

KAZAKH NATIONAL UNIVERSITY them. AL-FARABI

Faculty of Law

Department of Customs, Financial and Environmental Law

FINAL EXAM PROGRAM

**Discipline: 93035-Methodology of legal analysis in the financial sphere
according to the educational program -7M04216 "Financial law"**

**Course -2
Semester -3
Number of credits -9
Form of study: full-time**

Almaty, 2023

The program of the final exam is based on the educational program 7M04216 "Financial law", candidate of Law Ibragimov A.T.

Considered and approved at a meeting of the Department of custom, financial and environmental law, dated October 31, 2023, protocol No 5

Head of the Department,
Doctor of Law, Professor



G.A.Kuanalieva

Chairman of the Academic Committee
on the Quality of education and Training
" 08" 11 2023, Protocol No. 3

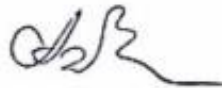


A.A.Urisbayeva

Presented at the Academic Council of the Faculty
" 15" 11 2023, Protocol No. 3



Academic Secretary



G. M. Atakhanova

Introduction

The final exam in the discipline 93035-Methodology of legal analysis in the financial sector for обучающихся дневного full-time students will be held orally.

The final exam in the discipline "Methodology of legal analysis in the financial sector" for master's student 2nd-year undergraduates, master's student full-time master's degree programs is held orally in offline mode.

Only students who have scored the appropriate points in accordance with the academic programs and the working curriculum of the bachelor's degree, who have completed the training process in the discipline, are allowed to take the final examination. The exam is held within the time limits specified in the Academic Calendar and working curriculum.

Students who have received an unsatisfactory grade are allowed to pass the final control during this period only with credit payment and retraining. An appeal is provided. Students who receive an unsatisfactory score on the exam results are registered for re-study by the university's order, if they scored 25 points on the exam, then the FX retake is retaken. Documents related to the provided state of health after receiving an unsatisfactory assessment are not considered.

It is not allowed to retake the exam in order to encourage grades.

Exam questions are reviewed and approved.

Exam rules

The exam form is a standard offline oral form. Oral exam: traditional-answers to questions. Oral exam-according to the exam schedule, the student is accepted by the teacher or representatives of the exam board. The Commission ensures that the requirements of the exam are met from the beginning to the end of the exam.

The exam format is offline oral.

Admission of exams is carried out in accordance with the schedule approved by the faculty.

The process of passing an oral exam by a student is carried out in the form of choosing an exam card, which the student must answer orally to the examination board. When conducting an oral exam, it is mandatory to carry out the commission.

An oral exam is conducted:

- in an approved lecture hall.
- as a member of the commission.

Control of the exam performance

Teacher or exam board:

- explains the exam requirement,
- checks whether questions about tickets are repeated.

Duration

Preparation time is decided by the examiner or the exam board. Response time is decided by the examiner or the exam board. It is recommended to take 15-20 minutes to answer all questions about the ticket.

The exam schedule must be known in advance to the students and teachers taking the exam, that is, according to the approved schedule, it is held in an approved classroom. This is the responsibility of departments and faculties.

The exam format is offline oral. The student takes the exam in real time offline.

Duration of the exam - the date and time are specified in the approved schedule.

Tickets are created automatically for students.

Teacher

1. The Univer system hosts the "final exam program" and the final exam for the discipline must be in pdf format, in which:

- rules for conducting the exam;
- evaluation policy.
- schedule of the event;
- platform for conducting the exam

Important. Reading out exam questions is prohibited. Only the final exam program records questions covered by the discipline.

2. After setting the exam date in the schedule, the teacher must inform students about where the final exam rules are located.

Publishes the exam rules:

- procedure for passing exams,
- preparation time,
- response time.
- allows you to create abstracts of answers on paper, if necessary.
- with a pen.
- warns that the examiner must show the sheet.

Teacher:

1. announces the surname, first name and patronymic of the examinee;
2. the examinee is asked to present an identity document (ID card or passport.

Admission to the exam using an ID card is prohibited).

