

1. name The Course	
Public Finance	
2. Code The Course	
pf16	
3. the chapter / the year	
2024- 2023	
4. date Preparation this the description	
1/30/2024	
5. Available attendance forms	
My presence	
6. Number of study hours (total)/number of units (total)	
60 hours	
7. Name of the course administrator (if more than one name is mentioned)	
the name millimeter on Abdullah Awesome Email:ali.rhaif@alkutcollege.edu.iq millimeter Blessed be! on sir Email:Tabarek.alhashem@alkutcollege.edu.iq	
8. Course objectives	
<p>1. Providing students with basic information that enables them to understand public finance and how to legislate it</p> <p>2. Providing students with the special characteristics and means of management funds</p> <p>3. Providing students with the most important general goals and goals related to taxes and loans</p> <p>4. The student should be able to use the vocabulary related to the subject of public finance and public expenditures</p> <p>5. Knowledge of ancient and modern methods and sources related to amending the tax law, as well as loans from private and government banks</p> <p>6. The student must have the ability to deal with the method of studying the subject and be familiar with the lecture</p>	<p>Objectives of the study subject</p>
9. Teaching and learning strategies	
<p>1.Method Discussion 2. Method lecture 3. Method the question And the answer 4. Method Storming Mental 5. Method induction And measurement</p>	<p>The strategy</p>

10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	hours	the week
Chapter one					
Daily tests	Shared	The concept of finance and its relationship with other laws	This week we discuss the definition of finance and its characteristics	2	The first week
Daily tests	Shared	Pictures of public expenditure, elements of public expenditure	This week we discuss the definition of public expenditure and its components	2	second week
Daily tests	Shared	Economic reasons, political reasons, financial reasons, war reasons	This week we discuss the phenomenon of increasing public expenditure	2	the third week
Daily tests	Shared	Domain, fees, and general loans	This week we look at public revenues	2	fourth week
Daily tests	Shared	Definition of general loan and conditions of general loan	This week we discuss the concept of public loans	2	The fifth week
Daily tests	Shared	Types of general loans, methods of issuing a general loan, expiration of a general loan	This week we discuss public loans	2	the sixth week

Monthly tests	Monthly tests	Monthly tests	Monthly tests	2	Seventh week
Daily tests	Shared	General budget rules	This week we discuss budget procedures	2	The eighth week
Daily tests	Shared	The role of the executive authority, the role of the legislative authority	This week we discuss the role of the general budget	2	Week nine
Daily tests	Shared	Previous control, subsequent control, and control over implementation in terms of time and place	This week we discuss oversight of budget implementation	2	The tenth week
Daily tests	Shared	Revenue implementation, expenditure implementation	This week, we discuss the role of the legislative authority during the budget approval stage	2	Week eleven
Daily tests	Shared	Definition of the final account, types of presentation of the final account	This week we discuss the concept of the final account	2	The twelfth week
Daily tests	Shared	Definition of tax and its characteristics	This week we discuss the concept of tax	2	The thirteenth week

Monthly tests	Monthly tests	Monthly tests	Monthly tests	2	The fourteenth week
General Review	General Review	General Review	General Review	2	The fifteenth week
Chapter II					
Daily tests	Shared	The meaning of tax, its characteristics, and the basis for imposing it	This week we look at taxes and tax legislation	2	The first week
Daily tests	Shared	Fairness, certainty, and convenience in paying tax	This week we look at the rules governing taxation	2	second week
Daily tests	Shared	Taxes on money, taxes on people	This week we look at the technical organization of taxes	2	the third week
Daily tests	Shared	Explain the concept of income, capital, and the event that creates them	This week we look at the Money Tax Statement	2	fourth week
Daily tests	Shared	Qualitative problems, double taxation	This week we look at the technical issues in the technical regulation of taxes	2	The fifth week
Daily tests	Shared	The effect of taxes on consumption and	This week we discuss the	2	the sixth

		saving, the effects of taxes on the general level of prices	economic effects of taxes		week
Monthly tests	Monthly tests	Monthly tests	Monthly tests	2	Seventh week
Daily tests	Shared	The concept of the tax base, businesses subject to the tax base	This week we discuss the tax base	2	The eighth week
Daily tests	Shared	Definition of benefits, commission, and cuts	This week we discuss the concept of interest, commission, and cuts	2	Week nine
Daily tests	Shared	Defining the property, estimating the value of the property, taxation procedures for transferring the property	This week, we discuss the profits resulting from the transfer and ownership of the property or the transfer of disposition	2	The tenth week
Daily tests	Shared	Definition of the scope of application and the specific principles of the application of the tax	This week we look at the scope of the tax	2	Week eleven
Daily tests	Shared	Define the concept of annual tax	This week we discuss the annual tax	2	The twelfth

					week
Daily tests	Shared	Social exemptions, political exemptions, economic exemptions	This week we will discuss defining the meaning of exemptions and subsidies	2	The thirteenth week
Monthly tests	Monthly tests	Monthly tests	Monthly tests	2	The fourteenth week
General Review	General Review	General Review	General Review	2	The fifteenth week

11. Course evaluation

Degree distribution from 100

- ◆ Daily written and oral exams (10 marks)
- ◆ Quarterly written exams (30 degrees)
- ◆ Final written exams (60 degrees)

12. Learning and teaching resources

Science of public finance and financial legislation, Dr. Taher Al-Janabi	Required textbooks (methodology, if any)
Rifaat Al-Mahjoub/Public Finance Adel Ahmed Hashish/ Socialist Economy	Main references (sources)
Raed Naji Ahmed/ Public finance science and financial legislation in Iraq	Recommended supporting books and references (scientific journals, reports....)
https://annabaa.org/arabic/economicarticles/ http://arab-ency.com.sy/law/detail/	Electronic references, Internet sites

