

## Course Description of Public finance

<b>1. Course Name</b>					
Public finance					
<b>2. Course Code</b>					
PM					
<b>3. Semester / Year</b>					
First Semester 2025–2026					
<b>4. Date of Preparation of this Description</b>					
1/9/2025					
<b>5. Available attendance forms</b>					
Classroom attendance					
<b>6. Number of study hours (total) / Number of units (total):</b>					
2 hours / 2 units					
<b>7. Course instructor name</b>					
Name: Ahmed Razzaq Kadhim jassim <a href="mailto:Ahmed.razzaq@uowa.edu.iq">Ahmed.razzaq@uowa.edu.iq</a>					
<b>8. Course objectives</b>					
Course objectives		To provide students with the necessary knowledge and skills in public finance. To provide students with knowledge about the public budget.			
<b>9. Teaching and learning strategies</b>					
Strategy		<ul style="list-style-type: none"> <li>✓ Delivering lectures and engaging in direct dialogue and discussion with students.</li> <li>✓ Emphasizing student participation in lectures through question-and-answer sessions.</li> <li>✓ Assigning homework to address various problems.</li> <li>✓ Monthly, midterm, and final exams..</li> </ul>			
<b>10. Course structure</b>					
Week	Hours	Required learning outcomes	Name of unit or topic	Learning method	Evaluation method
1	2	Understanding the nature of public and private needs and distinguishing between them	Scope of Public Finance	Lecture - Questions and Answers	Degree on participation
2	2	Developing the concept of public finance	Scope of Public Finance	Lecture-Discussions	Grade on homework
3	2	Understanding the functional concept of fiscal policy	fiscal policy	Lecture - Questions and Answers	Grade on the classroom exam
4	2	Understanding the concept of public expenditures and their components	public expenditures	Lecture - Questions and	Degree on participation

				Answers	
5	2	Understanding the images of public expenditure	Limits of public spending	Lecture-Discussions	Grade on the quiz exam
6	2	Understanding the economic effects of public spending	The phenomenon of increased public spending	Lecture - Questions and Answers	Grade on the classroom exam
7	2		Midterm exam	exam	Grade on the exam
8	2	Understanding the forms of public revenues	public revenues	Practical examples	Degree on participation
9	2	Knowing the state's revenue from the fee	public revenues	a lecture	Grade on homework
10	2	Understanding the meaning and characteristics of tax	General theory of taxation	Lecture - Questions and Answers	Grade on the quiz exam
11	2	Understanding the economic effects of taxes	tax division	Lecture-Discussions	Degree on participation
12	2	Understanding the economic effects of loans	Public loans	Practical examples	Degree on participation
13	2	Definition of the general budget	General budget	Lecture - Questions and Answers	Degree on participation
14	2	The importance of the general budget	General budget	Lecture-Discussions	Degree on participation
15	2	Discussion of reports	Discussion of reports	Lecture	Grade on the report

## 11. Course Evaluation

**The grade is distributed out of 100 based on the tasks assigned to the student, such as daily preparation, daily, oral, monthly and written exams, reports, etc.**

- A. A. In-class assignments: 10 marks
- B. B. Quizzes: 10 marks
- C. C. Reports: 10 marks
- D. D. Homework: 10 marks
- E. E. Midterm exam: 10 marks
- F. F. Final exam: 50 marks
- G. G. Total = 100 marks

## 12. Learning and teaching resources

<b>Required textbooks</b>	Book: Principles of Public Finance and Financial Legislation in Iraq. Saud Jaid Mashkour & Aqeel Hamed Jaber, 2016, .First Edition
<b>Main references</b>	
<b>Recommended supporting books and references</b>	
<b>Electronic references, websites</b>	