3. warns about the prohibition of using additional sources of information;
4. the chairman of the examination committee calls the full name of the master's student, reads the exam card and questions about the ticket;

6. the commission records the questions voiced by the student for further questioning;

7. gives you time to prepare your response:

- preparation time is determined by the teacher and / or members of the commission.
- members of the commission and the teacher control the process of preparing students;
- if necessary, make comments or stop the response of students (if there is a gross violation of the rules of conduct on the exam with the preparation of an act of violation);
- students are allowed to use the project to create a synopsis of the answer.

8. asks students about ticket issues.

9. after completing the students' answer, the examinee is allowed to leave;

10. next, the procedure is repeated with each student of the group.

pay attention. STUDENTS ARE NOT ALLOWED TO OPEN TICKETS UNTIL THE COMMISSION INVITES THEM PERSONALLY TO TAKE THE EXAM. ONLY AT THE REQUEST OF THE COMMISSION DOES A STUDENT OPEN THEIR TICKET.

When the exam begins, the student invited by the commission presents his / her identity card.

Important. It is forbidden to publish and send students any exam tickets before the exam starts.

Attestation for an oral exam the time for scoring points inosti a given ti is 48 hours. So,:

1. the exam is held on a scheduled basis.
2. Students and teachers should know the date and time of the exam in advance.
3. Place the Univerfinal exam document for the discipline in the Univer system.
4. Before the exam starts, students communicate through prior consultation.
5. the chairman of the examination committee explains the requirements of the exam.

6. The points scored by students within 48 hours are entered in the certification List.

Evaluation policy. Criterion-based assessment: assessment of learning outcomes in accordance with descriptors (checking the formation of competencies in exams with intermediate control).

Evaluation policy:

Criterion-based assessment: assessment of learning outcomes in accordance with descriptors (checking the formation of competencies at intermediate control and exams).

Final assessment: assessment of the activity of work in the audience (webinar); assessment of the completed task. The final score for the discipline is calculated using the following formula:

$$\frac{PK1+MT+PK2}{3} \cdot 0,6 + ИК \cdot 0,4 \frac{PK1+MT+PK2}{3} \cdot 0,6 + ИК \cdot 0,4$$

Where AB-intermediate control; OO – final control (exam).

The rating scale is given in syllabus:

Оценка и Letter system score	Digital equivalen t	Points (% indicator)	Rating Traditional rating system by
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	Unsatisfactory
FX	0.5	25-49	
F	0	0-24	

Main topics for exam preparation

1. Financial activities of the state

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

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 Financial law system
- 5 The place of financial law in the legal system

3. Financial and legal norms and financial relations

- 1 Financial and legal norms: general characteristics
- 2 Financial legal relations: concept, features, types
- 3 Subjects of financial law

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

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

5. Legal basis of the monetary system and currency regulation

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

6. Legal basis 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 Financial management as an institution of the general part of financial law

7. Legal basis for financial planning

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

8. Budget device

- 1 The concept of budget. Meaning of the term "budget". Budget as material, economic, financial, organizational, and legal categories.
- 2 Types of budget.
- 3 The concept of a budget device. Budget system of the Republic of Kazakhstan and its structure.
- 4 Principles of building the budget system of the Republic of Kazakhstan.
- 5 Budget regulation and its methods.

9. Budget process

- 1 The concept of the budget process. Principles of the budget process.
- 2 Stages of the budget process. Budget year and budget period.
- 3 Procedure for drafting the republican budget and local budgets.
- 4 Procedure for reviewing and approving the republican budget and local budgets.
- 5 Procedure for execution of the republican budget and local budgets budgets.
- 6 Conclusion of the budget Preparation and approval of the report on the implementation of the republican and local budgets.

10. Tax as a financial and legal category

- 1 The concept of tax. Material, economic, and legal attributes of the tax.
- 2 The concept of the state fee, state duty and other mandatory payments to the budget. The difference between taxes and other mandatory payments to the budget.

- 3 Tax elements. Subject of the tax. Tax object. Tax base.
- 4 Tax rate. Tax period. Tax calculation procedure.
- 5 Tax payment procedure. Tax benefits.
- 6 Types of taxes. Tax functions.
- 7 Classical, economic and legal principles of taxation.

