

**KAZAKH NATIONAL UNIVERSITY**

**named after AL-FARABI**

**FACULTY OF LAW**

**DEPARTMENT OF CUSTOMS, FINANCIAL AND ENVIRONMENTAL LAW**

**FINAL EXAM PROGRAM**

**Problems of the theory of financial law**

**Educational program Master of Law "7M04226 Jurisprudence"**

Course – 1

Semester – 1

Number of credits – 6

Form of study: full-time, offline

ALMATY 2025

The final exam program was compiled on the basis of educational program in the specialty 7M04226 JURISPRUDENCE by Ph.D., lecturer Jetibayev N.S.

Considered and approved at a meeting of the Department of custom, financial and environmental law

"29" 08 2024, Protocol No. 1

Head of the Department,  
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Academic Secretary

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## **Introduction**

Mastering the Bachelor's degree program in the specialty " 7M04217-jurisprudence " in accordance with the state mandatory educational standard of the Republic of Kazakhstan and academic policy, the study of the discipline is completed by the final control, which consists in passing the exam. Only students who have completed the process of obtaining knowledge in the discipline, in accordance with the educational programs and the working curriculum of The Bachelor's degree, have scored the corresponding points are allowed to the final examination. The exam is held within the time limits specified in the academic calendar and the working curriculum. who have received unsatisfactory grades are allowed to pass the final control for this period only for a fee by paying a loan and retraining. The filing of an appeal is provided. A student who has received an unsatisfactory assessment based on the results of the exam is re-registered for training by the University order, FX is re-passed. Documents related to the issued state of health after receiving an unsatisfactory assessment are not considered. Main topics of preparation for the exam: Studying in the master's program is carried out in accordance with the State Standard of Compulsory Education of the Republic of Kazakhstan and academic policy, the study of the discipline ends with a final exam, which consists of passing the exam. Only undergraduates who have scored the appropriate points upon completion of the educational process in the discipline in accordance with the curricula and working curricula of the master program are allowed to the examination and final control. Studying in the master's program is carried out in accordance with the State Standard of Compulsory Education of the Republic of Kazakhstan and academic policy, the study of the discipline ends with a final exam, which consists of passing the exam. Only undergraduates who have scored the appropriate points upon completion of the educational process in the discipline in accordance with the curricula and working curricula of the master program are allowed to the examination and final control. The exam is held on the dates specified in the Academic calendar and the working curriculum. Undergraduates who have received an unsatisfactory grade, passing the final control for this period is allowed only with the payment of the loan and re-training. An appeal is possible. A graduate student who received an unsatisfactory grade on the exam results is registered for re-training by order of the university, if he received 25 points for the exam, then FX exam will be retaken. Documents for health reasons issued after receiving an unsatisfactory grade are not considered. Retaking an exam to increase grades is not permitted.

### **Topic 1. Financial system and analysis of its composition**

Public finance: concept, meaning, principles, functions. The role of public finance in the process of market transformations of the economy of Kazakhstan.

Financial system of the state: concept, meaning, aspects, principles; functions. The financial system of the state and the financial system of the country: differences, units, regulatory frameworks.

Financial activity of the state: concept, main functions, tasks, goals, legal basis.

The financial activity of the state is a purposeful, planned activity.

### **Topic 2. Methods and system of financial law. The relationship between general and specific sections of financial law**

Subject of legal regulation of financial law: concept, meaning. State financial relations: types, their characteristic features and their difference from commodity-money relations.

Financial law: concept, meaning. Features and trends in the development of financial law as a field of law at the present stage. Financial law as a form and method of implementing financial activities. The main goals and objectives of financial and legal regulation.

The role of financial law in the legal system of Kazakhstan and its relationship with related branches of constitutional law, administrative law, civil law, as well as its differences from them.

Methods of legal regulation of financial law: concept, types, characteristic features, areas of application. Reasons and basis for the use of the one-sided imperative method.

### **Topic 3. Types of financial legal norms and their impact on the emergence, change and termination of financial and legal relations**

Financial and legal norms: concept, characteristic features and features, structure. The meaning and limits of the implementation of financial legal norms in time and space, in territories, within individuals.

