

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



WORKING PROGRAM (SILLABUS)

Subject: Finance
Specialty: 25010400- Finance and credit
Amount of training hours: (80 hours) – 3 credits
Lecture: 48 hours
Workshop: 32 hours
ISW-40
Course: 2-course
Semester: Third

Dushanbe -2022

The syllabus (work program) was 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, was approved, compiled for day students of the specialty 25010400 - finance and credit.

The working program (syllabus) was compiled by the Associate Professor of the department Ismatov A.Kh.

This program was discussed and adopted at the meeting of the Department of Finance from 08.08.2020, Protocol No. 2.

Head of the Department of Finance:

Doctor of Economic Sciences, Associate
Professor

_____ **Ibrohimzoda I.R.**

The syllabus (work program) was approved at the meeting of the Scientific and Methodological Council of the FEF TNU by protocol No.1 on August 12, 2020..

Chairman of the Scientific and Methodological

Of the FEF Council, Ph.D., Associate Professor _____ **Ibrohimzoda I.R.**

Contact information: Dushanbe, Rudaki Avenue 17, Faculty of Finance and Economics, Tajik National University

Information about the teacher of the taught discipline

Ismatov A.Kh.: Ph.D. in Economics, senior professor of the Department of Finance, Tajik National University.

Contact information: Dushanbe, Rudaki Avenue 17, Faculty of Finance and Economics, Tajik National University

II SCHEDULE OF CLASSES

Teacher's name and surname	Classroom lessons:		Teacher address
	lectures	practical	
A.Kh.Ismatov			
	Monday 15:00-15:50 16:00-16:50 Thursday 14:00-15:50	Thursday 13:00-13:50 Saturday 14:00-14:50	TNU, Department of Finance Academic building number 8, office number 9

I. CHARACTERISTIC OF THE POSITION OF THE OBJECT IN THE EDUCATIONAL PROCESS

This subject reveals the content of finance as an economic category, financial system and financial mechanism in the Republic of Tajikistan. It outlines in stages the content of the financial system and their individual links: the state budget, property and personal insurance, the social insurance fund, finance of enterprises and sectors of the national economy.

Much attention is paid to certain types, financial policies pursued by the Republic of Tajikistan, the mechanism of their formation, elements of the financial mechanism, the development of the financial system in a market economy, other problems and topical aspects of the financial system of the republic that have developed at this time are considered

II. OBJECT LEARNING PURPOSE

The main goal of teaching the discipline is to facilitate the assimilation of theoretical and practical foundations of the organization and functioning of finance and credit in a market economy at different levels (macro and microeconomic levels). To help students form stable ideas about the financial and credit policy of the state and enterprises, the sources of the formation of their monetary resources, mechanisms for using financial resources, effective and rational management of cash flows.

III. THE TASKS OF TEACHING THE DISCIPLINE.

The main task of teaching the discipline is to teach students to navigate in the modern financial situation, to give students knowledge and skills of practical work

in the financial sector, to create a basis for studying other disciplines of specialization.

The specific tasks of studying the discipline are:

- formation of fundamental knowledge in the financial regulation of the economy;
- mastering the main modern approaches to the development of a financial mechanism for regulating the economy in a market economy;
- mastering the methods and forms of financial regulation of the economy and their impact on the efficiency of enterprises and organizations.

As a result of studying the discipline, students should know the basic concepts of state financial regulation, mechanisms, forms and methods of economic regulation. To be able to use the acquired knowledge in their practical activities, analyze the financial activities of enterprises, identify sources and reserves for increasing income and saving costs; to summarize and systematize legislative and regulatory documents regulating financial and credit relations, statistical data and reference materials on the state and development of financial markets; evaluate the effectiveness of the formation and use of financial resources of enterprises; make calculations and assessments of key financial indicators; draw up a financial plan and apply methods of financial recovery.

