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Course Description for Public finance and financial legislation 2025–2026

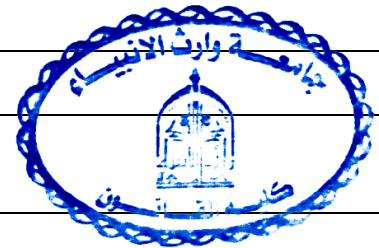


Course Description Form

1. Course name
Public finance and financial legislation
2. Course code
WLW-20-06
3. semester/year
Second Phase / 2026-2025
4. Description preparation date
2025/9/1
5. Available attendance forms
In-person - Annual
6. Number of study hours total / Number of units total
Tow unit 60 hours
7. Course supervisor name if more than one name is mentioned
the name
Phone number
: Email

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



1. : objectives

Introduction to public finance and its topics , which include

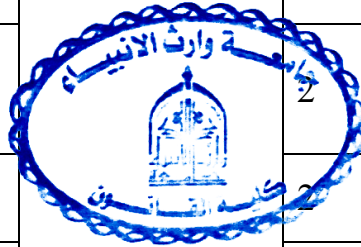
- 1- The general budget
- 2- Tax legislation
- 3- Salaries and division of expenses
- 4- Employee salaries
- 5- Division of general expenses

2. Course outcomes and teaching, learning and evaluation methods	
<p>A- Cognitive objectives</p> <ol style="list-style-type: none"> 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 	
<p>B - The skills objectives of the course</p> <ol style="list-style-type: none"> 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	
<p>Giving lectures interactively with students - Asking students questions related to the lecture topic -</p>	
Evaluation methods	
<p>Oral exam- The written test- Participate in the lecture</p>	
<p>C- Emotional and value goals</p> <ol style="list-style-type: none"> . C1- Teaching students the skill of discussion .C2- Developing positive thinking in dealing .C3- Strengthening the spirit of participation and cooperation among students 	
<p>Teaching and learning methods</p> <p>Daily lectures</p> <p>Asking questions during the lecture</p> <p>Use a regular pen and whiteboard</p>	
<p>Evaluation methods</p> <p>Written tests , daily tests, and surprise tests</p>	
<p>D- General and qualifying transferable skills)other skills related to employability and personal development)</p>	

- 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-					
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	2	the first
Daily and monthly testing	Interactive lecture	The nature and characteristics of public finance		2	the second
Daily and monthly testing	Interactive lecture	Definition of division of public expenses		2	the third
Daily and monthly testing	Interactive lecture	Principles of public spending		2	the fourth
Daily and monthly testing	Interactive lecture	Reasons for increased overhead expenses		2	Fifth
Daily and monthly testing	Interactive lecture	Cost capacity		2	VI
Daily and monthly testing	Interactive lecture	Lending capacity		2	Seventh
Daily and monthly testing	Interactive lecture	National cost capacity		2	VIII
Daily and monthly testing	Interactive lecture	Partial cost capacity		2	Ninth
Daily and monthly testing	Interactive lecture	Lending capacity		2	The tenth
Daily and monthly testing	Interactive lecture	Fee revenue		2	eleventh
Daily and monthly testing	Interactive lecture	Types of fees		2	twelveth

Daily and monthly testing	Interactive lecture	General price and fee	2	Thirteenth
Daily and monthly testing	Interactive lecture	Comparison between the general price and the fee	2	fourteenth
Daily and monthly testing	Interactive lecture	Drawing and fine	2	Fifteenth
Daily and monthly testing	Interactive lecture	Tax characteristics and basis	2	sixteen
Daily and monthly testing	Interactive lecture	Basis for imposing the tax	2	seventeenth
Daily and monthly testing	Interactive lecture	Features and nature of the general budget	2	eighteen
Daily and monthly testing	Interactive lecture	The financial and legal nature of the general budget	2	nineteenth
Daily and monthly testing	Interactive lecture	Budget unit	2	The twentieth
Daily and monthly testing	Interactive lecture	Goals and objectives of the budget unit	2	21st
Daily and monthly testing	Interactive lecture	Exceptions to the unit budget rule	2	twenty tow
Daily and monthly testing	Interactive lecture	Special accounts attached) (budgets	2	twenty third
Daily and monthly testing	Interactive lecture	Independent budgets	2	twenty fourth
Daily and monthly testing	Interactive lecture	Extraordinary budgets:	2	25th
Daily and monthly testing	Interactive lecture	Types of oversight in state institutions:	2	twenty-sixth
Daily and monthly testing	Interactive lecture	Political oversight during implementation:	2	27th
Daily and monthly testing	Interactive lecture	Post-implementation	2	Twenty-eighth



		political oversight		
Daily and monthly testing	Interactive lecture	Final account	2	XXIX
Daily and monthly testing	Interactive lecture	Conditions for deducting expenses from income tax	2	thirty

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

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

