

THE MINISTRY OF AGRICULTURE OF THE REPUBLIC OF
KAZAKHISTAN

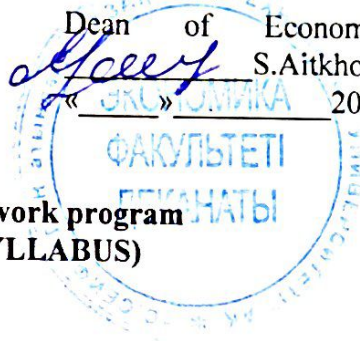
S.SEIFULLIN KAZAKH AGRO TECHNICAL UNIVERSITY

APPROVED

Dean of Economic faculty

S.Aitkhozhin

2020



Discipline work program
(SYLLABUS)

discipline Tax and taxation

academic program Banking, Tax and taxation, Financial management, Accounting in the real sector

group of specialties Finance, Accounting and audit

direction of training Economic and business

field of education Business, management and law

Nur-Sultan 2020

The working program of the discipline (syllabus) is based on catalog of elective disciplines for higher education institutions and in accordance with the academic program approved by the Protocol № 19 28.06.2018

Reviewed at a meeting of the department of «Finance» 03.06.2020, Protocol № 11.

Chair of department



Z. Baimagambetova

Recommended by methodological commission of the Economy faculty 19.06.2020, protocol №13.

Chairman of MC:



_____ Daripbaeva S.

1. Lecturer data:

The teacher: Misnik Olessya Viktorovna, the master of the finance, senior teacher of the Department of Finance.

Office phone: 39-58-07, auditorium -1416, 1418, e-mail: olesiyomis@mail.ru

Consultations are scheduled.

Classes are conducted according to the approved schedule using remote technologies in the "online" and "offline" mode. The teacher identification number in the Zoom program is 665-820-1375. Contact numbers on Whatsapp 8-705-709-15-88

2. Discipline data:

Discipline	Tax and taxation
Number of credits	5 credits
Type of module	Specialty module
Module level	BA
The name of the module	Financial management
The cycle of discipline	Basic discipline
Component of the discipline	Component of select

2. SAMPLE DISTRIBUTION OF ACADEMIC HOURS OF THE DISCIPLINE

Trimester weeks	1	2	3	4	5	6	7	8	9	10	Total
Lectures	2	2	2	2	2	2	2	2	2	2	20
LPC	3	3	3	3	3	3	3	3	3	3	30
Office hours	2	2	2	2	2	2	2	2	2	2	20
<u>Self-study</u>	8	8	8	8	8	8	8	8	8	8	80
<u>Total</u>	15	15	15	15	15	15	15	15	15	15	150

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

3. COURSE PREREQUISITES

To study this discipline is necessary to know the basics of economic theory, the theory of Finance, as well as microeconomics.

4. COURSE POSTREQUISITES.

The student after studying the discipline will be able to have knowledge in the field of taxation and apply them in the study of tax administration, tax management, taxation of legal entities, planning and forecasting of taxation.

5. SHORT DESCRIPTION OF THE COURSE

The purpose of studying the discipline "Taxes and taxation" is to master the knowledge and skills of students in the field of taxation, the study of theoretical, methodological, legal and organizational foundations of taxation for the correct calculation of tax payments.

Objectives of the discipline:

- study of theoretical aspects of the organization of the tax system, historical stages of formation and development of taxes and the tax system of the Republic of Kazakhstan;
- study of the main concepts of tax reforms in the country;
- study of the basics of the tax legislation of the Republic of Kazakhstan;
- mastering the skills of practical calculations of specific types of taxes.

The discipline studied at the end of the course allows the student to gain some knowledge in the field of taxation, as well as:

- possess information on taxation in the Republic of Kazakhstan;
- correctly determine the tax base, apply the appropriate rates and calculate for each type of tax of the tax system of the Republic of Kazakhstan;
- fill in declarations for each type of tax;
- be able to analyze the composition and structure of tax revenues of the Republic of Kazakhstan.

