**Course Description**

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| **This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program** |

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| 1. Educational Institution
 | Shatt Al-Arab University College |
| 1. Scientific Department / Center
 | Accounting |
| 1. Course name/code
 | Public Finance |
| 1. Available forms of attendance
 | MOHAMMED ABDULKAREEM MUTASHR |
| 1. Semester/Year
 | ATTENDANCE |
| 1. Number of study hours (total)
 |   | Number of hours per week |
| theoretical | practical | Total |
| 1.5 | 0 | 1.5 |
| 1. Date of preparation of this description
 | 8/1/2024 |
| 1. **Course Objectives:** **Definition and concept of public finance science and its importance in developing a theoretical framework**
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| 1. **Course** **Outcomes and**  **Teaching Methods, Learning and Evaluation**
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| **A- Definition and concept of public finance science and its importance in developing a theoretical framework** |
| **B- Course Skill Objectives**:   |
|  **Teaching and learning methods** **Introducing the student to the role of public finance and its importance to the state of the economy and the political conditions of each country during a certain period of time :**  |
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|  **Evaluation Methods :** **Through daily quiz and participation during weekly lessons** |
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| **C. Sentimental and Valuable Objectives**:  |
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| a. Student participation in the lecture. |
| b. Student participation in college activities. |
| c. The student listens to the teacher's explanation. |
| d. The student's interest in the lecture and his interaction. |

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| **d. General and qualifying skills transferred (other skills related to employability and personal development).** |
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| a. Developing the mental abilities of the student through participation. |
| b. Develop the student's skill abilities through practical assignment. |

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| 1. Course Structure
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| **Al , Week** | **Hours** | **Required Learning Outcomes** | **Name of the unit and/or subject** | **Method of education** | **Evaluation Method** |
| 1 | **1.5** | understanding the material | Public Finance Science | The scope of public finance: the nature of public needs and the method of satisfying them. | - lectures- case study-discussions |
| 2 | 1.5 | understanding the material | Public Finance Science | General Budget: Developing the concept of public finance, public expenditures and public revenues | - lectures- case study-discussions |
| 3 | 1.5 | understanding the material | Public Finance Science | Fiscal policy: the concept of fiscal policy | - lectures- case study-discussions |
| 4 | 1.5 | understanding the material | Public Finance Science | Overhead: Nature of Overheads | - lectures- case study-discussions |
| 5 | 1.5 | understanding the material | Public Finance Science | Limits of public alimony: Pictures of public expenses | - lectures- case study-discussions |
| 6 | 1.5 | understanding the material | Public Finance Science | The phenomenon of increasing public expenditures | - lectures- case studydiscussions |
| 7 | 1.5 | understanding the material | Public Finance Science | Public revenues | - oral tests-questions |
| 8 | 1.5 | understanding the material | Public Finance Science | State revenues from the domain | - oral tests-questions |
| 9 | 1.5 | understanding the material | Public Finance Science | General theory of taxation | - oral tests-questions |
| 10 | 1.5 | understanding the material | Public Finance Science | Tax division | - oral tests-questions |
| 11 | 1.5 | understanding the material | Public Finance Science | Public Loans | - oral tests-questions |
| 12 | 1.5 | understanding the material | Public Finance Science | General Budget  | - oral tests-questions |
| 13 | 1.5 | understanding the material | Public Finance Science | The importance of the public budget  | - oral tests-questions |
| 14 | 1.5 | understanding the material | Public Finance Science | General Budget Rules | - oral tests-questions |
| 15 | 1.5 | understanding the material | Public Finance Science | The role of the public budget | - oral tests-questions |

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| 12. Infrastructure |
| 1 Required textbooks  | Public Finance and Financial Legislation / Dr. Taher Al-Janabi |
| 2 Key references (sources)  | Public Finance and Financial Legislation / Dr. Taher Al-Janabi |
| * 1. Recommended books and references (scientific journals, reports,.... )
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| * 1. Electronic references, websites ....
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| 1. Course improvement Plan
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|  Continuous communication in the development of curricula based on recent versions of books, references and periodicals related to the science of public finance and its branches as a service activity and the public finance systema. Study the needs of the labor market.b. Recent book publications.c. References and periodicals related to the science of public finance and its branches. |