

AL-FARABI KAZAKH NATIONAL UNIVERSITY
Faculty of law
Department of Customs, Finance and environmental law

**Approved at a meeting of the Academic
Council of the Faculty
"27" minutes from 08.2025
Dean of the Faculty of Law №1
U. A. Akhatov**

**EDUCATIONAL AND METHODOLOGICAL COMPLEX OF THE
DISCIPLINE**

**[93906] Problems of the theory of financial law
Educational program Master of Law "7M04226 Jurisprudence
7M04217 - "jurisprudence"
Course-1 Semester - 1 number of credits-6
The form of training is full - time.**

Developed on the basis of the curriculum for the educational program 7M04217 - "jurisprudence".

Compiled by the Department-candidate of law, senior lecturer N. S. Jetibaev It was considered and presented at a meeting of the Department of Customs, Finance and environmental law.

Protocol №1 " 27" August 2025 Head of the department, doctor of law, professor G. A. Kuanalieva _____

Approved by the Academic Committee on the quality of teaching and education. Protocol №1 " 27 " August 2025 Chairman A. A. Urisbaeva_____

Presented at the Academic Council of the faculty. Protocol №1 " 27 " August 2025 Scientific Secretary G. M. Atakhanova_____

SYLLABUS
Fall semester 2025-2026 academic year
Educational program "7M04226 Law"
1 course, English group

ID and name of the discipline	Student's independent work (SIW)	Number of credits			Total number of credits	Student's independent work under the guidance of a teacher (SIWT)				
		Lectures (L)	Practical classes (PC)	Laboratory classes (LC)						
[93906] Problems of the theory of financial law	4	3	1	-	4	6				
ACADEMIC INFORMATION ABOUT THE DISCIPLINE										
Learning Format	Cycle, component	Type of lectures		Type of practical classes	Form and platform of final exam					
Offline	Basic elective component	classic review, analytical lecture		logical tasks, discussions, crossword puzzles, test tasks	oral exam					
Lecturer - (s)	Jetibayev.Nurbol S									
e-mail:	Zhetybaev_14@mail.ru									
Telephone:	8 7074607905									
Assistant- (s)										
e-mail:	Zhetybaev_14@mail.ru									
Telephone:	8 7074607905									
ACADEMIC PRESENTATION OF THE DISCIPLINE										
Purpose of the discipline	Expected Learning Outcomes (LO)*				Indicators of achievement LO (IA)					
The purpose of the discipline is to study the basics of the theory of financial law, the legal aspects of financial activity and the financial system of the state.	1. Declaration of assets and liabilities in 2024				1.1 What must be stated in the declaration?					
	1. Disclose the content, problems and ways of improving the financial and legal activities of the modern state				1.2 Who will submit an "input" declaration of assets and liabilities in 2024					
	2. Outline the main approaches to obtaining and assessing legal knowledge about the main institutions of financial law.				2.1 Analyzes the concept and elements of the monetary system.					
					2.2 Studies the features of the monetary system of the Republic of Kazakhstan.					
					2.3 Analyzes the legal basis of currency regulation.					
3. Use the methods of conducting independent research in the field of financial law.				2.4 Applies currency legislation in practice.						
				3.1 Justifies the system and powers of the bodies exercising management in the field of public finance.						
				3.2 Uses financial planning, broken down by the basics and stages of legal regulation.						
				3.3 Distinguishes the concept and elements of financial control and explain the powers of the bodies exercising financial control.						
				4.1 Assesses the legal foundations of the budget system. Conduct an analysis of the budgetary legislation of the Republic of Kazakhstan.						

	4.2 Analyzes the concept and subject of tax law. Knows the types of taxes.
	4.3 Understands the banking system of the Republic of Kazakhstan. They can analyze the banking legislation of the Republic of Kazakhstan. Knows the powers of the National Bank of the Republic of Kazakhstan.
	4.4 Understands the subject and content of insurance law. Differentiation of types of insurance.
5. Demonstrate skills and abilities to solve legal problems and issues arising out in the financial sphere.	<p>5.1 Demonstrates skills related to the conditions and procedures for state borrowing and lending.</p> <p>5.2 Shows skills to resolve disputes arising in the financial sector.</p> <p>5.3 Applies the experience of foreign countries in the field of regulation of financial relations.</p> <p>5.4 International connection. Analysis of the financial system of foreign states. They can assess the possibility of applying the positive experience of foreign countries in the differentiation of financial disputes.</p>
Prerequisites	9068 Theory of state and law; 63970 Constitutional law; 2774 Administrative law; 68761 Financial Law
Postprerequisites	
Learning Resources	<p>References:</p> <p>Main:</p> <ol style="list-style-type: none"> 1. Universal declaration, Proskurina V.P. Denisenko M.V. Almaty Lem 2024 2. Saktaganova I.S. Kazakhstan Republicsynyn karzhy құқығы. Zhalpy zhane erekshе bolim. Okulyk / Saktaganova I.S. - Almaty: "Evero" basses, 2016. - 256 pages. 3. Saktaganova I.S. Kazakhstan Republicsynyn karzhy құқығы. Kazustyk tehnologiyasy boyinsha. Oku kuraly / I.S. Saktaganova. - Almaty: "Epigraph" bassas, 2016. - 390 pages. 4. Kuanaliyeva G.A. Karzhy құқығы: оқу құралы / G.A. Kuanaliyeva. - Almaty: Kazakh University, 2017. - 162 pages. 5. Financial law of the Republic of Kazakhstan: textbook. allowance / Ed. A.E. Zhatkanbayeva. - Almaty, 2018. - 270 pages. <p>Additional:</p> <ol style="list-style-type: none"> 6. Financial law: textbook and workshop for universities / G. F. Ruchkina [and others]; edited by G. F. Ruchkina. - 2nd ed., revised. and additional - Moscow: Yurayt Publishing House, 2023. - 361 pages. 7. Ashmarina E.M. Financial right. Textbook for open source software. Ed. 3, trans. and additional - 2023. - 370 pages. 8. Boltinova O. V. Budget law. Publisher: Norma Legal Publishing House, 2023. - 260 pages. 9. Financial law of the Republic of Kazakhstan: textbook / N.R. Veselskaya, M.T. Kakimzhanov. - Almaty: 2015. - 312 pages. <p>Internet-recourses</p> <ol style="list-style-type: none"> 1. https://www.gov.kz/memleket/entities/kgd-almaty/press/news/details/705454?lang=ru 2 https://bestprofi.com/business-law?0 3. https://adilet.zan.kz/rus/ 4. https://online.zakon.kz/lawyer

