

Syrian Arab Republic	 الجامعة الافتراضية السورية SYRIAN VIRTUAL UNIVERSITY	الجمهورية العربية السورية
Ministry of Higher Education		وزارة التعليم العالي
Syrian Virtual University		الجامعة الافتراضية السورية

Course Description: Public Finance

1- Basic Information:

Course Name	Public Finance
Course ID	BFB502
Contact Hours (Registered Sessions)	24
Contact Hours (Synchronized Sessions)	24
Mid Term Exam	-
Exam	75 min
Registered Sessions Work Load	48
Synchronized Session Work Load	18
Credit Hours	5

2- Pre-Requisites:

Course	ID
Microeconomic analysis	
Money and banks	

3- Course General Objectives:

The purpose of this course is to provide students with concepts and knowledge that help them understand the public financial problems facing society, and expand their awareness of public expenditures and their divisions and the goals that they seek to accomplish, as well as an analysis of the causes of increased public expenditures and their potential economic impacts, especially in the area of increased production. The course also aims to provide students with the necessary skills that enable them to research the basic rules of taxation and the problems they face and classify their different types and assess their expected economic impacts. The objective also extends to include the skills needed to evaluate public loans and analyze their economic and social characteristics and impacts. Finally, the course aims to provide students with the skills that enable them to understand the essence of the state's public budget and discuss its basic principles.

4- Intended Learning Outcomes (ILO):

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Code	Intended Learning Outcomes: After successful completion of the academic subject, the student will be able to:
ILO1	Remember the concept of Public Finance and its relationship with other sciences, and explain the objectives seeking to achieve.
ILO2	Define public expenditures, describing its different segments and explain the goals that seek to achieve.
ILO3	Analysis of the causes of increased public expenditures and discuss their economic effects and their role in increasing production.
ILO4	Discrimination between fees and taxes and discuss the basic rules of tax.
ILO5	Use the technical organization of taxes and search for the currently types taxes.
ILO6	Discuss the different types of taxes (income tax - taxes on wealth - taxes on consumption and VAT)
ILO7	Search for tax problems and difficulties (double taxation - tax evasion)
ILO8	Evaluation of the effects of economic taxes on production, savings and investment.
ILO9	Evaluation of public loans ,analyze its characteristics and identify different types.
ILO10	Evaluation of the effects of public economic and social loans.
ILO11	Define the public budget, determine its nature, discuss the main features of it.
ILO12	Discuss the basic principles of the public budget of the state because it forms an important basis for preparing the annual budget.

5- Course Syllabus (24 hours of total Recorded Sessions, 24 hours of total synchronized sessions)

- **RS:** Recorded Sessions; **SS:** Synchronized Sessions;

ILO	Course Syllabus	RS	SS	Type	Additional Notes
ILO1	Introduction to public finance <ul style="list-style-type: none"> • The concept and characteristics of public finance. • The relationship of finance science with other sciences. • Finance objectives. • Finance tasks. 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	See organizational structures for organizations and location of financial management.
ILO2	The essence of public expenditures. <ul style="list-style-type: none"> • Concept and characteristics of public expenditures. • Public expenditures Objectives. • Split public expenditures. • Functional division. • Real and financing expenditures. 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.

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	<ul style="list-style-type: none"> • Current and capital expenditures. 				
ILO3	Effects of public expenditures. <ul style="list-style-type: none"> • Reasons for increased public expenditures. • Apparent reasons • Real reasons • The effects of public expenditures on production, savings, investment and consumption. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO4	Fees and taxes <ul style="list-style-type: none"> • Concept and characteristics of fees. • The concept and characteristics of taxes. • Tax targets. • Legal entity of taxes • Tax rules 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO5	Technical regulation of taxes <ul style="list-style-type: none"> • Taxes on persons and funds. • Direct and indirect taxes. • Advantages and disadvantages of direct taxes • Advantages and disadvantages of indirect taxes 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO6	Types of taxes <ul style="list-style-type: none"> • Income taxes. • Wealth taxes. • Taxes on consumption. • Customs taxes. • VAT. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO7	Tax difficulties and problems <ul style="list-style-type: none"> • Double taxation. • Types, solutions and effects. • Tax evasion. • Check and solutions. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.

