial liabilities (*NIK o Krajowej Administracji Skarbowej*, 2010).

Searching for new, more effective and efficient management methods in public finance, it causes a wider opening of this sphere to the concept of management through objectives, i.e. a technique whose main point is not individual, but team determination of requirements regarding what I expect from employees and organizational units in which they work. It also constantly evaluates the effects of their work in order to formulate and implement further improvements. This continuous „improvement” of the organization, inscribed in the concept of management through objectives, if properly implemented, will allow public finance sector units to monitor the effectiveness of their activities on an ongoing basis, constantly improving them (Koźmiński, Piotrowski, 2005, p. 589-590). The evolution of public finance management based on objectives takes place in this case at least on two basics, which are (Piasny, 2016, p. 340).

- properly structured and effective management control,
- performance budget as a tool for achieving the set goals.

Each of them is one of the components of the *New Public Management (NPM)* concept that extends to the entire public sphere, in which there is to be a smaller or larger implementation of private sector management methods and techniques into the public administration system, making it more economically efficient and focused on quality and results (Młodzik, 2015, p. 185; Myszak, 2012, p. 109; Skorwider, 2011, p. 628). It is thanks to NPM that also public finances

become more focused on achieving results, not on processes, and the very conditions of their operation become more flexible, both in terms of employment, work, and the organization itself (Krynicka, 2006, p. 195). The trend of improving management control is of fundamental importance for the improvement of the functioning of public finances. It is clearly defined by article 68 of the *Public Finance Act*, which, as a process of activities aimed at achieving the intended goals in accordance with the provisions of applicable law, and at the same time in an economical, timely and effective manner (Article 68 of the *Public Finance Act* of 27 August 2009 (Journal of Laws of 2021, item 305); Sołtyk, 2018, p. 126). At the same time, management control processes should comply not only with the provisions of common law, but also with all internal procedures of the entity. It itself should uphold the credibility of financial reporting and protect the resources held by the entity. It is also important in her case to promote ethical conduct, efficiency, effectiveness and optimization of risk management procedures (Babuška, 2011, p. 12). Improving the functioning management control in public finance is almost a necessity. Nevertheless, thanks to the systematization of its procedures, it is possible not only to identify critical points of delay in decision-making processes, but most of all to eliminate them, bringing with it an improvement in the quality of management in the entire public finance sector (Babuška, 2011, p. 19). The necessary condition, however, is the activity of all people involved in the management of the entity, not only the manager (Sołtyk, 2018, p. 127).

The dominant forms of introducing management control in the public finance sector in Poland are orders of the head of the unit or management control regulations. Moreover, internal audit is quite common in many entities (Winiarska, 2016, p. 57). The dissemination and improvement of management control in public finance is, however, a persistent trend, although not without weaknesses. The problems that require further reflection seem to be especially here (Lubimow-Burzyńska, Kowalczyk, 2013, p. 99-109):

- an appropriate level of detail in the documents relating to the provisions and procedures implemented as part of management control,
- implementation of risk management mechanisms on a larger scale,
- creating or specifying the rules of ethical conduct for employees of the public finance sector,
- improving the systematic and documented monitoring and evaluation of the adopted management control solutions,
- further optimization of the efficiency and effectiveness of information flow in the entity,
- supplementing the qualifications of employees responsible for management control.

Also, performance-based budget is an important tool for improving the efficiency of public finances, as well as a tool thanks to which public finances evolve from traditional to modern forms of management. Acceptance for its functioning in Poland seems to be high, and its dissemination does not raise any doubts (Łada, Dziubiński, 2017, p. 93). At the same time,

it is a tool by which the methods and management techniques of the private sector are adapted to the sphere of public finance, and by which the concept of *New Public Management* is popularized in the country (Lubińska, 2009, p. 10). The very pace of its introduction in the public finance system indicates that it is an evolutionary tool, operating parallel to the budget in the traditional system (Łada, Dziubiński, 2017, p. 95). However, it would not be a necessary tool if it were not for its numerous advantages, such as:

- a communication layer that allows the complexities of finance to be explained more clearly to the public (Kozuń-Cieślak, 2010, p. 15),
- lower linking of strategic goals with the election cycle and the resulting political changes (Posmyk, 2013, p. 35-55), with better linking them with social expectations (Sierak, 2011, p. 116-117),
- the ability to allocate financial resources in a more flexible way and objectified (Zawadzka-Pąk, 2014, p. 23-24).

