

THE MINISTRY OF AGRICULTURE OF THE REPUBLIC OF KAZAKHSTAN

S.SEIFULLIN KAZAKH AGROTECHNICAL UNIVERSITY

APPROVED
Dean of Economic faculty
S. Aitkhozhin
« » 2020
ФАКУЛЬТЕТИ
ДЕКАНАТЫ

**Discipline work program
(SYLLABUS)**

Discipline «Scientific concepts of finance»
Academic program «Public and real sector finance»
Field of education M074 Finance «Finance, Banking and Insurance»

Nur-Sultan 2020

The program of discipline for undergraduates (Syllabus) was drawn up in accordance with the working curriculum of the specialty M074 "Finance, Banking and Insurance" in the specialized discipline "Scientific Concepts of Finance"

Reviewed at a meeting of the department «Finance» 27.08.20, protocol No.1.

Chair of the department



Z.A. Baimagambetova

Recommended by methodological commission of Economics Faculty 19.06.2020, protocol No.11

Chairman of the MC



S. Daripbaeva

2.SILLABUS STRUCTURE

2.1 DATA ON THE TEACHER: Utibayeva Gulzhan – the Senior Lecturer of the Finance and Credit Department of S.Seifullin Kazakh Agrotechnical University. Telephone number: 395807. Consultation days: according to the consultation schedule at the department. E-maili-gulzhan_79@mail.ru

Classes are held according to the approved schedule using remote technologies in the "online" and "offline" mode.

ID of the teacher in the ZOOM 301-866-4180 program. Number for Whats App +77765256407 communication.

2.2DISCIPLINE DATA. Explanatory section for academic staff

2.2.1 Title - Scientific concepts of finance

2.2.2 Work Curriculum code - NKF 5301

2.2.3 Number of credits - 5, lecture hours - 20, practical exercises - 30, IWMT - 20, IWM - 80, trimester - 2.

2.2.4 Module type - Module 6 "Finance," profile discipline.

SAMPLE DISTRIBUTION OF ACADEMIC HOURS OF THE DISCIPLINE

Term weeks	1	2	3	4	5	6	7	8	9	10	Total
Lectures	2	2	2	2	2	2	2	2	2	2	20
Practical	3	3	3	3	3	3	3	3	3	3	30
Students' individual work under the lecturer guidance	2	2	2	2	2	2	2	2	2	2	20
Students' Individual Work	8	8	8	8	8	8	8	8	8	8	80
Total	15	15	15	15	15	15	15	15	15	15	150

3. COURSE PREREQUISITES

- economic theory

4. COURSE POSTREQUISITES

- Financial modeling;
- financial management;
- Financing and lending of agro-industrial complex

5. SHORT DESCRIPTION OF THE COURSE

5.1The purpose of academic the discipline Finance is an important element of economic system. In the scientific world there are different interpretations of the

concept "finance". However, a certainty that finance is a wide concept, enveloping spheres monetary the relation of resources at different levels of public work.

5.2 Tasks of a study of discipline:

- to theoretically justify an entity and functions of finance, their role in reproduction process;
- to disclose the content and composition of a financial system;
- to study bases of control of finance in the context of financial, fiscal and monetary policies;
- to describe the modern trends of development of the financial market and activities of financial intermediaries, insurance companies and international financial institutions;
- to study bases of financial and economic activities of the enterprises;
- to develop at students practical skills of control of finance of households in the modern conditions;
- to train students in effective use of financial and credit, investment and insurance tools in case of control of personal finance

Competences of discipline. In training activity of this discipline the student shall seize the competence following:

DESCRIPTOR A - to know bases of the organization and control of public finances, finance of economic entities and financial institutions; terminology and concepts of activities of subjects of the financial relations;

DESCRIPTOR B - to be able to analyze cash flows of the state, economic entities and financial institutions.

DESCRIPTOR C,D,E - to own skills of control of finance for decision-making on formation and use of financial resources levels of social system.