IV. LEARNING OUTCOMES

When mastering a subject, a student should know:

- theoretical foundations of the emergence of the concepts of finance and the financial system;
- know all the links in the financial system;
- Development of the financial system of the Republic of Tajikistan in stages.

Weeks	№	Name of topics for classroom work		Independent work	Количество Number of hours часов	Completion date	Honorable Mention	Literature
		lectures	Workshop					
I	1	Topic1. The essence, role and purpose of finance			2	17.08.2020	до 12,5	20,23,26,
	2	The role of finance in the process of expanded reproduction			1	17.08.2020		25,26,27
	3	Finance functions		Finance functions	2	22.08.20		2,3,4,20,
	4		Topic1. The essence, role and purpose of finance		1	22.08.20		20,26,26
II	5	Topic 2. Financial system, its elements and their relationship			2	24.08.20	до 12,5	20,23,26,
	6	The essence and structure of the financial system			1	24.08.20		25,26,27
	7	Characteristics of the links of the financial system.		Financial system, its elements and its structure	1	29.08.20		2,3,4,20,
	8		Topic 2. Financial system, its elements and their relationship		1	29.08.20		20,26,26
III	9	Topic3. Financial policy and financial mechanism			1	19.09.2019	до 12,5	20,23,26,
	10	The essence and significance of financial policy			1	19.09.2019		25,26,27
	11	Types of financial policies		Goals, objectives and principles of financial policy	1	20.09.2019		2,3,4,20,
	12		Topic3. Financial policy and financial mechanism		1	20.09.2019		20,26,26
IV	13	Topic 4: Financial planning and forecasting			1	26.09.2019	до 12,5	20,23,26,
	14	The essence of financial planning and forecasting			1	26.09.2019		25,26,27

	15	Financial plan system		Основные направления совершенствования финансового планирования	1	27.09.2019		2,3,4,20,
	16		Topic 4: Financial planning and forecasting		1	27.09.2019		20,26,26
V	17	Topic 5. taxation and distribution of the tax burden			1	3.10.2019	до 12,5	20,23,26,
	18	Tax burden: its essence and problematic aspects			1	3.10.2019		25,26,27
	19	The concept and essence of the Laffer curve		The concept and essence of the Laffer curve	1	4.10.2019		2,3,4,20,
	20		Topic 5. taxation and distribution of the tax burden		1	4.10.2019		20,26,26
VI	21	Topic 6. State budget and budgetary system of the Republic of Tajikistan			1	10.10.2019	до 12,5	20,23,26,
	22	The essence and concept of the state budget			1	10.10.2019		25,26,27
	23	Budget classification concept		The essence and concept of the state budget	1	11.10.2019		2,3,4,20,
	24		Topic 6. State budget and budgetary system of the Republic of Tajikistan		1	11.10.2019		20,26,26
VII	25	Topic 7. The system of state budget revenues of the Republic of Tajikistan			1	17.10.2019	до 12,5	20,23,26,
	26	Classification of state budget revenues			1	17.10.2019		25,26,27
	27	Structure of state budget revenues of the Republic of Tajikistan for 2018		Structure of state budget revenues of the Republic of Tajikistan for 2018	1	18.10.2019		2,3,4,20,
	28		Topic 7. The system of state budget revenues of the Republic of Tajikistan		1	18.10.2019		20,26,26
VIII	29	Topic8. System of expenditures of the state budget of the Republic of Tajikistan			1	24.10.2019	до 12,5	20,23,26,

