

**TAJIK NATIONAL UNIVERSITY
FINANCIAL AND ECONOMIC FACULTY
DEPARTMENT FINANCE AND INSURANCE**



**WORK PROGRAM (SYLLABUS
ON THE DISCIPLINE
"PUBLIC FINANCE MANAGEMENT"
FOR FULL TIME STUDENTS, 4th COURSE,
IN THE SPECIALTY 1-25010400**

Subject: Public Finance Management
Specialty: 1-25010400 - Finance and Credit
Volume of study hours – 120 hours (3,3 credits)
Lectures - 48h.
Seminars - 24h.
SRS-40h.
Course - 4
Semester - 8

DUSHANBE 2023

"Approved by"
 Dean of the Finance and Economy Faculty
 d.e.s., Associate Professor _____
 Ibrohimzoda I.R.
 « ____ » _____ 2023

The working program (syllabus) was compiled by the
 Associate Professor of Finance and Insurance
 Department Ismatov Asadullo Khurmatovich.

SILABUS

Full-time study in the English language on the subject
 "Public Finance Management" for students majoring
 1-25010400 – “Finance and Credit”

Name and surname of the teacher: Ph.D., Professor Ismatov A.Kh.	Course	4	Class schedule
	Semester	8	
	Number of credits	3.3	
Teacher's address: Department of Finance and Insurance, 605, Educational building of economic faculties, Tel: 939437777 E-mail: aismatov@yahoo.com	Lecture	48	Monday, 15.00-16.50 (room 409), Tuesday 13.00-14.50
	Practical	32	Wednesday, 1300-1450 (room 409) Thursday 1300-1450 (room 409)
	KMRO		
	ISW	40	-
	Admission to the ISW	Course work	
Test			

The syllabus (work program) is compiled on the basis of the State Standard of Higher Educational Institutions of the Republic of Tajikistan, which was approved by the Ministry of Education and Science of the Republic of Tajikistan dated December 28, 2017 No. 18/135 for full-time students of the specialty 25010400 - Finance.

The work program (syllabus) was developed by Candidate of Economics, Associate Professor Ismatov A.Kh. and approved at a meeting of the Department of Finance and Insurance, protocol No.____ of 01/____/2023

Head of the Department of Finance:

Candidate of Economic Sciences, Professor _____ **Husainov M.N.**

The syllabus (work program) was approved at the meeting of the Scientific and Methodological Council of the FEF TNU by protocol No___ on ___
____ 2023.

Chairman of the Scientific and Methodological

Of the FEF Council, Doctor of Candidate of

Economic Sciences, Professor _____ **Husainov M.N.**

SECTION I: ORGANIZATIONAL-METHODICAL PART

1.1. Excerpt from the State Standard of Higher Education for the specialty 1-25010400 "Finance and Credit".

The subject "Public Finance Management" should include the following sections: The role and status of public finance in the financial system of the Republic of Tajikistan, the nature and main functions of public finance in the economy, the financial system and its elements, methods of public finance management, regulations and regulations. Public finance, Law of the Republic of Tajikistan "On public finance", public finance management and its financial policy, the essence of public financial management, financial policy and its forms, Strategy of public finance management of the Republic of Tajikistan, public asset management, key reforms in the process of governance Roles and responsibilities of stakeholders in the implementation of good state assets management, assessment of good state assets management standards, public finance management bodies in the Republic of Tajikistan, rights and responsibilities of public finance management bodies, Ministry of Finance policy, powers of the Ministry of Finance. fiscal (fiscal) j), the concept and essence of fiscal policy, types of fiscal policy and so on.

1.2. Brief description of the subject

The study of the subject "Public Finance Management" is provided in the State Educational Standard for Higher Education in the specialty 1-25010400 "Finance and Credit" of the NTC of the Republic of Tajikistan. This subject is one of the components of a series of specialized disciplines. The study of this subject is aimed at developing a specialist who knows the

theoretical and methodological foundations of finance and can summarize the financial results. The ultimate goal of the study is to develop theoretical knowledge and practical skills of young professionals in the organization of management accounting in enterprises, organizations, preparation and provision of accurate information to managers for operational management of the enterprise, operational and operational control, operational and operational control. adaptation of enterprise development.