Financial categories of a concept are studied as on state, economic, and on international levels. accounting of features of global development world and Kazakhstan financial systems. In case of a study of this course development the keysovykh of jobs on separate subjects, the specific knowledge and skills allowing students to gain is provided in the solution of practical situations.

The studied discipline at the end of course allows the student to gain certain knowledge in the field of finance, will allow to approach a study of disciplines of specialization with necessary knowledge.

6. COURSE CONTENT

6.1 THE LIST OF LECTURES

TOPIC TITLE	AMOUNT OF HOURS	REFERENCES	WEEK
MODULE 1 Bases of finance			
1. Bases of finance	2	1,2,3,4	50-100%
2. Organization and management of finance	2	1,2,3,4,14	50-100%
MODULE 2 FINANCIAL SYSTEM			

3. State finance	2	1,2,3,4	50-100%
4. Tax and tax system	2	1,2,3,4,	50-100%
5. Off-budget funds and their appointments	2	1,2,3,4,16,	50-100%
MODULE 3 Financial policy			
6. Monetary policy of the state. National bank of the Republic of Kazakhstan	2	2,3,6,7,8,	50-100%
7. Financial markets and intermediaries	2	1,2,6,7,8,9, 15	50-100%
8. Banks of the second level and parabank institutes	2	2,6,7,8,9,1 5	50-100%
9. Insurance and insurance market	2	1,2,6,7,8,9, 15	50-100%
10. International finance	2	6,7,8,9,15	50-100%
MODULE 4 Finance of economic entities			
11. Finance of economic entities and sources of their financing	2	2,6,7,8,9,1 5	50-100%
12. Income and expenses of economic entities	2	1,2,3,4,	50-100%
MODULE 5 Household finance			
13. Household finance in the system of households	3	3,4,11,14,2 2	50-100%
14. State indicators of the standard of living of the population	3	3,4,8,9,11, 12,14,22,31	50-100%

6.2 THE LIST OF PRACTICAL TRAINING

TOPIC TITLE	TASKS OF LPC, PURPOSE AND CONTENT	AMOUNT OF HOURS	REFERENCES	ASSESSMENT 50/100 POINTS
MODULE 1				
Bases of finance	1. Financial mechanism of corporations 2. Financial management in a control system of corporation finance	1	1,2,3,4	50-100%
Organization and management of finance	1. Concept of the capital price 2. The factors determining the value of securities	1	1,2,3,4,14	50-100%
MODULE 2				
State finance	1. Value of initial and residual cost 2. Leasing method of capital	1	8,9,15,16	50-100%

	investments financing			
Tax and tax system	1. Concept of intangible assets 2. The depreciation value in updating of fixed capital	1	6,9,11,15,	50-100%
Off-budget funds and their appointments	1. Definition of need for working capital 2. The normalized and not normalized current assets	1	7,8,9,14,16,17	50-100%
MODULE 3				
Monetary policy of the state. National bank of the Republic of Kazakhstan	1. Production stocks 2. Circulation funds	1	2,3,6,7,8,21,	50-100%
Financial markets and intermediaries	1. Concept of the expenses estimate 2. Structure of prime cost	1	1,2,6,7,8,9,15	50-100%
Banks of the second level and parabank institutes	1. Classification of income 2. Mechanism of income distribution	1	2,6,7,8,9,15,	50-100%
Insurance and insurance market	1. Value of authorized capital 2. Management of equity capital	1	1,2,6,7,8,9,15,	50-100%
International finance	1. The aim of loan capital attraction 2. Types of long-term loan sources	2	6,7,8,9,15	50-100%
MODULE 4				
Finance of economic entities and sources of their financing	1. Methods and sources of capital attraction 2. Structure of the capital	1	2,6,7,8,9,15,	50-100%
Income and expenses of economic entities	1. Value of the financial analysis 2. Concept of creditworthiness and liquidity	1	6,7,11,14,	50-100%
MODULE 5				
Household finance in the system of households	1. Creditworthiness indicators 2. Concept of enterprise stability	1	6,7,11,14,22	50-100%
State indicators of the standard of living of the population	1. Basic provisions of the legislation concerning bankruptcy 2. Foreign experience of absorption or merge of the company	1	6,7,8,9,11,12, 14,22,31	50-100%

