

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

## Course Description :Public Finance Law 1

### 1- Basic Information:

<b>Course Name</b>	Finance Law 1 Public
<b>Course ID</b>	FL502
<b>Contact Hours (Registered Sessions)</b>	28
<b>Mid Term Exam</b>	10
<b>Contact Hours (Synchronized Sessions)</b>	24
<b>Exam</b>	2
<b>Registered Sessions Work Load</b>	24
<b>Synchronized Session Work Load</b>	36
<b>Credit Hours</b>	5
<b>Course Level</b>	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 an 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 – classifcation 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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<b>ILO11</b>	Stags of general balance (planning – ratification)
<b>ILO12</b>	Stags of general balance (implement – censorship)

## 5- Objective Course

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

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

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

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				<input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	
<b>ILO12</b>	Stages of general balance (implement – censorship)	2	2	<input type="checkbox"/> <b>Exercises</b> <input type="checkbox"/> Assignments <input type="checkbox"/> Seminars <input type="checkbox"/> Projects <input type="checkbox"/> Practices <input type="checkbox"/> Others	non

## 6- Assessment Criteria (Related to ILOs)

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

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

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	general's balance principle (inclusion- commonness)	balances of some world's states					
<b>ILO11</b>	Knowledge of the most important stages (planning – ratification)		-				
<b>ILO12</b>	Knowledge of steps of general balance	Clarification of deleting the acknowledgment stage because there is 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 place 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:

1. 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.