After studying the discipline, students have to know (DESCRIPTOR A):

- the concept of tax as an economic category and its distinctive features;
- the role of taxes in the formation of budget revenues and their impact on the development of the economy;
- fundamental principles and basic concepts of taxation;
- the essence of the basic concepts of taxation;
- principles of the tax system and classification of taxes on various grounds;
- main trends in the development of the tax system of the Republic of Kazakhstan;
- main characteristics of Republican and local taxes, fees and payments of the Republic of Kazakhstan;
- procedure for calculation of taxes of the Republic of Kazakhstan;
- taxation under special tax regimes.
- the content of tax returns and the procedure for filling them;
- the main types of tax liability and the mechanism of sanctions against violators of tax legislation;

The student must be able to (DESCRIPTOR B):

-analyze and interpret financial, accounting and other information contained in the reports of enterprises of different ownership forms, organizations, agencies, etc. and to use that information for managerial decision-making;

- calculate tax bases and amounts of taxes and fees in accordance With the tax code of the Republic of Kazakhstan;
- correctly fill in tax returns;
- independently work with legislative acts and legal documents.

Student must own (DESCRIPTOR C, D, E):

C. Possess the ability to carry out tax consulting on the basis of analysis of legislation, to compare the provisions of various branches of law, to identify contradictions and to develop recommendations of behavior of participants in tax legal relations in specific situations;

D. ability to identify patterns and trends in the development of the tax system of Kazakhstan and foreign countries, to use foreign experience to improve the tax system of the

Republic of Kazakhstan

E. ability to analyze and forecast financial, tax and accounting indicators in order to plan the tax potential of the state budget, as well as the tax burden of economic entities.

Taxonomy of pedagogical goals in the cognitive process:

knowledge: the essence, role and importance of taxes and fees in the formation of the state budget, the peculiarities of the tax system, the principles of the tax system of the Republic of Kazakhstan, the organization of tax control;

understanding: the main elements of taxation and the mechanism of calculation of taxes in the Republic of Kazakhstan;

application: in professional activity in the calculation of tax payments and when filling in tax returns, both as an employee of tax authorities and as a taxpayer;

analysis; analyze and evaluate the state of all components of the tax system of the Republic of Kazakhstan and determine the ways of its development;

synthesis: to investigate the causes and factors affecting the reduction of tax revenues in the state budget of the Republic of Kazakhstan; based on the study of foreign experience to propose the main ways to improve the mechanism of calculation and collection of tax payments in the Republic of Kazakhstan;

assessment: to predict the receipt of tax payments taking into account changes in tax legislation and the introduction of universal Declaration in the Republic of Kazakhstan.

6. COURSE CONTENT

6.1 SUBJECT OF THE LECTURES

Module name	Topic of lecture	Volume, hour	Reference	Week
Module 1. Theoretical foundations of taxation. Tax on property	The economic essence of taxes and tax system of the Republic of Kazakhstan	2	1.6.7.8	1
	Vehicle tax	1	1.3.4	2
	Tax on property of legal entities and individuals and land tax	2	1.3.4	2-3
Module 2. Consumption taxes and taxes on income	Value Added Tax and Excise taxes	2	1.3.4	3-4
	Corporate income tax	3	1.3.4	4-5
	Individual income tax and social tax	2	1.3.4	6
Module 3. Special tax regimes. Fees. Tax control	Special tax regime for small businesses	2	1.3.4	7
	Special tax regime for agricultural producers	2	1.3.4	8
	Fees. Duty	2	1.4	9
	Tax control and administration	2	1.6.4	10
Total		20		10

6.2 The list of laboratory and practical classes (LPC)

Module name	Topic	Task, purpose and content	Volume, hour	Reference	Week	Current control, 50/100 score
Module 1. Theoretical foundation	The economic essence of taxes and tax	To consider the basics of taxation. Functions of taxes and their	3	1.6.7.8	1	-

<p>s of taxation. Tax on property</p>	<p>system of the Republic of Kazakhstan</p>	<p>classification. Methods of tax collection. Principles of taxation of the Republic of Kazakhstan. Taxes, fees and charges. To consider the work of the information portal of the State revenue Committee of the Republic of Kazakhstan, get acquainted with the sections, information services, analytical data</p>				
	<p>Vehicle tax</p>	<p>To consider the object, rates, calculation procedure and term of payment of tax. To teach how to calculate tax on different vehicle. To solve tasks</p>	<p>3</p>	<p>1.3.4</p>	<p>2</p>	<p>50/100</p>
	<p>Tax on property of legal entities and individuals and land tax</p>	<p>To consider the object, rates, calculation procedure and term of payment of property tax and land tax. Learn to calculate property tax and land tax. To solve tasks</p>	<p>3</p>	<p>1.3.4</p>	<p>3</p>	<p>50/100</p>
<p>Module 2. Consump</p>	<p>Value Added Tax and Excise taxes</p>	<p>To consider the object, rates, calculation</p>	<p>3</p>	<p>1.3.4</p>	<p>4</p>	<p>-</p>