Academic discipline policy	<p>The academic policy of the discipline is determined by the Academic Policy and the Policy of Academic Integrity of KazNU Al-Farabi. Documents are available on the main page of IS Univer.</p> <p>Integration of science and education. The research work of students, undergraduates, doctoral students is a deepening of the educational process. It is organized directly at the departments, laboratories, scientific and design departments of the university, in student scientific and technical associations. Independent work of students at all levels of education is aimed at developing research skills and competencies based on obtaining new knowledge using modern research and information technologies. A research university teacher integrates the results of scientific activities into the topics of lectures and seminars (practical) classes, laboratory classes and into tasks of the SIWT, SIW, which are reflected in the syllabus and are responsible for the relevance of the topics of training sessions and tasks.</p> <p>Attendance. The deadline for each task is indicated in the calendar (schedule) for the implementation of the content of the discipline. Failure to meet deadlines results in loss of points.</p> <p>Academic honesty. Practical/laboratory classes, SIW develop the student's independence, critical thinking, and creativity. Plagiarism, forgery, the use of cheat sheets, cheating at all stages of completing assignments are unacceptable. Compliance with academic honesty during the period of theoretical training and at exams, in addition to the main policies, is regulated by the "Rules for the final control", "Instructions for the final control of the autumn / spring semester of the current academic year", "Regulations on checking text documents of students for the presence of borrowings."</p> <p>Documents are available on the main page of IS Univer.</p> <p>Basic principles of inclusive education.</p> <p>The educational environment of the university is conceived as a safe place where there is always support and equal attitude from the side of the teacher to all students and students to each other, regardless of gender, race / ethnicity, religious beliefs, socio-economic status, physical health of the student, etc. All people need the support and friendship of peers and fellow students. For all students, progress is more about what they can do than what they can't. Diversity enhances all aspects of life.</p> <p>All students, especially those with disabilities, can receive advisory assistance by phone 8 777 206 0001 toktybekov.prok@mail.ru https://us04web.zoom.us/j/4175819644?pwd=UWFtS0hicFVick5vaE5WSy83WUVxZz09 https://teams.live.com/l/invite/FEAOhRY5m0bHxAnbQE</p> <p>MOOC integration (massive open online course). If MOOC is integrated into the discipline, all students must register for MOOC. The deadlines for passing MOOC modules must be strictly observed in accordance with the schedule for studying the discipline.</p> <p>ATTENTION! The deadline for each task is indicated in the calendar (schedule) for the implementation of the content of the discipline, as well as in the MOOC. Failure to meet deadlines results in loss of points.</p>
-----------------------------------	--

INFORMATION ABOUT TEACHING, LEARNING AND ASSESSMENT

Score-rating letter system of assessment of accounting for educational achievements				Assessment Methods
Grade	Digital equivalent points	points, % content	Assessment according to the traditional system	
A	4,0	95-100	Excellent	Criteria-based assessment is the process of correlating actual learning outcomes with expected learning outcomes based on clearly defined criteria. Based on formative and summative assessment.
A-	3,67	90-94		Formative assessment is a type of assessment that is carried out in the course of daily learning activities. It is the current measure of progress. Provides an operational relationship between the student and the teacher. It allows you to determine the capabilities of the student, identify difficulties, help achieve the best results, timely correct the educational process for the teacher. The performance of tasks, the activity of work in the classroom during lectures, seminars, practical exercises (discussions, quizzes, debates, round tables, laboratory work, etc.) are evaluated. Acquired knowledge and competencies are assessed.
B+	3,33	85-89	Good	Summative assessment is a type of assessment that is carried out upon completion of the study of the section in accordance with the program of the discipline. Conducted 3-4 times per semester when performing SIW. This is the

				assessment of mastering the expected learning outcomes in relation to the descriptors. Allows you to determine and fix the level of mastering the discipline for a certain period. Learning outcomes are evaluated.
B	3,0	80-84		Formative and summative assessment
B-	2,67	75-79		Activity at lectures
C+	2,33	70-74		Work in practical classes
C	2,0	65-69		Independent work
C-	1,67	60-64		Design and creative activity
D+		55-59		Final exam
D		50-54		TOTAL
FX	0,5	25-49		
F	0	0-24		

Calendar (schedule) of the implementation of the content of the discipline. Methods of teaching and learning.

