

TAJKISTAN NATIONAL UNIVERSITY
FACULTY OF FINANCE AND ECONOMICS
DEPARTMENT OF FINANCE AND INSURANCE



EDUCATIONAL WORK PROGRAM
(SYLLABUS)
FROM THE SUBJECT "PUBLIC FINANCIAL REGULATION"
FOR STUDENTS
THIRD SPECIAL COURSE 1-25010400

Discipline: Public Finance Regulation
Specialty: 1-25010400
Volume of educational hours - 4,5 credits (72 hours)
Course 3
6th semester

DUSHANBE-2023

"APPROVE"

Dean of the Faculty of Finance and Economics
Doctor of Economics, Professor
_____Ibrohimzoda I.R..

" ____ " _____ 2023

The working program (syllabus) was compiled by Candidate of Economic Sciences, Senior Leader of the Department of Leasing and Monitoring of Tajik National University Sharipov U.A.

Name and surname of the teacher: candidate of economic sciences Ismatov A.Kh.	Course	3	Class schedule
	Semester	6	
Teacher's address: Department of "Finance and Insurance", room. 603, Educational building financial and economic faculty. Tel: 939437777 E-mail: aismatov@yahoo.com	Credits	4	
	Lecture	24	
	Practice	24	
	SRS	24	
	SRSP	-	according to the teacher's duty schedule
	SRS adopted		-
	Exam		

Curriculum based on the State Standard of Higher Education in the specialty 1-25010400 "Finance and Credit" of the Republic of Tajikistan, as well as in the order of development and approval of the syllabus in higher education institutions of the Republic of Tajikistan in the context of the credit system of education (Decision of the Board of the Ministry of Education and Science of the Republic of Tajikistan dated December 30, 2015, №31/24).

At the meeting of the department, the minutes of № ____ »from« ____ »_____ were approved in 2022.

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

Head of the Department Academician ABN FR, Ph.D., Professor _____ Huseinov M.N.

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, Academician of the ABN F.R., Doctor of Technical Sciences, Professor _____ Huseinov M.N.

SECTION I: ORGANIZATIONAL-METHODIC PART

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

The study of the subject of public financial regulation is designed to prepare economists on the basic necessity in the field of theory and practice of financial relations. The main purpose of mastering this subject for future professionals is to develop theoretical knowledge and practical skills in financial and credit activities. At the current stage of establishing an effective market economy of the country, it is necessary to study the basic principles of the financial system and the problems of its location in order to develop social production and increase its efficiency. Each science has its own content, style, theory, and content.

The subject of public financial regulation is theoretical, in which the content, nature and objectives of the discipline, financial control and its system, financial viability, assessment of the enterprise, the laws of their development and their role in solving economic problems and public financial regulation in the financial system The Republic of Tajikistan has a place to be considered.

1.2. Brief description of the subject

The study of the subject "Regulation of public finance" 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 basis of the audit and can express the audit opinion. 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 control and evaluation of operational activities, performance and evaluation. adaptation of enterprise development.

1.3. Goals and objectives of the subject

The study of the subject "Regulation of Public Finance" is aimed at students to build in-depth theoretical knowledge and practical skills to draw conclusions. The purpose of the subject - to provide in-depth knowledge in the field of methodology and techniques of state financial regulation, training of practical skills in organizing and conducting audits of enterprises and organizations of various forms of ownership, development of control functions of accounting and their implementation in accounting, accounting and accounting. is unique.

Objective of the discipline - implementation of the requirements set by the State Standard of Higher Education in the field of accounting and auditing on the principles and objectives of the auditor's opinion on the reliability of financial statements, areas of application of audit opinion on the organization of financial controls and justification of financial decisions. various methods of conducting audits of enterprises in all areas of accounting and auditing, the relationship of enterprises and audit companies in the audit, as well as the use of accounting functions in the organization and conduct of financial control.

Depending on the purpose, the main purpose of the discipline is the formation of the foundation on the concept of audit, the history of its origin and development. On the organizational and legal framework, on the methods and procedures of the audit, methods and sources of obtaining audit evidence when organizing and conducting the audit of a particular economic entity.

Depending on the purpose, in the process of studying the subject "Regulation of public finance" the following tasks are solved:

- comprehensive mastering of information in the field of public finance of the Republic of Tajikistan;
- a detailed study of the organization of financial relations in the Republic of Tajikistan;
- the structure of the financial system of the state;
- public finance management;
- goals and characteristics of public finance;
- to apply the acquired knowledge in practical financial work.