Main types, classification of financial and legal norms. Protective and regulating financial and legal norms. The main goals of regulatory financial and legal norms. Alternative and optional financial regulations. Material and organizational, imperative and dispositive financial and legal norms.

Financial legal relations: concept, characteristic features, types, objects. Material and organizational, expansive and conditional financial and legal relations. Budgetary, foreign exchange financial, financial and banking, financial and insurance, tax, financial and economic legal relations.

Financial law and subjects of financial legal relations: types, features of the legal status, circumstances related to government bodies. Ways for subjects of financial legal relations to protect their rights and legitimate interests.

#### **Topic 4. Legal problems of currency regulation. Conducting an analysis of currency legislation**

Legal foundations of the monetary system as an institution of the general part of financial law: concept, meaning. Objects regulated by this institution. Monetary system: concept, types, basic elements, legal basis. Official currency. Types of money. The procedure for issuing money. Currency turnover regime. Functions of money: amount of value, payment instrument, means of accumulating funds.

Monetary system of the Republic of Kazakhstan: legal framework, distinctive features. Types of money included in the monetary system of the Republic of Kazakhstan. The monetary unit of the Republic of Kazakhstan as a legal payment instrument. Prospects for the development of the structure of the national currency. Legal basis for organizing cash and non-cash money circulation and issue of money.

#### **Topic 5. Financial structure of the state and legal basis of financial regulation** Legal foundations of the financial construction of the state as an institution of the general part of financial law: concept, meaning.

Financial structure of the state: concept, composition, foundations of organization, legal framework. Financial system of the state. System of state authorized bodies. State financial regulation.

Financial system of the state. State financial policy. Unity, territoriality of the financial system. Financial mechanism: elements, aspects. Financial system of society: concept, industries.

#### **Topic 6. System, powers of bodies exercising management in the field of public finance**

Public finance management: concept, elements, principles of management organization, main tasks. Subjective elements of the formation and implementation of public financial management. Basic methods, legal forms and current problems of management in the field of public finance. A criterion for rationalizing management in the field of public finance. A system of general and special competent state authorized bodies that carry out financial management. Authorized state bodies with financial competencies, as the executive apparatus of financial construction. Ensuring the functioning of the financial system. Stimulating investment activity in the process of managing public finances, bringing the state's financial system into line with market transformations and requirements and providing for the fundamental construction of a socially oriented market economy.

#### **Topic 7. Stages of financial planning. Fiscal year. Financial period.**

Financial planning is one of the main areas of financial activity of the state: concept, object, principles, methods, legal framework. Scientific foundations of financial planning and forecasting. A combination of long-term and current financial planning. Justification of the backup option of the financial plan. Balance of indicators of financial resources of the state, economic sectors, local government bodies. Regulatory framework of financial planning.

Financial planning process: purpose, implemented and participating financial planning bodies and authorized government bodies, stages, legal forms. An integral part of socio-economic planning. Legislatively prescribed actions of specialized financial bodies and institutions and other government bodies. Stage: development of a draft financial plan; review of the draft financial plan; approval of the financial plan; execution of the financial plan; report on the execution of the financial plan. Planning and financial acts. Planning to reduce public debt and budget deficit. Financial plans: system, types, legal forms, features. The financial plan is an

important element of the state plan. Ensuring funds planning: management of income and expense balances; managing funds from various sources of income; regulation of the use of funds. System of financial plans: national financial plan; industry financial plans; territorial financial plans. Fiscal year and financial period. Elements of the financial period.

### **Topic 8. Concept and elements of financial control**

Legal regulation of state financial control as an Institute of the general part of financial law: concept, meaning, legal framework.

State financial control: concept, elements, principles, industries, classification. State financial control as one of the types of specialized state control. The result of state financial control: ensuring the successful functioning of all parts of the financial system; achieving the most rational use of financial resources. Direct and indirect financial control. Specialized and functional financial control. Financial control of representative power, executive power and judicial bodies.

**Topic 9. Current problems of legal regulation of financial and legal liability** Legal regulation of financial and legal responsibility as an institution of the general part of financial law: concept, meaning.

State coercion in the field of public finance: concept, measures, characteristic features, features. Measures of state coercion that are not measures of legal liability. Legal liability: concept, types, characteristic features, principles.