Week	Name of Topic	Num. of hours	Max. score
MODULE 1 Financial activities of the government			
1	L 1. The issues of the concept and general characteristics of the financial activities of the state. Methods and forms of financial activity.	1	
	LC 1. The issues of the concept of financial activity of the state. Financial system and analysis of its composition.	2	6
2	L 2. The issues of financial law as a branch of law. Place and features of financial law in the system of law.	1	
	LC 2. The issues of methods and system of financial law. Interrelation of the general and special parts of financial law.	2	6
3	L 3. The issues of financial and legal norms and general characteristics of financial and legal relations.	1	
	LC 3. The issues of types of financial legal norms and their influence on the emergence, change and termination of financial and legal relations	2	6
	SIWT 1. SIW 2 implementation advice.		
4	L 4. The issues of legal basics of the monetary system. Monetary system of the Republic of Kazakhstan and its elements.	1	
	LC 4. Legal problems of currency regulation. Analysis of currency legislation.	2	6
	SIW 1. Topic: Specifics and modern problems of financial law as a branch of law (presentation).		25
5	L 5. The issues of legal basics of the financial structure of the state.	1	
	LC 5. The issues of legal basics of financial structure of the state and the legal foundations of financial regulation.	2	6
MODULE 2 Legal regulation of management and control of public finances			
6	L 6. Management in the field of public finance.	1	
	LC 6. The issues of the system, the powers of the bodies exercising management in the field of public finance.	2	6
	SIWT 2. SIW 2 implementation advice.		
7	L 7. The issues of legal bases of financial planning.	1	
	LC 7. Stages of financial planning. Financial year. Financial period.	2	7
	SIW 2 (form of debate). Topic: Current problems of the legal foundations of the monetary system.		25
8	L 8. The issues of legal regulation of state financial control.	1	
	LC 8. The concept and elements of financial control.	2	7
Midterm 1			100
9	L 9. The issues of financial and legal responsibility.	1	
	LC 9. Financial offense and its types. Differentiation of financial offenses.	2	7

	SIWT 3. Discussion of topical issues of economic and financial policy on the Message of the President of the Republic of Kazakhstan to the people of Kazakhstan (round table).		
MODULE 3 Institutes of a special section of financial law			
10	L 10. The issues of budget law is the main institution of financial law. The concept and general characteristics of budgetary law.	1	
	LC 10. Legal foundations of the budget system. Analysis of the budget legislation of the Republic of Kazakhstan.	2	7
	SIWT 3. SIW 3 implementation advice.		
11	L 11. The issues of tax law as an institution of financial law.	1	
	LC 11. General characteristics and concept of tax law. Types of taxes.	2	7
	SIW 3. Topic: Issues of legal regulation of the tax service of the Republic of Kazakhstan. Types of taxes. Analysis of tax legislation (abstract).		25
	MODULE 4		
12	L 12. The issues of banking law.	1	
	LC 12. Banking system of the Republic of Kazakhstan. Banking legislation of the Republic of Kazakhstan. Powers of the National Bank	2	7
	SIWT 5. SIW 4 implementation advice.		
13	L 13. The issues of insurance law.	1	
	LC 13. Legal regulation of the insurance system of the Republic of Kazakhstan. Types of insurance. Analysis of insurance legislation.	2	7
	SIW 4. SIW 4 implementation advice.		
14	L 14. The issues of financial and economic law as an institution of financial law.	1	
	LC 14. The concept and general characteristics of financial and economic law, subject, system.	2	7
	SIW 4. Topic: Banking system of the Republic of Kazakhstan (project preparation).		25
15	L 15. The issues of legal bases and conditions of the state crediting. International aspects.	1	
	LC 15. General characteristics of public lending and public borrowing. International problems.	2	8
	SIWT 6. Exam consultation.		
Midterm 2			100
Final exam			100
FINAL for discipline			100

Dean

Head of department

Chairman of the Academic Committee on the quality of training and education

Lecturer



U.A. Akhatov

G.A. Kuanaliyeva

A.A. Urisbaeva

T.A. Toktybekov

RUBRICATOR OF SUMMATIVE ASSESSMENT
CRITERIA FOR ASSESSING LEARNING OUTCOMES

Student Independent Work1. Topic: The issues of the concept and general characteristics of the financial activities of the state. Methods and forms of financial activity.

Writing task. Subject: «Financial liability and financial offenses» (FC 25% out of 100%)

Criteria	«Excellent» 20-25 %	«Good» 15-20%	«Satisfactory» 10-15%	«Unsatisfactory» 0-10%
Understanding the general characteristics and types of financial and legal liability and financial offenses	Deep understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Understand the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Limited understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Superficial understanding / misunderstanding of the concept and types of financial and legal liability and financial offenses. Relevant and relevant references (citations) to primary sources are not given.
Understanding the main problems of financial wrongdoing	The comparison of the legislation of the Republic of Kazakhstan regulating financial offenses connects very well. Ideal justification of arguments by the facts of empirical research (for example, based on comparative legal or statistical analysis).	Links the comparison of the legislation of the Republic of Kazakhstan, regulating financial offenses. Supports arguments with evidence from empirical research.	Communication in comparison of the legislation of the Republic of Kazakhstan regulating financial offenses is limited. Limited use of evidence from empirical studies.	In comparison with the legislation of the Republic of Kazakhstan regulating financial offenses, the connection is insignificant or absent. Little or no use of empirical research.
Policy proposal or practical recommendations/suggestions	Drawing up competent scientific and / or practical recommendations and recommendations related to the prevention of financial offenses in Kazakhstan.	Offers some considerations and / or practical recommendations and suggestions for the prevention of financial offenses in Kazakhstan.	Limited opinions and practical recommendations for the prevention of financial crime in Kazakhstan. The recommendations are not substantive, not based on careful analysis and are superficial.	There are few or no considerations and practical recommendations related to the prevention of financial crime in Kazakhstan, or recommendations of very low quality.
Letter, APA style	The writing demonstrates clarity, accuracy, and correctness. Strictly adheres to APA style.	The writing demonstrates clarity, accuracy, and correctness. Basically adheres to APA style.	There are some basic errors in the letter and clarity needs to be improved. There are errors in following the APA style.	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.

