





## Graduate model

	6B04103-Accounting and auditing	7M04103- Accounting and auditing
Be able to:	<ul style="list-style-type: none"> <li>- professionally organize accounting, solve practical issues of economic activity of the organization;</li> <li>- use regulatory legal acts and international standards to disclose accounting information in order to meet the interests of users;</li> <li>- analytically process accounting and reporting information in order to make management decisions, develop recommendations for improving the financial situation of the enterprise;</li> </ul>	<p>to make a scientifically based choice of the necessary forms of management organizations,</p> <ul style="list-style-type: none"> <li>- to extract and analyze information from various sources;</li> <li>- acquire new knowledge based on various approaches, points of view, scientific schools, methodologies, theories and directions of accounting and auditing development.</li> <li>- correctly provide their conclusions and basic knowledge, successfully carry out research and management activities;</li> <li>- to develop new and use existing methods and innovative forms of accounting work;</li> <li>- to make morally and logically correct decisions, professional judgments related to the implementation of accounting and auditing activities;</li> </ul>
Know and	<p>new methods of solving problems, formulate and solve modern scientific and practical problems.</p> <ul style="list-style-type: none"> <li>- organization of the educational process in organizations, processing of accounting information, accounting registers and accounting forms, as well as the development of accounting policy;</li> </ul>	<ul style="list-style-type: none"> <li>- the legislative framework and regulatory documents of the Republic of Kazakhstan in the field of accounting and auditing;</li> <li>- national and international accounting and financial reporting standards, international auditing standards in force in the territory of the Republic of Kazakhstan;</li> </ul>

Be competent in the following matters:	<ul style="list-style-type: none"> <li>- knowledge of the methodology of accounting and preparation of financial statements of the organization in accordance with national and international financial reporting standards,</li> <li>- making managerial and financial decisions</li> <li>- the current legislation of the state and amendments to them;</li> <li>- the state economic and social policy of the country;</li> <li>- professional ethics;</li> <li>- features of accounting of economic sectors;</li> <li>- organization of audit and control in organizations.</li> </ul>	<ul style="list-style-type: none"> <li>- knowledge of the methodology of teaching accounting disciplines in higher education;</li> <li>- the practical use of psychological and pedagogical methods of teaching;</li> <li>- processing, formation, analysis and audit of financial statements in accordance with national and international standards;</li> <li>- a reasoned presentation of their point of view in the development of methodological programs and practical recommendations on the use of research results in the field of accounting, audit and analysis in the management system of the organization;</li> <li>- making managerial decisions in the field of accounting and financial activities of the organization, to be responsible for them</li> <li>- in the field of research methodology;</li> <li>- in the field of scientific and scientific-pedagogical activity in higher educational institutions;</li> <li>- in matters of modern educational technologies;</li> <li>- in the implementation of scientific projects and research in the professional field;</li> <li>- in ways to ensure constant updating of knowledge, expansion of professional skills and abilities;</li> <li>- in matters of accounting, auditing, and other areas of the economy;</li> <li>- knowledge of Kazakh and Russian languages in the field of scientific, business, socio-political speech, as well as a foreign language.</li> </ul>
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