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ILO8	Effects of taxes <ul style="list-style-type: none"> • Effects of taxes on production. • Effects of taxes on consumption. • Effects of taxes on savings and investment. • The effects of taxes on recession and inflation. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO9	The essence and entity of public loans <ul style="list-style-type: none"> • Concept and characteristics of public loans • Reasons for resorting to public loans • Types of public loans. 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO10	Effects of public loans <ul style="list-style-type: none"> • Expiry of public loans. • Modification of public loans. • Amortization of public loans. • The effects of loans on consumption, savings and investment and on recession and inflation. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO11	The public budget <ul style="list-style-type: none"> • The concept and characteristics of the public budget. • public budget objectives. • Basic features of the public budget. 	2	2	<input type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.
ILO12	Financial Failure Technical organization of the general budget <ul style="list-style-type: none"> • Annual budget principle. • The principle of budget unity. • The principle of Comprehensiveness. 	2	2	<input checked="" type="checkbox"/> Exercises <input checked="" type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	Review exercises before the session.

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<ul style="list-style-type: none"> The principle of customization. The principle of budget balance. 				
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6- Assessment Criteria (Related to ILOs)

ILO Code	ILO	Intended Results The student must show the capabilities required to carry out the following activities:	Assessment Type				
			ISC	PW	Ex	PF2F	Rpt
ILO1	Remember the concept of Public Finance and its relationship to other sciences, and the objectives it seeks to achieve.	To know the meaning of the concept of public finances and its objectives, and its relationship to other sciences	X		X		
ILO2	Describe public expenditures, their subdivisions, and the objectives they seek to accomplish.	Be able to define overheads and their divisions and know the goals they are working towards.	X		X		
ILO3	Explain the reasons for increasing public expenditures and then study the economic effects of these expenditures and their role in increasing production.	The ability to analyze the causes leading to increased public expenditures, and explain their economic implications and impacts and the role that plays its role in increasing productivity.	X	X	X		X
ILO4	Recognize the concept and characteristics of fees then taxes, then know the basic rules of taxes.	Distinguishing between the concepts of taxes and fees and their rules	X		X		
ILO5	Study the technical organization of taxes and the tax divisions currently in force.	Technical use of taxes after knowing their different types and divisions.	X	X	X		X
ILO6	Studying the types of taxes - income tax - taxes on wealth - taxes on	Explain the different types of taxes and their divisions	X	X	X		X

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	consumption and then VAT.						
ILO7	Learn about tax problems and difficulties - double taxation - tax evasion.	Able to identify types of tax problems from double taxation and tax evasion.	X		X		
ILO8	Explain the effects of economic taxes on production, savings and investment.	Knowing the economic effects of taxes on production, savings and investment.	X	X	X		X
ILO9	Recognize the public loans - characteristics and types.	know the concept of public loans, their internal and external types, and the characteristics of each.	X		X		
ILO10	Know the effects of public economic and social loans.	Be able to analyze the economic impacts of public loans (on production, investment and savings) and social effects.	X	X	X		
ILO11	Know the essence of the public budget and the main features of it.	Knowing the concept of the state budget and the basic features it enjoys.	X		X		
ILO12	Studying the basic principles of the public budget of the state because it forms an important basis for preparing the annual budget.	Distinguishing between the types of general budget principles on which the general budget is prepared and the exceptions to each principle.	X		X		

7- Practice Tools:

Tool Name	Description
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8- Main References

1- اقتصاديات المالية العامة د. عبد المطلب عبد الحميد – مصر 2012. 2- أصول وقواعد الموازنة العامة – محمد عبد العزيز المعارف وعلي شفيق – جامعة الملك سعود الرياض 2011. 2- Kurtz, J, (2018), <u>public finance</u> . Berlin Issue..

9- Additional References

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<p>1- المالية العامة والتشريعات الضريبية – سالم محمد الشوابكة - دار رند للتوزيع والنشر عمان 2011.</p> <p>2- الاقتصاد المالي د. علي كنعان منشورات جامعة دمشق_ دمشق 2017-2018.</p> <p>3- Gruber, J, (2016), <u>Public Finance and Public Policy</u> (5th Edition) WORTH Publishers.</p> <p>4- DAVID, N, HYMAN, (2016) <u>Public Finance: A Contemporary Application of Theory to Policy</u> 11th Edition, NORTH CAROLINA STATE UNIVERSITY.</p>
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