

**KAZAKH NATIONAL UNIVERSITY**

**named after AL-FARABI**

**FACULTY OF LAW**

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

**FINAL EXAM PROGRAM**

**[93906] 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,  
Doctor of Law, Professor

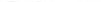
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G.A. Kuanalieva

"02" 09 2024, Protocol No. 1

## Chairman of the Academic Committee on the Quality of education and Training

"02" 09 2024, Protocol No. 1

Presented at the Academic Council of the Faculty  
Academic Secretary 

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G.M. Atakhanova

## Introduction

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.

Final exam on “Actual problems of the financial law” will be held in verbal form in auditorium of Kazakh National University named after al-Farabi, in according to exam schedule.

Exam questions are reviewed and approved.

### **Exam rules**

The exam form is standard verbal offline. Verbal exam: traditional - answering questions. Verbal examination - according to the examination schedule, the student is accepted by the teacher or representatives of the examination committee. The teacher or committee ensures compliance with the examination requirements from the beginning to the end of the examination.

The exam format is verbal offline.

Examinations are taken in accordance with the schedule approved by the faculty.

The process of passing a verbal examination by a student is carried out in the form of selecting an examination ticket, to which the student must answer verbally to the examination committee. When conducting a verbal examination, it is mandatory to carry out a commission.

A verbal examination is conducted:

- in an approved lecture hall;
- in the presence of the commission.

### **Supervision of the exam**

Teacher or examination committee:

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

### **Duration**

Preparation time is decided by the examiner or examination committee. The response time is decided by the examiner or examination committee. We recommend 15-20 minutes to answer all questions about the ticket.

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

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

Duration of the exam - the date and time are indicated in the approved schedule. Before the exam, students communicate through preliminary consultation.

Teacher

1. The Univer system contains the “final exam program” which should include:

- rules for conducting the exam;
- evaluation policy;
- schedule;
- exam platform

Important. Disclosure of exam questions is prohibited. In the final exam program the questions within the discipline should be written.

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

The exam rules are published:

- procedure for passing exams,
- preparation time,
- response time;
- allows, if necessary, to compose abstracts of answers on paper;
- with handle;
- warns that the examiner must show the sheet.

Teacher:

1. announces the surname, name and patronymic of the examinee;

2. the examinee is asked to present an identification document (identity card or passport. Taking the exam with 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 ticket and questions about the ticket;

6. The commission records 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;
- members of the commission and the teacher control the process of preparing students;
- if necessary, make comments or stop students' responses (if there is a rude violation of the rules of conduct during the exam, a violation report must be drawn up);

8. asks students about tickets;

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

10. Then the procedure is repeated with each student in the group.

NOTE. STUDENTS DO NOT HAVE THE RIGHT TO OPEN TICKETS UNTIL THE COMMISSION INVITES THEM IN PERSON TO TAKE THE EXAM.

ONLY AT THE REQUEST OF THE COMMISSION WILL THE STUDENT OPEN HIS TICKET.

When the exam begins, the student invited by the committee presents his identification card.

Important. It is prohibited to publish or send any exam papers to students before the start of the exam.

The time for issuing grades for the verbal exam in assessment sheet is 48 hours.

**Evaluation Policy.**

Criteria-based assessment: assessment of learning outcomes in accordance with descriptors (checking the development of competencies at intermediate controls and exams).

Final assessment: assessment of activity in the classroom (webinar); assessment of the completed task.

The rating scale is given in the syllabus.

Examination answers are evaluated on a 100-point scale, taking into account the degree of completeness of the undergraduate's answer:

Grade	Criterias
Excellent	1. Correct and complete answers to all theoretical questions are given; 2. Completely solved practical task; 3. The material is presented correctly in a logical sequence; 4. Demonstrated creativity.
good	1. Correct but incomplete answers to all theoretical questions are given, minor errors or inaccuracies are made; 2. The practical task was completed, but a minor mistake was made; 3. The material is presented correctly in a logical sequence.
Satisfactory	1. Answers to theoretical questions are in principle correct, but incomplete, there are inaccuracies in the wording and logical errors; 2. The practical task has not been fully completed; 3. The material is presented correctly, no logical sequence
Unsatisfactory	1. Answers to theoretical questions contain gross errors; 2. The practical task has not been completed; 3. In the presentation of the answer, grammatical and terminological errors were made, no logical sequence

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	satisfactory
C+	2,33	70-74	
C	2,0	65-69	
C-	1,67	60-64	
D+	1,33	55-59	unsatisfactory
D-	1,0	50-54	
FX	0,5	25-49	
F	0	0-24	

