

# MODULE DESCRIPTION FORM

| Module Information                 |                                |                      |                                                                                                                                                                                                                                          |                |
|------------------------------------|--------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Module Title                       | Public Finance                 |                      | Module Delivery                                                                                                                                                                                                                          |                |
| Module Type                        | s                              |                      | <input checked="" type="checkbox"/> Theory<br><input type="checkbox"/> Lecture<br><input type="checkbox"/> Lab<br><input type="checkbox"/> Tutorial<br><input checked="" type="checkbox"/> Practical<br><input type="checkbox"/> Seminar |                |
| Module Code                        | BF2105                         |                      |                                                                                                                                                                                                                                          |                |
| ECTS Credits                       | 3                              |                      |                                                                                                                                                                                                                                          |                |
| SWL (hr/sem)                       | 75                             |                      |                                                                                                                                                                                                                                          |                |
| Module Level                       | 1                              | Semester of Delivery |                                                                                                                                                                                                                                          | 2              |
| Administering Department           | Financial and Banking Sciences |                      | College                                                                                                                                                                                                                                  | SAUC           |
| Module Leader                      | Batool Abbas Hussein Subbr     |                      | e-mail                                                                                                                                                                                                                                   |                |
| Module Leader's Acad. Title        | Assistant Lecturer             |                      | Module Leader's Qualification                                                                                                                                                                                                            | Masters Degree |
| Module Tutor                       | Batool Abbas Hussein Subbr     |                      | e-mail                                                                                                                                                                                                                                   |                |
| Peer Reviewer Name                 |                                |                      | e-mail                                                                                                                                                                                                                                   | E-mail         |
| Scientific Committee Approval Date | 16-12-2025                     |                      | Version Number                                                                                                                                                                                                                           | 2              |

| Relation with other Modules |      |          |  |
|-----------------------------|------|----------|--|
| Prerequisite module         | None | Semester |  |
| Co-requisites module        | None | Semester |  |

## Module Aims, Learning Outcomes and Indicative Contents

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Module Objectives</b></p>        | <ol style="list-style-type: none"> <li>1. <b>Understanding the Theoretical and Institutional Framework:</b> Understanding the role of the state in the economy and the rationale for its intervention to meet public needs and achieve social and distributive justice.</li> <li>2. <b>Analyzing Public Expenditure:</b> Understanding the concept of government expenditure, the reasons behind its rapid growth, and evaluating its economic and social effects.</li> <li>3. <b>Understanding Public Revenues and the Tax System:</b> Studying the various sources of public revenues and developing the ability to analyze the tax structure and its economic and equity principles.</li> <li>4. <b>Understanding Public Budget Mechanisms:</b> Familiarity with the rules governing the preparation and implementation of the state budget and methods of addressing the budget deficit.</li> <li>5. <b>Understanding the Role of Fiscal Policy in the Economy:</b> Analyzing fiscal policy instruments (public expenditure and taxation) and how they can be used to direct economic activity and address imbalances such as inflation and unemployment.</li> <li>6. <b>Recognizing the Stages of Development of Public Finance:</b> Identifying the economists associated with each stage, their ideas, and the developments and characteristics of each stage.</li> </ol> |
| <p><b>Module Learning Outcomes</b></p> | <ol style="list-style-type: none"> <li>1. <b>Understanding Basic Financial Concepts:</b> Gaining a comprehensive understanding of public finance terminology, the nature of public and private needs, and the rationale for government intervention in the economy.</li> <li>2. <b>Understanding the Financial Structure of the State:</b> Developing detailed knowledge of the components of public expenditure and the various sources of public revenue, particularly the tax system.</li> <li>3. <b>Understanding Budget and Public Debt Mechanisms:</b> Understanding the scientific principles governing the preparation of the state budget, methods of addressing budget deficits, and the causes and types of public debt.</li> <li>4. <b>Analyzing Fiscal Policies:</b> Developing the ability to analyze the impact of government expenditure and taxation on economic activity and market conditions.</li> <li>5. <b>Evaluating Economic Imbalances:</b> Developing the ability to relate fiscal policy instruments to addressing economic problems such as inflation, recession, and unemployment.</li> </ol>                                                                                                                                                                                                                                                       |

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|                            | <p>6. <b>Reading and Interpreting Budgets:</b> Developing the ability to read, understand, and analyze public budget data and its main components.</p> <p>7. <b>Contributing to Financial Planning:</b> Applying acquired knowledge to understand and analyze government financial decisions and their implications for investment and saving</p>                                                                                                                                  |
| <b>Indicative Contents</b> | <p>The indicative contents provide a framework for planning and guiding the educational process and include:</p> <ul style="list-style-type: none"> <li>• Educational objectives</li> <li>• Key concepts</li> <li>• Methodologies</li> <li>• Learning materials</li> <li>• Teaching activities</li> <li>• Assessment methods</li> </ul> <p>Academic guidance</p> <p>Total hours = 147 = Self-study hours - (Exam hours) = 150 - 3 = 147 hours<br/>(Timetable hours x 15 weeks.</p> |

| <b>Learning and Teaching Strategies</b><br>استراتيجيات التعلم والتعليم |                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b>                                                      | <ul style="list-style-type: none"> <li>• Lectures</li> <li>• Classroom discussions</li> <li>• Solving exercises in class</li> <li>• Discussing mathematical problems in class</li> </ul> <p>Assessment Methods:</p> <ul style="list-style-type: none"> <li>• Daily participation through class engagement</li> <li>• Daily quizzes</li> </ul> |

