MODULE DESCRIPTION FORM

Module Information			
Module Title	public Finance	**Module Delivery**	
Module Type	Basic	☒ Theory ☒ Lecture ☐ Lab ☐ Tutorial ☒ Practical ☐ Seminar	
Module Code	AC2104		
ECTS Credits	3		
SWL (hr/sem)	75		
Module Level	2	**Semester of Delivery**	1
Administering Department	Accounting Department	**College**	Shatt Al Arab University, College of Administration and Economics
Module Leader	Ahmed Ismail	e-mail	ahmed.ismail.khder@sa-uc.edu.iq
Module Leader's Acad. Title	Assistant teacher	**Module Leader's Qualification**	Master's
Module Tutor	AhmedIsmael	e-mail	
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date	2025-9-1	**Version Number**	1.0

Relation with other Modules العلاقة مع المواد الدراسية الأخر ى			
Prerequisite module	nothing	**Semester**	
Co-requisites module	Nothing	Semester	

Module Aims, Learning Outcomes and Indicative Contents	
Module Objectives	1. To provide the student with knowledge of the conceptual framework of public finance 2. Defining the state's financial functions. 3. Defining the financial aspects of the state's general budget. 4. Distinguishing between the state's general financial budget and other financial statements. 5. Defining the state's spending priorities. 6. Identifying the sources of state revenue and how it is adapted to meet its expenditures. 7. Distinguishing between general needs and specific needs, and who is responsible for the satisfaction process. 8. To equip students with knowledge of all program specializations 9. Developing mental abilities by broadening the cognitive horizons of all program disciplines 10. The ability to analyze problems 11. Applying theoretical concepts, rules, and laws 12. To equip students with the ability to link different financial and banking variables 13. Evaluating and judging applied cases
Module Learning Outcomes	A. Cognitive objectives 1- Understanding the fundamentals of the state's role in society 2- Understanding the importance of government spending and its components 3- Understanding public revenues and their components 4- Knowing how to prepare a budget while adhering to its principles b) Course-specific skills objectives 1 - Preparing a state budget / student 2 The ability to identify and solve problems using modern methods. 3 Using real-world examples and matching them with the theoretical study.
Indicative Contents Guideline Contents	The guidance content includes the following: 1_ The nature and scope of public finance, elements of public finance, the development of public finance. 2_ The nature of public expenditures and their components, rules of public expenditure.

	3_ Distribution of public spending, size of public spending. 4_ The phenomenon of increasing public expenditures 5_ Exam
	6_ The implications of public spending 7_ Public revenues, state property revenues 8_ Fees, fines, taxes 9_ Public loans, subsidies. 10_ Cash issuance, double taxation. 11_ Exam 12_ Tax economics, tax capacity. 13_ Public loans, definition of public loans, types of loans, technical organization of public loans. 14_ Introduction to the general budget, principles and rules of the general budget. 15_ Exam

Learning and Teaching Strategies Learning and teaching strategies	
Strategies	Learning and teaching strategies This course focuses on integrating theoretical lectures with practical sessions to enhance students' understanding of manufacturing principles and processes. Students will be encouraged to actively participate through laboratory experiments and group discussions, helping them apply concepts and develop critical thinking and problem-solving skills. Particular emphasis is also placed on occupational safety awareness and good manufacturing practices.

Student Workload (SWL) The student's academic workload is calculated for 15 weeks.			
Structured SWL (h/sem) Student's regular course load during the semester	48	**Structured SWL (h/w)** Student's regular weekly study load	7
Unstructured SWL (h/sem) Irregular student workload during the semester	27	**Unstructured SWL (h/w)** Irregular weekly study load for the student	6
Total SWL (h/sem) The student's total academic workload during the semester	75		

Module Evaluation					
		Time/Number	**Weight (Marks)**	**Week Due**	**Relevant Learning Outcome**
Formativeassessment Formative assessment	**Quizzes**	2	10% (10)	5 and 10	LO #1, #2 and #10, #11
	Assignments	2	10% (10)	2 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	Continuous	All
	Report	1	10% (10)	13	LO #5, #8 and #10
Summativeassessment Evaluation	**Midterm Exam**	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
	Material Covered
Week 1	The nature and scope of public finance, the elements of public finance, the development of public finance.
Week 2	The nature of public expenditures and their components, rules of public expenditure.
Week 3	The breakdown of public spending, the size of public spending.
Week 4	The phenomenon of increasing public spending.
Week 5	An exam in different formats.
Week 6	The implications of public spending.
Week 7	Public revenues, state property revenues.
Week 8	Fees and fines, taxes.
Week 9	Public loans, subsidies.
Week 10	The technical organization of public loans.
Week 11	Cash issuance, double taxation.
Week 12	exam
Week 13	Tax economics, tax capacity.
Week 14	Public loans, definition of public loans, types of loans, technical regulation of public loans.
Week 15	Introduction to the general budget, principles and rules of the general budget.
Week 16	Final exam

Delivery Plan (Weekly Lab. Syllabus)	
Week	**materials covered**
Week	
Week	
Week	
Week	
Week	
Week	
Week	

Learning and Teaching Resources		
	Text	**Available in the Library?**
Required Texts	Saud Jaid Mashkour Al-Amer and Aqeel Jaber Hamid Al-Helou, A Contemporary Introduction to Public Finance, ed.2020. Adel Faleh Al-Ali, State Finance,2008.	Yes
Recommended Texts	Ministry of Finance website, General Authority for Taxes, Statistics and Research Department.	No

Grading Scheme				
Group	**Grade**	Appreciation	**Marks %**	**Definition**
Success Group (50 -)001	**A** -Excellent	privilege	90 - 100	Outstanding Performance
	B -Very Good	very good	80 - 89	Above average with some errors
	C -Good	Good	70 - 79	Sound works with notable errors
	D -Satisfactory	middle	60-69	Fair but with major shortcomings
	E -Sufficient	acceptable	50-59	Work meets minimum criteria
Fail Group (0 –)94	**FX** –Fail	Sediment (under processing)	(45-)94	More work required but credit awarded
	F –Fail	Ras B	(0-)44	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايذ

مدرس المادة
م.م احمد اسماعيل

Director of the Quality Assurance and Performance Department of the University: Wafa Saeed Hassan

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م.م وفاء سعيد حسن