# Ministry of Higher Education and scientific research





الجمهورية العربية السورية
وزارة التعليم العالي والبحث العلمي
الجامعة الافتراضية السورية

## **Course Description : Public Finance Law 1**

#### 1- Basic Information:

Course Name	Finance Law 1 Public
Course ID	FL502
<b>Contact Hours (Registered Sessions)</b>	28
Mid Term Exam	10
<b>Contact Hours (Synchronized Sessions)</b>	24
Exam	2
Registered Sessions Work Load	24
Synchronized Session Work Load	36
Credit Hours	5
Course Level	4

#### 2- Pre-Requisites:

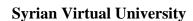
Course	ID
Introduction law	IL106

## **3- Course General Objectives :**

This course aims to introduce the importance of general finance science as on important influential social science in state activity.

• Student should know the importance of distinction between general finance science and financial law, furthermore the relationship between general finance with science and other laws.

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- Familiarity the student of essence and role of three financial instruments from revenue, expenditure and general balance and other laws.
- Familiarity the student of essence and role of three financial instrument from revenue, expenditure and general balance in the success of the policy of economic country.

### 4- Intended Learning Outcomes (ILO):

ILO	Intended Learning Objectives/Outcomes
ILO1	The introduction of general finance science and its scope of application
ILO2	General overhead its definition and classificaion
ILO3	Determinants of general overhead and the phenomenon of its increment .
ILO4	General revenues ( concept – classification types.
ILO5	The Tax ( definiation – historcal development )
ILO6	Legal system of tax
ILO7	Tax phenomena (reflection – duality – evasion)
ILO8	General balance (definition – features - Characteristics)
ILO9	The principles of general balance. (Principle of balance – annual principle unity
	principle)
ILO10	The principle of inclusion – principle of commonness

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ILO11	Stags of general balance (planning – ratification)
ILO12	Stags of general balance (implement – censorship)

# 5- Objective Course

ILO	Course Syllabus	RS	SS	Type	<b>Additional Notes</b>
ILO1	The definition of public finance and its development relationship with the other science and scope of application	2	4	<ul> <li>□ Exercises</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> <li>□ Practices</li> <li>□ Others</li> <li>□ Exercises</li> </ul>	non
ILO2	General overhead (its definition and classification)	2	2	☐ Assignments ☐ Seminars ☐ Projects ☐ Practices ☐ Others	non
ILO3	Detremination of general overhead and the phenomenon of its increment	2	2	<ul> <li>□ Exercises</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> <li>□ Practices</li> </ul>	non

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				□ Others
ILO4	General revenues (concept  – classification – types)	2	2	<ul> <li>□ Exercises non</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> <li>□ Practices</li> <li>□ Others</li> </ul>
ILO5	The tax (definition – historical development)	2	2	<ul> <li>□ Exercises non</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> <li>□ Practices</li> <li>□ Others</li> </ul>
ILO6	Legal system of tax	2	4	<ul> <li>□ Exercises non</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> <li>□ Practices</li> <li>□ Others</li> </ul>
ILO7	Tax phenomenon (reflation  – duality – evasion)	2	2	<ul> <li>□ Exercises non</li> <li>□ Assignments</li> <li>□ Seminars</li> <li>□ Projects</li> </ul>

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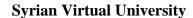
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				Practices	
				Others	
				Exercises	non
	General balance			Assignments	
ILO8	(definition – features –	2	2	Seminars	
ILO	characteristics)	<u> </u>	2	Projects	
	characteristics)			Practices	
				Others	
				Exercises	non
	The principles of			Assignments	
ILO9	general balance: principle of	2	2	Seminars	
	balance – annual principle –	2		Projects	
	unity principle)			Practices	
				Others	
				Exercises	non
	The principle of general			Assignments	
ILO10	balance (principle of	2	2	Seminars	
ILOIU	inclusion – principle	2	2	Projects	
	commonness)			Practices	
				Others	
	Stages of general			Exercises	non
ILO11	balance (planning –	2	2	Assignments	
	ratification)			Seminars	

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				□ Projects	
				□ Practices	
				□ Others	
				□ Exercises non	
ILO12	Stages of general balance (implement – censorship)	2		□ Assignments	
			2	□ Seminars	
			2	□ Projects	
				□ Practices	
				□ Others	

## 6- Assessment Criteria (Related to ILOs)

ILO	ILO	<b>Intended Results</b>	1	Asses	sme	nt Typ	e
Code	120		ISC	PW	Ex	PF2F	Rpt
ILO1	The distinction between public finance	Examples which make the student knows the differences	-	-			
ILO2	Understanding the meaning of general overhead and its importance in public overhead	Explaining general overhead. expenses in Syria	-	-			
ILO3	Focusing on wagners law which is about the	Examples about the reasons of actual		-			

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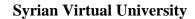
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	increasing of general	increasing of general				
	overhead and its actud or	overhead				
	fake reasons					
ILO4	Types of general revenues	Practical examples				
	Familiarity of tax as one of					
ILO5	the most important kind of		-			
	revenues the world					
ILO6	The legal system of tax			_		
ILOU	wheveas bose and rate					
	Knowledge of the most	Examples from reality				
	important tax phenomena					
ILO7	which cause of flow in tax					
ILO7	system whether in		_			
	( reflection – duality –					
	evasion)					
	Familiarity in the concept	Illustrative examples				
ILO8	(general balance where its		_			
ILO	definition and					
	characteristics					
	Knowledge of the	Examples about the				
ILO9	principles of multiple	balances of some				
ILO	general balance traditional	world's states	_			-
	and modern ones					
ILO10	Knowledge of the rest	Examples about the	-			-

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	general's balance principle	balances of some				
	(inclusion- commonness)	world's states				
	Knowledge of the most					
ILO11	important stages (planning		-			
	- ratification)					
		Clarification of deleting				
	Vnoviledge of steeps of	the acknowledgment				
ILO12	Knowledge of steeps of	stage because there is	-	-		
	general balance	an independent				
		decision on it				

# 7- The tools of practical sections:

Tool Name	Description
1. Financial directorates	
2. attending of court session in the justice police	
3. following up the conferences which is taken palace by ministry of justice and syndicate of lawyers	
4. legal groups which are created by social media	
5. Legal clinics	

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#### 8- Basic references:

- Dr. Muhammad Saeed Farhoud, Principles of Public Finance, Part 1, Directorate of University Books and Publications, University of Aleppo, 1990
- 2. Dr. Youssef Shabat, Public Finance and Financial Legislation, Part 1, Damascus University Publications, 2003.
- 3. Dr. Mr. Attia Abdel Wahed, Principles and Economics of Public Finance, Dar Al-Nahda Al-Arabiya, Cairo, 2000.

#### 9- Additional references:

- 1. Specific Taxes Law on Income Branches, No. 24 of 2003.
- 2. Hamo Rabi program for laws and jurisprudence.