1.3. Goals and objectives of the discipline

Expanding students' understanding of the study and analysis of the country's financial system, study and analysis of revenues and expenditures of the state budget, the formation and development of professional abilities and skills of students in the study and research of the financial system, seminars, discussions . The study of public finance management is aimed at developing students' theoretical and methodological knowledge.

The main objectives of the discipline are: The requirements set by the state educational standards of higher education show that the main issues for the training of specialists are:

- study of the concept and essence of finance and credit, object, as well as its necessity in today's conditions;
- understanding of the concept of budget and its structure;
- International monetary and financial organizations;
- study and analysis of state budget revenues and expenditures.

Students can use the knowledge and practical innovations they have gained to work in the core sector and local organizations.

1.4. Prerequisites: (connection of the subject with the subjects mastered by the student): subjects studied by the student during the period of study in the secondary school: market economy, computer science, mathematics and so on.

1.5. Postrequisites: (connection of the subject with the subjects that the student learns while studying finance and after mastering it during the study): history of finance, problems of the financial system, finance of the budget organization, state financial control, etc.

1.6. The main requirements for the parts of the subject and its study:

1.6.1. Requirements for the level of mastering the subject (professional competencies).

As a result of studying the subject, students should:

a) know:

- nature, nature and functions of finance and activities of financial institutions;
- financial goals and concept;
- Theoretical bases of finance and control, on the basis of which to independently systematize the purpose, object, content, model and methods of finance and control of the business entity;
- financial position in the control system;

- distinguishing principles of finance from other forms of financial control;
- on the need for finance and practical implementation of its results;
- nature of normative regulation of activity of budget organizations;
- issues to be addressed by the process and process of object inspection and formation of information for management decision making;
- procedure for documenting financial audit and its results.

b) can:

- Ability to independently master new methods of research, development of scientific and practical professionalism;
- Ability to independently acquire and apply new knowledge and skills;
- ability to analyze and use various sources of information for economic calculations;

Ability to independently prepare assignments and draft decisions based on uncertainty;

- development of relevant normative and methodological documents, as well as proposals and measures for the implementation of projects and programs;
- preparation of analytical conclusions based on the results of the study, analysis and evaluation of inspections and monitoring;
- coordination of financial methodology with accounting and financial management;
- generation of information for management decision making.

c) have an idea:

- Criteria and methods of selection of financial and economic decisions, tools for their implementation;
- on tools for formation and evaluation of options for financial and economic decisions, tools for their implementation;
- financial instruments - in the process of preparing information for users;
- on basic concepts of internal control and its connection with external finance;
- financial methodology in the field of enterprise management;
- on various financial methods.

Depending on the topic or audience, in the study of the subject "Finance" in addition to traditional lectures, there are different active types of teaching theoretical issues, such as problem lectures, academic lectures, lecture-debate, lectures with pauses, complex lectures (complex). the same is used. Forms - lectures, practical financial lessons, preparation of reports for the conference, independent work, implementation of conditional assignments on each topic, independent work, writing a summary.

Methods - problem solving, preparation of reports, independent work, discussions, work games, taking tests and so on.

When conducting practical classes, it is recommended to use a set of electronic equipment: electronic whiteboard, personal computers, projection

equipment. The main explanatory materials (drawings, plans, tables, graphs) for appropriate use (demonstrations, disks) should be prepared in advance. Determining the number of publications of physical documents (forms of primary accounting documents, forms of financial statements of the enterprise, balance of income and expenses, main budget, calculation sheet, reports of subdivisions of the enterprise, etc.) is in the interest of the work, because carry. It is in the interest of the work to use a set of tests when conducting a survey in practical classes.

