**Course Description**

**Course Description**

|  |
| --- |
| **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** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 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** | | | | |

|  |
| --- |
| 1. **Course** **Outcomes and**  **Teaching Methods, Learning and Evaluation** |
| **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 :** |
|  |
| **Evaluation Methods :** **Through daily quiz and participation during weekly lessons** |
|  |
| **C. Sentimental and Valuable Objectives**: |
| |  | | --- | | 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. | |
| **d. General and qualifying skills transferred (other skills related to employability and personal development).** |
| |  | | --- | | a. Developing the mental abilities of the student through participation. | | b. Develop the student's skill abilities through practical assignment. | |
|  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. Course Structure | | | | | |
| **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 study  discussions |
| 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 |

|  |  |
| --- | --- |
| 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,.... ) |  |
| * 1. Electronic references, websites .... |  |

|  |
| --- |
| 1. Course improvement Plan |
| 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 system  a. 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. |