Nevertheless, performance budgeting, although it becomes a popular trend in public finances, is demanding and not without difficulties. They are, for example:

- labor consumption of data collection and reporting resulting from the large number of tasks and units performing them (Burzyńska, 2011, p. 263-264),
- the need to have adequate human resources, especially people with practical skills in management and planning (Posmyk, 2013, p. 59-60),
- the existing risk of wrong selection of measures for the implementation of tasks or estimation of the costs of their implementation (Płoskonka, 2010, p. 142-143),
- limitations in clerical thinking and that represented by public authorities (Łada, Dziubiński, 2017, p. 97), and above all, reluctance to control the results of clerical work from the point of view of the goals they should achieve (Misiąg, 2013, p. 96).

VII. CONCLUSION

Concluding the considerations on the conditions, specificity and trends in public finance management, it is worth emphasizing a few fundamental issues. The fact is that the public finance sector, with its characteristics different from the private sector, is slowly evolving. Nevertheless, the implementation of elements known from commercial management concepts, which take the form of NPM in it, remains strongly connected with the financial law system and the nature of the mission performed by public finance sector bodies and institutions towards citizens. Moreover, many management decisions in the public finance sector are still determined by the situation and the resulting political decisions, macroeconomic conditions, social expectations, or management staff with not necessarily adequately broad and improved competences and knowledge in the field of management. The public finance sector seems to suffer from a shortage of specialists and professional managers with practical management knowledge from the commercial sector, which is

difficult to attract to the sector and would provide a significant development impulse to do so. As a result of the above-mentioned factors, as well as the attitude towards achieving social goals, public finance management cannot and does not close itself to new trends in commercial management but implements them in a modified form into its reality. In particular, the emphasis is on the dissemination and improvement of management control and optimization of internal processes in order to focus them on effective and efficient achievement of goals. Despite the still firmly established in law model of cash budget planning, strategic management and task-oriented planning are also popularizing. Traditional models of position-based work of public finance employees are complemented by elements based on project work methods. Nevertheless, management processes in public finance still have a lot of room for development, for example in the area of human resource management, where, apart from traditional staff-line structures of personnel management, a large catalog of tools improving the work efficiency of employees, such as their motivation to perform it, remains unused. It is the quality of human resources that largely determines the success of not only a company, but also a public institution. A big field for improvement in this category would be at least the use of the concept of talent management, emphasizing the importance of identifying and strengthening the potential hidden in each employee (Wieczorek-Szymańska, 2019, p. 144). Since, having at their disposal talented employees, it is easier for employers to create companies that stand out in the socio-economic environment, all the more public institutions should care about attracting and retaining such employees.