tion taxes and taxes on income		procedure and term of payment of value added tax and excise taxes. To teach to calculate these types of taxes. To solve tasks				
	Corporate income tax	To consider the object, rates, calculation procedure and term of payment of corporate income tax. Learn to calculate tax. To solve tasks	3	1.3.4	5	50/100
	Individual income tax and social tax	To consider the object, rates, calculation procedure and term of payment of individual income tax and social tax, social contributions and OMSI. Learn to calculate these types of taxes and deductions. To solve tasks	3	1.3.4	6	50/100
Module 3. Special tax regimes. Fees. Tax control	Special tax regime for small businesses	To consider the procedure for taxation of small businesses under the patent and the simplified Declaration. Teach make a calculation and fill in the Declaration. To solve tasks	3	1.3.4	7	50/100
	Special tax regime for agricultural producers	To consider taxation of agricultural producers under a	3	1.3.4	8	50/100

		single land tax and regime for legal entities-producers of agricultural products, aquaculture products and rural consumer cooperatives. To solve tasks				
	Fees. Duty	Consider the object, rates, calculation procedure and term of payment of fees and duties. To answer the test questions	3	1.4	9	-
	Tax control and administration	To consider the basics of tax control and tax administration. To answer the test questions	3	1.6.4	10	-
	Total		30		10	

6.3 Criteria for assessing tasks of laboratory practical classes

Attending lectures and laboratory-practical classes is your obligation. Absence of classes for a good reason, you must present a certificate from the medical institution. In this case, the time will be set for the delivery of the material passed.

In the absence of more than 10 hours of lectures and 10 hours of laboratory and practical training, the student may be excluded from the exam.

Tasks for independent work on practical classes must be submitted no later than on Saturday of the current week.

On laboratory and practical classes assessment "excellent" is exhibited in an electronic journal when performing:

1) if the survey on the material passed to be made orally, in case of availability of answers to all questions posed.

2) if the survey on the material passed to be made in writing, in the case of correct answers to all the questions contained in the individual task, in addition to the correct solution of the problem.

The "good»:

1) if the survey on the material passed to be made orally, in the case of incomplete or non-correct answers to some of the questions.

2) if the survey on the material covered is made in writing, in the case of incorrect answers to some of the questions contained in the individual task, but with the correct solution of the problem or in the case of correct answers to all the questions contained in the individual task, but the problem is incorrectly solved.

Evaluation of "satisfactory»:

1) if the survey on the material covered is carried out orally, then in case of incomplete answers to all the questions posed.

2) if the survey on the material passed to be made in writing, in the case of incomplete answers to all the questions contained in the individual task, as well as in solving part of the problem.

A rating of «unsatisfactory»:

1) if the survey on the material covered is made orally, then in the absence of correct answers to all the questions posed or no answers at all.

2) if the survey on the material passed to be made in writing, in the absence of answers to all the questions contained in the individual task, as well as the wrong solution of the problem.

3) the student does not work in class, does not solve problems and does not participate in the discussion.

4) in the absence of a student in the classroom.

6.4. Schedule execution and delivery of assignments of self-study in the course

MODUL NAME	TOPIC	Task, purpose and content	REFEREN CE	FORM OF CONTROL	DEADLI NE FOR ASSIGN MENT
Module 1. Theoretical foundations of taxation. Tax on property	Tax on property of legal entities and individuals and land tax	Analyze the dynamics and structure (share) of tax revenues to the state budget of the Republic of Kazakhstan for the previous three years using tables and figures. Calculate the deviation and growth rate indicators.	Kgd.gov. kz	Report	1-3
Module 2. Consumption taxes and taxes on income	Value Added Tax	Analyze the dynamics and structure (share) of direct and indirect tax receipts to the state budget of the Republic of Kazakhstan for the previous three years using tables and figures. Calculate the deviation and growth rate indicators.	Kgd.gov. kz	Report	4-6
Module 3. Special tax regimes. Fees. Tax control	Special tax regime for small businesses	Based on your own example, calculate the cost of a patent and the amount of taxes on a simplified Declaration, based on a fixed deduction. Conduct a comparative analysis.	Kgd.gov. kz	Report	7-9
Total					10

6.5 Self-study assessment criteria

Tasks for independent work must be submitted no later than Saturday of the current week. The task for the first module must be completed no later than on Saturday of the third week of training. The task for the second module must be completed no later than on Saturday of the sixth week of training. The task for the third module must be completed no later than on Saturday of the ninth week of training.