1.4. Пререквизитҳо: When studying the subject "Public Finance Regulation" students rely on their knowledge of the following disciplines that contribute to the study of this subject: microeconomics, macroeconomics, finance, accounting theory, financial accounting, statistics, management, marketing. In addition, it is necessary to know and review the regulations in the regulation of some indicators.

1.5. Postrequisites: Students can use the knowledge and skills acquired as a result of studying the subject "Regulation of public finance" in the study of the following disciplines, including: history of finance, problems of the financial system, budget organization finance, public financial control, public finance management special subjects.

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:**
- essence, features and tasks of the subject of public financial regulation;
- science goals and objectives;
- Theoretical bases of public financial regulation based on which the goals, objects,
- content, models and methods of financial regulation are independently defined;

Depending on the topic, in the study of the subject "Regulation of public finance" along with traditional lectures, there are various active forms of teaching theoretical issues, such as problem lectures, academic lectures, lecture-discussion, lectures with pauses, complex lectures the same is used.

Forms – lectures, practical classes, 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, debates, games, tests, etc.

During the practical classes it is recommended to use a set of electronic equipment: electronic whiteboard, personal computers, projection equipment. Basic explanatory materials (designs, plans, tables, graphs) for appropriate use (demonstrations, disks) should be prepared in advance. Determining the number of publications of actual documents (forms of primary accounting documents, forms of financial statements of the enterprise, balance of income and expenditure, main budget, spreadsheet, reports of subdivisions of the enterprise, etc.) is useful because they are used in the classroom at the same time. carry. It is in the interest of the work to use a set of tests when conducting the survey in practical classes.

SECTION II: SCHEDULE OF SCIENCE CLASSES

Calendar-thematic plan of teaching the subject "Regulation of public finances"

Total number of credits 4.5 (72 hours)
 Lecture-theoretical audit classes - 1.5 (24 hours)
 Practical audit sessions - 1.5 (24 hours)
 Independent work of students - 1.5 (24 hours)

2.2. General schedule of academic subjects

Content of science

№	Week	List of topics and sections	Дарсҳои аудиторӣ		ISW	Total	Literature
			Lecture	IWTM			
1.	I	Topic 1: The nature and necessity of state regulation of the economy	2	1	2	5	A2 [c. 6-18]; A5 [c.22-30]; A6 [c.6-12]; A8 [c.3-11]; И1 [c. 6-25]; И2 [c.5 -14]; И5 [c. 9-11]; И6 [c. 6-16];
2.	II	Topic 2: Theoretical foundations of state regulation of the economy	2	1	2	5	A2 [c.20-41; 43-53]; A3 [c.13-23]; A4 [c.6-11]; A7 [c.6-22];
3.	III	Topic 3: Financial activity of the state and its regulation	2	1	2	5	A1; A2 [c.23-24]; A4 [c. 11-20;141-168]; A5 [c.19-21;31-35]; A6 [c.13-22;41-50];
4.	IV	Topic 4: The essence of budget regulation in modern conditions	2	1	2	5	A1; A2 [c.62-64]; A3 [c.75-189]; A4 [c.21-34; 106-138]; A5 [c.38-51];
5.	V	Topic 5: Procedure for organization and regulation of state target funds (TSF)	2	1	2	5	A1; A2 [c.65-77]; A3 [c.30 -72]; A4 [c.70-104]; A5 [c.53-106]; A6 [c.85-111]; A7 [c.52-73]; A8 [c.11-29];
6.	VI	Topic 6: Regulation of public debt in today's conditions	2	1	2	5	A2 [c. 115-121]; A4 [c. 191-204; 300-325]; A6 [c. 191-199]; A7 [c.161-211]; A8 [c.100-133]; A9 [c.93-108];
7.	VII	Topic 7: State regulation of insurance activity in the Republic of Tajikistan	2	1	2	5	A2 [c.170-184]; A7 [c.75-84]; A9 [c.109-112]; И6 [c. 42-50];
8.	VIII	Topic 8: Theoretical bases of tax regulation and taxation in the Republic of Tajikistan	2	1	2	5	A2 [c.137-140]; A3 [c.200-221]; A4 [c.229-256; 357-387]; A5 [c.120-152; 241-286]; A6 [c.179-190; 221-227]; A7 [c.85-112; 113-147];
9.	IX	Topic 9: State regulation of the securities market	1	2	1	4	A2 [c.180-196]; A4 [c.69-90]; A6 [c.200-220]; A7 [c.222-230]; A9 [c.148-171]; И5 [c. 174-179]; И6 [c. 85-91];