VIII. REFERENCES

- Babczuk A., *Procedura budżetowa a nierównowaga fiskalna – wybrane problemy* (w:) Polityka gospodarcza państwa, D. Kopycińska (red.), Wyd. Katedry Makroekonomii Uniwersytetu Szczecińskiego, Szczecin 2007.
- Babuška E. W., *Koncepcja kontroli zarządczej w sektorze finansów publicznych*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse. Rynki finansowe. Ubezpieczenia”, nr 42, 2011, s. 11-22.
- Bobińska B., *Funkcjonowanie sektora publicznego, jako organizacji „otwartych na klienta”*, „Zeszyty Naukowe ZPSB, Firma i Rynek”, nr 1, 2012, s. 59-71.
- Borski M., *Ustawa budżetowa, jako akt zarządzania finansowego państwem – wybrane aspekty prawne*, „Zeszyty Naukowe Wyższej Szkoły Humanistycznej. Zarządzanie”, nr 3, 2015, s. 205-217.
- Budżet zadaniowy w administracji publicznej*, Postuła M., Perczyński P. (red.), Ministerstwo Finansów, Warszawa 2010.
- Burzyńska D., *Budżet zadaniowy narzędziem zarządzania finansami jednostek samorządu terytorialnego*, „Studia Prawno-Ekonomiczne”, nr 84 (8), 2011, s. 251-266.
- Ciak J., Głuchowski J., *O potrzebie powołania Rady Fiskalnej w Polsce*, (w:) O nowy ład finansowy w Polsce. Rekomendacje dla animatorów życia gospodarczego, J. Ostaszewski (red.), Wyd. SGH w Warszawie, Warszawa 2015, s. 451-463, https://ssl-kolegia.sgh.waw.pl/pl/KZiF/struktura/IF/struktura/ZFP/Documents/J_Ciak_J_Gluchowski.pdf (dostęp: 22.04.2022).
- Domaszewicz R., *Finanse w gospodarce rynkowej*, Wydawnictwo Akademii Ekonomicznej, Kraków 1993.
- Drózd W., *Jak i po co powstała Krajowa Administracja Skarbowa? W czym pomaga przedsiębiorcom?*, <https://opoka.org.pl/News/Polska/2021/jak-i-po-co-powstala-krajowa-administracja-skarbowa-w-czym-pomaga-przedsiębiorcom;> (dostęp: 22.04.2022).
- Drucker P. F., *Skuteczne zarządzanie*, PWN, Warszawa, 1976.
- Dylewski M., *Budżet roczny, jako narzędzie stabilizacji czy destabilizacji systemu finansowego JST*, „Kwartalnik Kolegium Ekonomiczno-Społecznego Studia i Prace. Szkoła Główna Handlowa”, 2017, nr 1, s. 89-103, <https://ssl-kolegia.sgh.waw.pl/pl/KES/czasopisma/kwartalnik/Documents/MD29.pdf> (dostęp: 22.04.2022).
- Dylewski M., Filipiak B., Szewczuk A., *Finanse publiczne. Instrumenty struktury procesy*, Fundacja na Rzecz Uniwersytetu Szczecińskiego, Szczecin 2004.
- Federalizm fiskalny w teorii i praktyce*, K. Piotrowska-Marczak (red.), Difin, Warszawa 2009.
- Flejterski S., *Podstawy metodologii finansów. Elementy komparatyki*, Economicus, Szczecin 2006.