Calendar-thematic plan of teaching the subject "Public Finance Management"

Total number of credits 3.3 (120 hours)

Lecture-theoretical financial lessons - 2 (48 hours)

Practical financial training - 1,3 (32 hours)

Independent work of students - 1,6 (40 hours)

2.1. General calendar plan of academic subjects

Content of subject

№	Week	List of topics and sections	Lessons		ISW	Total	Literature
			Lectures	Practical (KMRO)			
1.	I	Topic 1. The role and status of public finance in the financial system of the Republic of Tajikistan	3	2	3	8	A 19 [c. 8-14]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
2.	II	Topic 2. Regulatory and legal acts in the field of public finance management	3	2	3	8	A 19 [c. 35-51]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
3.	III	Topic 3. Public finance management and its financial policy	3	2	3	8	A 19 [c. 68-83]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
4.	IV	Topic 4. Management of state assets	3	2	3	8	A 19 [c. 92-111]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
5.	V	Topic 5. Public finance	3	2	3	8	A 19 [c. 126-

		management bodies in the Republic of Tajikistan					130]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
6.	VI	Topic 6. Fiscal policy	3	2	3	8	A 19 [c. 138-142]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
7.	VII	Topic 7. Taxation and its management	3	2	3	8	A 19 [c. 158-169]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
8.	VIII	Topic 8. State budget and budget system of the Republic of Tajikistan	3	2	3	8	A 19 [c. 174-189]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
9.	IX	Topic 9. State budget processes and its implementation	3	2	2	7	A 19 [c. 197-200]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
10.	X	Topic 10. Classification of state budget revenues and expenditures	3	2	2	7	A 19 [c. 207-215]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
11.	XI	Topic 11. Public investment program	3	2	2	7	A 19 [c. 220-225]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
12.	XII	Topic 12. Civic budget and its features	3	2	2	7	A 19 [c. 233-242]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1

							[c. 6-25];
13.	XIII	Topic 13. Public debt management	3	2	2	7	A 19 [c. 248-276]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
14.	XIV	Topic 14. Finance of state target funds	3	2	2	7	A 19 [c. 288-294]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
15.	XV	Topic 15. Basics of management and calculation procedures	3	2	2	7	A 19 [c. 301-309]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
16.	XVI	16. Models of public financial management and financial security	3	2	2	7	A 19 [c. 317-321]; A18 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25];
Total			48	32	40	120	

2.2. CONTENTS OF TOPICS AND SEPARATE SECTIONS OF ACADEMIC SUBJECT

Topic 1. The role and status of public finance in the financial system of the Republic of Tajikistan

The essence and main tasks of public finance in the economy, the financial system and its elements, methods of public finance management.

Topic 2. Regulatory and legal acts in the field of public finance management.

Constitution of the Republic of Tajikistan, Law of the Republic of Tajikistan “On Public Finance”, other normative legal acts.

Topic 3. Public finance management and its financial policy.

The essence of public financial management, financial policy and its forms, Strategy of public financial management of the Republic of Tajikistan

Topic 4. Management of state assets.

Major reforms in the process of public asset management, the role and responsibilities of stakeholders in the implementation of good public asset management, assessment of standards for good public asset management.

Topic 5. Public financial management bodies in the Republic of Tajikistan. Rights and responsibilities of bodies in the field of public finance management, powers of the Ministry of Finance of the Republic of Tajikistan, brief information on the activities of the Ministry of Finance of the Republic of Tajikistan.

Topic 6. Fiscal policy

The concept and essence of fiscal policy, types of fiscal policy.

Topic 7. Taxation and its management.

The concept and essence of the tax, principles and types of taxes, risk management in the tax system.

Topic 8. State budget and budget system of the Republic of Tajikistan

The essence of the state budget and its financial system, the basics of inter-budgetary relations, state budget management.

Topic 9. State budget processes and its implementation.

Order of the Government of the Republic of Tajikistan, the Law of the Republic of Tajikistan "On State Budget" for 2021, the execution of the state budget in 2021, the draft Law of the Republic of Tajikistan "On State Budget" for 2022.

Topic 10. Classification of state budget revenues and expenditures.

Government revenues and grants, functional classification of the budget, economic classification of the budget.

Topic 11. Public investment program.

General description of the State Investment Program, implementation of the State Investment Program, sources of funding, the process of structural development.

Topic 12. Civic budget and its features.

State budget structure, budget development process, macroeconomic prospects.

Topic 13. Public debt management.

Definition and essence of public debt, basic forms and principles of lending, general information about public debt, structure and functions of credit institutions, interest rates.

Topic 14. Finance of state target funds.

Finance of state target funds, the nature and nature of their organization, the Agency for Social Insurance and Pensions, state support funds.