## **Main topics to prepare for the exam:**

### **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.

### **When preparing for the exam, the student is recommended to study the following regulations and literature:**

1. Constitution of the Republic of Kazakhstan. August 30, 1995, with changes and additions, electronic database "adilet.kz", 2023

3. Budget Code of the Republic of Kazakhstan Code of the Republic of Kazakhstan dated December 4, 2008 No. 95-IV, database "adilet.kz", 2023

4. Code of the Republic of Kazakhstan dated December 25, 2017 No. 121-VI "On taxes and other obligatory payments to the budget (Tax Code)" as amended and supplemented by orders of the Chairman of the Tax Committee of the Ministry of Finance of the Republic of Kazakhstan dated December 31, 2017 No. 539 "On approval of tax reporting forms and rules for their preparation", database "adilet.kz", 2023.

#### **Special literature:**

1. Financial law of the Republic of Kazakhstan: textbook / N. R. Veselskaya, M. T. Kakimzhanov. - M.: 2015. - 312 p.

2. Saktaganova I. S. Financial law of the Republic of Kazakhstan. General and special part. - Almaty, 2016. - 256 p.

3. Saktaganova I. S. Financial law of the Republic of Kazakhstan. Using Kazakh technology. Textbook / I. S. Saktaganova. - Almaty: Publishing house "Epigraph", 2016. – 390 p.
4. Kuanalieva G. A. Financial law: Textbook. - Almaty: Kazakh University, 2017. – 162 p.
5. Financial law of the Republic of Kazakhstan: textbook / ed. A.E. Zhatkanbaeva. - Almaty, 2018. - 270 p.

#### additional literature

1. FINANCIAL LAW. Textbook and workshop for universities // Ed. Ruchkina  
G.F. - M.: Yurayt Publishing House - 2019 - 348 p. - ISBN: 978-5-534-11077-7 - Electronic text // EBS YURAYT - URL: <https://urait.ru/book/finansovoe-pravo-444491>
2. 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>
3. Zemlin A. I., Zemlina O. M., Olkhovskaya N. P.; Under general ed. Zemlina  
A.I. - FINANCIAL LAW OF THE RUSSIAN FEDERATION. Textbook for bachelor's and specialist's degrees - M.: Yurayt Publishing House - 2019 - 301 p. - ISBN: 978-5-534-09234-9 - Electronic text // EBS YURAYT - URL: <https://urait.ru/book/finansovoe-pravo-rossiyskoy-federacii-427492>
4. Kudryashov V.V. - INTERNATIONAL FINANCIAL LAW. SOVEREIGN FINANCIAL INSTITUTIONS 2nd ed., trans. and additional Textbook for bachelor's and master's degrees - M.: Yurayt Publishing House - 2019 - 268 p. - ISBN: 978-5-534-06910-5 - Electronic text // EBS YURAYT - URL: <https://urait.ru/book/mezhdunarodnoe-finansovoe-pravo-suverennye-finansovye-instituty-441834>
5. FINANCIAL LAW. PRACTICUM 2nd ed., trans. and additional Textbook for academic bachelor's degree // Ed. Ashmarina E.M., Terekhova E.V. - M.: Yurayt Publishing House - 2019 - 300 p. - ISBN: 978-5-534-08794-9 - Electronic text // EBS YURAYT - URL: <https://urait.ru/book/finansovoe-pravo-praktikum-433029>

2. Online resources: educational material-abstracts of lectures on theoretical regulation of agrarian entrepreneurship, as well as educational and methodological material necessary for completing homework, projects, SRS, is available on your page on the website <http://adilet.zan.kz/rus/docs> and [www.univer.kaznu.kz](http://www.univer.kaznu.kz), in the UMCD section.

# CRITERIA-BASED ASSESSMENT RUBRICATOR OF FINAL CONTROL

**Discipline: The theoretical problem of Agrarian Entrepreneurship. Form: verbal (offline). Platform: ZOOM.**

№	Criterion	Балл	DESCRIPTORS				
			«excellent»	«good»	«satisfied»	«unsatisfactory»	
			90-100%	70-89%	50-69%	25-49%	0-24%
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.
			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.  Limited connection between the concepts.	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>	Verbally demonstrates 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 Criteria	«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	
	Final %	200	75	60	94	200+ 75 + 60 + 94 = 429

					<b>429 / 6 criteria= 71,5</b>
					<b>Final score, as % = 72</b>

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.