- Frank S., *Rola władzy ustawodawczej w procesie planowania budżetowego*, „Zeszyty Naukowe PTE”, nr 10, 2011, s. 27-39.
- Gajda-Kantorowska M., *Rady fiskalne, jako innowacyjne instytucje budżetowe*, „Nierówności społeczne a wzrost gospodarczy”, nr 54, 2018, s. 313-323.
- Gajewski D. J., Nowak-Far A., *Krajowa Administracja Skarbowa – propozycja konsolidacji aparatu skarbowego, a uszczelnienie systemu podatkowego*, „Analizy i Studia CASP”, nr 2, 2016, s. 1-9.
- Griffin W. R., *Podstawy zarządzania organizacją*, PWN, Warszawa 2017.
- Hallerberg M., von Hagen J., *Organizacja procesu budżetowego w Polsce*, Ernst&Young, Warszawa 2006.
- Kafel T., *Kierunki badań w zakresie zarządzania strategicznego wobec wyzwań współczesności*, „Zeszyty Naukowe UEK. Zarządzanie”, nr 922, 2013, s. 83-102.
- Kępa M., Patyra S., *Znaczenie ustawy budżetowej z perspektywy doktryny prawa finansowego i konstytucyjnego*, „Przegląd Prawa Konstytucyjnego”, nr 3, 2012, s. 31-60.
- Kleer J., *Identyfikacja rodzajów dóbr wytwarzanych przez sektor publicznych*, (w:) Sektor publiczny w Polsce i na świecie między upadkiem a rozkwitem, J. Kleer (red.), CeDeWu, Warszawa 2005.
- Konstytucja Rzeczypospolitej Polskiej z 2.04.1997.*, (Dz.U. z 1997r. nr 78., poz. 483).
- Kosikowski C., *Bariery prawne w procesie naprawy finansów publicznych*, Najwyższa Izba Kontroli 2006, <https://www.nik.gov.pl/plik/id,1563.pdf> (dostęp: 22.04.2022).
- Kotarbiński T., *Traktat o dobrej robocie*, Ossolineum, Wrocław 1975.
- Kotowska E., *Zarządzanie w sektorze finansów publicznych – organizacja sektora publicznego, problem jawności i przejrzystości*, (w:) Człowiek i organizacja – dylematy współczesnego zarządzania, W. Harasim (red.), Wyższa Szkoła Promocji, Warszawa 2014, s. 122-143.
- Kotowska E., *Sektor finansów publicznych po zmianach*, „Postępy Techniki Przetwórstwa Spożywczego”, nr 2, 2010, s. 120-127.
- Koźniak G., *Budżetowanie w jednostkach samorządu terytorialnego – reorientacja z administrowania na zarządzanie*, „Finanse Komunalne”, nr 9, 2010, s. 5-17.
- Koźmiński A., Piotrowski W., *Zarządzanie. Teoria i praktyka*, PWN, Warszawa 2005.
- Krynicka K., *Koncepcja nowego zarządzania w sektorze publicznym (New Public Management)*, „Prace Instytutu Prawa i Administracji PWSZ w Sulechowie”, nr 2, 2006, s. 193-202, <https://www.bibliotekacyfrowa.pl/Content/34636/014.pdf> (dostęp: 22.04.2022).