Topic 15. Fundamentals of management and calculation procedures.

The process of material management, methods of estimating financial resources.

16. Models of public financial management and financial security.

Models of public financial management, factors influencing the financial security of the country.

2.3. Contents of the CCR

Practical training is one of the forms of educational activity of students and provides a logical connection between theoretical education, the practical orientation of individual disciplines and the full training of students as specialists. In practice, students learn the rules and methods of practical application of theoretical knowledge of the subject, develop skills and abilities to solve specific problems on the basis of their scientific knowledge.

The purpose of the CRC is to develop students' ability to comprehend, think creatively and independently, and in the process to strengthen, expand and interpret theoretical knowledge, which should contribute to the development of students' professional competencies.

# of topics	Week	Content of practical lessons	Hours
Topic 1. Methods of public financial management.	I	1. Study of SBA 210, 230, 250, 260, 315.	2
Topic 2. Other normative legal acts.	II	2. Answer questions and tests.	2
Topic 3. Strategy of public financial management of the Republic of Tajikistan	III	3. Problem solving and cases.	2
Topic 4. Evaluation of good public asset management standards.	IV	1. Answering self-monitoring questions.	2
Topic 5. Brief information on the activities of the Ministry of Education of the Republic of Tajikistan.	V	2. Problem solving and cases.	2
Topic 6. Types of fiscal policy.	VI	3. Test questionnaire.	2
Topic 7. Risk management in the tax system.	VII	1. Answering self-monitoring questions.	2
Topic 8. State budget management.	VIII	2. Problem solving and cases.	2
Topic 9. Draft Law of the Republic of Tajikistan "On State Budget" for 2022.	IX	3. Test questionnaire.	2
Topic 10. Economic classification of the budget.	X	1. Answering self-monitoring questions.	2
Topic 11. Sources of funding, the process of structural development.	XI	2. Problem solving and cases.	2
Topic 12. Macroeconomic prospects.	XII	3. Test questionnaire.	2

13.1. Topic 13. Interest rates on loans.	XIII	1. Answering self-monitoring questions.	2
14.1. Topic 14. State support funds	XIV	2. Problem solving and cases.	2
Topic 15. Methods of estimating financial resources.	XV	3. Test questionnaire.	2
Topic 16. Factors affecting the financial security of the country.	XVI	1. Answering self-monitoring questions.	2
Total			32

2.4. Summary of assignments for independent work of students (DSS)

Independent work of the student is an active and purposeful way to acquire knowledge, develop his creative skills and abilities without the active participation of the teacher in this process. All types of independent student work are mandatory and supervised. Independent work of the student provides preparation of the student for the current course. The result of the student's independent work is the active participation in the conduct of lectures, theoretical and practical financial classes, seminars, laboratory work and tests, and other forms. Assessment of students as a result of independent work is the basis for the final assessment of their mastery of academic disciplines. Summarizing the results and evaluating the student's independent work is carried out periodically, in the presence of all students of the academic group. The results obtained by the student on independent work are taken into account during the final certification of the subject. Methods of independent work of students on the basis of the curriculum of the subject "Finance" and the curriculum of the specialty are defined as follows:

List of lesson topics	Assignment	# of Week	Score	Volume and procedure of registration of works
Topic 1. The role and status of public finance in the financial system of the Republic of Tajikistan	Homework - Summarize the history of financial development from the literature	Week 1	2,5	Submit a written report and answer questions (at least 2.5-3 pages)
Topic 2. Regulatory and legal acts in the field of public finance management.	Homework - Answers to questions, Solving problems and examples on the topic	Week 2	2,5	Submission in writing