	30	Classification of state budget expenditures			1	24.10.2019		25,26,27
	31	Budget loan, subsidies, subventions, investments		Budget loan, subsidies, subventions, investments	2	25.10.2019		2,3,4,20,
	32		Topic8. System of expenditures of the state budget of the Republic of Tajikistan		2	25.10.19		20,26,26
IX	33	Topic 9. Stages and procedures of the budget process			1	31.10.19	до 12,5	20,23,26,
	34	The essence and concept of the budget process			1	31.10.19		25,26,27
	35	Stages of the budget process		Essence and concept of the budget process	2	25.10.19		2,3,4,20,
	36		Topic 9. Stages and procedures of the budget process		2	7.11.19		20,26,26
X	37	Topic 10. System and structure of the treasury of the Republic of Tajikistan			1	7.11.19	до 12,5	20,23,26,
	38	System and structure of the treasury of the Republic of Tajikistan			1	8.11.19		25,26,27
	39	Single treasury accounts		System and structure of the treasury of the Republic of Tajikistan	1	8.11.19		2,3,4,20,
	40		Topic 10. System and structure of the treasury of the Republic of Tajikistan		2	14.11.19		20,26,26
XI	41	Topic 11. State loan			1	14.11.19	до 12,5	20,23,26,
	42	The need to introduce public credit			1	15.11.19		25,26,27
	43	Types of State loans		The need to introduce public credit	1	15.11.19		2,3,4,20,
	44		Topic 11. State loan		2	21.11.19		20,26,26
XII	45	Topic 12. Public debt			1	21.11.19	до 12,5	20,23,26,
	46	The essence and significance of public debt, the reasons for its occurrence			1	22.11.19		25,26,27

	47	Public debt as a macroeconomic instrument.		Forms of public debt. Internal and external debt	1	28.11.19		2,3,4,20,
	48		Topic 12. Public debt		2	28.11.19		20,26,26
XIII	49	Topic 13. Local finance			1	29.11.19	до 12,5	20,23,26,
	50	The role and importance of local finances and regions in the development of the economy of regions and local authorities			1	29,11,19		25,26,27
	51	By sources, local government revenues are divided into:			1	5,12,19		2,3,4,20,
	52	tax revenues	Тема 13. Местные финансы		2	5,12,19		20,26,26
XIV	53				1	6,12,19	до 12,5	20,23,26,
	54	Topic 14. Enterprise finance			1	6.12.2019		25,26,27
	55	The essence and tasks of finance of commercial enterprises, organizations, principles of their organization		Enterprise finance functions	1	12.12.2019		2,3,4,20,
	56	Enterprise finance functions	Topic 14. Enterprise finance		2	12.12.2019		20,26,26
XV	57				1	13.12.2019	до 12,5	20,23,26,
	58	Topic 15: Insurance and the insurance market			1	13.12.2019		25,26,27
	59	Features of financial relations in the field of insurance		Features of financial relations in the field of insurance	1	19,12,2019		2,3,4,20,
	60		Topic 15: Insurance and the insurance market		2	19,12,2019		20,26,26
XVI	61	Topic 16. Financial control			1	20,12,2019	до 12,5	20,23,26,
	62	The essence and significance of financial control			1	20,12,2019		25,26,27
	63	Financial control classification		Financial control classification	1	26,12,2019		2,3,4,20,
	64		Topic 16. Financial control		2	26,12,2019		20,26,26
Итого:		48	24	16	64	-	до 100	-

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Vii. REQUIREMENTS FOR STUDYING THE SUBJECT.

PRINCIPLE OF ASSESSING THE EVALUATION

The form of wearing clothes proposed and recommended by the Ministry of Education of the Republic of Tajikistan. To master the subject, the presence of

students in lectures and practical classes is mandatory. In case of violation of discipline and internal regulations, as well as disruption of classes, absenteeism for no good reason, not completing homework, etc., the student is deprived of certain points. With active participation in the classroom and timely completion of assignments, the teacher can reward the student with certain points.

In order to fully master the subject at the department, it is necessary to organize an audience where you can draw up a schedule for consultation and independent work for students.

At the department, there is a scientific society of students, in which, during meetings, various interesting scientific topics are considered and approved for active implementation.

The assessment of students' knowledge of the academic subject is carried out on the basis of the final scores during the ratings and the current exam, which ultimately make up 100% in the credit system. The rating of students from the academic subject and the issuance of the final grade is carried out in the form of Latin letters according to the credit training system (ten-point system of the European Credit Transfer System - ECTS) and in the usual system (four-point system or "credit") is taken as a basis. The final grade of students is recorded in the two listed forms on the examination sheet.