Student Independent Work2 The issues of the system, the powers of the bodies exercising management in the field of public finance.

Criteria	«Excellent» 20-25 %	«Good» 15-20%	«Satisfactory» 10-15%	«Unsatisfactory» 0-10%
Understanding the general characteristics and types of financial and legal liability and financial offenses	Deep understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Understand the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Limited understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Superficial understanding / misunderstanding of the concept and types of financial and legal liability and financial offenses. Relevant and relevant references (citations) to primary sources are not given.
Understanding the main problems of financial wrongdoing	The comparison of the legislation of the Republic of Kazakhstan regulating financial offenses connects very well. Ideal justification of arguments by the facts of empirical research (for example, based on comparative legal or statistical analysis).	Links the comparison of the legislation of the Republic of Kazakhstan, regulating financial offenses. Supports arguments with evidence from empirical research.	Communication in comparison of the legislation of the Republic of Kazakhstan regulating financial offenses is limited. Limited use of evidence from empirical studies.	In comparison with the legislation of the Republic of Kazakhstan regulating financial offenses, the connection is insignificant or absent. Little or no use of empirical research.
Policy proposal or practical recommendations/suggestions	Drawing up competent scientific and / or practical recommendations and recommendations related to the prevention of financial offenses in Kazakhstan.	Offers some considerations and / or practical recommendations and suggestions for the prevention of financial offenses in Kazakhstan.	Limited opinions and practical recommendations for the prevention of financial crime in Kazakhstan. The recommendations are not substantive, not based on careful analysis and are superficial.	There are few or no considerations and practical recommendations related to the prevention of financial crime in Kazakhstan, or recommendations of very low quality.
Letter, APA style	The writing demonstrates clarity, accuracy, and correctness. Strictly adheres to APA style.	The writing demonstrates clarity, accuracy, and correctness. Basically adheres to APA style.	There are some basic errors in the letter and clarity needs to be improved. There are errors in following the APA style.	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.

Student Independent Work 3. Topic The issues of budget law is the main institution of financial law. The concept and general characteristics of budgetary law.

Criteria	«Excellent» 20-25 %	«Good» 15-20%	«Satisfactory» 10-15%	«Unsatisfactory» 0-10%
Understanding the general characteristics and types of financial and legal liability and financial offenses	Deep understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Understand the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Limited understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Superficial understanding / misunderstanding of the concept and types of financial and legal liability and financial offenses. Relevant and relevant references (citations) to primary sources are not given.
Understanding the main problems of financial wrongdoing	The comparison of the legislation of the Republic of Kazakhstan regulating financial offenses connects very well. Ideal justification of arguments by the facts of empirical research (for example, based on comparative legal or statistical analysis).	Links the comparison of the legislation of the Republic of Kazakhstan, regulating financial offenses. Supports arguments with evidence from empirical research.	Communication in comparison of the legislation of the Republic of Kazakhstan regulating financial offenses is limited. Limited use of evidence from empirical studies.	In comparison with the legislation of the Republic of Kazakhstan regulating financial offenses, the connection is insignificant or absent. Little or no use of empirical research.
Policy proposal or practical recommendations/suggestions	Drawing up competent scientific and / or practical recommendations and recommendations related to the prevention of financial offenses in Kazakhstan.	Offers some considerations and / or practical recommendations and suggestions for the prevention of financial offenses in Kazakhstan.	Limited opinions and practical recommendations for the prevention of financial crime in Kazakhstan. The recommendations are not substantive, not based on careful analysis and are superficial.	There are few or no considerations and practical recommendations related to the prevention of financial crime in Kazakhstan, or recommendations of very low quality.
Letter, APA style	The writing demonstrates clarity, accuracy, and correctness. Strictly adheres to APA style.	The writing demonstrates clarity, accuracy, and correctness. Basically adheres to APA style.	There are some basic errors in the letter and clarity needs to be improved. There are errors in following the APA style.	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.

Student Independent Work 4

Banking system of the Republic of Kazakhstan. Banking legislation of the Republic of Kazakhstan. Powers of the National Bank

Criteria	«Excellent» 20-25 %	«Good» 15-20%	«Satisfactory» 10-15%
Understanding the general characteristics and types of financial and legal liability and financial offenses	Deep understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Understand the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.	Limited understanding of the concept and types of financial and legal liability and financial offenses. Relevant and pertinent references (citations) to primary sources.
Understanding the main problems of financial wrongdoing	The comparison of the legislation of the Republic of Kazakhstan regulating financial offenses connects very well. Ideal justification of arguments by the facts of empirical research (for example, based on comparative legal or statistical analysis).	Links the comparison of the legislation of the Republic of Kazakhstan, regulating financial offenses. Supports arguments with evidence from empirical research.	Communication in comparison of the legislation of the Republic of Kazakhstan regulating financial offenses is limited. Limited use of evidence from empirical studies.
Policy proposal or practical recommendations/suggestions	Drawing up competent scientific and / or practical recommendations and recommendations related to the prevention of financial offenses in Kazakhstan.	Offers some considerations and / or practical recommendations and suggestions for the prevention of financial offenses in Kazakhstan.	Limited opinions and practical recommendations for the prevention of financial crime in Kazakhstan. The recommendations are not substantiated based on careful analysis and are superficial.
Letter, APA style	The writing demonstrates clarity, accuracy, and correctness. Strictly adheres to APA style.	The writing demonstrates clarity, accuracy, and correctness. Basically adheres to APA style.	There are some basic errors in the writing and clarity needs to be improved. There are errors in following the APA style.