Topic 3. Public finance management and its financial policy.	Homework - Answers to questions, Solving problems and examples on the topic	Week 3	2,5	Submission in writing
Topic 4. Management of state assets.	Homework - Answers to questions, Solving problems and examples on the topic	Week 4	2,5	Submission in writing. Homework presentation
Topic 5. Public financial management bodies in the Republic of Tajikistan.	Homework - Answers to questions, Solving problems and examples on the topic	Week 5	2,5	Submission in writing
Topic 6. Fiscal policy	Homework - Calculation of the neutral point index according to the distribution material	Week 6	2,5	Graphical representation of the correlation of costs, production and profits
Topic 7. Taxation and its management.	Problem solving and examples on the topic	Week 7	2,5	Submission in writing. Homework presentation
Topic 8. State budget and budget system of the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic	Week 8	2,5	Submission in writing. Homework presentation
Topic 9. State budget processes and its implementation.	Homework - Answers to questions, Solving problems and examples on the topic	Week 9	2,5	Submission in writing. Homework presentation
Topic 10. Classification of state budget revenues and expenditures.	Homework - Answers to questions, Solving problems and examples on the topic	Week 10	2,5	Submission in writing.
Topic 11. Public investment program.		Week 11	2,5	Submission in writing.

Topic 12. Civic budget and its features.	Homework - Answers to questions, Solving problems and examples on the topic	Week 12	2,5	Submission in writing. Homework presentation
Topic 13. Public debt management.		Week 13	2,5	Submission in writing. Homework presentation
Topic 14. Finance of state target funds.		Week 14	2,5	Submission in writing. Homework presentation
Topic 15. Fundamentals of management and calculation procedures.	Homework - Answers to questions, Solving problems and examples on the topic	Week 15	2,5	Submission in writing. Homework presentation
16. Models of public financial management and financial security.	Homework - Answers to questions, Solving problems and examples on the topic	Week16	2,5	Submission in writing. Homework presentation
Дар семестр			40	

SECTION III: POLICY AND EVALUATION PROCESS

Assessment is made in accordance with the current Regulations of the university on the credit system of education. Weekly monitoring of students' participation in lectures and practical classes, activity in the CMRC, performance of written homework and assignments for the SCC. At the end of the semester the final exam is held in the form of a test.

At the end of the semester, you will receive an overall grade, which is an indicator of the results of your efforts during the semester. The final grade is based on the evaluation schedule determined by the Academic Council of the University.

Student academic performance in each round (weekly: $2.5 + 6 + 4 = 12.5$ points).

Including: 4 points - for lectures;

6 points - for the lessons of KMRO;

2.5 points - for independent work.

Determination of the student's rating in the final certification, examination of the subject is also based on the requirements of the rating-rating system ECTS.

Final attestation, examination on the subject is accepted and conducted in the form of tests or oral. The volume of the test questionnaire in the final certification, examination of the subject is equal to 25 questions. Less is allowed for disciplines of the exact sciences.

For each correct answer - 4 points. If the test is less than 25 questions, the set score should be multiplied by 100.

The score obtained by the student in the course of the final certification, the examination of the subject is considered as the sum of the test scores. The rating points obtained by the student in the final certification, examination of the subject are added to the points earned by him during the semester. The grade for a subject is the sum of the scores obtained during the week and the result of the final exam. Scores are distributed as follows:

№	form of control	Weeks and points																ИЛБ	Σ of points
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
1	Activity in lectures	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		64
2	Implementation of the SIDS and seminars)	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6		96
3	Implementation of the CDS	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5		40
4	In Week	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5	12,5		200
5	Total																	100	300

The final grade is calculated using the following formula:

$$Ич = \left[\frac{(ИФ_1 + ИФ_2)}{2} \right] \cdot 0,5 + Ич \cdot 0,5$$

Letter and numeric value of the student's grade

Letter value of grades	Numerical value of grades	Gradation of points	Traditional grade
<i>A</i>	4,0	$95 \leq A \leq 100$	excellent

A -	3,67	$90 \leq A < 95$	Good
B +	3,33	$85 \leq B + < 90$	
B	3,0	$80 \leq B < 85$	
B -	2,67	$75 \leq B - < 80$	
C +	2,33	$70 \leq C + < 75$	satisfactorily
C	2,0	$65 \leq C < 70$	
C -	1,67	$60 \leq C - < 65$	
D +	1,33	$55 \leq D + < 60$	
D	1,0	$50 \leq D < 55$	unsatisfactory
F_X	0	$45 \leq F_X < 50$	
F	0	$0 \leq F < 45$	

Note: - Unsatisfactory assessment, which gives the student the right not to participate in the re-study of the subject and to take the exam for the subject in the trimester (additional session) free of charge.

Academic activity of the student in each rating = (periods of intermediate tests 1 (1-8 weeks), 2 (9-16 weeks): 28 + 24+ 24+24=100.

