

**TAJIKISTAN NATIONAL UNIVERSITY
FACULTY OF FINANCE AND ECONOMICS
DEPARTMENT OF FINANCE AND INSURANCE**



**WORK PROGRAM (Syllabus)
FROM FINANCIAL LEASING AND MONITORING
FINANCE FOR THIRD YEAR STUDENTS
25010400-FINANCE AND LOAN**

Discipline: financial leasing and financial monitoring

Specialty: 25010400-Finance and Credit

The total amount of credits and labor-intensive training hours of the student - 6 credits (96 hours), including:

Lecture - 72 hours

Practical training - 48 hours

KMD - 60 hours

Course – 3

Semester sixth

Dushanbe – 2023

"APPROVE"

Dean of the Faculty of Finance and Economics
Doctor of Economics, Professor
_____Ibrohimzoda I.R.
" ____ " _____ With. 2022

The working program (syllabus) was compiled by Candidate of Economic Sciences, Associate Professor of Finance and Insurance Department of Tajik National University Ismatov A.Kh.

Name and surname of the teacher: candidate of economic sciences ISMATOV A.Kh.	Course	3	Class schedule
	Semester	6	
	Numeric		
Teacher's address: Department of "Finance and Insurance", room. 603, Educational building financial and economic faculty. Tel: 939437777 E-mail: aismatov@yahoo.com	Credit	6	
	Lecture	72	-
	Practice	48	
	SRS	60	-
	SRSP	-	according to the teacher's duty schedule
	SRS adopted	Course work	-
	Exam		

The work program (syllabus) is developed on the basis of the State educational standard of higher educational institutions of the Republic of Tajikistan approved by the Ministry of Education and Science of the Republic of Tajikistan 28.12.2017 № 18/135. The curriculum (SYLLABUS) is designed in accordance with the curriculum for students majoring in 25010400 - Finance and Credit and includes a plan for dedicated hours: introduction, form of control, teaching methods, grading, written work, title of topics, brief description of topics in the discipline, the content of lessons (Independent work of SR and Independent work under the direction of the teacher of SRPP), the list of the recommended literature.

This program was discussed and adopted at a meeting of the Department of "Finance and Insurance" from _____ 2022, Minutes № ____

Head of the Department, c.e.s., Professor _____ Khusainov M.

Approved at a meeting of the Academic Council of the Faculty of Finance and Economics of TNU (from " ____ " _____ 2022)

Chairman of the educational and methodological council, c.e.s., Professor _____ Khusainov M.

1. EXPLANATION OF THE POSITION OF SCIENCE IN THE EDUCATIONAL PROCESS

1.1. Extract from the State Educational Standard of Higher Education in the specialty 1-25010400 "Finance and Credit"

The subject of financial leasing Financial monitoring in the curricula of finance and credit of the Faculty of Finance and Economics has the status of a compulsory subject and occupies a position as one of the main disciplines in the formation of student knowledge as a highly qualified specialist.

During the study, information on the nature and necessity of financial leasing and financial monitoring, the origin and basis for improving financial leasing and financial monitoring in the Republic of Tajikistan, methods of financial leasing management and financial monitoring, the process of governing the activities of government agencies.

1.2. THE PURPOSE OF TEACHING SCIENCE

Training on the subject "Financial Leasing and Financial Monitoring" is provided in accordance with the state standard for the training of specialists with higher education for the profession of economist. The existing discipline is one of a series of professional disciplines. The ultimate goal of the course is to provide future professionals with theoretical knowledge and practical skills in financial leasing and financial monitoring through financial leverage and the regulatory process.

The subject of "Financial Leasing and Financial Monitoring" occupies a key place in the system of training professional financiers. Provides continuity and coordination of the study of a particular subject, the acquisition of knowledge, the ability to expand the level of scientific and practical understanding of students majoring in "finance and credit."