Educational and methodical complex of Al-Farabi Kazakh National University

**LAW FACULTY OF AL-FARABI KAZAKH NATIONAL UNIVERSITY DEPARTMENT OF
CUSTOMS, FINANCIAL AND ENVIRONMENTAL LAW METHODOLOGICAL
GUIDELINES for conducting seminars and independent work of undergraduates in the discipline
CURRENT PROBLEMS OF FINANCIAL LAW**

УМКД составлена на основе рабочего учебного плана по образовательной программе 7М04217 - «Юриспруденция» к.ю.н. Джетибаевым Н.С.

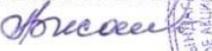
Рассмотрено и утверждено на заседании кафедры таможенного, финансового и экологического права

протокол № 21 от 24.06. 2025 г.

Заведующая кафедрой  Куаналиева Г.А.

Одобрен академическим комитетом по качеству образования и обучения.

Протокол № 11 от 25.06. 2025 г.

Председатель  Уришбаева А.А.

Представлен на Ученом совете факультета

Протокол № 10 от 26.06. 2025. г.

Ученый секретарь  Атаканова Г.М.



General provisions Seminars are recognized as one of the forms of training for undergraduates studying under the educational program "7M04217 Jurisprudence". The proposed general provisions are purely advisory in nature. Practical exercises are a necessary element of the educational process. The purpose of practical classes is to deepen the knowledge gained by the lecture, to form professionally important knowledge and skills. Practical classes help undergraduates to master legal terminology, develop a culture of speech and professional thinking, and are a means of operational two-way communication. Undergraduates acquire in practical classes the skills of applying legal norms to specific conditions, clarifying regulatory documents, selecting relevant norms from a variety of legal acts, and the ability to adhere to their individuality, independent thinking, and their opinions to the end. The structure of practical classes includes the following elements: the organizational stage (the teacher welcomes undergraduates and identifies undergraduates who do not attend classes in the journal, determines the preparation of undergraduates for classes, publishes topics and lesson plans); listens to undergraduates' answers to questions about the material; the main part (analysis of theoretical issues and problem solving); summing up the lesson (teacher evaluates the work of the entire group, announces and explains the grades, shows the results and shortcomings in the answers of a particular graduate student, gives assignments for the next lesson). The main part of practical exercises should be aimed at the operational coordination of theoretical issues with problem solving, a significant part of the time is spent on solving problems, during a 50-minute lesson it is recommended to spend 10-15 minutes analyzing theoretical issues. The analysis of theoretical issues is diverse: reports by undergraduates, problem solving, and a theoretical seminar. The teacher should explain to the undergraduates what requirements the report should meet. Noting the topic of the report, it is necessary to mention the authors used in the work, to set out in detail the outline of the report and the relevant questions on the report to the sources, indicating references to sources, opinions of the authors, if possible, expressing their opinion. The solution of the problems should be contained in the notebooks of undergraduates in writing in the form of a complete answer to the questions posed. Each event described in the task requires a legal assessment of the related issues. A clear answer must be given to each question (Yes, no). with reference to the norms of the law. The master's student must indicate how the relevant norm was applied, in appropriate cases with reference to regulatory rulings of the Supreme Court of the Republic of Kazakhstan (other legal acts), scientific explanations. A master's student who has mastered this methodology acquires practical skills related to the effective solution of professional tasks. A seminar is a form of educational process based on the independent study of undergraduates in the form of individual questions, reports, or joint discussion of problems on behalf of the supervisor. Compared to practical classes, the seminar is theoretical in nature and is deeply focused on a specific discipline. Seminar classes contribute to the strengthening of knowledge, directing students to independence in educational and cognitive activities. During the seminar, the knowledge gained as a result of working with sources, additional literature, and documents is systematized, deepened, and monitored. The main purpose of the seminar sessions is to provide undergraduates with the opportunity to acquire skills in using theoretical knowledge based on the specifics of the fields being studied. There are three types of seminars, depending on the main objectives: • a seminar dedicated to an in-depth study of a particular course of study, thematically related to the material of this course; • A seminar on a methodologically relevant course or a reasoned preparation of a specific topic; • A research-type seminar designed for the scientific treatment of specific topical issues, which can be transferred to a special seminar. The special seminar is a school for young researchers to communicate with a specific problem under the guidance of a renowned scientist. An experienced supervisor creates an atmosphere of scientific creativity, orients undergraduates to collective intellectual activity, and uses effective research methods. At the final lesson, the teacher conducts a full review and summarizes the master's scientific papers, reveals the possibilities for further study of the problems under consideration, and explains the possibilities for interested undergraduates to participate in the study of these problems. The seminar sessions are closely related to the lecture sessions, however, the training material of the seminar does not duplicate the lecture material. The teacher's leadership role is to