Including: 28 points - for lectures;

24 points - for practical training;

24 points - for independent work.

24 points - for the implementation of the CDS.

The implementation of educational activities in the subject (academic activity of the student in the first half of the year) is assessed as follows:

I. Lectures: 8 x 3.5 points = 28.0 points (per week: 2.0 points - attendance + 1.5 points - abstract);

II. Practical or seminars: 8 x 3.0 points = 24 points (per week: 1.0 points for attendance, 2 points for speech).

III. Seminars (SWTS): 8 x 3.0chol = 24 points for half a year (for a week: 1.0 points for attendance, 1 point for presentation in seminars).

To determine the student's rating during independent work, a module-rating ten-point system (ESTS) is used.

The performance of independent work is divided into different periods. Each period has a specific time to complete.

The rating points that the student received while doing independent work on the subject are added to the overall rating score.

Recommended dress and participation of students in all classes (lectures, seminars, laboratories, etc.) is mandatory. Attendance does not automatically mean an increase in scores, ie active student participation is

required. In case of truancy or untimely fulfillment of tasks set by the teacher, the student is fined by certain points.

Activity in finance and ISWP is mandatory and is one of the organizers of your final score. Attendance does not automatically mean an increase in scores. Your active participation in the lessons is required. Mandatory subject preparation is preparation for each lesson. Because the result obtained by the student on practical financial training, the points earned during the current training session. As a result of mastering the subject in financial activities, participation and activity - 30 points, the student's independent work - 20 points in each academic period. Short tests, problems, exercises, cases - a set of scores for the implementation of such tasks, which are based on the developed scores for each practical lesson.

The written homework is to do the calculations and write an independent work (essay) on a given topic. Abstracts are mandatory for all students. Criteria for evaluating written work: completeness of content, size, logic of expression, having analysis and conclusions, timely submission.

Phase control includes all lecture topics, homework, and reading materials covered during the course, and is implemented in the form of tests and case studies related to the topics studied.

Distance exam is a form of control, which is conducted twice by students during each academic term in order to determine the level of mastery of the curriculum. Distance exams are conducted by subject teachers in test centers of the university (institute).

The final exam is conducted orally or in writing and includes various forms of assignments: open-ended questions, examples and problem-solving. Criteria for grading: completeness and accuracy of answers, logic and style of expression.

Minimum number of points for admission to the final exam - 50% (100 points).

SECTION IV: EDUCATIONAL-METHODICAL SUPPLY OF SCIENCE

4.1. The list of educational and methodical materials prepared by the teacher of the department:

1. Ulugkhodjaeva Kh. R. Obidov F. S., Ranjimov Z. A. Molia. Dushanbe 2011. 240p.
2. Ibrokhimzoda IR, Huseinov MN, Davlatov NA Finance: textbook. Dushanbe, 2021.- 335 p.

4.2. List of recommended literature

4.2.1. Basic literature

Normative and legal acts:

1. Message from the President of the Republic of Tajikistan Rahmon to the Majlisi Oli of the Republic of Tajikistan 26.01.2021