Financial offenses in the field of public finance: concept, main features, composition. Offenses in the field of taxation, state budget, currency regulation. Types of financial offenses. The procedure for initiating and features of proceedings in cases of financial offenses.

### **Topic 10. Legal foundations of the budget system. Analysis of budget legislation of the Republic of Kazakhstan**

The concept of budget law as part of financial law. Subject, method, sources and principles of budget law. The concept of budgetary legal relations and budgetary norms.

Revenue sources of the republican budget. Expenditures of the republican budget of the Republic of Kazakhstan.

Revenue sources of the local budget. Expenditures of the local budget of the Republic of Kazakhstan.

**Topic 11. Concept and general characteristics of tax law. Types of taxes** Subject, method, sources and principles of tax law. Subjects of tax legal relations. Concept, composition and types of taxes. The role of taxes. Classification of taxes. Tax system of the Republic of Kazakhstan.

### **Topic 12. Banking system of the Republic of Kazakhstan. Banking legislation of the Republic of Kazakhstan. Powers of the National Bank**

Subject, sources, methods and system of financial and banking law. Principles of banking law. Correlation with other branches of law as a sphere of banking law.

Concept of the Bank. Banking system of the Republic of Kazakhstan. Banking activities of the state. Banking operations and their types.

Structure of the National Bank of the Republic of Kazakhstan, its powers. National Bank of the Republic of Kazakhstan as a supervisory authority. Law of the Republic of Kazakhstan On the National Bank.

### **Topic 13. Legal regulation of the insurance system of the Republic of Kazakhstan. Types of insurance**

Subject, method, sources and principles of insurance law. The concept of insurance law as an institution of a special part of financial law. Conditions for the formation of insurance law in the Republic of Kazakhstan.

Concept and types of insurance. Complex forms of insurance. Concept and development of insurance activities in the Republic of Kazakhstan. Participants in insurance relations.

### **Topic 14. Concept and general characteristics of financial and economic law, subject, system**

The concept of financial and economic law as part of financial law.

Subject, method, sources and principles of financial and economic law. The concept of financial and economic legal relations and financial and economic norms.

### **Topic 15. Current problems of government lending and government borrowing**

Concept and general characteristics of government lending. Subjects of credit relations. Types of government lending.

State borrowing: concept and procedure. Types and forms of government borrowing.

Legal nature of agreements in the field of government lending.

### **Literatures:**

1. Saktaganova I. S. Financial law of the Republic of Kazakhstan. Using Kazakh technology. Textbook / I. S. Saktaganova. - Almaty: Publishing house "Epigraph", 2016. – 390 p.
2. Kuanalieva G. A. Financial law: Textbook. - Almaty: Kazakh University, 2017. – 162 p.
3. Financial law of the Republic of Kazakhstan: textbook / ed. A.E. Zhatkanbaeva. - Almaty, 2018. - 270 p.
4. Current problems of financial law: Monograph / Gracheva E. Yu. - M.: LegalNorma, Scientific Research Center INFRA-M, 2019. - 208 p. - Access mode: <http://znanium.com/catalog/product/996136>
5. Zemlin A. I., Zemlina O. M., Olkhovskaya N. P.; Under general ed. Zemlina

Internet resources: educational material-lecture theses Environmental Law, as well as educational and methodological material necessary for the implementation of homework, projects, sis are available on your website Bethe [www.univer.kaznu.kz](http://www.univer.kaznu.kz). in the Department of the PMC. In order to increase the grade, it is not allowed to retake the exam. Examination questions are approved by passing the examination. Rules for conducting the exam Exam Form-standard oral offline. Oral exam: traditional-answers to questions. Oral exam-according to the exam schedule, the student is accepted by the teacher or representatives of the examination committee. The commission ensures compliance with the requirements of the exam from the beginning to the end of the exam. Exam format - offline oral. Taking the examination is taken according to the schedule approved by the faculty. The process of passing an oral exam by a student is carried out in the form of a selection of an exam ticket, to which the student must give an oral answer to the examination committee. When conducting an oral exam, it is necessarily carried out by the commission. An oral exam is held: \* in the attached lecture hall; \* commission included. Control