On laboratory and practical classes assessment "excellent" is exhibited in an electronic journal when performing:

if the solution of the problem is correct.

The "good»:

if the solution of the problem is correct, but there are some mistakes.

Evaluation of "satisfactory»:

if the if the solution of the problem is incorrect

A rating of «unsatisfactory»:

Student does not provide task.

6.5 CRITERIA FOR EVALUATING SRO TASKS

Abstract (written) work: contains tasks on the studied sections of the course program and is performed by students independently, includes theoretical and practical (creative) tasks.

Individual independent work: it takes into account individual performance of tasks at seminars, homework, creative tasks on course topics, the use of scientific sources, situation analysis, newspaper and other information messages. The rating is included in the class assessment, and can be set separately.

Homework: homework assignments are required and are accepted at seminars, workshops, and cpr classes on a scheduled basis. Homework completed after the deadline will not be accepted or credited. A student who has completed all the homework and other tasks in the course within the established time frame is awarded a bonus of 5 points at the end of the semester.

""A "A-" ("excellent") – if the student deeply, learned all the material and, accordingly, is able to accurately present it, and not difficult to answer if you change the type of the task; is able to solve tasks, to demonstrate the depth of knowledge of monographic material, properly justifies the decisions taken, is able to understand the implementation of practical work, performing tasks, graphical models, test tasks, avoiding mistakes and knows how to unify the skills independently to discuss the material.

"B+", "B", "B-" , "C+" (good) – marks, if the student knew the syllabus, properly set out its substance, admits of uncertainty when answering a question, knows how to apply the theoretical rules, and actively shows interest in a team environment and able to apply the skills necessary to solve practical problems, active during the lesson.

"C", "C-", "D+", "D" ("satisfactory") – the grade will be given if the student has only basic material, but does not know the separate parts, admits of uncertainty if the wording is not correct, takes a given task, that is, rents report, test, essay, violates the synchronicity of presentation of program material and found it difficult in carrying out the practical tasks.

"FX", "F" ("unsatisfactory") – the rating is given if the student did not know the program material, made significant mistakes, did not attend classes without good reasons, experienced great difficulties in performing practical work.

7. BASIC FORMS AND TEACHING METHODS

When teaching the discipline provides interactive and active forms and methods of teaching, using the existing s. Seifullin Kazakh Agro technical university technical means of training (interactive whiteboards, computer classes).

The following forms of education are used in teaching the discipline:

- 1) classical lecture, providing a systematic, consistent presentation of educational material;
- 2) problem lecture, stimulating creativity, carried out with a prepared audience;
- 3) lecture-visualization-transfer of information through diagrams, tables, figures, videos, held on key topics with comments;
- 4) classic seminar session, which discusses the main problems covered in lectures and formulated in homework;
- 5) practical training, which is carried out the solution of specific situational problems;
- 6) problem-based learning, stimulating students to self-acquisition of knowledge necessary to solve a particular problem in the form of reports on various subjects with their subsequent protection and discussion at seminars;
- 7) advanced independent work, providing for the study of new material by students before studying it in the classroom in the form of homework self-study of the legislative acts of the

Republic of Kazakhstan.

In the process of studying the discipline, the following teaching methods are used: explanation, blatant image of the material, written and oral questioning, control work, testing, situational tasks, "brainstorming", presentations, interactive methods "Learning apps", "Kahoot", "Quizzes».

The main forms and methods of training should be supplemented according to the requirements of Distance Learning Technologies (DLT) (individually).

REQUIREMENTS FOR EXECUTION OF INDEPENDENT WORK

1) All tasks must be completed on time. For unfulfilled deadlines in the "Platonus" system, "zero" will be set.

2) Each task must be performed separately on 4 format sheet and drawn up as a separate task containing a title page, full name of student. The variant of the individual task is determined by the teacher.

8. LIST OF REFERENCES

8.1 THE BASIC LITERATURE

1. Налоговый Кодекс Республики Казахстан «О налогах и других обязательных в бюджет» (Налоговый кодекс) от 25 декабря 2017 г.- URL: http://kgd.gov.kz/sites/default/files/UM/VD/novyy_nalogovyy_kodeks_rus.
<http://adilet.zan.kz/eng/docs/K1700000120>

2. Ермекбаева Б. Ж. Taxes and taxation. Educational manual / Б. Ж. Ермекбаева — «КазНУ», 2013 - URL: <https://avidreaders.ru/download/taxes-and-taxation-educational-manual.html?f=pdf>

3. Налоги и налогообложение: учебник для студентов экон. спец. / Д. А. Тлеужанова, Г. Е. Жолдоякова, Г. А. Матайбаева.- Астана: КАТУ им. С. Сейфуллина, 2012. - 249 с. - URL: <http://portal.kazatu.kz/e-books/content/9Jl4l9uJ7ddekAeSzkKv/>

4. Мисник О.В. Налоги и налогообложение: учеб.-метод. комплекс . - Астана: КАТУ им. С. Сейфуллина, 2012. - 167 с.