10.	X	Topic 10: The regulation of inflation and its socio-economic consequences	1	2	1	4	A1; A2 [c.170-179; 205-207]; A5 [c.155-178]; A9 [c.125-127]; И1 [c. 98-123]; И4 [c. 180-197]; И5 [c. 140-153]; И6 [c. 56-69];
11.	XI	Topic 11: Regulation of foreign exchange transactions in the Republic of Tajikistan	1	2	1	4	A3 [c.356-390]; A6 [c.118-134]; A8 [c.134-136]; A9 [c.133-138]; И1 [c. 177-179]; И6 [c. 140-150];
12.	XII	Topic 12: International financial and monetary organizations and their role in the regulation of foreign exchange relations	1	2	1	4	A1; A2 [c.228-279]; A4 [c.39-68]; A5 [c.469-480]; A6 [c.239-298]; A8 [c.29-56]; A9 [c.192-206]; И5 [c. 246-254]; И6 [c. 115-124];
13.	XIII	Topic 13: State regulation of commercial banks in the Republic of Tajikistan	1	2	1	4	A3 [c.351-360]; A6 [c.128-134]; A8 [c.134-139]; A9 [c.135-138]; И1 [c. 175-179]; И6 [c. 141-148];
14.	XIV	Topic 14: State regulation of foreign investment activities in the Republic of Tajikistan	1	2	1	4	A9 [c.256-260]; A6 [c.218-234]; A8 [c.134-136]; A3 [c.139-1342]; И1 [c. 179-181]; И6 [c. 152-159];
15.	XV	Topic 15: State regulation of free economic zones as a basis for economic development of the Republic of Tajikistan	1	2	1	4	A4 [c.386-390]; A6 [c.100-104]; A8 [c.105-109]; A7 [c.137-138]; И1 [c. 178-179]; И6 [c. 113-125];
16.	XVI	Topic 16: Antitrust regulation and its main directions	1	2	1	4	A5 [c.256-259]; A6 [c.118-134]; A8 [c.134-136]; A9 [c.139-141]; И1 [c. 170-177];
Total			24	24	24	72	

2.3. Content of topics and separate sections of the subject

Topic 1: The nature and necessity of state regulation of the economy

The state in the regulation of the economy. The economic functions of the state in a market economy system. Directions and tools of state regulation of the economy

Topic 2: Theoretical foundations of state regulation of the economy

The role of the state in a market economy. Theory of economic regulation. Forms of economic system and types of market economy. The need for state regulation of the economy

Topic 3: Financial activity of the state and its regulation.

The role and status of financial levers in regulating and supporting production. The impact of finance on the process of scientific and technical progress. The role of finance in solving social problems

Topic 4: The essence of budget regulation in modern conditions.

The state budget is a key component of the financial system. State budget activity and its principles. Legal regulation of the state budget

Topic 5: Procedure for organization and regulation of state trust funds (TDFs).

Definition and structure of state target funds. Age pension fund. Social insurance fund. Population Employment Fund. Health Insurance Fund

Topic 6: Regulation of public debt in today's conditions.

Content and purpose of public borrowing. Types of government borrowing

Topic 7: State regulation of insurance activity in the Republic of Tajikistan.

Financial activity of insurance in today's conditions. Subjects regulating insurance relations. State regulation of insurance activity

Topic 8: Theoretical bases of tax regulation and taxation in the Republic of Tajikistan.

Taxes are the main source of state budget revenue. Tax system of the Republic of Tajikistan. Tax regulation and control in the Republic of Tajikistan

Topic 9: State regulation of the securities market.

The securities market and its development theory. Regulation of the securities market and the process of grouping it.

Topic 10: The regulation of inflation and its socio-economic consequences.

The essence, form and types of inflation. Socio-economic consequences of inflation. Ways out of an unfavorable inflationary situation

Topic 11: Regulation of foreign exchange transactions in the Republic of Tajikistan.

The essence of the currency system. Important elements of the currency system

Topic 12: International monetary and monetary organizations and their role in regulating foreign exchange relations.

International currency system. International currency-credit and financial organizations. Fundamentals of foreign exchange relations

Topic 13. State regulation of commercial banks in the Republic of Tajikistan.

