

Educational-methodical complex of KazNU named under al-Farabi

Specialty – 7M04216 “Financial Law”

Discipline: 93035 – Methodology of legal analysis in the financial field

The content of practical classes

Topic 1. The state financial activity

- 1 The concept of finance and the financial system of the state
- 2 The concept of the financial activities of the state
- 3 Methods of financial activity of the state

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
3. Budget Code of the Republic of Kazakhstan dated December 4, 2008 № 95-IV.
4. Entrepreneurial Code of the Republic of Kazakhstan dated October 29, 2015 № 375-V ZRK.
5. Criminal Code of the Republic of Kazakhstan dated July 3, 2014 № 226-V-ZRK.
6. Code of the Republic of Kazakhstan on Administrative Offenses dated July 5, 2014 № 235-V ZRK.

Educational literature:

1. Khudyakov A.I. Financial Law of the Republic of Kazakhstan. A common part. Baspa LLP, Almaty, 2001, 272 p.
2. Khimicheva N.I. “Financial Law”. Textbook, 3rd edition. Moscow, Yurist, 2004, 749 p. UDC 347.73 (075.8) BBK 67.402 F59.
3. Kapsalyamova S.S., Tasova A.M., Khamzina M.G., Financial Law of the Republic of Kazakhstan. Textbook, Astana, 2013, 406 p.

Topic 2. Financial law as a branch of law

1. The concept, subject and method of financial law as a branch of law
2. Principles of financial law
3. Sources of financial law
4. System of financial law
5. Place of financial law in the system of law

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
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2. Khudyakov A.I. Financial Law of the Republic of Kazakhstan. A common part. Baspa LLP, Almaty, 2001, 272 p.

3. Khudyakov A.I. Selected works on financial law. Publishing house “Legal Center-Press” - 2010, 630 p.

Topic 3. Financial and legal norms and financial legal relations

1 Financial and legal norms: general characteristics

2 Financial legal relations: concept, features, types

3 Subjects of financial law

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.

2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.

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1. Mukhitdinov N. B., Kuanalieva G.A., Zhatkanbaeva A.E. (ed.) and others. “Financial Law of the Republic of Kazakhstan”. Tutorial book / al-Farabi KazNU. - Almaty: Kazakh University, 2018. - 269 p.

2. Khudyakov A.I. Financial Law of the Republic of Kazakhstan. A common part. Baspa LLP, Almaty, 2001, 272 p.

3. Khimicheva N.I. “Financial Law”. Textbook, 3rd edition. Moscow, Yurist, 2004, 749 p. UDC 347.73 (075.8) BBK 67.402 F59.

4. Khudyakov A.I. Selected works on financial law. Publishing house “Legal Center-Press” - 2010, 630 p.

Topic 4. Legal basis of financial control in the Republic of Kazakhstan

- 1 Financial control: concept, principles, types, methods
- 2 Competence of authorities (central and local executive) in the field of financial control
- 3 Audit financial control

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
3. Budget Code of the Republic of Kazakhstan dated December 4, 2008 № 95-IV.
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3. Kapsalyamova S.S., Tasova A.M., Khamzina M.G., Financial Law of the Republic of Kazakhstan. Textbook, Astana, 2013, 406 p.

Topic 5. Legal basis of the monetary system and currency regulation

- 1 The concept of the monetary system. Types of monetary systems
- 2 Financial instruments for regulating the monetary system
- 3 Monetary system of the Republic of Kazakhstan
- 4 The concept of currency regulation.
- 5 The concept of currency and currency values
- 6 Rules for conducting foreign exchange transactions
- 7 Currency regulation authorities and their competence
- 8 Currency control

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.

2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.

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1. Kapsalyamova S.S., Tasova A.M., Khamzina M.G., Financial Law of the Republic of Kazakhstan. Textbook, Astana, 2013, 406 p.

2. Chueva A.S., Kurdyuk P.M., Ivanenko I.N. "Financial Law (general part)", textbook for bachelors - Electronic text // (<https://kubsau.ru/upload/iblock/20d/20d90b224a4f0f9d13754cf006ee6563.pdf>).

3. Khudyakov A.I. Financial Law of the Republic of Kazakhstan. A common part. Baspa LLP, Almaty, 2001, 272 p.3.

Topic 6. Legal foundations of the financial structure and management in the field of finance

1 The concept of the financial structure of the state and its elements

2 Financial system of the Republic of Kazakhstan

3 Management in the field of finance as an institution of the general part of financial law

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.