5. Касимбекова М.А. Мисник О.В. Налоги и налогообложение: Практикум для студентов специальности 5В050900 «Финансы», 5В050800 «Учет и аудит».- Астана, КАТУ им.С.Сейфуллина.-2016 г.- URL: <http://portal.kazatu.kz/e-books/content/kSmRy0ZYmcNfpIebNX6K/index.pdf>

6. Лыкова, Л.Н. Налоги и налогообложение: Учебник и практикум для академического бакалавриата / Л.Н. Лыкова. - Люберцы: Юрайт, 2016. - 353 с.- URL: <https://static.my-shop.ru/product/pdf/205/2047130.pdf>

7. Пансков, В.Г. Налоги и налогообложение. Практикум: Учебное пособие для СПО / В.Г. Пансков, Т.А. Левочкина. - Люберцы: Юрайт, 2016. - 319 с. - URL: http://static2.ozone.ru/multimedia/book_file/1012335349.pdf

8. Налоги и налогообложение: Учебник. / Под ред. И.А. Майбурова. - М.: ЮНИТИ, 2015. - 559 с. - URL: <http://www.iprbookshop.ru/81728.html>

8.2 ADDITIONAL LITERATURE

1. Нурумов А.А. Налоги Республики Казахстан и развитых стран. Учебное пособие для ВУЗов. Алматы, Сөздік-словарь, 2005

2. Нурумов А.А. Налоги и финансы рыночной экономики. Астана: Елорда,2004.-304 с.

3. Нурхалиева Д.М., Омирбаев С.М., Омарова Ш.А. Налоги и налогообложение в Республике Казахстан: Учебник для Вузов/- Астана: «Сарыарка», 2007.- 400с.

4. Бюджетный кодекс Республики Казахстан. Юрист. Алматы. 2004

5. Мельников В.Д. Основы финансов: Учебник.- Алматы: ТОО «Изд-во IEM», 2010.- 560с.
6. Налоги и налогообложение: учеб. пособие для студентов экон. фак-а / М. А. Касимбекова, О. В. Мисник. - Астана: КазАТУ им. С.Сейфуллина, 2010. - 182 с.
7. Бурамбаева А. К. Налоги и налогообложение. Учебное пособие. -ТОО «Учебный центр «Зерде», Астана 2011
8. Налоги и налогообложение: учеб.-метод. комплекс дисциплины для студентов спец. 050509, 5В050900 - "Финансы" / Д. А. Тлеужанова, Г. Е. Жолдоякова.- Астана: КАТУ им. С. Сейфуллина, 2010. - 123 с.

PERIODICAL PUBLICATION

1. Бухучет на практике. Ежемесячный журнал.
2. Файл бухгалтера. Ежемесячный журнал.
3. Бюллетень бухгалтера. Ежемесячный журнал.

8.3 Electronic link or digital literature

1. [http// www.kgd.gov.kz](http://www.kgd.gov.kz)
2. [http// www.stat.gov.kz](http://www.stat.gov.kz)
3. [http// www.esep.gov.kz](http://www.esep.gov.kz)
4. [http// www.uchet.kz](http://www.uchet.kz)

9. COURSE REQUIREMENTS

The policy of the course must be stated in the following form:

1. The organization of the educational process using distance learning technologies provides for conducting training courses in «online» and «offline» modes and is carried out in accordance with the established training load, educational programs, with a working curriculum and lesson schedule; Training sessions in "offline" mode provide for the process of educational interaction, in which the teacher and student communicate asynchronously, ie through their own AIS platform "PLATONUS", SDL "MOODLE", and their internal chat and forum communication services. Training sessions in "online" mode include the process of training interaction in real time: video conferencing (Zoom, Hangouts, etc.).
2. Students master the educational material of the disciplines (lectures, laboratory, practical, seminar and other types of classes) using the university's automated information systems (Platonus, moodle, Unihab automated written verification system) and online platforms, including Zoom, or using other publicly accessible platforms through the Internet, while being outside the university.
3. Before the start of the trimester, students should learn how to use distance learning technologies and when registering for an online lesson, fill out all sections: last name, first name, group, course, specialty, put their photo in profile. Students must create a workplace in advance (turn off extraneous sounds, do not allow unauthorized persons). Students must follow the dress code and look tidy.
4. Classes are held strictly on schedule, being late, skipping lessons, leaving online classes are not allowed. Class attendance is recorded and monitored daily. During classes, the sound can be turned off (on) by the organizer, if the teacher asks a question, you can answer by raising your hand using a special function on the computer. Questions that arise during classes can be asked in the chat.
5. Current control of students is carried out in accordance with the working curriculum of

the discipline (syllabus) and grades are put in electronic journals in AIS Platonus via online resources in online mode in accordance with the QMS "Control of knowledge and conducting final examination " and instructions for filling out the electronic journal and student performance in AIS Platonus " which are placed in the EDMC "ARTA".

6. Responsibility for the timely completion of teachers' assignments in disciplines using DOT in online mode is held by students. If there is no possibility of DOT training, the student is obliged to inform his curator/adviser/head of the department/dean of the faculty through any means of communication.

7. Instructions for the use of DLT in NJSC "S.Seifullin KATU " are placed in the " Announcements " section of AIS" Platonus " and SDL "Moodle " as well as in the " DLT "section of the EDMC "Arta".

10. INFORMATION ABOUT COURSE ASSESSMENT

The overall assessment for participation in the course will consist of the following structure forms of control and knowledge:

- attendance of classes (lectures);
- home independent tasks (SRS);
- intermediate control;
- activity in the classroom;
- final test-exam.

The final control involves the students passing the exam in the form of testing.

The final assessment of the student will be formed from the following components:

Current control – 60 points (60%)

Final exam – 40 points (40%).

Total: 100 points (100%).

11. GRADING POLICY

11.1 End of Course Evaluation Criteria

The total score for the course in percentage is determined by the formula: $T\% = A_{ave} * 0,6 + E * 0,4$

The student is admitted to the final control (exam) in the discipline, if the average of current scores (practical tasks and sro) is more than 50.

SCHEME OF KNOWLEDGE ASSESSMENT OF THE DISCIPLINE

	Types of classes and student work	Points Min/ Max
I	Assessment Tasks taken during the trimester (laboratory and practical training, self-study).	50 / 100
	Total (average):	50 / 100
II	<i>Final assessment:</i> <i>Exam</i>	50 / 100
	Total (Average):	50 / 100

STUDENTS KNOWLEDGE ASSESSMENT SCHEME IN THE EXAM

	<i>Examination Assessment</i>	Score (For Each Completed Task)
1.	<i>Assessment</i>	50 / 100
2.	<i>End of course assessment</i>	50 / 100
	TOTAL (AVERAGE):	50 - 100

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	

11. 1 CRITERIA FOR EVALUATING THE FINAL CONTROL (EXAM'S)

Percentage points	Criteria for evaluating students ' knowledge
95-100 Grade A	The student answers the test questions in their own way, with correct behavior, without using compromising materials and answers 95-100% of the test questions positively
90-94 Grade A-	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 90-94% of the test questions positively
85-89 Grade B+	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 85-89% of the test questions positively
80-84 Grade B	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 80-84% of the test questions positively
75-79 Grade B-	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 75-79% of the test questions positively
70-74 Grade C+	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 70-74% of the test questions positively
65-69 Grade C	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 65-69% of the test questions positively
60-64 Grade C-	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 60-64% of the test questions positively
55-59 Grade D+	The student answers questions independently, with correct behavior, without using compromising materials and answers 55-59% of the test questions positively
50-54 Grade D-	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 50-54% of the test

	questions positively
25-49 Grade FX	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 45% of the test questions positively
0-24 Grade a F	The student answers the test questions independently, with correct behavior, without using compromising materials and answers 25% of the test questions positively

If you receive "FX", the student has the opportunity to retake the final control without re-passing the program of the discipline / module (free of charge). During the intermediate certification of the student, it is allowed to retake the exam (FX) in the academic discipline (module) no more than twice. If you receive a third time rating (FX) "unsatisfactory", the student is expelled from the University and loses the opportunity to enroll in this discipline again.

In the case of obtaining an "F", the student is re-enrolled in this academic discipline / module, attends all types of training sessions (summer semester), performs all types of academic work according to the program and retakes the final control