

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 of the learning opportunities. These characteristics have to be matched with the description of the program

1. Educational Institution	Shatt Al-Arab University			
2. Scientific Department / Center	Accounting			
3. Course name/code	Public Finance			
4. Available forms of attendance	MOHAMMED ABDULKAREEM MUTASHR			
5. Semester/Year	ATTENDANCE			
6. Number of study hours (total)		Number of hours per week		
		theoretical	practical	Total
		1.5	0	1.5
7. Date of preparation of this description	1/9/2024			
8. Course Objectives: Definition and concept of public finance science and its importance in developing a theoretical framework				

9. 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.

10. 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
a. Recommended books and references (scientific journals, reports,....)	
b. Electronic references, websites	

13-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

- Study the needs of the labor market.
- Recent book publications.
- References and periodicals related to the science of public finance and its branches.

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