1.3. TASKS OF TEACHING SCIENCE

- study of the concept and essence of financial leasing and financial monitoring, its function and necessity in today's conditions;
- Study of the legal support of the supervisory bodies;
- can apply the necessary knowledge and practical innovations to work in financial bodies, state and local government bodies, committees, ministries and commercial enterprises.

1.4. FINAL RESULTS OF SCIENCE TEACHING

Along with mastering the subject, the student must:

- *has mastered the essence of financial leasing and financial monitoring and its infrastructure in the Republic of Tajikistan;*
- *know the basics of the existence of leasing subdivisions, the degree of formation and emergence of financial relationships;*
- *to understand the essence of the laws of origin and development of leasing;*
- *to understand the essence of the implementation of the laws of financial relations and the procedure for payment of interest;*
- *Has mastered the methods of development of financial resources, ways of their effective use, their sources;*
- *have the necessary information on commercial organizations and the procedure for their development and review.*

Based on the subject, the student must:

- explain the basic concepts of finance;
- be able to fully analyze aspects of the financial leasing system, the level of development of leasing organizations;
- be able to reveal the essence of the laws of origin and development of income;
- be able to explain the essence of the implementation of the laws of financial relations and the procedure for disbursement of funds in the system of leasing organizations;
- be able to use in practice the ways of assimilation of financial resources, ways of their effective use, its sources;

1.5. Prerequisites (connection of the subject with the subjects mastered by the student): the subjects mastered by the student during the period of study in the general secondary educational

institution are: finance, enterprise finance, finance of budgetary organizations and economics of the enterprise.

1.6. Postrequisites: (connection of the subject with the disciplines that the student, along with mastering the subject of financial leasing and financial monitoring and then mastering it during the study): Theoretical aspects of leasing management, methods of financial leasing management, financial leasing and leasing management.

Calendar-thematic training plan for the subject "Finance"

Total number of credits 6 (1120 hours)

Lecture-theoretical financial classes - 3 (72 hours)

Practical financial training - 2 (48 hours)

Independent work of students - 1 (24 hours)

2.1. General calendar plan of subjects

Item content

№	weeks	Name of topics for classroom work	practical lessons		SRS	Total	Literature
			Le xia	SR SP			
1.	I	Topic 1. The essence, concept and classification of leasing	3	2	3	8	L 19 [p. 8-14]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
2.	II	Topic 2. Legal basis of leasing relations	3	2	3	8	L 19 [p. 35-51]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
3.	III	Topic 3. Features of financing leasing activities	3	2	3	8	L 19 [p. 68-83]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
4.	IV	Topic 4. Leasing as an investment activity	3	2	3	8	L 19 [p. 92-111]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
5.	V	Topic 5. International leasing and its features	3	2	2	7	L 19 [p. 92-111]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
6.	VI	Topic 6. Features of leasing development in the Republic of Tajikistan	3	2	2	7	L 19 [p. 126-130]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
7.	VII	Topic 7. Development of the market of leasing services in the Republic of Tajikistan	3	2	2	7	L 19 [p. 138-142]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
8.	VIII	Topic8. The role of the leasing market in the economic development of the Republic of Tajikistan	3	2	2	7	L 19 [p. 158-169]; L18 [p.22-30]; A6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
9.	IX	Topic9. Content and purpose of studying the subject of financial monitoring	3	1	2	6	L 19 [p. 174-189]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
10.	X	Topic 10. The concept and essence of financial monitoring in the Republic of Tajikistan	3	1	2	6	L19 [p. 197-200]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
11.	XI	Topic 11. The concept and essence of financial monitoring	3	1	2	6	L 19 [p. 207-215]; L18 [p.22-30]; A6 [p.6-12]; L8