carefully plan the academic work, identify important issues for the seminar analysis, select literature for independent preparation, and guide the discussion process. Depending on the method of conducting the seminar, it is divided into the following types:: An interview seminar means involving a significant part of undergraduates in an active discussion of the topic, expressing the willingness of all undergraduates to engage in all issues related to the seminar. After a brief report by the teacher, detailed statements by several undergraduates on specific issues of the plan are heard, supplemented by answers from other undergraduates, and at the end the teacher draws conclusions. A discussion seminar or a dispute seminar is an opportunity for a dialogue between the participants of the seminar to collectively discuss and solve a problem. The most relevant problems of the discipline under study are selected for discussion. Panelists learn to articulate their thoughts, support their opinions, and respect critical opinions. The most effective form of seminar sessions is the "round table" in the rules of participants' compliance. In this regard, it is necessary to train undergraduates in the culture of communication and interaction in order to discuss the topic of discussion through dialogue. The mixed form of the seminar is conducted in the form of a discussion of reports, free speeches by participants, and scheduled discussions. The pedagogical guidance for the preparation of undergraduates for the seminar consists in the teacher's assistance in drawing up a plan of reports, teaching how to take notes on literary sources, correct formatting of abstracts and reports, and advising on issues arising in the process of independent work. • Independent work of undergraduates • Types of work. Their general characteristics. Writing requirements • Goals of writing independent work Independent work is the planned work of undergraduates, aimed at developing the cognitive abilities of undergraduates and improving independent continuing education, under the guidance and assignment of a teacher. Due to the sharp growth of educational and scientific material, and the lack of classroom hours for studying the discipline, CPM plays an important role in the educational process. Any university graduate should have fundamental knowledge, skills, professional skills, experience in creative and research activities, social and communication skills, formed in the process of independent work of undergraduates. The didactic tasks of the CPM are: consolidation, deepening, expansion, systematization of knowledge acquired during classroom classes; independent development of new educational material; development of professional skills, as well as skills of independent thinking; improvement of independent thinking, interest in legal literature, practical legal activity, and the law-making process. The main forms of CPM are: homework; preparation of abstracts on specific topics; educational and research work of undergraduates, which is participation in scientific circles and scientific conferences (educational and research work of undergraduates - UIRS and research work of undergraduates - R&D); organization and conduct of business games during extracurricular hours. Homework manifests itself in independent preparation for practical and seminar classes, in the form of any independent educational activity that is part of the educational process. The main activity is the development of self-study skills, the definition of methods and means of work, and the planning of training. Homework helps to consolidate the knowledge and skills acquired in classroom classes, form skills, and master new material. Didactic conditions that ensure the successful completion of independent work: a clear understanding of the tasks and recommendations related to the completion of assignments; the validity of the study assignment (for what, why it helps); effective amount of homework; form of the report through the teacher, deadlines; definition of types of consultations; evaluation criteria, types and forms of control. The content of the independent study work of undergraduates is: studying and taking notes on literature, presented by the teacher; solving problems in specific sections, sections of the course in combination with discussion in practical classes; review of court cases with discussion at a seminar or a meeting of a scientific circle; participation in court sessions on behalf of the teacher, familiarization with the work of legal departments of various organizations, notary offices; preparation of feedback on draft laws in the form of homework. ; preparation of draft legal documents within the framework of the topic under study in combination with practical exercises. Preparation of abstracts is one of the forms of organization and control of CPM. An abstract (Latin referre-statement, message) is a summary of the content of a source through a rational assessment or disclosure of the state of a problem based

on a comparison and analysis of several sources. Depending on the content and activities in the educational process, the essays are divided into scientific-problematic and review-informational. The purpose of writing the abstract is to improve undergraduates' skills in independent work with literary and normative sources published by forensic investigative practice. Undergraduates can draw theoretical and practical conclusions by self-substantiating them based on their analysis and generalization. The topic of the essays and the list of recommended literature are determined by the teacher. Abstracts related to a summary of the contents of a book or article can be considered the first stage of preparing a master's thesis on the relevant topic. The volume of the abstract can be as much as 15-20 pages of machine text. The typical structure of the abstract is: a plan; an introduction indicating the basics of the topic and tasks; the main part, consisting of several paragraphs; a conclusion containing conclusions on the topic; a bibliographic list. General job requirements When choosing the topic of independent work for undergraduates, the following rules should be taken into account: - the work should meet the interests and specific will of undergraduates, - the work should be useful for the specialty of jurisprudence (in particular, the topic should be suitable for publication as an article, taking into account the current state of science). What has been said should not be repeated in such a way that they meet the requirements of undergraduates who, in connection with the advancement of science, Another possibility in the future does not provide clear topics for independent work. works to prevent copying. • The main directions of independent work • Abstracts (reports) The main academic course provides a thematic overview (comparative analysis) and provides topics related to the problems of the subject not covered by the main program, depending on the time. In particular, depending on the main course, they can be divided into three groups: a) for the purpose of deeper disclosure of the topic briefly covered by the main course; b) topics not covered by the compulsory course at all; c) topics covered in the compulsory course that are not related to the independent work of undergraduates. • Requirements for completing independent work The work must be typed on a computer. The text should indicate the course, subject, author's full name, and the title of the work. If the work has a translation, then accurate bibliographic information of the same material should be provided. In addition, a dictionary of professional terms should be attached to the translation. If the work is not translated, then its content is given. A numbered list of references must be indicated on the last page of the work. In the text, the numbers of the works in this list must be indicated in direct brackets indicating the appropriate locations. • Preparing for independent work and writing it Choosing a theme. The preliminary selection of the topic in the above areas is carried out independently by the graduate student. The topic is being clarified, consultations with the teacher, drawing up a plan, and a list of references. The master's student can receive answers from the teacher for any questions that arise. Consultations are scheduled if necessary. The work is assigned to the teacher no later than two weeks before the session. Independent work protection is allowed during the session. • Criteria for evaluating independent work The teacher poses oral questions when accepting a job from each graduate student. The undergraduate student must answer the teacher's question, depending on the text of the paper. When responding, it is necessary to indicate the assimilation of the material in the text (writing, translation, copying). When evaluating the work, the written version of the text and the originality of writing the independent work of undergraduates should be taken into account, as well as the validity of these conclusions and instructions.