6.3 Criteria for assessing tasks of laboratory practical classes

Percentage points	Criterion for assessment of learners knowledge
95-100 A	The student answers the questions of the seminar and solves problems with the involvement of sources of this science, as well as related sciences and interdisciplinary ties. Properly calculates indicators and methodically correctly uses them in solving the problem. The conclusions formulate clearly, logically, justified, proved, developed by literary language and in terms of this science, demonstrates the author's position. At the same time shows awareness of theories, freely operates concepts and categories, is able to determine and highlight essential/non-essential factors and causal relations affecting the

	change of indicators.
90-94 A-	The student answers the questions of the seminar and solves problems with the involvement of sources of this science, as well as related sciences and interdisciplinary ties. Properly calculates indicators and methodically correctly uses them in solving the problem. The conclusions formulate clearly, logically, justified, proved, deployed by literary language and in terms of this science. At the same time shows awareness of theories, freely operates concepts and categories, is able to determine and highlight essential/non-essential factors and causal relations affecting the change of indicators. There may be shortcomings in the definition of concepts and categories, but corrected by the learners themselves in the process of response.
85-89 B+	Обучающийся отвечает на вопросы семинара и решает задачи с привлечением источников данной науки, а также смежных наук и междисциплинарных связей. Грамотно рассчитывает показатели и методически правильно их использует в решение задачи. Выводы формулирует четко, логично, обосновано, доказательно, развернуто литературным языком и в терминах данной науки. При этом показывает осознание теорий, свободно оперирует понятиями и категориями, умеет определить и выделить существенные/несущественные факторы и причинно-следственные связи, влияющие на изменение показателей. В решении задачи могут быть допущены недочеты или незначительные ошибки, исправленные обучающимся с помощью преподавателя.
80-84 B	The student answers the questions of the seminar and solves problems with the involvement of sources of this science, as well as related sciences and interdisciplinary ties. Properly calculates indicators and methodically correctly uses them in solving the problem. The conclusions formulate clearly, logically, justified, proved, deployed by literary language and in terms of this science. At the same time shows awareness of theories, freely operates concepts and categories, is able to determine and highlight essential/non-essential factors and causal relations affecting the change of indicators. Defects or minor errors corrected by the teacher with the help of the instructor may be made in solving the task.
75-79 B-	Обучающийся отвечает на вопросы семинара и решает задачи, при этом свободно оперирует понятиями и категориями, умеет определить и выделить существенные/несущественные факторы и причинно-следственные связи, влияющие на изменение показателей. Умеет формулировать выводы и излагать их понятным языком и в терминах данной науки. Могут быть допущены незначительные ошибки или недочеты, исправленные обучающимся с помощью наводящих вопросов.
70-74 C+	The student answers the questions of the seminar and solves the tasks not consistently enough, but the ability to identify significant and non-essential signs and causal relations affecting the change of indicators is shown. He is able to formulate conclusions and state them in terms of this science. There may be 1-2 minor errors or shortcomings in the definition of basic concepts and in the solution of the problem, which the student found difficult to correct on his own.
65-69 C	The student does not fully answer the questions of the seminar and solves the tasks. The conclusions formulate not consistently, is unable to independently identify significant and non-essential factors and causal relations. The student can specify the general knowledge and solution of the task, having proved on examples their basic provisions only with the help of the teacher.
60-64 C-	The student answers the questions of the seminar and solves the problems with significant shortcomings. Allows errors in determining the essence of disclosed