		in the Republic of Tajikistan					[p.3-11]; I1 [p. 6-25];
12.	XII	Topic 12. Financial monitoring as a complementary element of financial control	3	1	2	6	L 19 [p. 220-225]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
13.	XIII	Topic 13. Agency for State Financial Control and Fight against Corruption as an Implementing Agency for Financial Monitoring	3	1	2	6	L 19 [p. 233-242]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
14.	XIV	Topic 14. Monitoring and evaluation of level reduction strategies the poor	3	1	2	6	L 19 [p. 248-276]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
15.	XV	Topic 15. Financial monitoring of international organizations and Tajikistan's adherence to the laws of these organizations as an integral part of them	3	1	2	6	L 19 [p. 288-294]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
16.	XVI	Topic 16. Ways and actions on the effectiveness of financial monitoring of state enterprises	3	1	2	6	L 19 [p. 301-309]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
17.		Topic 17. Structure of the Department for monitoring the financial and economic activities of large state-owned enterprises of the Ministry of Finance of the Republic of Tajikistan					L 19 [p. 301-309]; L18 [p.22-30]; L6 [p.6-12]; L8 [p.3-11]; I1 [p. 6-25];
Summary of Part I.			48	24	36	108	

2.2. CONTENT OF TOPICS AND INDIVIDUAL SECTIONS OF THE SUBJECT

Topic 1. The essence, concept and classification of leasing

1.1. History of origin and development of leasing

1.2. The concept and economic significance of leasing

1.3. Object and subjects of leasing relations

1.4. Classification of types of leasing

Topic 2. Legal basis of leasing relations

2.1. Content of leasing agreement.

2.2. The main stages of concluding a leasing agreement.

2.3. Rights and obligations of leasing entities.

Topic 3. Features of financing leasing activities

3.1. Financing of leasing activities.

3.2. Commercial loans and promissory note financing.

3.3. Funding of monetary claims and issuance of bonds.

3.4. Comparative analysis of leasing bank loans.

Topic 4. Leasing as an investment activity

4.1. Enterprise investment through leasing.

4.2. Advantages and disadvantages of leasing as an investment activity

4.3. Risks of leasing activity.

4.4. Insurance of leasing operations.

Topic 5. International leasing and its features

5.1. The essence of international leasing.

5.2. International leasing in modern times.

5.3. Regulation of international leasing activities.

Topic 6. Features of leasing development in the Republic of Tajikistan

6.1. Development of leasing activity in the Republic of Tajikistan.

6.2. Prospects for the development of leasing in the Republic of Tajikistan.

Topic 7. Development of the market of leasing services in the Republic of Tajikista

Topic 8. The role of the leasing market in the economic development of the Republic of Tajikistan

Topic 9: Content and purpose of studying the subject of financial monitoring.

9.1. Background of financial monitoring

9.2. The importance of financial monitoring in a market economy

9.3. Specific methods of financial monitoring.

9.4. Types of financial monitoring

Topic 10. The concept and essence of financial monitoring in the Republic of Tajikistan.

10.1. The nature and importance of financial monitoring in the Republic of Tajikistan.

10.2. Duties and powers of financial monitoring in the Republic of Tajikistan.

Topic 11. The concept and essence of financial monitoring in the Republic of Tajikistan.

11.1. The nature and importance of financial monitoring in the Republic of Tajikistan.

11.2. Duties and powers of financial monitoring in the Republic of Tajikistan.

Topic 12: Financial monitoring as a complementary element of financial control

12.1. Content and essence of financial control.

12.2. Forms, types and methods of financial control.

12.3. Financial control in the Republic of Tajikistan and its importance in the conditions of market relations.

12.4. Audit financial control.

Topic 13: Agency for State Financial Control and Fight against Corruption as an Implementing Agency for Financial Monitoring

13.1. Content, essence Tasks and directions of the Agency of the state financial control and fight against corruption of the Republic of Tajikistan.