- Krzeczewski B., *Wybrane procedury badawcze w nauce o finansach, a metodologia nauk ekonomicznych*, „Optimum. Studia Ekonomiczne”, nr 6, 2015, s. 85-98.
- Kulicki J., *Koncepcja Krajowej Administracji Skarbowej w świetle problemów administracji danin publicznych w Polsce*, „Analizy i Studia Centrum Analiz i Studiów Podatkowych”, nr 2, 2016, s. 10-39.
- Lubimow-Burzyńska I., Kowalczyk E., *Wdrożenie efektywnego modelu zarządzania finansami publicznymi w regulacjach prawnych dotyczących kontroli zarządczej*;
- „Nierówności społeczne a wzrost gospodarczy”, nr 31, 2013, s. 99-109, <http://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.desklight-9ee5894d-b65f-4a29-9600-3a18e1c52192/c/10.pdf> (dostęp: 22.04.2022).
- Lubińska T., *Nowe zarządzania wydatkami publicznymi*, (w:) *Nowe zarządzanie publiczne – skuteczność i efektywność. Budżet zadaniowy w Polsce*, (red.) T. Lubińska, Difin, Warszawa 2009.
- Łada M., Dziubiński T., *Budżet zadaniowy – narzędzie poprawy efektywności i tworzenia fasady legitymizacyjnej*, „Finanse, Rynki finansowe, Ubezpieczenia”, nr 1, 2017, s. 93-103.
- Małecka-Ziemińska E., *Luka w podatku od towarów i usług oraz sposoby jej ograniczania*, „Kwartalnik Kolegium Ekonomiczno-Społecznego. Studia i Prace”, nr 1, 2017, s. 45-60.
- Miłaszewicz D., *Jakość rządu a dostęp do dóbr publicznych w polskich regionach*, „Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu”, nr 465, 2017, s. 114-122.
- Misiąg W., *Siedem lat wdrażania budżetu zadaniowego- refleksje i prognozy.*, (w:) *Budżet zadaniowy*, K. Marchewka-Bartkowiak, Z. Szpringer (red.), Warszawa 2013, BAS Kancelarii Sejmu, s. 85-102.
- Młodzik E., *Założenia koncepcji New Public Management*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego nr 858. Współczesne Problemy Ekonomiczne”, nr 11, 2015, s. 185-193.
- Moździerz A., *Nierównowaga finansów publicznych*, PWE, Warszawa 2009.
- Myszak J. M., *Nowe zarządzanie publiczne (NPM), jako instrument zarządzania finansami publicznymi*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego nr 767. Współczesne Problemy Ekonomiczne” nr 5, 2012, s. 109-120.
- NIK o Krajowej Administracji Skarbowej, <https://www.nik.gov.pl/aktualnosci/nik-o-krajowej-administracji-skarbowej.html> (dostęp: 22.04.2022).
- Nowak I., *Krajowa Administracja Skarbowa w świetle „standardów” stanowionego prawa oraz polityki kadrowo-placowej – uwagi krytyczne*, „Prawo Budżetowe Państwa i Samorządu”, nr 2, 2021, s. 41-66.
- Orzeczenie Głównej Komisji Orzekającej w Sprawach o Naruszenie Dyscypliny Finansów Publicznych z dnia 14.04. 2011 r.* sygn. akt BDF1/4900/15/17-18/RN-6/11/840 http://www.archbip.mf.gov.pl/_files/_bip/bip_publicacje/2011/biuletyn3.pdf (dostęp: 22.04.2022).
- Owsiak K., *Wieloletnia prognoza finansowa jako instrument zarządzania finansami jednostek samorządu terytorialnego*, „Studia Ekonomiczne. Uniwersytet Ekonomiczny w Katowicach”, 2014, nr 198, cz. 1: Finanse – problemy – decyzje, s. 166-176, https://www.ue.katowice.pl/fileadmin/_migrated/content_uploads/13_K.Owsiak_Wieloletnia_prognoza_finansowa..._01.pdf (dostęp: 22.04.2022).
- Owsiak S., *Jakość planowania budżetowego w Polsce. Próba oceny*, <https://www.nik.gov.pl/plik/id,1565.pdf> (dostęp: 22.04.2022).
- Pawłowska A., *Administracja publiczna. Zagadnienia wstępne*, Norbertinum, Lublin 1999.
- Piasny B., *Doskonalenie zarządzania organizacjami publicznymi w Polsce*, „Nierówności społeczne a wzrost gospodarczy”, nr 48, 2016, s. 336-346.
- Pietrzak B., Woźniak B., *Instytucjonalne aspekty konsolidacji finansów publicznych*, „Zeszyty Naukowe UEK”, nr 8 (932), 2014, s. 93-109.
