اسم الجامعة: جامعة الحلة

الكلية/ المعهد: الإدارة والاقتصاد

القسم العلمي: المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس محاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي -مسار بولونيا

تاريخ اعداد الوصف : 23/3/2026

تاريخ ملء الملف : 23/3/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي

اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. سارة كريم ابراهيم

التاريخ: 23/3/2026

التوقيع

مصادقة السيد العميد

أ. د. حسين ديكان درويش

Course description template

Module Information				
Study material		Public finance		**Study material**
theory a lecture ☒ Laboratory (practical) ☐ lesson educational ☐ seminar ☐		B		**Type of course**
		AC2104		**Subject code**
		3		**Study units**
		48		**) Capacity (hours/week**
1	semester		2	**Academic level**
Management and Economics	College		ACC	**Department code**
Wcni1659@gmail.com	Email		**Marwa Kazem Hadi**	**Course Professor**
Master's	Certificate		**assistant professor**	**Scientific title**
	e-mail		–	**Assistant Professor of the subject**
	e-mail		–	**Professor of the corresponding references**
	issue number			**Committee approval**

<table>
<tr><td colspan="4">Relationship with other study subjects</td></tr>
<tr><td>-</td><td>semester</td><td>nothing</td><td>Basic required units</td></tr>
<tr><td>-</td><td>semester</td><td>nothing</td><td>Common required units</td></tr>
<tr><td colspan="4">Course objectives, learning outcomes, and content</td></tr>
<tr><td colspan="3">• Cognitive objectives
1- Includes the analysis and regulation of the use of public funds
.And manage it efficiently
2- And ensuring the availability of the necessary ,funds to finance various government activities
• Program-specific skills objectives
1- Achieving a balance between public spending and revenues, and promoting transparency and accountability in the .management of public financial resources
2- Achieving the organization's long-term goals . Financial management contributes to drawing the necessary roadmap for ,organizations to achieve their future goals such as expanding their activities into new geographical areas or expanding their investments.</td><td>Course objectives</td></tr>
<tr><td colspan="3">1- The student should be able to understand the basic principles of public finance and distinguish it from private finance in terms of objectives and tools.</td><td>Learning outcomes for the subject</td></tr>
</table>

2- The student should be able to understand the concept of public expenditures, their types, and the resulting economic and social effects . 3- The student should master the understanding of the state's public revenue sources, with a focus on taxes, fees, and public loans, and how to treat them from an accounting and legal perspective. 4- The student should be able to understand the concept of the state's general budget, its characteristics, and the basic rules that govern its preparation and approval.	

Encouraging active student participation in daily and homework assignments, as well as refining and expanding their accounting thinking skills, is achieved through interactive classroom activities and by considering simple experiments involving sampling activities of interest to students.	Guidelines
Learning and teaching strategies	
1- Using deductive and inductive methods. 2- Following the brainstorming method and itsvarious techniques. 3- Following mind maps and various curves. 4- Using personal, linguistic, and mathematical intelligence strategies.	Strategies

Student's academic workload			
6.2	weekly study load for the student	93	Regular academic workload for the

			student during the semester
7.1	Irregular weekly study load for the student	107	Irregular student workload during the semester
200			The student's total academic workload during the semester

Course Material Assessment					
Relevant learning outcomes	Week due	Grade (Marks)	Time/Number		
1-2-3		10	2	Quick test	Initial assessment
2-3-4		15	2	School assignments	
3-4-5		10	2	Discussion/Experiences	
6-7-10-15		5	2	Report / Laboratory	
1-8		10	2	Midterm exam	Final assessment
1-15	8	50	2	Final exam	
	16	100% (Marks100)	Overall assessment		

Weekly theoretical curriculum	
Week 1	public finance : the nature of public needs and how to satisfy .them public needs and private needs
Week 2	Distinguishing between public and private finance: Elements of :public finance
Week 3	Distinguishing between public and private finance: Elements of :public finance
Week 4	budget . - The evolution of the concept of public finance: public expenditures. Public revenues
Week 5	Fiscal policy: The functional concept of fiscal policy. Neutral and compensatory fiscal policy.
Week 6	Public expenditures : The nature of public expenditures. The meaning of public expenditure and its components.
Week 7	Limits of public spending. - Examples of public spending.
Week 8	First exam
Week 9	The phenomenon of increased public spending . The economic effects of public spending.
Week 10	Public revenues : - General economic surplus . - Forms of public revenues.
Week11	Public loans: their types and nature.
Week12	Economic effects of loans.
Week 13	Public revenues : - General economic surplus . - Forms of public revenues.
Week14	General Budget Rules.

Week15	Second exam.

Study resources		
Is it available in the library?	the address	
	Public Finance: A Study of Public Economics Mr. Abdul Mawla	Required address
	Supporting books, scientific journals, and reports	Recommended titles
www.accarabcom/thebest.html		Website

Grade chart				
the total	degree	Appreciation	% Signs	identification
Success Group (100-50)	-A Excellent	privilege	100-90	Outstanding performance
	B- Very good	very good	89-80	Above average with some errors
	C- Good	good	79-70	Good work with some noticeable errors
	D- Marzia	middle	69-60	Medium with significant shortening

	- e Sufficient	acceptable	59-50	The work meets minimum .standards
sedimentation group (49-0)	FXto fail -	Accepted by decision	49-45	Demands for more work
	F Failure -	Precipitate	44-0	A large amount of work is required
note:				

Note: Decimal ranks above or below (0.5) will be rounded up or down to the nearest whole number (e.g. , the degree will be rounded up (54.5) To while the mark (54.4) will be rounded up. Up to (54) . The , (55) university has a policy of not helping with near-passing failing grades, so the only adjustment to the grades awarded by the original examiner will be the automatic rounding shown above.