

Course Description Form

1. Course Name:					
Public finance and financial legislation					
2. Course Code:					
L/FF206					
3. Semester / Year:					
Yearly					
4. Description Preparation Date:					
3/3/2026					
5. Available Attendance Forms:					
My attendance					
6. Number of Credit Hours (Total) / Number of Units (Total)					
)30hours per week (					
7. Course administrator's name (mention all, if more than one name)					
Name: : M.M. Ayman Hassan Mandal Email: aimen.hass.123mu.edu.iq					
8. Course Objectives					
and tax For students to know the subject of the nation's financial laws- .legislation To focus on the theory that explains the nation's finances, the increase in - expenditures, fees, revenues, the general budget, and methods of tax collection				Course Objectives	
9. Teaching and Learning Strategies					
- .Using the analytical method to solve problems and employing legal facts realistically - .Adopting a collaborative problem-solving method - .Use the blackboard and pen to illustrate the lesson - .Take feedback after the end of the lecture and measure the extent to which the specific goal of each lesson was achieved .Taking into account the time and dividing it into behavioral objectives that are set at the beginning of each lesson.					Strategy
10. Course Structure					
Evaluation method	Learning method	Unit or subject name	Required Learning Outcomes	Hours	Week
Discussion	the offer	Publicfinanceandfinanciallegislation	The nature and concept of public expenditures	2	The first week
questions	lecture	Public finance andfinancial legislation	The nature of publi expense	2	second week
Feedback	Problem and solution	Public finance and financial legislation	Components of public expenditure and its size	2	the third week
Oral questions	lecture	Public finance and financial legislation	Economic effects of public expenditures	2	fourth week
Discussion	Problem and solution	Public finance and financial legislation	Labor relations that are excluded from the applicati of the Iraqi Labor Law	2	The fifth week
questions	the offer	Public finance and financial legislation	Public revenues	2	the sixth week
Feedback	lecture	Public finance and financial legislation	General economic surplus	2	Seventh week
For oral questions	lecture	Public finance and financial legislation	State revenues from Rom	2	The eighth we

Discussion questions	Analytical method	Public finance and financial legislation	Public loans	2	Week nine
	Analytical method	Public finance and financial legislation	General budget concept and its importance	2	The tenth week
Feedback	the offer	Public finance and financial legislation	The role of the general budget	2	Week eleven
Oral questions	Analytical method	Public finance and financial legislation	Preparing the general budget	2	The twelfth week
Discussion questions	lecture	Public finance and financial legislation	Budget oversight	2	The thirteenth week
	Problem and solution	Public finance and financial legislation	The importance of the general budget	2	The fourteenth week
Feedback	Analytical method	Public finance and financial legislation	Tax definition concept	2	The fifteenth week
Oral questions	Analytical method	Public finance and financial legislation	Technical organization of tax	2	Sixteenth week
Discussion questions	Analytical method	Public finance and financial legislation	Basis of taxation	2	Seventeenth week
	the offer	Public finance and financial legislation	Rules governing taxation	2	Eighteenth week
Feedback	Analytical method	Public finance and financial legislation	Effects of the employment contract	2	Week nineteen
Oral questions	Analytical method	Public finance and financial legislation	Commitment not to compete with the employer	2	The twentieth week
Discussion questions	lecture	Public finance and financial legislation	Direct and indirect taxes	2	Twenty-first week
	the offer	Public finance and financial legislation	Methods of collecting tax debt	2	Twenty-second week
Feedback	Analytical method	Public finance and financial legislation	Determine the amount of tax	2	Twenty-third week
Oral questions	Analytical method	Public finance and financial legislation	Economic effects of taxes	2	Twenty-fourth week
Discussion questions	the offer	Public finance and financial legislation	Direct taxes in Iraq	2	Twenty-fifth week
	Analytical method	Public finance and financial legislation	Income tax in Iraq	2	Twenty-sixth week
Feedback	lecture	Public finance and financial legislation	Property tax	2	Twenty-seventh week
Oral questions	Analytical method	Public finance and financial legislation	Tax on barns	2	Twenty-eighth week
Discussion questions	lecture	Public finance and financial legislation	Methods of collecting property tax and taxes	2	Twenty-ninth week
	Analytical method	Public finance and financial legislation	Tax settlement for taxpayers	2	Week thirtieth

11. Course Evaluation

= marks for each semester exam (two semesters = 30 marks), (10) marks for the daily exam, and (60) marks for the final exam, total (15) marks 100

12. Learning and Teaching Resources

Public finance and financial legislation	Required textbooks (curricular books, if any)
	Main references (sources)
	Recommended books and references (scientific journals, reports...)
Iraqi legislative base	Electronic References, Websites