- Piotrowska-Marczak K., *Konwergentny charakter zarządzania finansami publicznymi*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse, Rynki finansowe, Ubezpieczenia”, nr 67, 2014, s. 849-857.
- Piotrowska-Marczak K., Uryszek T., *Zarządzanie finansami publicznymi*, Difin, Warszawa 2009.
- Piotrowska-Marczak K., *Współczesne kierunki zarządzania finansami publicznymi*, (w:) *Instrumenty nowego zarządzania finansami publicznymi w wybranych krajach Unii Europejskiej*, E. Ruśkowski (red.), Temida 2, Białystok 2011.
- Płoskonka J., *Wdrożenie koncepcji budżetu zadaniowego w Polsce – pierwsze doświadczenia*, (w:) *Nowe zarządzanie publiczne i public governance w Polsce i Europie*, A. Bosiacki, H. Izdebski, A. Nelicki, I. Zachariasz (red.), Wydawnictwo Liber, Warszawa 2010.
- Posmyk E., *Budżet zadaniowy, jako skuteczne narzędzie zarządzania finansami JST, ze szczególnym uwzględnieniem funduszy unii europejskiej*, „Studia Oeconomica Posnaniensia”, 1(4), 2013, s. 48-61.
- PWC i IBS, *Straty Skarbu Państwa w VAT (maj 2013 roku)*, s. 5, http://www.pwc.pl/pl/publikacje/assets/pwc_straty_skarbu_panstwa_w_vat.pdf (dostęp 22.04.2022).
- Raczkowski K., Krukowski A., *Optymalizacja podatkowa w teorii i praktyce zarządzania wiedzą bezpieczeństwa ekonomicznego*, „Monitor Prawa Celnego i Podatkowego”, nr 8, 2010, s. 276-281.
- Robbins S. P., DeCenzo D. A., *Podstawy zarządzania*, PWE, Warszawa 2002.
- Rutkowska-Tomaszewska E., *Jednostki sektora finansów publicznych*, (w:) *Prawne aspekty prywatyzacji*, J. Blicharz (red.), Prawnicza i Ekonomiczna Biblioteka Cyfrowa, Wrocław 2012, http://www.bibliotekacyfrowa.pl/Content/40002/PDF/06_Edyta_Rutkowska_Tomaszewska.pdf (dostęp: 22.04.2022).
- Satoła Ł., *Usługi użyteczności publicznej w ocenach społeczności lokalnych*, „Roczniki Naukowe Stowarzyszenia Ekonomistów Rolnictwa i Agrobiznesu”, tom XIX, z.3, 2017, s. 258-264.
- Sierak J., *Budżet zadaniowy jako narzędzie wzrostu efektywności gospodarowania finansami w jednostkach samorządu terytorialnego*, „Studia i Prace Kolegium Zarządzania Finansów”, nr 107, 2011, s. 110-127.
- Skorwider J., *Ustawa o finansach publicznych, jako przejaw nowego zarządzania publicznego*, „Zeszyty Naukowe Ostrołęckiego Towarzystwa Naukowego” nr 25, 2011, s. 627-638.
- Sobociński J., *Uwarunkowania usług e-administracji podatkowej w aspekcie zapewnienia dochodów podatkowych budżetu państwa*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego. Problemy Zarządzania Finansów i Marketingu nr 33”, nr 822, 2014, s. 37-50.
- Sołtyk P., *Naruszenia dyscypliny finansów publicznych w jednostce samorządu terytorialnego przedmiotem audytu wewnętrznego*, „Zeszyty Naukowe Uniwersytetu Szczecińskiego”, nr 864, Finanse, Rynki Finansowe, Ubezpieczenia, nr 76, t. 2, 2015, s. 133-141.
- Sołtyk P., *Realizacja postulatów kontroli zarządczej w doskonaleniu jednostek samorządu terytorialnego – wstępne wyniki badań ankietowych*, „Optimum. Economic Studies”, nr 2(92), 2018, s. 123-137.
- Sroka K., *Bezpieczeństwo informacyjne w administracji publicznej*, (w:) *Samorząd terytorialny. Od społeczeństwa ryzyka do społeczeństwa bezpiecznego*, J. Konieczny, K. Sroka (red.), ARP Promocja 21 Jarocin-Poznań-Szczecin 2006.
- Sroka K., Suchanek M., *Cyfryzacja usług administracji publicznej*, „Studia Administracyjne”, nr 9, 2017, s. 29-44.
- Sroka K., *Zarządzanie informacją w administracji publicznej*, „Studia Administracyjne”, nr 1, 2009, s. 33-48.
- Stabryła S., *Zarządzanie strategiczne w teorii i praktyce firmy*, PWN, Warszawa 2017.
- Szewczuk A., Ziolo M., *Zarys ekonomiki sektora publicznego*, Wydawnictwo Naukowe Uniwersytetu Szczecińskiego, Szczecin 2008.

