

# Course description form

: Course description

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This course description provides a necessary summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, demonstrating whether he has made the most of the available learning opportunities . It must be linked to the program .description

Shatt Al-Arab College	Educational institution .1
law Department	University department / .2 center
Public Finance and Financial Legislation205FL	Course name/code .3
daily	Attendance forms available .4 (daily, weekly, monthly)
first and second semester 2023-2022	season/year .5
hours a week 2	Study hours (total) .6
2022/9 /1	The date this description .7 was prepared
Course objectives .8	
Studying research and analyzing the general theory of public finance, general principles, general procedures, the general budget, a statement of tax and related laws and legislation, how to explain the legislative foundations of tax and financial legislation, the functioning of financial operations in the state, and the student's .familiarity with the work of financial and tax bodies and institutions	


Course outcomes and methods of teaching, learning and assessment .9

.A- Cognitive goals

- A1- Knowledge of the general principles of the general theory of public finance
- A2- Acquaintance with the financial and tax legislations
- A3- Knowledge of the actual application of public financial principles such as the general principles in Iraq
- A4- Identify the project philosophy and general strategies
- A5
- A6

.B - The skill objectives of the course

- B1 - The ability to link between the theoretical study of the principles of public finance and the practical reality
- .B2 - How to extract and devise solutions from the legal rules in force
- B3 - Extracting tax rates and analyzing legal texts and instructions related to the financial activity of the state
- B4

Methods of teaching and learning

Various traditional methods, such as explaining the material theoretically, then asking questions to find out the extent of students' comprehension, using the data show device, as ideas are more comprehensible, working in groups, class tests, and discussions

Evaluation modalities

- Electronic oral exams -
- Online exams (semester) and (monthly) -
- Involve the student in presenting the received information -
- Directing questions and inquiries -

.C- Emotional and moral goals

- A1- Alert the student to the need to pay attention to the financial and tax problems that may arise
- .C 2 - Introduce students to linking legal rules with practical application

C 3- Exposing the financial legislation that is applied in reality and can be used .in the future at work	
Methods of teaching and learning	
Put forward phrases and summaries related to the topic and request an .indication of their validity and errors	-
Work in groups	-
Ask questions and ask for a solution, whether in the online classroom directly .or after the lecture	-
Evaluation modalities	
brainstorming	<b>electronic</b>
oral exams	<b>Electronic</b>
written exams	<b>Electronic</b>
Monitor student behavior	
D - Transferred general and qualifying skills (other skills related to .(employability and personal development	
.D1- Introducing the student to financial legal legislation	
.D2- Introducing financial institutions and tax authorities	
.D3- Introducing the regulatory and financial authorities	
	-D4

Infrastructure .10	
The methodological book of public finance d. Taher Al-Janabi	Course books required -1
Course textbook	Main references (sources) -2
Financial and tax legal legislation - Iraqi constitution - .Texts of applicable tax laws - Hashem Al-Jaafari, Principles of Public Finance - Medhat Abbas Amin, Theory of Public	Recommended books and references -1 (...,Scientific journals, reports)

Costs	
<p>.Court decisions published on official websites</p> <p><a href="https://meet.google.com/jka-agdu-xcb">https://meet.google.com/jka-agdu-xcb</a></p> <p><a href="https://meet.google.com/yjh-rbsb-uib">https://meet.google.com/yjh-rbsb-uib</a></p> <p><a href="https://meet.google.com/dbq-niyz-meu">https://meet.google.com/dbq-niyz-meu</a></p> <p><a href="https://meet.google.com/mop-urva-wsj">https://meet.google.com/mop-urva-wsj</a></p> <p><a href="https://meet.google.com/dbq-niyz-meu">https://meet.google.com/dbq-niyz-meu</a></p>	B _ electronic references, websites

.Course development plan .11
<p>Follow-up of legal legislative developments and instructions and the extent of - their legitimacy and conformity with the Constitution</p> <p>.Amending what has been modified and canceling what has been cancelled -</p> <p>Follow-up comparative Arab and foreign sources, and learn about successive - scientific, legal and financial developments, with linking to modern ideas and .information</p>

**Stage / Chapter One / Public Finance and Financial Legislation**

<b>learning method</b>	<b>Unit or subject .name</b>	<b>required learning outcomes</b>	<b>hour s</b>	<b>the week</b>
<b>View the lecture electronically</b>	<b>Public needs and special needs and criteria for distinguishing between them, the</b>	<b>Directing students to know the needs Public and private in order to be</b>	<b>2</b>	<b>the first</b>

	relationship of public finance with political science, economics and law	able to distinguish between them and its importance in our study		
orally and questions	Public expense is its meaning, its elements are images of public expenditures	Students' realization of the meaning of public expense and whether it has it Distinct items for private spending	2	Second
and conclusions	Economic division of public expenditure Constituents of public expenditure Limits and size of public expenditure	The student learns about spending controls General importance when exchange operations	2	Third
discussions	The phenomenon	The student realizes in this	2	the fourth

	of increasing public expenditures, the real reasons and the apparent reasons	lecture There are multiple reasons for the increase in spending general		
Presentatio n of the lecture	The economic effects of public expenditures	Highlights to students the multiple effects of public spending The effects go beyond the apparent	2	Fifth
orally and questions	public revenue	Students learn from these lectures To types of state revenue	2	VI
and conclusions	General price and fees	Show students the features of the drawings And the price of what the state sells	2	VII