Goals and objectives of banking regulation. Organization and effectiveness of banking regulation. The National Bank of Tajikistan and its tasks on regulation of the banking system. Procedure for liquidation of a bank

Topic 14: State regulation of foreign investment activities in the Republic of Tajikistan.

Attracting foreign investment in the economy of the Republic of Tajikistan and its regulation. Procedure for registration of foreign investors in the Republic of Tajikistan

Topic 15: State regulation of free economic zones as a basis for economic development of the Republic of Tajikistan.

Activity of free economic zones in the Republic of Tajikistan. Monitoring the activities of free economic zones in the country

Topic 16. Antitrust regulation and its main directions.

Concept, composition and features of antitrust regulation. Antitrust policy and its component measures. Regulation of monopoly price and its importance. Stimulation of competition - as an element of antitrust policy

2.4. Contents of the CCR

Practical training is one of the forms of educational activity of students and provides a logical connection with theoretical training, the orientation of individual disciplines in practice and the full training of students as specialists. In practical classes, 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 consolidate, expand and interpret theoretical knowledge, which should contribute to the development of students' professional competencies.

Subject №	week	Content of practical lessons	Clock
-----------	------	------------------------------	-------

		Part I. Theoretical	
Topic 1: The nature and necessity of state regulation of the economy	I	1. Learn about the causes and the need for financial regulation. 2. Study of theories of public financial regulation. 3. Study the history of the formation and development of financial regulation in Tajikistan.	1
Topic 2: Theoretical foundations of state regulation of the economy	II	1. Assimilation of existing theories of public financial regulation. 2. Execution of abstracts and term papers on recommended topics.	1
Topic 3: Financial activity of the state and its regulation	III	1. Read the first topic. 2. Execution of abstracts and term papers on recommended topics.	1
Topic 4: The essence of budget regulation in modern conditions	IV	1. Study of the Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2022". 2. Problem solving 3. Answer self-monitoring questions.	1
Topic 5: Procedure for organization and regulation of state target funds (TSF)	V	1. Study of the Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2022". 2. Problem solving. 3. Answer self-monitoring questions.	1
Topic 6: Regulation of public debt in today's conditions	VI	1.1. Study the indicators of public debt of the Republic of Tajikistan in 2020-2021. 2.2. Answers to self-monitoring questions and tests. 3.3. Problem solving and cases.	1
Topic 7: State regulation of insurance activity in the Republic of Tajikistan	VII	1. Answer self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	1
Topic 8: Theoretical bases of tax regulation and taxation in the Republic of Tajikistan	VIII	1. Study the new Tax Code. 2. Answer self-monitoring questions. 3. Solve examples and problems. 4. Test questionnaire.	1
Topic 9: State regulation of the securities market	IX	1. Study the NBT Manual. 2. Solve examples and problems. 3. Test questionnaire.	2
Topic 10: The regulation of inflation and its socio-economic consequences	X	1. Study the NBT Manual. 2. Answer questions and tests. 3. Solve examples and problems.	2
Topic 11: Regulation of foreign exchange transactions in the Republic of Tajikistan	XI	1. Study the NBT Manual. 2. Answer questions and tests. 3. Solve examples and problems.	2
Topic 12: International financial and monetary organizations and their role in the regulation of foreign exchange relations	XII	1. Answer self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	2

Topic 13: State regulation of commercial banks in the Republic of Tajikistan	XIII	1. Answer self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	2
Topic 14: State regulation of foreign investment activities in the Republic of Tajikistan	XIV	1. Answer self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	2
Topic 15: State regulation of free economic zones as a basis for economic development of the Republic of Tajikistan	XV	Answering self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	2
Topic 16: Antitrust regulation and its main directions	XVI	Answering self-monitoring questions. 2. Solve examples and problems. 3. Test questionnaire.	2
Total:			24

2.5. 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 prepares 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 audits, 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 mastering the subject. Summarizing 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 "Audit" and the curriculum of the specialty are defined as follows:

List of lesson topics	Assignment	Deadline for submission	Score to perform	Volume and procedure of registration of works
Part I. Theoretical				
Topic 1: The nature and necessity of state regulation of the economy	Homework - Summarize the history of the development of the audit from the source	Week 1	7	Submit a written report and answer the questions (at least 2.5-3 pages)
Topic 2: Theoretical foundations of state regulation of the economy	Homework - Answers to questions, Solving problems and examples on the topic	Week 2	7	Submission in writing
Topic 3: Financial activity of the state and its regulation	Homework - Answers to questions, Solving problems and examples on the topic	Week 3	7	Submission in writing