Szyja P., *Funkcjonowanie administracji publicznej w sytuacji kryzysu spowodowanego czynnikami zewnętrznymi – studium przypadku COVID-19*, „Rocznik Administracji Publicznej”, nr 6, 2020, s. 267-281.

Tomaszewski A., *Potrzeby społeczne we współczesnym zarządzaniu*, „Nowoczesne Systemy Zarządzania”, zeszyt 13, 2018, s. 79-96.

Ustawa z dnia 27.08.2009., *o finansach publicznych* (Dz.U. z 2021 r., poz. 305).

Ustawa z dnia 5.06.1998 r., *o samorządzie powiatowym*, (Dz.U., z 2022 r., poz. 528).

Ustawa z dnia 8.03.1990 r., *o samorządzie gminnym*, (Dz.U., z 2022 r., poz. 559).

Ustawa z dnia 8.03.1990 r., *o samorządzie województwa*, (Dz.U., z 2022 r., poz. 547).

Uwarunkowania i bariery w procesie naprawy finansów publicznych, J. Głuchowski, A. Pomorska, J. Szolno-Koguc (red.), Wydawnictwo KUL, Lublin 2007.

Wieczorek-Szymańska A., *Zarządzanie talentami we współczesnych organizacjach – studium przypadku*, „Studia i Prace Wydziału Nauk Ekonomicznych i Zarządzania”, 2019, nr 59, s. 143-157.

Winiarska K., *Ocena realizacji celów kontroli zarządczej w jednostkach sektora finansów publicznych – wyniki badań ankietowych*, „Zeszyty Teoretyczne Rachunkowości”, tom 86, 2016, s. 53-74.

Współczesne finanse publiczne. Ujęcie sektorowe, B Woźniak, A. Alińska (red.), Difin, Warszawa 2020.

Wyrok Wojewódzkiego Sądu Administracyjnego w Warszawie z dnia 14.05.2012., sygn. Akt V SA/Wa216/12, https://mf-arch2.mf.gov.pl/c/document_library/get_file?uuid=697b0ef9-3f1b-43ad-aec4-b7ef0dbe26f2&groupId=764034 (dostęp: 22.04.2022).

Zawadzka-Pąg U. Z., *Konstrukcja prawna, wdrażanie i realizacja budżetu zadaniowego we Francji i w Polsce*, edu_libri, Kraków-Legionowo 2014.

Zblewska K., *Luka podatkowa w podatku VAT w Polsce oraz innych krajach Unii Europejskiej w latach 2014-2018*, „Przedsiębiorstwo we współczesnej gospodarce – teoria i praktyka”, nr 29, 2019, s. 13-24.

WSFiP conducts research and educates students in the following fields:

Finance and Accounting

- Treasure Administration
- Banking
- Corporate Finance
- Accountancy
- Accounting and Finance in Public Sector Institutions
- Corporate Accounting and Controlling
- Audit
- Management and Finance in Real Estate

Cyberspace and Social Communication

- Communication and Image Creations
- Safety in the Cyberspace

Internal Security

- Administration and Management in Security
- Security and Public Order
- Security and Development in Euro-region
- Security of Information and Information Systems
- Security in Business
- Criminology and Investigative Studies
- Criminology and Forensics
- Protection of People and Property
- Public Order Agencies

Law

- this program gives strong legal foundations to undertake further professional training for judges, prosecutors, attorneys, notaries, bailiffs.

Administration

- Fiscal Administration
- Local Government Administration

Logistics

- this program gives good preparation for work in logistics companies as well as in other economic and administrative units.

Information Technology

- Databases and Net Systems
- Computer Graphics and Multimedia Techniques
- Design of Applications for Mobile Devices
- IT Services in Public Administration Units

Postgraduate courses

- Administrative studies
- Fiscal Administration
- Law and management in health service