	concepts, theories, phenomena, due to lack of understanding of their essential and non-essential features and connections by students. There are practically no conclusions, the solution of the task is not brought to a logical conclusion.
55-59 D+	The student becomes difficult to answer the questions of the seminar and to solve the task. Allows significant errors in definitions of terms, concepts. There are no conclusions. The speech is illiterate. Answers additional questions and solves tasks the instructor starts only after the instructor prompts.
50-54 D-	The learner can hardly answer the questions of the seminar and solve the problem, while demonstrating disparate knowledge. No conclusions available. The speech is illiterate. Additional questions of the teacher do not lead the student to answer not only the question posed, but also other clarification questions.
25-49 FX	The student did not answer the questions of the seminar and did not solve the task, does not know the basic concepts and terms, cannot formulate and present them. The speech is illiterate. Additional questions of the instructor do not lead the student to solve the problem.
0-24 F	The student not only did not answer the questions of the seminar and did not solve the task, but also does not know the calculation of the indicators necessary for its solution, makes fundamental mistakes, cannot name any author of the main literature.

6.4 SCHEDULE EXECUTION AND DELIVERY OF ASSIGNMENTS OF SELF-STUDY IN THE COURSE

№	Lecture subject	Students' Individual Work tasks	The objective and content of the task	Literature	Form of control	Deadline	Assessment score
1	2		3	4	5	6	7
1	Bases of finance	1. Financial mechanism of corporations 2. Financial management in a control system of corporation finance	1. In what way the finance control of corporation is carried out. 2. Main objectives and tasks of financial management; the link between profit and risk; in what way to operate the risk	6,7,10,13	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (Students' individual work under the lecturer guidance) 	1 st week	50-100%
2	Organization and management of finance	1. Concept of the capital price 2. The factors determining the value of securities	1. To consider the problems of formation and capital utilization that is represented by dynamics of the capital. 2. Interrelation of capital structure and dividend policy of corporation	6,7,11,14	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	2 nd week	50-100%

3	State finance	1.Value of initial and residual cost 2.Leasing method of capital investments financing	1. In what way the objects are accepted on balance of corporation; how the residual cost is determined 2. Development of leasing in the Republic of Kazakhstan	1,2,6,7,8,9,15,	<ul style="list-style-type: none"> •Preparation of questions report • Discussion of reports(SIWLG) 	3 rd week	50-100%
4	Tax and tax system	1. Concept of intangible assets 2. The depreciation value in updating of fixed capital	1. Classification of intangible assets 2. Methods of depreciation charges	6,7,8,15,16,17.	<ul style="list-style-type: none"> •Short abstract of the essay •Participation in a discussion, tasks solution (SIWLG) 	3 rd week	50-100%
5	Off-budget funds and their appointments	1.Definition of need for working capital 2.The normalized and not normalized current assets	1. Optimal security with current assets 2. Classification of the normalized and not normalized current assets	2,6,7,8,9,15	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	4 th week	50-100%
6	Monetary policy of the state. National bank of the Republic of Kazakhstan	1.Production stocks 2. Circulation funds	1. Intra-corporate planning 2. Classification of circulation funds and a role of fund in smooth functioning of corporation	2,3,6,7,8	<ul style="list-style-type: none"> • Preparation of the essay • Presentation of reports, tasks solution (SIWLG) 	4 th week	50-100%
7	Financial markets and intermediaries	1.Concept of the expenses estimate 2. Structure of prime cost	1. Concept and expenses structure 2. Which elements prime cost and determination of prime cost are included	1,2,6,7,8,9,15,12	<ul style="list-style-type: none"> •The short abstract on questions •Participation in a business game (SIWLG) 	5 th week	50-100%
8	Banks of the second level and parabank institutes	1.Classification of income 2. Mechanism of income distribution	1. Definition of income, main directions of income generation 2. Effective use of income	2,6,7,8,9,15,	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	5 th week	50-100%
9	Insurance and insurance market	1.Value of authorized capital 2. Management of equity capital	1. Formation of authorized capital, role of founders. 2. Classification of equity capital	6,7,8,9,15	<ul style="list-style-type: none"> • Preparation of short reports • Discussion of reports (SIWLG) 	6 th week	50-100%
10	International finance	1. The aim of loan capital attraction 2. Types of long-term loan sources	1. Leverage effect. 2. Investment purpose, characteristic of leasing transaction	2,6,7,8,9,15,14	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	6 th week	50-100%
11	Finance of economic entities and sources of their financing	1. Methods and sources of capital attraction 2. Structure of the capital	1. Characterize sources of corporation financing 2. Calculation methods of optimal structure of the capital	6,7,11,14,22	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	7 th week	50-100%