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



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



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	
B	3,0	80-84	good
B-	2,67	75-79	
C+	2,33	70-74	
C	2,0	65-69	
C-	1,67	60-64	satisfactory
D+	1,33	55-59	
D-	1,0	50-54	
FX	0,5	25-49	
F	0	0-24	unsatisfactory

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, in the UMCD section.

CRITERIA-BASED ASSESSMENT RUBRICATOR OF FINAL CONTROL

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

№	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 11 score	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 11 score	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 11 score	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 11 score	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 11 score	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 11 score	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 11 score	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 11 score	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 12 score	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.
--	--	---	--	------------------------------------	---------------------------------	----------------------------------

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	
	Final %	200	75	60	94	200+ 75 + 60 + 94 = 429

--	--	--	--	--

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.

1 lecture. The concept and general characteristics of the financial activity of the state.

Methods and forms of financial activity. The purpose of the lecture: to analyze the concept and

general characteristics of the financial activity of the state, to form an idea of the analysis of methods and forms of financial activity. Keywords: finance, financial system, public finance, financial activity of the state, monetary funds of the state, etc. The main issues: 1. The concept of finance. 2. The concept of financial activity of the state. 3. Illegal financial activities of the state. 1. The concept of finance. The development of financial science is due to the emergence of trading activities in European countries (Florence, Italy). The financial term originated from the Latin word "financia", on the basis of which the term "financial transaction" appeared in Russia, in general, its meaning means "loan and payment" (XIII century). The financial system consists of 2 parts: public funds, funds of various economic entities. Public funds, for their part, consist of the state budget, a government loan to the insurance fund and the Market Fund. Various household funds, except for the funds of the enterprise, are made up of the funds of the LLP, from the funds of the corporation, from the funds of the company. Different views of the term "finance" are found in real life. According to a number of authors, this term first appeared in the commercial cities of Italy during the 13th-15th centuries, and then was used internationally with an understanding as a system of monetary relations between the population and the state. According to other authors, this concept was formed in 175 by the work "six books about the Republic", presented by the French intelligent

scientist G. Bodin. In addition, the concept of the origin of the state means the creation of certain relationships between the state as the highest authority and other producing entities for the distribution of economic benefits. These relationships define the concept of "finance". Finance is considered in two aspects: material and economic: In material terms, funds represent the financial resources of the state, that is, centralized instruments as a set of cash and available money owned by the state, and a set of centralized funds of funds. Cash is reflected in the form of cash or coins with an indication of a certain value. And non-cash money is money in the form of an entry in certain accounts. The category "finance" can have three meanings, considering it in the material sense and in connection with the term "money". In a broad sense, "finance" is considered as a synonym for the concept of "money". In a narrow sense, the term "finance" includes monetary instruments of the state and legal entities. Since legal entities are classified as state-owned and non-state-owned, funds are also recognized as private and public. In a special sense, finance refers only to state funds, that is, funds represent a set of relations that arise in monetary circulation based on the formation, distribution and organization of the use of state funds. The concept in this sense is widely used in financial law. "Public finance" is a set of economic relations that arise in the organizational process, that is, a set of imperative economic (monetary) relations of a redistributive nature, of which the state is a permanent subject. Public funds will be used to meet the general needs of the State and ensure public interests. Finance has a targeted focus. They will be aimed at solving specific tasks in the field of national interests, as well as local government. As an economic category, finance refers to a system of economic relations that systematically form and distribute monetary resources, as well as organize their use.

2. lecture. The concept of financial activity of the state.

The financial activity of the state is expressed in numerous and multifaceted functions of the state, operating in three general directions, such as the creation, distribution and use of monetary funds. This is a function of controlling an integral element in each of them. The variety of financial activities of the state is determined by the specifics of creating a financial system. The state performs the functions of creating, distributing and using budgetary resources and financial resources of state-owned enterprises, exercising its influence on various centralized and non-centralized funds, as well as on funds of other forms of ownership and economic entities. Depending on the content, role and scope of actions of certain functions, financial activities are carried out in the form of state power or public administration (executive and administrative activities). The highest body of state power is the Parliament of the Republic of Kazakhstan, local government bodies, Assemblies of Deputies, maslikhats. The Head of executive power is the President, executive and administrative activities are carried out by the Government of the Republic of Kazakhstan, the apparatus of local administrations. The following methods of financial activity of the state are used: 1. methods of mandatory and voluntary payments to centralized state funds, the budget, extra-budgetary funds, insurance and credit funds. Mandatory payments include taxes, deductions of funds, deductions for social purposes, special and extra-budgetary funds. Voluntary basic