over the conduct of the exam Teacher or Examination Board: \* explains the exam requirement, \* checks whether ticket questions are repeated. Duration Preparation time-the examiner or the Examination Board decides. The answer time is decided by The Examiner or the Examination Board. 15-20 minutes are offered to answer all the questions of the ticket. The schedule of the exam should be known in advance to students and teachers passing the exam, that is, it is held in the approved lecture hall in accordance with the approved schedule. This is the responsibility of departments and faculties. Exam format - offline oral. The student takes the exam "here and now" in real time. Duration of the exam - the date and time are indicated in the approved schedule. Tickets are automatically generated for students.

Teacher 1. The "Final Exam Program" is placed in the Univer system and the final exam in the discipline is in pdf format, where it must be indicated: \* rules for conducting the exam; \* Rating policy; \* passbook; \* exam platform Important. It is forbidden to publish exam questions. Only in the final exam program are the questions covered in the subject written. 2.The Teacher necessarily informs students where the rules of the final exam are located after setting the date of the exam in the schedule. Announces exam regulations: \* discipline of Examiners, \* preparation time, \* response time; \* allows, if necessary, to compile abstracts of answers on paper; • with pen; \* The Examiner warns that it is necessary to show the sheet.

Teacher: 1. announces the last name, first name and patronymic of the Examiner; 2.The Examiner is asked to present a document certifying the identity card (ID card or passport. It is forbidden to take the exam on the ID card); 3. warns about the ban on the use of additional sources of information; 4. the chairman of the examination committee names the student's name, exam ticket, and read the ticket questions; 6. the commission will write the questions voiced by the student for subsequent questioning; 7. gives time to prepare an answer: \* preparation time is determined by the teacher and / or members of the Commission; \* the commission and the teacher control the student's preparation process; \* if necessary, make comments or stop the student's response(if any, a gross violation of the rules of conduct on the exam, drawing up an act of violation); • it is allowed to use the project to draw up a summary of the student's response; 8. asks the student on ticket questions; 9. after the student's answer is completed, the Examiner is allowed to leave;

Letter grade	Digital equivalent	Scores in percentage (%)	Grade under traditional system
A	4	95-100	Excellent
A-	3,67	94-90	
B+	3,33	85-89	good
B	3,0	80-84	
B-	2,67	75-79	
C+	2,33	70-74	satisfactory
C	2,0	65-69	
C-	1,67	60-64	
D+	1,33	55-59	
D-	1,0	50-54	
FX	0,5	25-49	unsatisfactory









**CRITERIA-BASED ASSESSMENT RUBRICATOR OF FINAL CONTROL**  
**Discipline: The theoretical problem Finance law. Form: verbal (offline). Platform: ZOOM.**

№	Балл	DESCRIPTORS				
		«excellent»	«good»	«satisfied»	«unsatisfactory»	
		90-100%	70-89%	50-69%	25-49%	0-24%
Criterion						
1	Understanding the general characteristics and types of legal regulation of Agrarian Entrepreneurship  <b>11 score</b>	Deep understanding of the nature of legal regulation of the theoretical problem of Agrarian Entrepreneurship. Relevant and appropriate references (citations) to primary sources.	Understanding of legal regulation of Agrarian Entrepreneurship. Relevant and appropriate references (citations) to primary sources.	Average understanding legal regulation of the theoretical problem of Agrarian Entrepreneurship  Relevant and appropriate references (citations) to primary sources.	Limited understanding of legal regulation of Agrarian Entrepreneurship  Relevant and appropriate references (citations) to primary sources.	Superficial understanding/misunderstanding of the legal regulation of Agrarian Entrepreneurship.  Relevant and relevant references (citations) to primary sources are not provided.
	Understanding of the main problem Agrarian Entrepreneurship <b>11 score</b>	It very well connects the comparison of the legislation of the Republic of Kazakhstan in the field of The theoretical problem of Agrarian Entrepreneurship  Ideally ground arguments in evidence from empirical research (e.g., comparative legal or statistical analysis).	It very well connects the comparison of the legislation of the Republic of Kazakhstan in the field of the theoretical problem of Agrarian Entrepreneurship with international standards.	Connects the comparison of the legislation of the Republic of Kazakhstan in the field of of Agrarian Entrepreneurship with international standards. Limited connection between the concepts.	Limited use of empirical research evidence.	In comparison with the legislation of the Republic of Kazakhstan regulating legal regulation of Agrarian Entrepreneurship. Connection is insignificant or absent. Little or no empirical research is used.

