

وزارة التعليم العالي والبحث العلمي
جهاز الإشراف والتقويم العلمي
دائرة ضمان الجودة والاعتماد الأكاديمي

استمارة وصف البرنامج الأكاديمي للكليات والمعاهد

للعام الدراسي 2024-2025

الجامعة: شط العرب

الكلية / القانون

القسم العلمي / القانون

تاريخ ملء الملف: 2024/9/1



التوقيع:

اسم المعاون العلمي: م.د يوسف سامي يوسف
التاريخ:



التوقيع:

اسم رئيس القسم: أ.م.د ماجد سلمان حسين
التاريخ:



أ.د. علي حسين مهدي
عميد كلية القانون
مصادقة السيد العميد

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي:
التاريخ: / /
التوقيع:

Course description form

: Course description

Dr. Sajjad Sadiq Al Head -1

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 2025-2024	season/year .5
hours a week 2	Study hours (total) .6
2024/9 /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 electronic oral exams Electronic written exams Electronic 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 - Costs	Recommended books and - references (...,Scientific journals, reports)
. Court decisions published on official websites https://meet.google.com/jka-agdu-xcb https://meet.google.com/yjh-rbsb-uib https://meet.google.com/dbq-niyz-meu https://meet.google.com/mop-urva-wsj https://meet.google.com/dbq-niyz-meu	B _ electronic references, websites

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

Stage / Chapter One / Public Finance and Financial Legislation

learning method	Unit or subject name	required learning outcomes	hour s	the week
View the lecture electronically	Public needs and special needs and	Directing students to know the	2	the first

y	criteria for distinguishing between them, the relationship of public finance with political science, economics and law	needs Public and private in order to be 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	The student learns about spending controls General importance when exchange	2	Third

	size of public expenditure	operations		
discussions	The phenomenon of increasing public expenditures, the real reasons and the apparent reasons	The student realizes in this lecture There are multiple reasons for the increase in spending general	2	the fourth
Presentation 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	2	VII

		<p>the drawings</p> <p>And the price</p> <p>of what the</p> <p>state sells</p>		
discussions	General loans	<p>The picture is</p> <p>clear for</p> <p>students to</p> <p>one of the</p> <p>state's</p> <p>revenues</p> <p>On the other</p> <p>hand, which is</p> <p>an</p> <p>expenditure,</p> <p>which is</p> <p>public loans</p>	2	VIII
Presentation of the lecture	Types of public loans	<p>The student</p> <p>knows here</p> <p>that there</p> <p>Multiple types</p> <p>of public loans</p> <p>Including</p> <p>external and</p> <p>internal</p> <p>Optional and</p> <p>compulsory</p> <p>Including</p>	2	ninth

		permanent and temporary		
orally and questions	The economic and legal nature of public loans	Show students the content of the general loan From an economic and legal point of view and the opinions of scholars In this area	2	The tenth
and conclusions	Technical regulation of public loans	Students become familiar with the contracting procedures And the forms of loans and the conditions that surround its issuance	2	eleventh —
discussions	effects of public loans	Shows students what to issue public loans	2	twelveth

		It affects different aspects of an individual's life and state		
Presentation 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	Thirteenth
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	fourteenth
and conclusions	Executing the general	Show students how to	2	Fifteenth

	budget, monitoring the implementatio n of the budget	implement the general budget and implementing agencies		
and conclusions	Public needs and special needs and criteria for distinguishing between them, the relationship of public finance with political science, economics and law	Students look around And the means of monitoring this implementatio n		sixteen

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

Evaluation method	learning method	Unit or subject .name	required learning outcomes	hours	the week
written exam	Presentation of the lecture	The general theory of taxation	Show students the picture about the rules and theoretical	2	the first

			trends for taxes in general		
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	2	the fourth

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

Students' questions	Presentation of the lecture	downloads	Students are informed of the possibility of exemption Partial tax in case of loss of the taxpayer in a given year	2	ninth
Interest in discussions about the topics raised	orally and questions	Transfer the source of income and losses to be deducted	Students learn about percentages The tax rate and how it is estimated by the tax administration	2	The tenth
written exam	and conclusions	Tax rate, tax estimate	Students see this lecture The possibility of appealing the tax decision and specialized agencies In view of the appeals	2	eleventh

oral test	discussions	Methods of appeal against the income tax assessment decision	Students learn about the existence of another tax In Iraqi legislation, a tax is imposed On the income of the exploited property	2	twelveth
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 topics raised	and conclusions		Students get to know A third tax in Iraqi legislation It is the tax that is imposed on unexploited .lands	2	Fifteenth
Interest in discussions about the topics raised	and conclusions		It becomes clear to the taxpayer the imposition procedures This tax and appeal procedures against the decision issued by the tax .administration	2	sixteen