13.2. System and structure of the Agency's bodies.

13.3. Rights and responsibilities of bodies.

Topic 14: Monitoring and evaluation of level reduction strategies
the poor

14.1. How to monitor SPKSK

14.2. The main purpose of monitoring of SPKSK

14.3. The structure of the monitoring system

Topic 15: Financial monitoring of international organizations and Tajikistan's adherence to the laws of these organizations as an integral part of them.

15.1. International financial monitoring organizations. Their role, status, duties and requirements.

15.2. Membership of the Republic of Tajikistan with international organizations and its compliance with the current legislation of these organizations.

Topic 16. Ways and actions on the effectiveness of financial monitoring of state enterprises

16.1. The political purpose of the monitoring.

16.2. Financial plan of state enterprises

16.3. Requirements for quarterly and annual reports.

Topic 17. Structure of the Department for monitoring the financial and economic activitie0s of large state-owned enterprises of the Ministry of Finance of the Republic of Tajikistan.

17.1. Management structure and responsibilities of management staff.

17.2. Board Responsibilities.

17.3. The rights of the Board and its relations with the structures of the Ministry and other government agencies

2.3. Contents of the TSIS

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

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

Name of topics for classroom work	weeks	The content of practical classes	clock
Topic 1. The essence, concept and classification of leasing	I	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 2. Legal basis of leasing relations	II	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 3. Features of financing leasing activities	III	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 4. Leasing as an investment activity	IV	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 5. International leasing and its features	V	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 6. Features of leasing development in the Republic of Tajikistan	VI	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 7. Development of the market of leasing services in the Republic of Tajikistan	VII	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 8. The role of the leasing market in the economic development of the Republic of Tajikistan	VIII	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 9. Content and purpose of studying the subject of financial monitoring	IX	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 10. The concept and essence of financial monitoring in the Republic of Tajikistan	X	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 11. The concept and essence of financial monitoring in the Republic of Tajikistan	XI	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 12. Financial monitoring as a complementary element of financial control	XII	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 13. Agency for State Financial Control and Fight against Corruption as an Implementing Agency for Financial	XIII	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	

Monitoring			
Topic 14. Monitoring and evaluation of level reduction strategies the poor	XIV	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 15. Financial monitoring of international organizations and Tajikistan's adherence to the laws of these organizations as an integral part of them	XV	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 16. Ways and actions on the effectiveness of financial monitoring of state enterprises	XVI	1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Topic 17. Structure of the Department for monitoring the financial and economic activities of large state-owned enterprises of the Ministry of Finance of the Republic of Tajikistan		1. Answers to self-control questions. 2. Problem solving. 3. Test questionnaire.	
Summary of Part I.			

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

Independent work of a student is an active and purposeful way of acquiring knowledge, developing his creative skills and abilities without the active participation of a teacher in this process. All types of independent work of students are mandatory and supervised. The independent work of the student ensures the preparation of the student for the current course. The result of the student's independent work is active participation in lectures, theoretical and practical classes in finance, seminars, laboratory work and tests and other forms. Evaluation of students as a result of independent work is the basis for the final assessment of their mastery of academic disciplines. Summing up and evaluation of 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 in independent work are taken into account in the final certification in the subject. Methods of independent work of students on the basis of the curriculum of the subject "Leasing and Monitoring" and the curriculum of the specialty are determined as follows:

List of topics	Exercise	Deadline	Ball for fulfilled	Volume and procedure of registration of works
Topic 1. The essence, concept and classification of leasing	Homework - Summarize the history of leasing and development from the literature.	weeks 1	2,5	Submit a written report and answer questions (at least 2.5-3 pages)
Topic 2. Legal basis of leasing relations	Homework - Answering questions, Solving problems and examples on the topic	weeks 2	2,5	Submission in writing
Topic 3. Features of financing leasing activities	Homework - Answering questions, Solving problems and examples on the topic	weeks 3	2,5	Submission in writing
Topic 4. Leasing as an investment activity	Homework - Answering questions, Solving problems and examples on the topic	weeks 4	2,5	Presentation in writing. Homework presentation