insurance and life insurance, government loans, monetary lotteries, deposits in banks are part of the deposit payments. 2. When distributing funds, States distinguish between the following methods: financing - gratuitous and gratuitous transfer of funds and crediting (crediting) - allocation of money on a refundable and compensatory basis. 3. Non-cash and non-cash cash settlement methods are used in financial transactions. Settlements with non-cash money should be a priority, as they infringe on the costs of money circulation, are used in government relations with enterprises, and partly with the population. In foreign economic relations, the forms and methods of public service are diverse. The main principles of public finance are: the unity of the legislative framework; efficiency and rationality; transparency and publicity; targeted and strategic orientation; scientific approach to achieving the goals; financial management on a centralized basis; distribution of financial powers. Public finance is characterized by distribution and control functions . Through the distribution function, national needs are ensured, budgets and extra-budgetary funds are balanced, and sources of financing for non-productive sectors of the economy are formed. The control function is aimed at ensuring the correct and legitimate actions of all subjects in the formation and distribution of state funds, as well as the targeted use of funds received from these funds. The main areas of the control function are: control over the completeness and timeliness of the transfer of funds to centralized and state extra-budgetary funds; control over the targeted use of financial resources.

3. lecture. Illegal financial activities of the state.

In the process of illegal financial activity, not only financial and legal relations arise, but also other legal relations. Its transparency indicates that the data is practically not taken into account by scientists in the analysis of the essence of illegal financial activity. Most researchers (illegal financial activities of the state are considered as a degree of independence, and only in financial and legal science) lead to the exclusive competence of financial law exclusively to illegal financial services of the state. Nevertheless, as the state indicates, the situation should be broader in financial relations within the framework of financial law regulation, respectively, with civil, labor, international law, illegal financial activities of the state, distributes its funds through regulated (commodity-monetary, credit, labor, etc.) economic relationships. Illegal financial activity of the State is the activity of the State in the formation, redistribution and use of decentralized funds that ensure the centralized and uninterrupted functioning of the State. In order to carry out proper work on the accumulation of income and the implementation of expenses from the reserves of funds in the state before the start of the planned financial year, all income sources must be identified and the spending directions must be correctly established. A lot of work on correlation and income, which the government does not carry out, should be carried out in different ways, and the directions are different. The expenses and revenues of the state can be realized only during the year within the limits of program and planned allocations. The income must be pre-determined in the funds of funds and certain deadlines, from the actual payers, by an appropriate unified financial plan in a certain amount. Ultimately, these are mandatory planned activities based

on a single financial plan, illegal financial activities of the state. All public funds are divided into centralized funds and are interconnected and mutually conditioned. The lack or excess of funds in the financial system leads to a decline in the system in the main. Thus, (lack of income in the budget system) a large budget deficit in the current state, market formation in modern conditions, reduction of budget financing, increased non-payment, increased inflation, the cutting rate and others negatively affect the life of society. Improving the financial system mainly helps to get out of the crisis. Centralized funds include funds that come under the jurisdiction of the State. First of all, these include all instruments for which property and personal (state and bank) loans are accumulated in the state budget system, state extra-budgetary funds, and state insurance. Decentralized funds include funds from enterprises and organizations of all forms of ownership of their own fund being created, as well as budgetary allocations, as well as sectoral and intersectoral extra-budgetary funds. The state stands for the rightful owner in relation to centralized funds and can enforce its income through a system of taxes, duties, fees, and others. Government regulation is expressed in different ways in relation to decentralized funds. If the funds of enterprises of federal and municipal forms of ownership can mainly be considered as decentralized funds of the state, then the means of allocating entrepreneurs should be fully analyzed for government impact from other positions. According to French scientist P. M. Godme: "We should never forget about the fundamental differences between public funds and allocated ones. The main differences between them are the state of allocation of funds and the dynamics of allocation of funds due to a fact that depends on market economic laws. Thus, demand and recommendation contribute to the specific criteria of the calculated percentage. The state and dynamics of state-owned financial industries are determined by government decisions and the influence of open authorities." He showed the difference between the areas of public finance that may be associated with others.: - the state can enforce its income through the deposit tax system. At the same time, there is no enforcement against the State. Consequently, isolated individuals cannot forcibly secure their income and show that they cannot fulfill their obligations.; - state-owned financial industries are more or less connected with the monetary system conducted by the state, this monetary system does not depend on the will of the owner who manages his funds; - the funds are used to make a profit. - Public financial industries are a common interest, referred to as a means of implementation; - The criteria of state-owned financial industries are greater than the criteria for allocating funds owned by more individuals. P. M. Godme writes that this is enough to consider financial rights as an independent science, which clearly restricts them, although it creates its own connections with differences, quite funds and allocations. When these resources are compared with state centralized and decentralized financial funds, transformations and feedback on the management of production, economics and social processes are mainly carried out. The budget should be based not on their connections, but on cross-industry mutual funds. Government financial industries consist of the following financial and economic institutions: 1) The budgetary system; 2) extra-budgetary trust funds; 3) state financial spheres of insurance; 4) state financial spheres of banks; 5) state financial

spheres of enterprises and institutions, as well as (state management structures) centers of economic systems. The financial system is a set of government structures and institutions, interconnected with financial authorities and credit institutions that directly perform illegal financial services of the state. The Ministry of Finance of the Republic of Kazakhstan acts before the system of financial authorities and is the executive authority that ensures the implementation of a unified financial, budgetary, tax and monetary policy in the Republic of Kazakhstan.