Topic 4: The essence of budget regulation in modern conditions	Homework - Answers to questions, Solving problems and examples on the topic	Week 4	7	Супоридан дар ша-кли хаттӣ. Презен-татсияи вазифаи хонагӣ
Topic 5: Procedure for organization and regulation of state target funds (TSF)	Homework - Answers to questions, Solving problems and examples on the topic	Week 5	7	Submission in writing
Topic 6: Regulation of public debt in today's conditions	Homework - Answers to questions, Solving problems and examples on the topic	Week 6	7	Submission in writing. Graphical representation of the correlation of costs, production and profits
Topic 7: State regulation of insurance activity in the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic	Week 7	7	Submission in writing. Presentation of homework
Topic 8: Theoretical bases of tax regulation and taxation in the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic	Week 8	7	Submission in writing. Presentation of homework
Topic 9: State regulation of the securities market	Homework - Answers to questions, Solving problems and examples on the topic	Week 9	7	Submission in writing. Presentation of homework
Topic 10: The regulation of inflation and its socio-economic consequences	Homework - Answers to questions, Solving problems and examples on the topic	Week и 10	7	Submission in writing
Topic 11: Regulation of foreign exchange transactions in the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic	Week 11	7	Submission in writing
Topic 12: International financial and monetary organizations and their role in the regulation of foreign exchange relations	Homework - Answers to questions, Solving problems and examples on the topic	Week 12	7	Submission in writing. Presentation of homework
Topic 13: State regulation of commercial banks in the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic.	Week 13	7	Submission in writing

Topic 14: State regulation of foreign investment activities in the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic.	Week 14	7	Submission in writing
Topic 15: State regulation of free economic zones as a basis for economic development of the Republic of Tajikistan	Homework - Answers to questions, Solving problems and examples on the topic.	Week 15	7	Submission in writing
Topic 16: Antitrust regulation and its main directions	Homework - Answers to questions, Solving problems and examples on the topic	Week 16	7	Submission in writing. Presentation of homework
Ҷамғарӣ			112	

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 (DC).

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 must 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:

№	WEEKS AND MINIMUM POINTS																IJ	Σ Honey	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
VIEW CONTROL																			

1	For active participation in lectures	4	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	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	200	
5	Total																	100	300

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

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

Literal and numerical expression of the student's grade

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	$90 \leq A < 95$	
<i>B +</i>	3,33	$85 \leq B + < 90$	Good
<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-METHODICAL SUPPLY OF SCIENCE

MAIN MATERIALS AND LITERATURE:

1. Law of the Republic of Tajikistan on Public Finance of the Republic of Tajikistan, 2011.
2. Civil Code of the Republic of Tajikistan. Part 2. Dushanbe, December 11, 1999, №885
3. Law of the Republic of Tajikistan "On Adoption of the Tax Code of the Republic of Tajikistan" (Akhbori Majlisi Oli of the Republic of Tajikistan, 2012, №9, Art. Dushanbe, September 17, 2013, №901.
4. Customs Code of the Republic of Tajikistan (Akhbori Majlisi Oli of the Republic of Tajikistan 2004, №12, q-2, art. 704; 2006, №3, art. 159; 2007, №7, art. 681, 2008. №6, art.459; №10, art.818; 2011, №3, art. 160; №6, art. 458 Law of RT 03.07.2012, №874; №845; from 01.08.2012; K906 of 28.12.12, №1035 of 28.12.2013) Dushanbe, 3 December 2004, №62.
5. Law of the Republic of Tajikistan on Budget Structure and Budget Process, Dushanbe, May 15, 1997, 3423.
6. Law of the Republic of Tajikistan on local government, December 1, 1994.
7. Law of the Republic of Tajikistan on the state budget of the Republic of Tajikistan for 1992-2019.
8. Law of the Republic of Tajikistan on Treasury, Dushanbe Dushanbe, 2008.
9. Decree of the President of the Republic of Tajikistan of January 25, 2001, №456, On the establishment of the Office of State Financial Control under the President of the Republic of Tajikistan.
10. Decree of the President of the Republic of Tajikistan from February 7, 2001, 80480 Instructions on Public Finance Administration under the President of the Republic of Tajikistan.