			Supports arguments with evidence from empirical research.			
	Political proposal or practical recommendations /suggestions  <b>11 score</b>	Preparation of competent scientific and/or practical recommendations related to subsoil use.	Offers some considerations and/or practical recommendations and suggestions related to agrarian entrepreneurship.	Limited practical recommendations. The recommendations are superficial, not based on a thorough analysis, and not critical.	There are few or no practical recommendations, or recommendations of very poor quality.	There are few or no considerations and practical recommendations related to agrarian entrepreneurship. Recommendations has very poor quality
2	Understand concepts through theory  <b>11 score</b>	The general concept of the basic concepts is given	The theoretical concepts of the legal regulation of agrarian entrepreneurship well connected	The recommendations are superficial, not based on a thorough analysis	recommendations of a very low quality concept	there are very few practical recommendations related to the theoretical concepts of arbitration disputes in Kazakhstan
	Understand the basic questions  <b>11 score</b>	Offers some considerations, recommendations in legal regulation of agrarian entrepreneurship	The general concept of the terminology of legal regulation of agrarian entrepreneurship	Discloses the content of the rights to develop rules of personal behavior to prevent unjustified initiation of cases	The main theoretical issues are moderately disclosed	The main issues o legal regulation of agrarian entrepreneurship are poorly disclosed
	Suggestion or practical suggestions/recommendations  <b>11 score</b>	The comparison of the legislation of the Republic of Kazakhstan regulating the legal regulation of agrarian entrepreneurship is very well connected	Supports arguments with empirical research facts	Well demonstrates the clarity, accuracy and correctness of the legal regulation agrarian entrepreneurship	Limited use of empirical research evidence	Little or no empirical research is used.
3	Understand concepts through theory  <b>11 score</b>	Ideal substantiation of arguments by empirical research facts	Connects concepts with theory very well	connects concepts with theory well	Limited use of proofs in theory	They don 't use concepts at all
	Understand the basic questions  <b>11 score</b>	Ideal argumentation of the main issues	It connects concepts well with scientific data.	Limited use of evidence	The answers do not correspond to the main question	The basic answers are of very poor quality.
	oral, style, speech literacy  <b>12 score</b>	Verballydemonstrates clarity, accuracy and	Verbally demonstrates clarity, accuracy	Verbally there are some basic errors and clarity needs to be improved. There	It is unclear what is written, the questions	It is unclear what is written, it is difficult to keep up with the content. There are many

		correctness. Strictly adheres to APA style.	and correctness. Basically adheres to APA style.	are errors in following APA style.	do not correspond to the answer	mistakes in following APA style.
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Formula for calculating the final grade:

+Final grade (KB) = (B1+B2+B3+B4+B5+B6+B7+B8+B9+B10) / 6K, here B is the scoring criterion, K is the general assessment criterion.

### Example of calculating the final score

№	Score	«Excellent»	«Good»	«Satisfactory»	«Unsatisfactory»	
		90-100 %	70-89%	50-69%	25-49%	0-24%
1.	Criteria 1	100				
2.	Criteria 2		75			
3.	Criteria 3			60		
4.	Criteria 4				45	
5.	Criteria 5	100				
6.	Criteria 6				49	
	<b>Final %</b>	<b>200</b>	<b>75</b>	<b>60</b>	<b>94</b>	200+ 75 + 60 + 94 = <b>429</b>

						<b>429 / 6 criteria= 71,5</b>  <b>Final score, as % = 72</b>
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Based on percentage obtained during the calculation, we can compare the score with the rating scale.

**72 points** range from 70 points to 89 points, which corresponds to the “Good” category according to the grading scale.

Thus, with this calculation, the project will be rated **72 points “Good”** in accordance with the point-rating letter system for assessing educational achievements students with their transfer to the traditional grading scale and ECTS.