Topic 5. International leasing and its features	Homework - Answering questions, Solving problems and examples on the topic	weeks 5	2,5	Presentation in writing. Homework presentation
Topic 6. Features of leasing development in the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic	weeks 6	2,5	Submission in writing
Topic 7. Development of the market of leasing services in the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic	weeks 7	2,5	Presentation in writing. Homework presentation
Topic 8. The role of the leasing market in the economic development of the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic	weeks 8	2,5	Presentation in writing. Homework presentation
Topic 9: Content and purpose of studying the subject of financial monitoring	Homework - Answering questions, Solving problems and examples on the topic	weeks 9	2,5	Presentation in writing. Homework presentation
Topic 10. The concept and essence of financial monitoring in the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic	weeks 10	2,5	Presentation in writing. Homework presentation
Topic 11. The concept and essence of financial monitoring in the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic	weeks 11	2,5	Submission in writing
Topic 12: Financial monitoring as a complementary element of financial control	Homework - Answering questions, Solving problems and examples on the topic	weeks 12	2,5	Submission in writing
Topic 13: Agency for State Financial Control and Fight against Corruption as an Implementing Agency for Financial Monitoring	Homework - Answering questions, Solving problems and examples on the topic	weeks 13	2,5	Presentation in writing. Homework presentation
Topic 14: Monitoring and evaluation of level reduction strategies the poor	Homework - Answering questions, Solving problems and examples on the topic	weeks 14	2,5	Presentation in writing. Homework presentation
Topic 15: Financial monitoring of international organizations and Tajikistan's adherence to the laws of these organizations as an integral part of them	Homework - Answering questions, Solving problems and examples on the topic	weeks 15	2,5	Presentation in writing. Homework presentation

Topic 16. Ways and actions on the effectiveness of financial monitoring of state enterprises	Homework - Answering questions, Solving problems and examples on the topic	weeks 16	2,5	Presentation in writing. Homework presentation
Topic 17. Structure of the Department for monitoring the financial and economic activities of large state-owned enterprises of the Ministry of Finance of the Republic of Tajikistan	Homework - Answering questions, Solving problems and examples on the topic			
В семестр			40	

SECTION III: POLICY AND EVALUATION PROCESS

The assessment is made in accordance with the current Regulations of the university on the credit system of education. Weekly control over the participation of students in lectures and practical classes, activity in the SIWT, the completion of written homework and assignments for the SIW. At the end of the semester, a 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 set on the basis of the assessment schedule determined by the Academic Council of the University.

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

Including: 4 points - for lectures;

6 points - for SIWT lessons;

2.5 points - for independent work.

The determination of the student's rating in the final attestation, examination in the subject is also carried out on the basis of the requirements of the ECTS rating system.

The final attestation, the exam in the subject is accepted and conducted in the form of credit or oral. The volume of the test questionnaire for the final certification, exam in the subject is 25 questions. Less is allowed for disciplines of the exact sciences.

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

The score received by the student in the course of the final certification, exam in the subject, is considered the sum of the test scores. The rating points received by the student at the final attestation, exam in the subject are added to the points earned by him during the semester.

The subject grade is the sum of the points received during the week and the result of the final exam. Points are distributed as follows:

№	VIEW CONTROL	WEEKS AND MINIMUM POINTS																И	Σ Honey
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
1	For active participation in lectures	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		64

2	For the work done on the CDS (seminars, master classes, etc.)	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	96	
3	For the work done on the SRS	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	2,5	40	
4	In the 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	12,5	200	
5	Total																		100	300

The final grade in the subject is calculated using the following formula:

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

Expression evaluation letter	Evaluation Numerical Expression	Evaluation of correct answers	Traditional evaluation expression
<i>A</i>	4,0	$95 \leq A \leq 100$	excellent
<i>A -</i>	3,67	$90 \leq A < 95$	Good
<i>B +</i>	3,33	$85 \leq B + < 90$	
<i>B</i>	3,0	$80 \leq B < 85$	
<i>B -</i>	2,67	$75 \leq B - < 80$	
<i>C +</i>	2,33	$70 \leq C + < 75$	Satisfactory
<i>C</i>	2,0	$65 \leq C < 70$	
<i>C -</i>	1,67	$60 \leq C - < 65$	
<i>D +</i>	1,33	$55 \leq D + < 60$	
<i>D</i>	1,0	$50 \leq D < 55$	Unsatisfactory
<i>F_X</i>	0	$45 \leq F_X < 50$	
<i>F</i>	0	$0 \leq F < 45$	

Note: *F_X* - An unsatisfactory grade, giving the student the right not to participate in the re-study of the subject and take the exam in the subject in the trimester (additional session) for free.

Recommended dress code and student participation at all classes (lectures, seminars, laboratories, etc.) is mandatory. Attendance does not automatically mean an increase in points, i.e. active participation of students is required. In case of absenteeism or untimely completion of tasks set by the teacher, the student is penalized by certain points.

Academic performance in Finance and TSIS is mandatory and is one of the facilitators of your final assessment. Attendance does not automatically mean an increase in points. Your active participation is required. Compulsory subject preparation - preparation for each lesson. Since the result obtained by the student in practical financial training is equal to the points scored during the current training session. As a result of mastering the subject in financial activity, participation and activity - 30 points, student's independent work - 20 points in each study period.

Short tests, tasks, exercises, cases - a set of points for completing such tasks, which are built on the basis of the developed points for each practical session.

Written homework - perform calculations and write an independent work (essay) on a given topic. Abstracts are required for all students. Criteria for evaluating written work: completeness of content, volume, logic of presentation, availability of analysis and conclusions, timeliness of 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.

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

Final exam is conducted orally or in writing and includes various forms of tasks: open-ended questions, examples and problem solving. Grading criteria: completeness and accuracy of answers, logic and style of presentation.

The minimum score for admission to the final exam is 50% (100 points).

SECTION IV: EDUCATIONAL AND METHODOLOGICAL SUPPORT OF SCIENCE

1. Улугхочаева Х. Р. Обидов Ф. С., Рахимов З. А. Финансы. Душанбе - 2011. 240с.

2. Иброхимзода И.Р., Хусейнов М.Н., Давлатов Н.А. Финансы: Учебный пособия. Душанбе - 2021.- 335 с.

4.2. List of recommended literature

4.2.1. Main literature

Regulations:

1. Konuni of Yumhurii Tojikiston "Dar borai ijorai moliyavi (leasing)", sh. Dushanbe, April 22, 2003 p. No. 9;
2. UNIDROIT convention dar borai leasing moliavii bainalkhalqi (UNIDROIT - UNIDROIT - Institute bainalkhalqii muttakhidi huquqxo'i hususi).
3. Adamov N.A., Tilov A.A. Leasing. - St. Petersburg: Peter, 2007.
4. Бочков В. Е., Демин Ю. Н., Ищенко М. М., Лещенко М. И. "Лизинг в России" Издательство: МГИУ, 2005 г.
5. Belous A.P. Leasing: World experience, lessons for Russia / otv. ed. E.S. Khesin - M.: RAN. Institute of World Economy, 2000, p. 79.
6. Vasiliev N.M., Katyryn S.N., Lepe L.N. "Leasing as a mechanism for the development of investment and entrepreneurship", - Moscow: Center for International Private Enterprise CIPE, 2001, 228p.
7. Volkov A.S. "The art of finance business. Choice of optimal schemes", - M.: Vershina, 2006. - 328 p.
8. Volkov N. G. Commentary to the Federal Law of October 29, 2000 No. 164-FZ "On Leasing" / Glavbukh 2006 - No. 22.
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