

**Ministry of Higher Education and Scientific Research
Scientific Supervision and Scientific Evaluation Apparatus
Directorate of Quality Assurance and Academic Accreditation
Accreditation Department**



Academic Program and Course Description Guide

2024

10. Course Structure

| Week | Hours | Required Learning Outcomes | Unit or subject name | Learning method | Evaluation method |
|------------------|-------|---|--|---|------------------------------|
| The first week | 2 | Directing students to know general and specific needs so that they can differentiate Between them and explain their importance in our study | Public needs, private needs, and criteria for distinguishing between them, the relationship of public finance to political science, economics, and law | Explaining the topic, discussing and asking questions | Attendance and participation |
| the second week | 2 | Students' understanding of the meaning of public expenditure and whether it has elements distinct from private expenditure | Public expenditure means, its elements and images of public expenditure | Orally and questions | oral test |
| the third week | 2 | The student learns about spending controls General due to its importance in exchange operations | Economic division of public expenditures, components of public expenditures, limits and volume of public expenditures | Explaining the topic, discussing and asking questions | Attendance and participation |
| the fourth week | 2 | reasons for the increase in public spending | The phenomenon of increasing public expenditures, the real reasons and the apparent reasons | Discussions | Student questions |
| The fifth week | 2 | It becomes clear to you that public tunnels have multiple effects that go beyond the apparent effects | Economic effects of public loans | Explaining the topic, discussing and asking questions | Attendance and participation |
| the sixth week | 2 | From these lectures, students learn about the types of state revenues | Public revenues | Orally and questions | Written exam |
| The Seventh week | 2 | Students are shown the features of fees and prices of what the state sells | General price and fees | Conclusions | oral test |
| The eighth week | 2 | The picture becomes clear for students regarding one of the state's revenues, which is considered spending, and on the other hand, which is public loan | Public loans | Explaining the topic, discussing and asking questions Attendance and participation | The student learns here to |
| The ninth week | 2 | There are many types of public loans, including external and internal, optional and compulsory, permanent and temporary. | Types of general loans | Explaining the topic, discussing and asking questions | Student questions |
| The tenth week | 2 | The content of the public loan is shown to students From the economic and legal perspective and the opinions of jurists in this field | The economic and legal nature of public loans | Orally and questions | Attendance and participation |
| eleventh week | 2 | Students learn about contracting procedures The types of loans and the conditions surrounding their issuance | Technical regulation of public loans | Conclusions | Written exam |

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|---------------------|---|--|---|---|------------------------------|
| The twelfth week | 2 | It shows students the effects of issuing public loans on various aspects of the life of the individual and the state | Effects of public loans | Explaining the topic, discussing and asking questions | oral test |
| The thirteenth week | 2 | Students learn what is meant by the general budget and its role as a tool in the hands of the government | The general budget, its importance and role | Explaining the topic, discussing and asking question | Attendance and participation |
| The fourteenth week | 2 | It becomes clear to students that there are several rules governing budgets, including annual, general, comprehensiveness, and balance | General budget rules | Orally and questions | Student questions |
| The fifteenth week | 2 | Students learn how to implement the general budget and the implementing agencies | Implementing the general budget, monitoring budget implementation | Explaining the topic, discussing and asking question | Attendance and participation |

١. Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily oral, monthly, or written exams, reports etc

٢. Learning and Teaching Resources

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| Required textbooks (curricular books, if any) | Public Finance Systematic Book Dr. Taher Al-Janabi |
| Main references (sources) | The prescribed methodological book |
| Recommended books and references (scientific journals, reports...) | <ul style="list-style-type: none"> • . Hashim Al-Jaafari, Principles of Public Finance •Dr. Medhat Abbas Amin, General Cost Theory •Dr. Raed Naji, Public Finance • Financial and tax legal legislation • The Iraqi Constitution • Tax laws in force. • Judicial rulings and decisions. |
| Electronic References, Websites | |