





Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

Course Description Form

Public Finance				Course Name	1
2222 AD with				Course Code	2
2025/2024	Academic Year	Second	Chapter	3	
2024/10/1				Date Description	4
Classrooms				Forms of Attendance	5
2		Number of Hours (Total)			6
Email		Name			7
Suda.m@uowa.edu.iq		assist. Lecturer: Sada Mowaffaq			Course administrator name
1. Understand the concept of public finance in terms of the definition of public finance and its distinction from private finance. And how it develops from the role of the state from the custodian state to the intervening state. 2. Identify public expenditures and the development of public expenditures and their impact on the economy. 3. Studying public revenues in terms of sources of revenue, including taxes, fees, loans, Profits from public projects.				Course Objectives (Objectives of the course)	8
Introduce basic concepts through live explanations with PowerPoint presentations. Interactive Learning Practicality				Teaching and Learning Strategies	9
Course Structure					10
Evaluation Method	Learning method	Unit Name or Subject	Outcomes required for learning	Hou rs	The wee k
Participation Scores	Lectures + Practical Exercises	The Concept of Finance and Discrimination Between Public and Private Finance and the elements of public finance and the relationship between Public Finance in Other Sciences	Enable the student to distinguish between public finance and other sciences	2	1
Participation Scores	Lectures + Practical Exercises	The concept of overheads, Nature of overhead and its elements	Identify and categorize overhead expenses	2	2
Participation Scores	Lectures + Practical Exercises	Limits of public expenditure - photos Overhead	Aspects of Public Expenditure and Rationalization	2	3
Participation Scores	Lectures + Practical Exercises	Limits of public expenditure - photos Overhead	Limits of public expenditure - photos Overhead	2	4
Participation Scores	Lectures + Practical Exercises	The phenomenon of increasing public expenditures Economic Impacts	Identify and manage the economic impacts of public expenditures	2	5
monthly	examination	examination	examination	2	6

daily	Lectures + Practical Exercises	Public Revenues: Surplus	Public Revenues: Surplus	2	7
Participation Scores	Lectures + Practical Exercises	Public Economics, Photos General Revenue	Public Economics, Photos General Revenue	2	8
Participation Scores	Lectures + Practical Exercises	Public revenues, General Economy Surplus Pictures of Public Revenues	Public revenues, General Economy Surplus Pictures of Public Revenues	2	9
Participation Scores	Lectures + Practical Exercises	State revenues from Domain - Drawing	State revenues from Domain - Drawing	2	10
monthly	monthly	examination	examination	2	11
Participation Scores	Lectures + Practical Exercises	General Budget Definition of the General Budget	Definition of the General Budget	2	12
Participation Scores	Lectures + Practical Exercises	- The importance of the public budget and its role in modern finance	- The importance of the public budget and its role in modern finance	2	13
Participation Scores	Lectures + Practical Exercises	Budget Rules Public	Budget Rules Public	2	14
daily	Lectures + Practical Exercises	The Role of the General Budget, Stages that you are going through Budget	The Role of the General Budget, Stages that you are going through Budget	2	15
Distribution of the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc a. Preparation and Classroom Participation: 10 Marks In. Short Tests: 10 Marks C. Reports & Assignments: 10 Marks D. Monthly Exam: 20 Marks e. Final Exam: 50 marks And. Total = 100 Points					11
Learning and Teaching Resources					12
The Science of Public Finance and Financial Legislation, Taher Al-Janabi, 2015, Al-Sanhouri Printing House, Baghdad			References Home		
Public Finance and Financial Legislation, Adel Falih Al-Ali, University House for Printing, Publishing and Translation, Branch Connector			Supporting References (Journals and Reports)		
Google Scholar (Researcher)			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed				Head of Department Name	
 				Signed	
2024/10/1				Date	