<b>discussions</b>	<b>General loans</b>	<b>The picture is clear for students to one of the state's revenues On the other hand, which is an expenditure, which is public loans</b>	<b>2</b>	<b>VIII</b>
<b>Presentatio n of the lecture</b>	<b>Types of public loans</b>	<b>The student knows here that there Multiple types of public loans Including external and internal Optional and compulsory Including permanent and temporary</b>	<b>2</b>	<b>ninth</b>
<b>orally and questions</b>	<b>The economic and legal</b>	<b>Show students the content of</b>	<b>2</b>	<b>The tenth</b>

	<b>nature of public loans</b>	<b>the general loan</b> <b>From an economic and legal point of view and the opinions of scholars</b> <b>In this area</b>		
<b>and conclusions</b>	<b>Technical regulation of public loans</b>	<b>Students become familiar with the contracting procedures</b> <b>And the forms of loans and the conditions that surround its issuance</b>	<b>2</b>	<b>eleventh</b> —
<b>discussions</b>	<b>effects of public loans</b>	<b>Shows students what to issue public loans</b> <b>It affects different aspects of an individual's</b>	<b>2</b>	<b>twelveth</b>



		life and state		
Presentatio n of the lecture	The general budget, its importance, and its role	Students know what is meant In the general budget, what ?is its role A tool in the hands of the government	2	Thirteent h
orally and questions	General budget rules	It becomes clear to the students that there are several rules Control the annual budgets generality, inclusiveness, and balance	2	fourteent h
and conclusions	Executing the general budget, monitoring the implementatio	Show students how to implement the general budget and implementing	2	Fifteenth

	<b>n of the budget</b>	<b>agencies</b>		
<b>and conclusions</b>	<b>Public needs and special needs and criteria for distinguishing between them, the relationship of public finance with political science, economics and law</b>	<b>Students look around And the means of monitoring this implementation</b>		<b>sixteen</b>

Stage / Chapter Two / Public Finance and Financial  
Legislation / Tax

<b>Evaluation method</b>	<b>learning method</b>	<b>Unit or subject .name</b>	<b>required learning outcomes</b>	<b>hours</b>	<b>the week</b>
<b>written exam</b>	<b>Presentation of the lecture</b>	<b>The general theory of taxation</b>	<b>Show students the picture about the rules and theoretical trends for taxes in general</b>	<b>2</b>	<b>the first</b>

oral test	orally and questions	Technical regulation of taxes	Students familiarize themselves with the applied rules of taxes And their types and the distinction between their types	2	Second
Students attending the lecture	and conclusions	The economic effects of taxes	It becomes clear to the students that taxes have different types Multifaceted effects on the life of the individual and the state	2	Third
Students' questions	discussions	Direct taxes in Iraq Income tax	Students begin to identify one of the most important Types of taxes are income tax	2	the fourth

<b>Interest in discussions about the topics raised</b>	<b>Presentation of the lecture</b>	<b>Income tax bases</b>	<b>Students learn about the tax trend And what will .be charged</b>	<b>2</b>	<b>Fifth</b>
<b>written exam</b>	<b>orally and questions</b>	<b>The sequel to the tax bases</b>	<b>Students will be familiar with the resources tax is imposed on them</b>	<b>2</b>	<b>VI</b>
<b>oral test</b>	<b>and conclusions</b>	<b>Income tax scope, annual tax</b>	<b>Students are shown the limits of tax imposition In terms of .time</b>	<b>2</b>	<b>VII</b>
<b>Students attending the lecture</b>	<b>discussions</b>	<b>Exemptions, allowances</b>	<b>Students find that there are multiple exemptions from income tax</b>	<b>2</b>	<b>VIII</b>
<b>Students' questions</b>	<b>Presentation of the lecture</b>	<b>downloads</b>	<b>Students are informed of the possibility</b>	<b>2</b>	<b>ninth</b>

			<p>of exemption</p> <p>Partial tax in case of loss of the taxpayer in a given year</p>		
<p>Interest in discussions about the topics raised</p>	<p>orally and questions</p>	<p>Transfer the source of income and losses to be deducted</p>	<p>Students learn about percentages</p> <p>The tax rate and how it is estimated by the tax administration</p>	<p>2</p>	<p>The tenth</p>
<p>written exam</p>	<p>and conclusions</p>	<p>Tax rate, tax estimate</p>	<p>Students see this lecture</p> <p>The possibility of appealing the tax decision and specialized agencies</p> <p>In view of the .appeals</p>	<p>2</p>	<p>eleventh</p>
<p>oral test</p>	<p>discussions</p>	<p>Methods of appeal against the income tax</p>	<p>Students learn about the existence of another tax</p>	<p>2</p>	<p>twelveth</p>

		assessment decision	In Iraqi legislation, a tax is imposed On the income of the exploited property		
Students attending the lecture	Presentation of the lecture	real estate tax	Students – familiarize themselves with the conditions for calculating This tax and types of exemptions from it	2	Thirteenth
Students' questions	orally and questions	Tax calculation, exemptions, assignment bases	Students learn about the foundations of assessment on the one hand How to appeal the estimate	2	fourteenth
Interest in discussions about the	and conclusions		Students get to know A third tax in	2	Fifteenth

<p><b>topics raised</b></p>			<p><b>Iraqi legislation</b>  <b>It is the tax that is imposed on unexploited lands</b></p>		
<p><b>Interest in discussions about the topics raised</b></p>	<p><b>and conclusions</b></p>		<p><b>It becomes clear to the taxpayer the imposition procedures</b>  <b>This tax and appeal procedures against the decision issued by the tax administration</b></p>	<p><b>2</b></p>	<p><b>sixteen</b></p>