11. Legal basis for the organization of banking and insurance activities

- 1 Banking system of the Republic of Kazakhstan. State regulation of banking activities.
- 2 Legal status of the National Bank of the Republic of Kazakhstan, the Accounting Committee for Control over the Execution of the Republican Budget, the Agency of the Republic of Kazakhstan for Financial Monitoring, the Agency of the Republic of Kazakhstan for Regulation and Development of the Financial Market.
- 4 Legal status of second-tier banks.
- 5 State regulation of insurance activity. Legal status of insurance companies.

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

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

13. Actual problems and conditions of state lending

- 1 State credit: concept and essence.
- 2 Functions of state credit.
- 3 Government borrowing and its types.

14. Legal regime of finances of state-owned enterprises

- 1 The concept and fundamentals of legal regulation of finances of state-owned enterprises.
- 2 The concept of finance of state-owned enterprises.
- 3 Finance of state-owned enterprises as an object of financial and legal regulation.
- 4 Procedure for distribution and use of profits of state-owned enterprises.

15. Legal regime of finances of state institutions

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

Recommended literature

Regulatory legal acts:

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

Educational literature:

1. Mukhitdinov N. B., Kuanalieva G. A., Zhatkanbayeva A. E. (eds.) and others "Financial law of the Republic of Kazakhstan". Textbook / КазНУАІ-Farabi Kazakh National University. - Алматы: Қазақ ун-ті, 2018. - 269 с.
2. Khudyakov A. I. Financial law of the Republic of Kazakhstan. The general part. Baspa LLP, Almaty, 2001, 272 p.
3. Khimicheva N. I. "Financial law". Textbook, 3rd edition. Moscow, YuristPubl., 2004, 749 p. UDC 347.73 (075.8) BBK 67.402 F59.
4. Khudyakov A. I. Izbrannye trudy po finansovomu pravo [Selected works on financial law]. Law Center-Press Publishing House-2010, 630 p.

Online resources:

1. Жусупов Zhusupov A.D. " Financial system of the Republic of Kazakhstan (legal aspect)". Автореф. дис Abstract of the dissertation of Dr. jurid. nauk, 12.00.02: protected 19.12.08 / nauch. cons. by M. T. Baimakhanov. Almaty, 2008, 48 p. (<https://elib.kaznu.kz/book/10731>).
2. Kiyosaki, R. Robert. "Rich kid, smart kid." Monograph. Minsk, 2001, 329 p. - ISBN 985-438-690-2 (<https://elib.kaznu.kz/book/10924>).
3. 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>).
4. Regulatory Resolution of the Supreme Court of the Republic of Kazakhstan dated June 29, 2017 No. 4 "On judicial practice of applying tax legislation". (<https://adilet.zan.kz/rus/docs/P170000004S>).
5. Regulatory Resolution of the Supreme Court of the Republic of Kazakhstan dated June 18, 2004 No. 4 "On the application by courts of legislation on the withdrawal of income received in the course of conducting entrepreneurial and other economic activities without a license". (<https://adilet.zan.kz/rus/docs/P04000004S>).

RUBRICATOR FOR CRITERIA-BASED ASSESSMENT OF FINAL CONTROL
Discipline: Methodology of legal analysis in the financial sphere. Form: oral (offline).

№	Score Criterion	DESCRIPTORLAR				
		"Excellent"	"Good"	"Satisfactory"	"Unsatisfactory"	
		90-100%	70-89%	50-69%	25-49%	0-24%
1	Understanding of general characteristics and types fundamentals of international financial law 11 points	Deep understanding of the concept and types of methodology of legal analysis in the financial sphere. Relevant and relevant links (citations) to primary sources.	Understand the concept and types of fundamentals of methodology and legal analysis in the financial sector. Relevant and relevant links (citations) to primary sources.	Basic concepts and types fundamentals of the methodology of legal analysis in the financial sector. Relevant and relevant references (citations) to primary sources.	Limited understanding of the concept and types consideration of the methodology of legal analysis in the financial sphere. Relevant and relevant links (citations) to primary sources.	Superficial understanding / misunderstanding of the concept and types of the basis of the methodology of legal analysis in the financial sphere. Relevant and relevant references (citations) to primary sources are not provided.
	Understanding the main problems of international financial law 11 points	Very well connects the comparison of the legislation of the Republic of Kazakhstan regulating the consideration of the basis of financial law. The ideal justification of arguments based on empirical research (for example, based on	Connects the comparison of the legislation of the Republic of Kazakhstan, the basics of financial law. Supports arguments with empirical research facts.	Limited connection between the concepts of fundamentals of financial law and their limited use.	Connection in comparison of the legislation of the Republic of Kazakhstan regulating the fundamentals of financial law. Limited use of evidence from empirical studies.	In comparison with the legislation of the Republic of Kazakhstan regulating financial disputes, the connection is insignificant or absent. Little or no empirical research is used.