11. Rakhimov ZA and others. Finance, money circulation and credit. Textbook. - Monday. TNU Press, 2011. - 270 pages.
12. Rakhimov ZA, Yatimov Kh. M., Juraev Sh.J. Finance, money circulation and credit. Educational materials. - Monday. 2006.
13. Rakhimov ZA, Zubaidov S., Huseinova D. Formation and development of the financial market in the conditions of market economy of the Republic of Tajikistan. Irfon -2005. –235 p.
14. Rakhimov ZA, Juraev Sh.J., Khorkashev I. Finance of joint stock companies. Textbook. - Monday. 2012. –200 p.
15. Davlatshoev OH, Hikmatov SH Enterprise finance. Educational tool. - Dushanbe, 2012. - 95 pages.
16. Ulugkhojaeva HR, Obidov FS, Rakhimov ZA Molia. Textbook. - Dushanbe, 2012. - 248 pages.
17. Alimardonov U. Molia. Educational tool. - Dushanbe, 2014. - 290 pages.

Additional literature:

1. Khudoiev M.N., Nadzhimiddinov S.M. budget sector. Textbook. - Dushanbe, Irfon, 2010, - 394p.
2. Budget Code of the Russian Federation, dated 31.07.1998.
3. M.V. Romanovsky, A. Draboziina, Budgetary system of the Russian Federation, textbook edited by L.A. Drobozina Moscow, Yurant - 1999.
4. Yuldoshev Ya.N. Treasury system of budget execution: account. allowance of the city of Dushanbe. 2001
5. Yuldoshev Ya.N. State budget: account. allowances in Dushanbe, 2002
6. Yuldoshev Ya.N. Budgets of local Hukumats, ac. allowances.g. Dushanbe 1994
7. L.A. Drobozina, Finance - edited by L.A. Drobozina Moscow: "Finance" - 1999.
8. Darbozina L.A. General theory of finance, textbook edited by L.A. Drobozina Moscow -1995.
9. Finance, money circulation and credit: textbook edited by Darbozina L.A., Moscow -1997.
10. Finance. - textbook, edited by Radionov V.M., Moscow "Finance and statistics" -2006.
11. Fiance, textbook, edited by Kavaeva A.M., Moscow "Finance and Statistics" -1996
12. Financial law: textbook, edited by N.Ch. Gorbunova, Moscow "Lawyer" - 1996
13. Rakhimov Z.A., Zubaidov S., Khuseinova D. Formation and development of the financial market in a market economy of the Republic of Tajikistan. Irfon -2005.
14. Babich A.M., Pavlova L.M. State and municipal finance, M .: Finance, UNITI, 1999
15. Drobozina L.A., Okuneva L.P., Androsova L.D. Finance. Money circulation and credit. Ed. Prof. Drobozina L.A. - M.: UNI-TI, 1997
16. Economy of Tajikistan: development strategy. Quarterly magazine.

17. Hysobot oid ba holati karzi pressure Tojikiston. Maqalal so-lonai Vazorati moliyai Zuhurii Tojikiston.
18. Konotolov M.V., Smetanin S.I. History of the economy. Textbook for high schools. - M.: Academic Project, 2000, - 367 p.
19. V.P. Dyachenko. History of Finance of the USSR. Part 1-2. Publishing house "Science", - M.: 1978.
20. A.A. Kavarznev. History of finance. Toolkit. - Kazan, 2005.
21. Darbozina L.A. General theory of finance, textbook edited by L.A. Drobozina Moscow -1995.
22. Finance, monetary circulation and credit: textbook edited by Darbozina L.A., Moscow -1997.
23. Finance. - textbook, edited by Radionov V.M., Moscow "Finance and Statistics" -2006.
24. Fiance, textbook, edited by Kavaeva A.M., Moscow "Finance and Statistics" -1996
25. Public finance in 20 years of state independence of the Republic of Tajikistan. Statistical collection. - Dushanbe, 2011
26. Formation and development of public finance of the Republic of Tajikistan. Ministry of Finance of the Republic of Tajikistan. - Dushanbe, 2012.
27. <http://www.prezident.tj>
28. <http://www.ru.wikipedia.org>
29. <http://www.minfin.tj>
30. <http://www.andoz.tj>
31. <http://www.nbt.tj>
32. <http://www.mmk.tj>
33. <http://www.majlisimillitj>
34. <http://www.stat.tj>