Characteristic student works	Rating points section	Assessment	
		According to the credit system (ECTS)	According to the usual system (four points or "test")
<p><i>"Excellent"</i> - the work done at the highest level. The level of performance fully meets the requirements and the theoretical content of the subject is fully mastered. The student has developed the ability to perform practical work. The completion of all tasks that were foreseen in the curriculum, and the quality of the work performed is determined by the highest possible scores.</p>	90-100	A	<i>Excellent</i>
		A-	
<p><i>"Good"</i> - the work performed is relatively consistent. The level of performance fully meets some requirements and the theoretical content of the subject is relatively mastered. The student has developed the ability to perform practical work. Performance relative to all tasks that were foreseen in the curriculum, and the quality of work performed is determined by insignificant high points.</p>	75-89	B+	<i>Good</i>
		B	
		B-	
<p><i>"Satisfactory"</i> - the work performed partially meets the requirements. The level of performance does not fully meet some requirements, and the theoretical content of the subject is relatively poorly mastered. Ability to perform practical work. The student has poorly formed practical work. Not all completed tasks that were foreseen in the curriculum and the quality of the work performed is determined by insignificant overestimated points.</p> <p><i>"Mediocre"</i> - the work was done at a low level. The work</p>		C+	
		C	
		C-	

performed does not meet the requirements. The theoretical content of the subject is partially mastered, the ability to perform practical work has not been formed. Most of the tasks according to the curriculum have not been completed and the quality of the work performed is determined by the minimum points.	50-74	D+	<i>Satisfactory</i>
		D	
“Unsatisfactory” - the work performed does not correspond. The level of performance does not meet the requirements and the theoretical content of the academic subject and relatively practical is poorly mastered. The student's ability to perform practical work was poorly formed. Невыполненные все задания, которые были предвидены в учебной программе и даже выполнения дополнительных заданий не соответствует высокому уровню выполняемых работ, определяется низкими баллами.	0-49	F	Unsatisfactory

A student's overall rating in a subject is understood as the result of total points in intermediate tests 1, 2 (up to 100 points - 25%) and general attestation, exam (up to 100 points - 50%) is determined in half a year.

The ratio of the percentage of mastering the subject in the process of determining the overall ratings of a student is shown in table 2.

Таблица №2

Final attestation form for academic subject	Соотношения баллов (в %)	
	In intermediate credits (P ₁ &P ₂)	In the final certification,
Exam (first half of the year)	24.5+24.5=49	51

A student's overall rating in a subject is understood as the result of total points in intermediate tests

$$\text{Total points} = \frac{(P_1+P_2)}{2} \cdot n_1 + IИ. n_2$$

n is not a constant coefficient, it can be equal from 0.40 to 1.0 and the number of numbers n1 (0.49) and n2 (0.51) must be equal to 1.

P1- points of the first rating

P2 - points of the second rating

Test scores, total.

Academic activity of a student in each rating period (periods of intermediate ratings 1 (1-8 weeks), 2 (9-16 weeks): the number of points of the 1st rating = 100, i.e. 28 + 24 + 24 + 24 = 100

Including:

28 points - for lectures;

24 points - for practical training;

24 points - for independent work.

24 points - for CPC

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

I. Lectures: 8×3.5 points = 28.0 points

II. Practical or seminars: 8×3.0 points = 24 points

III. Independent work (IWS): 8×3.0 points = 24 points

To determine the student's rating when performing independent work, a modular system is used - a rating-ten point system (ESTS). The performance of independent work is divided into different periods. There are specific deadlines for each period.

IV. teacher requirements (educational uniform, bag, stationery, etc.): 8×3.0 points = 24 points

Rating points that students receive in the process of completing written work from a subject are added to the total.