12	Income and expenses of economic entities	1. Value of the financial analysis 2. Concept of creditworthiness and liquidity	1. Main indicators of financial stability 2 Characteristic of corporation creditworthiness and liquidity	6,7,8,9,11,	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	8 th week	50-100%
13	Household finance in the system of households	1. Creditworthiness indicators 2. Concept of enterprise stability	1. Indicators of financial stability 2 Characteristic of corporation activity	6,7,8,9,11, 31	<ul style="list-style-type: none"> • Short abstract of the essay • Participation in a discussion (SIWLG) 	9 th week	50-100%
14	State indicators of the standard of living of the population	1. Basic provisions of the legislation concerning bankruptcy 2. Foreign experience of absorption or merge of the company	1. Definition of the main terms of corporation reorganization, elimination, merge and crushing 2. The characteristic of corporation reorganization abroad.	6,7,8,9,,22 ,12	<ul style="list-style-type: none"> • Preparation of short reports • Discussion of reports (SIWLG) 	10 th week	50-100%

7. BASIC FORMS AND TEACHING METHODS

In the course of teaching this discipline, traditional forms of teaching - lectures and practical exercises - are used as the main forms of teaching. When reading the lecture, the slide show of the most important and significant concepts, methods and methods of analysis is used. Practical training is based on solving problems and production situations on the basis of reporting by specific enterprises. During the study of discipline it is planned to review situations using methods of expert assessment, group discussion, business games. At the same time, it is expected to achieve interaction between the teacher and the students on the basis of collective and distribution activities, to find various ways to solve problems and situations through dialogue and exchange of views, which contributes to the realization of personal opportunities by the students.

8. LIST OF REFERENCES

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Дополнительная литература

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9. COURSE requirements

1. Not to be late for the lectures, students who were late are not allowed to lectures;
2. Not to miss lectures, the missed classes for legitimate reasons are fulfilled in time determined by the teacher;
3. To participate actively in educational process;
4. If the tasks are not fulfilled at the scheduled time the total assessment decreases

10. Information about course assessment

The current monitoring is the attendance of lectures, work during the lessons and practical or seminar training, completion of the students' individual work tasks and active participation in students' individual work under the lecturer guidance tasks.

Intermediate (midterm) monitoring which will be carried out twice in a semester (the 5th and 10th week) in the form of colloquiums, oral questioning or in the form of test tasks (at the discretion of the teacher).

Total monitoring assumes students' examination in discipline; it is carried out in the form of testing.

11. Grading Policy

Knowledge assessment scheme in discipline

	Types of lectures and students' work	Scores
1.	Current monitoring: <ul style="list-style-type: none">- Lectures- Seminar and practical classes,- Students' individual work under the lecturer guidance (completion of tasks)	3-5scores/50-100% 7-15scores/50-100% 10-20scores/50-100%

2.	Intermediate monitoring: they are 2 in a semester 1midterm monitoring 2midterm monitoring	10-20scores/50-100% 10-20scores/50-100%
3.	Final monitoring Exam	20-40scores/50-100%
	Total	50-100 scores/50-100%

STUDENTS KNOWLEDGE ASSESSMENT SCHEME IN THE EXAM

Students` assessment scale

LETTER GRADE	DIGITAL EQUIVALENT OF POINTS	PERCENTAGE OF POINTS	EVALUATION BY THE TRADITIONAL SYSTEM
A	4,0	95-100	Excellent
A-	3,67	90-94	
B+	3,33	85-89	Good
B	3,0	80-84	
B-	2,67	75-79	
C+	2,33	70-74	Satisfactorily
C	2,0	65-69	
C-	1,67	60-64	
D+	1,33	55-59	
D-	1,0	50-54	Unsatisfactorily
FX	0,5	25-49	
F	0	0-24	