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| <b>Student Workload (SWL)</b><br><b>(15 Weeks)</b> |     |                               |   |
|----------------------------------------------------|-----|-------------------------------|---|
| <b>Structured SWL (h/sem)</b>                      | 63  | <b>Structured SWL (h/w)</b>   | 7 |
| <b>Unstructured SWL (h/sem)</b>                    | 37  | <b>Unstructured SWL (h/w)</b> | 6 |
| <b>Total SWL (h/sem)</b>                           | 100 |                               |   |

| Delivery Plan (Weekly Syllabus) |                                                                                                                                               |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Week                            | Material Covered                                                                                                                              |
| Week 1                          | Introduction, Concepts of Public Finance, Stages of Public Finance(Neutral/Classical Public Finance vs. Interventional/Modern Public Finance) |
| Week 2                          | The Nature of Public Needs, Their Scope and Satisfaction, Criteria for Determining the Nature of Needs, and Evaluation of These Criteria      |
| Week 3                          | Elements of Public Finance: Public Revenues, Concepts of Revenues and Classifications of Revenues                                             |
| Week 4                          | Sources of Public Revenues                                                                                                                    |
| Week 5                          | Public Expenditures: Concepts of Expenditures, Characteristics of Expenditures, and Forms of Expenditures                                     |
| Week 6                          | Rules of Public Expenditures, and the Phenomenon of Increasing Public Expenditures                                                            |
| Week 7                          | Midterm Exam                                                                                                                                  |
| Week 8                          | Determinants of the Volume of Public Expenditures                                                                                             |
| Week 9                          | Economic Effects of Public Expenditures                                                                                                       |
| Week 10                         | Economic Classifications of Public Expenditures                                                                                               |
| Week 11                         | The Public Budget, Budget Concepts, and the Budget According to Classical Thought                                                             |
| Week 12                         | Objectives of the Public Budget                                                                                                               |
| Week 13                         | Stages of the Public Budget                                                                                                                   |
| Week 14                         | Rules of the Public Budget                                                                                                                    |
| Week 15                         | Final exam                                                                                                                                    |

| Delivery Plan (Weekly Lab. Syllabus) |                  |
|--------------------------------------|------------------|
| Week                                 | Material Covered |
| Week 1                               | -                |
| Week 2                               | -                |
| Week 3                               | -                |

|               |   |
|---------------|---|
| <b>Week 4</b> | - |
| <b>Week 5</b> | - |
| <b>Week 6</b> | - |
| <b>Week 7</b> | - |

### Module Evaluation

|                             |                     | Time/Number | Weight (Marks)   | Week Due   | Relevant Learning Outcome |
|-----------------------------|---------------------|-------------|------------------|------------|---------------------------|
| <b>Formative assessment</b> | <b>Quizzes</b>      | 1           | 10% (10)         | 7          | LO #1, #2 and #4          |
|                             | <b>Assignments</b>  | 1           | 10% (10)         | Continuous | LO #3, #4                 |
|                             | <b>Seminars</b>     | 1           | 10% (10)         | Continuous | All                       |
|                             | <b>Report</b>       | 1           | 10% (10)         | 12         | LO #5, #8 and #10         |
| <b>Summative assessment</b> | <b>Midterm Exam</b> | 1hr         | 10% (10)         | 7          | LO #1 - #7                |
|                             | <b>Final Exam</b>   | 3hr         | 50% (50)         | 16         | All                       |
| <b>Total assessment</b>     |                     |             | 100% (100 Marks) |            |                           |

### Learning and Teaching Resources

|                          | Text                                                                                                                                                                                                                                                                        | Available in the Library? |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>Required Texts</b>    |                                                                                                                                                                                                                                                                             | Yes                       |
| <b>Recommended Texts</b> | <ol style="list-style-type: none"> <li><b>Public Finance: Theory and Practice</b> — Dr. Mohammed Khasawneh.</li> <li><b>Public Finance: Public Revenues</b> — Dr. Rania Mahmoud Emara.</li> <li><b>Public Finance</b> — Dr. Ali Mohammed and Dr. Suleiman Ahmed.</li> </ol> |                           |
| <b>Websites</b>          |                                                                                                                                                                                                                                                                             |                           |

| Group                       | Grade            | Marks %  | Definition                            |
|-----------------------------|------------------|----------|---------------------------------------|
| Success Group<br>(50 - 100) | A - Excellent    | 90 - 100 | Outstanding Performance               |
|                             | B - Very Good    | 80 - 89  | Above average with some errors        |
|                             | C - Good         | 70 - 79  | Sound work with notable errors        |
|                             | D - Satisfactory | 60 - 69  | Fair but with major shortcomings      |
|                             | E - Sufficient   | 50 - 59  | Work meets minimum criteria           |
| Fail Group<br>(0 – 49)      | FX – Fail        | (45-49)  | More work required but credit awarded |
|                             | F – Fail         | (0-44)   | Considerable amount of work required  |
|                             |                  |          |                                       |

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