		comparative legal or statistical analysis).				
	Policy proposal or practical recommendations / suggestions 11 point	Preparation of competent scientific and / or practical recommendations and recommendations related to the prevention of financial disputes in Kazakhstan.	Offers some considerations and / or practical recommendations and suggestions for the prevention of financial disputes in Kazakhstan	Limited practical recommendations. The recommendations are superficial, not based on a thorough analysis, and not critical.	NCancer. there are few or no recommendations, or the recommendations are of very poor quality.	Considerations and practical recommendations related to the prevention of financial disputes in Kazakhstan, little or no, or very low quality recommendations
2	understand concepts using theory 11 points	Given a general concept of the main concepts	Disclosed theoretical concepts of financial law	Recommendations are superficial, not based on a thorough analysis	recommendations concepts of very low quality	practical recommendations related to theoretical issues concepts of financial disputes in Kazakhstan very little
	understanding of the main issues 11 score	Suggests some considerations, recommendations dealing with financial disputes	A general concept of terminology of financial disputes	PacDiscussesthebaet is given The content of the rights to develop rules of conduct for individuals to prevent unjustified initiation of cases is moderately disclosed the	main theoretical issues	are poorly disclosed the main issues of financial disputes
	suggestion or practical suggestions / recommendations 11 score	Very well connects the comparison of the legislation of the Republic of Kazakhstan regulating the consideration of financial disputes	Supports the arguments with the facts of empirical research	Xopomno Demonstrates well the clarity, accuracy and correctness of financial law	Limited use of evidence from empirical research	Little or no use of empirical research.

3	understand concepts with theory 11 points	Perfect substantiation of arguments with empirical research facts	Connects concepts with theories very well	Connects concepts very well with theory Hbo connects concepts with theory	Limited use of evidence in theory	Does not use concepts
	at all understand basic questions 11 points	Perfect argumentation of basic questions	Connects concepts well with scientific data.	Limited use of evidence	To the main question does not match the answers	The main answers are of very low quality.
	oral, style, speech literacy 12 points	Verbally demonstrates clarity, accuracy, and correctness. Ctogo adheres to APA style.	Verbally demonstrates clarity, accuracy, and correctness. Mostly adheres to APA style.	Verbally, there are some basic mistakes, and clarity needs to be improved. There are errors in following the APA style.	It is not clear what is written, questions do not correspond to the answer	It is not clear what is written, it is difficult to keep up with the content. There are many mistakes in following the APA style.

Formula for calculating the final score:

+ Final score (KB) = (B1+B2+B3+B4+B5+B6+B7+B8+B9+B10) / 6K, here B is the point criterion, K is the overall score criterion.

Example of calculating the final score

#	Points Criterion	"Excellent"	"Good"	"Satisfactory"	"Unsatisfactory"	
		90-100%	70-89%	50-69%	25-49%	0-24%
1.	1 Criterion	100				
2.	2 Criterion		75			
3.	3 Criterion			60		
4.	4 Criterion				45	
5.	5 Criterion	100				

6.	6 Criterion				49	
	Total %	200	75	60	94	200+ 75 + 60 + 94 = 429 429 / 6 criterionx = 71.5 Total score in % = 72

Based on the percentage obtained during the calculation, we can compare the price with the rating scale.

72 points from 70 to 89 points corresponds to the category "Good" on the rating scale.

Thus, in this calculation, the project will receive a rating of "Good", 72 points according to the letter-rating system for evaluating students ' academic achievements, replacing the traditional rating scale and ECTS.