2. Tax Code of the Republic of Tajikistan. sh. Monday, 2017.
 3. National Development Strategy of the Republic of Tajikistan for the period up to 2030
 4. Law of the Republic of Tajikistan “On Public Finance of the Republic of Tajikistan” of June 28, 2011, №737.
 5. Law of the Republic of Tajikistan “On the National Bank of Tajikistan”, 2011.
Law of the Republic of Tajikistan "On Investments", Dushanbe, March 15, 2016, 991299
 6. Law of the Republic of Tajikistan "On insurance activity", Dushanbe 2016.
 7. Law of the Republic of Tajikistan “On state social insurance” 28.12.2013 № 1059;
 8. Law of the Republic of Tajikistan “On Pensions of Citizens of the Republic of Tajikistan” 18.03.2015 № 1199;
 9. Law of the Republic of Tajikistan “On Insurance and Pension Pensions” dated March 18, 2015, №1200;
 10. Law of the Republic of Tajikistan “On Compulsory Pension Insurance” 19.03.2013, №955;
 11. Law of the Republic of Tajikistan “On currency regulation and exchange control” № 964 from 13.06.2013.
 12. Law of the Republic of Tajikistan “On Securities Market” under №745 of 28 June 2011;
 13. Law of the Republic of Tajikistan “On Joint Stock Companies” under №237 of 5 March 2007 (as amended on 6.10.2008 №431, 19.05.2009 №510, 5.08.2009 №541, 12.01.2010 №585);
 14. Law of the Republic of Tajikistan “On state budget of the Republic of Tajikistan for 2015-2020”;
- Basic educational literature:
15. Ashurov N., Lalbekov I., Money circulation, credit and banking. Dushanbe - 2002. 271p.
 16. A. Jaббopов., H. Sharopov., Insurance (Textbook) Dushanbe-2011
 17. Securities market and stock exchange. Ranjimov ZA, Churaev Sh.Ch., Abdulloev A.Kh. Dushanbe Irfon -2014 year.
 18. Ulughhodjaeva Kh. R. Obidov F. S., Ranjimov Z. A. Molia. Dushanbe 2011. 240p.
 19. Ibrokhimzoda I.R., Ismtov A.H., Unusov A. Public Finance Management: textbook. Dushanbe, 2021.- 265 p.
 20. Bobokalon Isomatov: Fundamentals of economic theory (part I.): Dushanbe 2006
 21. Oymainmadov GN Molia. Dushanbe: Nodir, 2005.
 22. Oymakhmadov GN Finance of budget organizations. Monday 2010.
 23. Sharif Rahimzoda. Money circulation and credit-Dushanbe, "Er-Traf", 2008. 386c.

24. Urok Alimardonov "Finance (educational tool)" Dushanbe: Asia Print LLC 2014 - 291 p.
25. Money. Credit. Banks. / Under the editor. Zhukova EF - M.: UNITI, 2006
26. Lapusta M.G. Mazurina T.Yu. Скамай Л.Г. Finance of organizations (enterprises) - M.: Infra-M 2009.
27. Kovaleva AM Finance: Textbook. allowance. Textbook. manual for universities. Izd.5 M.: Finance and Statistics, 2007.
28. International financial system: Textbook. for universities. Kotelkin SV M.: Economist, 2004.
29. Neshitoy A.S. Finance, cash and credit: Textbook. - 2nd ed., Processing. and the ball. - M.: Publishing and trading corporation "Dashkov and K O", 2008. - 576p.
30. Polish GB Finance: A textbook for universities. Izd.Z, processing. and the ball. (Golden Fund of Russian Textbooks), Ed. M.: Unity-Dana, 200
31. Rakhimov ZA, Juraev Sh.J., Yatimov Kh.M. Educational materials on the subject "Finance, money circulation and credit" Dushanbe-2006.
32. Rakhimov ZA, Husainov MN, and others. Educational materials on the subject "Financial Market" Dushanbe 2015
33. Serbinovsky B.Yu., Garkusha VN Insurance case: textbook for universities. Rostov on Don: Phoenix, 2003.
34. Formation and development of public finance of the Republic of Tajikistan. Ministry of Finance of the Republic of Tajikistan. - Dushanbe, 2012.

Additional educational literature:

35. Money. Credit. Banks. / Under the editor. Zhukova EF - M.: UNITI, 2006
 36. Money. Credit. Banks. / Under the editor. Lavrushina OI-M.: Finance and Statistics, 2008
 37. Lapusta M.G. Mazurina T.Yu. Скамай Л.Г. Finance of organizations (enterprises) - M.: Infra-M 2009.
 38. Ashurov N., Lalbekov I., Money circulation, credit and banking. Dushanbe - 2002. 271p.
 39. Habibov S., Fakerov H., Jamshedov M. . Dictionary of economic terms (Russian - Tajik). 2nd edition with some changes and additions. - Dushanbe.: "Irfon". 2010. - 323p.
 40. Ценные бумаги: учебник / Под ред. В.И. Kolesnikova, VS Torkanovsky -2-oe ed., Processing. and dop.-M.: Finance and Statistics, 2003
- Website address:
41. <http://www.nbt.tj>
 42. <http://www.prezident.tj>
 43. <http://www.minfin.tj>

44. <http://www.finansy.tj>