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

## **Course Description Form**

\. Course Name: Public Financ				
۲. Course Coo	۲. Course Code:			
۳. Semester /	/ Year: chapter one	/٢٠٢٤_٢٠٢٣		
٤. Description Preparation Date: ۲۰۲٤ - ۲۰ الا				
°. Available Attendance Forms: Daily attendance				
7. Number of	7. Number of Credit Hours (Total) / Number of Units (Total): 30 hours			
Y. Course adn	Y. Course administrator's name (mention all, if more than one name)			
Name: waleed hassan hamid		abbas naser saadoon		
Email: waleed.hassan@qu.edu.iq		nasir@qu.edu.iq		
۸. Course Ob	jectives			
	Introducing the student to put	ublic finance.		
Course Objectives	• Training the student and developing his scientific abilities in knowledge of research study and analysis of the general theory of public finance, general principles, general procedures, and the general budget.			
		op mentally, which leads to building a innovation by adapting general facts, udget		
٩. Teaching and Learning Strategies				
Strategy	Explaining the topics in a discussion manner, asking questions, and relying on the brainstorming mechanism to present the lecture topic and identify its problems.			

۱۰. Cou	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
elevent h 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

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 thirteen th 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 fourtee nth week	2	It becomes clear to students that there are several rules governing budgets, including annual, general, comprehensiveness, and balanc	General budget rules	Orally and questions	Student questions
The fifteent h week	2	Students learn how to implement the general budget and the implementing agencies	Implementing the general budget, monitoring budget implementatio	Explaining the topic, discussing and asking question	Attendance and participation

## 1. 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

## ۲. Learning and Teaching Resources

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> <li>. Hashim Al-Jaafari, Principles of Public Finance</li> <li>Dr. Medhat Abbas Amin, General Cost Theory</li> <li>Dr. Raed Naji, Public Finance</li> <li>Financial and tax legal legislation</li> <li>The Iraqi Constitution</li> <li>Tax laws in force.</li> <li>Judicial rulings and decisions.</li> </ul>
Electronic References, Websites	