

Course Description Public finance and financial legislation

Course description

This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be .linked to the program description

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| WARITH AL-ANBIYAA UNIVERSITY | Educational institution |
| School of Law and political science | Scientific department/center |
| Public finance and financial legislation | Course name/code |
| My presence | Available attendance forms |
| Annual 2023 -2024 | Semester/year |
| 60 hours | Number of study hours (total) |
| 17/4/2024 | Date this description was prepared |
| 1. : objectives | |
| Introduction to public finance and its topics , which include | |
| 1- The general budget | |
| 2- Tax legislation | |
| 3- Salaries and division of expenses | |
| 4- Employee salaries | |
| 5- Division of general expenses | |

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| 2. Course outcomes and teaching, learning and evaluation methods | |
| A- Cognitive objectives | |
| 1- Introducing the student to the general budget, its types, cases of obtaining and .losing it, and the effects of each | |
| 2- Introducing the student to tax legislation, cases of its acquisition and loss, and its .impact on other topics of international humanitarian law | |

- 3- Introducing the student to the rights enjoyed by the citizen and how to protect them
- 4- Introducing the student to the mechanism used to determine the law applicable to employees, by introducing him to the most important tax controls that the Budget Law resorts to for this purpose
- 5- .Introducing the student to how to determine the division of expenses and fees

B - The skills objectives of the course

- 1- Teaching the student the skill of understanding the legal text in financial and tax laws
- 2- Teaching the student the skill of comparing the texts of the law in financial legislation
- 3- Teaching the student the skill of linking the legal text with the practical reality regarding public finance

Teaching and learning methods

Giving lectures interactively with students -
Asking students questions related to the lecture topic -

Evaluation methods

Oral exam-
The written test-
Participate in the lecture

C- Emotional and value goals

- . C¹- Teaching students the skill of discussion
- .C²- Developing positive thinking in dealing
- .C³- Strengthening the spirit of participation and cooperation among students

Teaching and learning methods

Daily lectures
Asking questions during the lecture
Use a regular pen and whiteboard

Evaluation methods

Written tests , daily tests, and surprise tests

D- General and qualifying transferable skills (other skills related to employability and personal development)

- 1- Teaching students general theories and how to apply them to details in the legal text
- 2- Qualifying students to advance to the best jobs in the legal department and what the labor market requires
- 3- Enhancing students' confidence in expressing legal opinions objectively

| Course structure- | | | | | |
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| Evaluation method | Teaching method | Name of the unit/topic | Required learning outcomes | hours | the week |
| Daily and monthly testing | Interactive lecture | Introduction to public finance | Students are able to understand some important basics in public finance and employ them in the later stages of study | ۲ | the first |
| Daily and monthly testing | Interactive lecture | The nature and characteristics of public finance | | ۲ | the second |
| Daily and monthly testing | Interactive lecture | Definition of division of public expenses | | ۲ | the third |
| Daily and monthly testing | Interactive lecture | Principles of public spending | | ۲ | the fourth |
| Daily and monthly testing | Interactive lecture | Reasons for increased overhead expenses | | ۲ | Fifth |
| Daily and monthly testing | Interactive lecture | Cost capacity | | ۲ | VI |
| Daily and monthly testing | Interactive lecture | Lending capacity | | ۲ | Seventh |
| Daily and monthly testing | Interactive lecture | National cost capacity | | ۲ | VIII |
| Daily and monthly testing | Interactive lecture | Partial cost capacity | | ۲ | Ninth |
| Daily and monthly testing | Interactive lecture | Lending capacity | | ۲ | The tenth |
| Daily and monthly testing | Interactive lecture | Fee revenue | | ۲ | eleventh |
| Daily and monthly testing | Interactive lecture | Types of fees | | ۲ | twelveth |
| Daily and monthly testing | Interactive lecture | General price and fee | | ۲ | Thirteenth |
| Daily and monthly testing | Interactive lecture | Comparison between the general price and the fee | | ۲ | fourteenth |
| Daily and monthly testing | Interactive lecture | Drawing and fine | ۲ | Fifteenth | |
| Daily and monthly testing | Interactive | Tax | ۲ | sixteen | |

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| testing | lecture | characteristics and basis | | |
| Daily and monthly testing | Interactive lecture | Basis for imposing the tax | ۲ | seventeenth |
| Daily and monthly testing | Interactive lecture | Features and nature of the general budget | ۲ | eighteen |
| Daily and monthly testing | Interactive lecture | The financial and legal nature of the general budget | ۲ | nineteenth |
| Daily and monthly testing | Interactive lecture | Budget unit | ۲ | The twentieth |
| Daily and monthly testing | Interactive lecture | Goals and objectives of the budget unit | ۲ | ۲۱ st |
| Daily and monthly testing | Interactive lecture | Exceptions to the unit budget rule | ۲ | twenty two |
| Daily and monthly testing | Interactive lecture | Special accounts attached) (budgets | ۲ | twenty third |
| Daily and monthly testing | Interactive lecture | Independent budgets | ۲ | twenty fourth |
| Daily and monthly testing | Interactive lecture | Extraordinary budgets: | ۲ | ۲۰ th |
| Daily and monthly testing | Interactive lecture | Types of oversight in state institutions: | ۲ | twenty-sixth |
| Daily and monthly testing | Interactive lecture | Political oversight during implementation: | ۲ | ۲۷ th |
| Daily and monthly testing | Interactive lecture | Post-implementation political oversight | ۲ | Twenty-eighth |
| Daily and monthly testing | Interactive lecture | Final account | ۲ | XXIX |
| Daily and monthly testing | Interactive lecture | Conditions for deducting expenses from income tax | ۲ | thirty |

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| Infrastructure- | |
| Dr. Raed Naji Ahmed / Public Finance and Financial Legislation | Required prescribed books |
| Dr.. Taher Al-Janabi / Public Finance and Financial Legislation | Main references(sources) |
| . Writings by various jurists of public finance law | 1) Recommended books and references (scientific journals, reports (.....‘ |
| | 2) Electronic references , Internet ...‘sites |

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| Course development plan - |
| Adding deficiencies in methodological books and correcting errors in them in order to achieve coverage of the topics of international humanitarian law in a manner of accuracy and .objectivity |