2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.

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Educational literature:

1. Zhusupov A.D. “Financial system of the Republic of Kazakhstan (legal aspect)”. Abstract dis. Dr. jurid. sciences, 12.00.02: defended 12.19.08 / scientific. cons. M. T. Baimakhanov. - Almaty, 2008, 48 p. (<https://elib.kaznu.kz/book/10731>).
2. Khudyakov A.I. Selected works on financial law. Publishing house “Legal Center-Press” - 2010, 630 p.
3. Kapsalyamova S.S., Tasova A.M., Khamzina M.G., Financial Law of the Republic of Kazakhstan. Textbook, Astana, 2013, 406 p.

Topic 7. Legal basis for financial planning

- 1 The concept of financial planning
- 2 Stages of financial planning

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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1. Mukhitdinov N. B., Kuanalieva G.A., Zhatkanbaeva A.E. (ed.) and others. “Financial Law of the Republic of Kazakhstan”. Tutorial book / al-Farabi KazNU. - Almaty: Kazakh University, 2018. - 269 p.
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3. Kapsalyamova S.S., Tasova A.M., Khamzina M.G., Financial Law of the Republic of Kazakhstan. Textbook, Astana, 2013, 406 p.

Topic 8. Budget device

1. The concept of the budget. The meaning of the term "budget". budget like material, economic, financial, organizational and legal category.
2. Types of budget.
3. The concept of a budget device. The budget system of the Republic of Kazakhstan and its structure.
4. Principles of building the budget system of the Republic of Kazakhstan.
5. Budgetary regulation and its methods.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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Topic 9. Budget process

- 1 The concept of the budget process. Principles of the budget process. Stages of the budget process. Budget year and budget period.
- 2 The procedure for drafting the republican budget and local budgets.
- 3 Procedure for consideration and approval of the republican budget and local budgets.
- 4 Order of execution of the republican budget and local budgets.
- 5 Budget Conclusion
- 6 Drawing up and approval of a report on the execution of the republican and local budgets.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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Topic 10. Tax as a financial and legal category

- 1 The concept of tax. Material, economic and legal features of the tax.
- 2 The concept of the state fee, state duty and other obligatory payments to the budget. The difference between taxes and other obligatory payments to the budget.
- 3 Elements of tax. subject of the tax. tax object. The tax base.
- 4 Tax rate. Taxable period. Procedure for calculating tax. Tax payment procedure. tax incentives. Types of taxes. Functions of taxes.
- 5 Classical, economic and legal principles of taxation.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.

2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.

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Topic 11. Legal framework for the organization of banking and insurance

1 Banking system of the Republic of Kazakhstan. State regulation of banking activity.

2 Legal status of the National Bank of the Republic of Kazakhstan. Structure and governing bodies of the National Bank of the Republic of Kazakhstan. Monetary funds of the National Bank of the Republic of Kazakhstan. Competence of the National Bank of the Republic of Kazakhstan.

3 Competence of the Agency for Regulation of the Financial Market and Financial Organizations.

4 Legal status of second-tier banks.

5 State regulation of insurance activities. Legal status of insurance organizations.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.

2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.

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Topic 12. Financial and economic law as part of financial law

1. The concept of financial and economic law as part of financial law.
2. Subject, method, sources and principles of financial and economic law.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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Topic 13. Actual problems and conditions of public lending

- 1 State credit: concept and essence
- 2 Functions of the state loan
- 3 Government borrowing and their types

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1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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Topic 14. Legal regime of finance of state enterprises

- 1 The concept and fundamentals of legal regulation of the finances of state enterprises
- 2 The concept of public enterprise finance
- 3 Finance of state enterprises as an object of financial and legal regulation
- 4 The procedure for the distribution and use of profits of state enterprises

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
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Topic 15. Legal regime of finance of public institutions

1. Legal regime of monetary funds of state institutions.
2. Finances of public institutions - a link in the financial system of the state.
3. Fundamentals of organizing the activities of state institutions
- 4 Financial policy and financial mechanism of public institutions.

Recommended literature

Normative legal acts:

1. The Constitution of the Republic of Kazakhstan dated August 30, 1995.
2. Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) dated December 25, 2017 № 120-VI ZRK.
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