

**NAO KAZAKH NATIONAL AGRARIAN RESEARCH UNIVERSITY**

**EDUCATIONAL PROGRAM DEVELOPMENT PLAN**

**ACCOUNTING AND AUDITING**

**FOR 2024-2028 YEARS**

Recommended by the Educational and  
Methodological Commission of the Higher School  
"Business and Law"

Protocol No. 9 of 25.05.2024

Considered at the meeting of the Department  
"Accounting, Audit and Finance"

Protocol No. 10 of 21.05.2024

**Almaty, 2024**

## CONTENT

| No | Name of component   | Page |
|----|---|------|
| 1  | Passport of the educational program Development plan (EP)                       | 3    |
| 2  | Analytical justification of the program   | 3    |
| 3  | Characteristics of the problems that the EP development plan aims               | 7    |
| 4  | Main goals and objectives of the EP development plan                            | 7    |
| 5  | Expected final results of the implementation of the EP development plan         | 7    |
| 6  | Measures to reduce the impact of risks for the EP                               | 8    |
| 7  | List of activities of the EP implementation plan                                | 9    |
| 8  | Mechanism for implementing the OP development plan                              | 9    |
| 9  | Assessment of socio-economic efficiency of implementing the OP development plan | 9    |
| 10 | SWOTanalysis  | 9    |
| 11 | Graduate model  | 10   |

## **1.Passport for the development of the educational program**

|  |  |
|--|--|
| Grounds for the development of the development plan of the OP                  | The strategy and topics of the development plan of the educational institution in accordance with the educational policy of the Republic of Kazakhstan.<br>Development strategy of the Kazakh National Agrarian Research University until 2028<br>Strategic plan for the development of the Department of Accounting, Audit and Finance until 2028   |
| Main developers of the development plan  | Head of the Department "Accounting, Auditing and Finance", PhD, Associate Professor Nesipbekov E.N.<br>senior lecturer G.B. Shegir<br>Employers:<br>Director of Asian Independent Group LLP<br>A. Shamenova;<br>Director of KazTauKurylys LLP A. Mukhamediev;<br>Director of Priceless Audit LLP Nikiforova D.N.;<br>Director of Association of Accountants and Auditors LLP Utegenova G.P.;<br>Students:<br>A. Amirkhan – 4th year student<br>S.Anuarbekova is a graduate of 2024 |
| Terms of implementation of the EP development plan                             | 2024 - 2028 years.   |
| Scope and sources of financing   | The state budget and the contractual framework.  |
| Expected final results of the implementation of the development plan of the EP | Training of qualified specialists in the field of accounting and auditing in accordance with the requirements of national and international standards.   |

## **2. Analytical justification of the program**

### **2.1 Information about the educational program**

The content of the educational program is established by the following documents:

- Certificate of accreditation No1920 KE 0128 KAZSEE 13.12.2019 - 12.12.2024
- "On Education" Law of the Republic of Kazakhstan dated July 27, 2007 No. 319-III;
- The state mandatory standard of higher education. Order No. 2 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022;
- Professional standards: "Activities in the field of planning and analysis of company resources", Appendix No. 85, to the order of the Deputy Chairman of the Board of the National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" dated 12/26/2019 No. 263;
- Order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan On the approval of the professional standard "Accountant" dated December 29, 2023 No. 1340.
- Classifier of training areas with higher and postgraduate education. Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 13, 2018 No.569;
- Standard rules of activity of educational organizations implementing educational programs of higher and (or) postgraduate education. Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018 No. 595;
- Rules for the organization of the educational process according to the credit technology of education. Order of the Minister of Education and Science of the Republic of Kazakhstan dated April 20, 2011 No. 152;
- An algorithm for including and excluding educational programs in the Register of educational programs of higher and postgraduate education. Order of the Minister of Education and Science of the Republic of Kazakhstan No. 665 dated December 4, 2018;

- Order No. 106 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated October 12, 2022. The rules for maintaining the register of educational programs implemented by organizations of higher and (or) postgraduate education, as well as the grounds for inclusion in the register of educational programs and exclusion from it.

The bachelor's degree program is "6B04103 - Accounting and Auditing".

In the master's degree (scientific and pedagogical direction), the educational program "7M04103 - Accounting and auditing".

## 2.2 Information about students

КОНТИНГЕНТ The student body is shown in table 1.

Table 1-The number of students enrolled in the EP

| Academic year | EP 6B04103 - Accounting and auditing |           |     |       |            | EP 7M04103- Accounting and auditing |           |     |       |            |
|---------------|--------------------------------------|-----------|-----|-------|------------|-------------------------------------|-----------|-----|-------|------------|
|               | in total                             | including |     |       |            | in total                            | including |     |       |            |
|               |                                      | kaz       | rus | grant | agreement. |                                     | kaz       | rus | grant | agreement. |
| 2022-2023     | 96                                   | 83        | 13  | 2     | 94         | 2                                   | 2         | -   | -     | 2          |
| 2023-2024     | 60                                   | 59        | 1   | 3     | 57         | -                                   | -         | -   | -     | -          |
| 2024-2025     | 33                                   | 33        | 0   | 3     | 30         | 2                                   | 2         |     | 2     |            |
| 2025-2026     | 35                                   | 27        | 8   | 2     | 33         | 5                                   | 3         | 2   | 2     | 3          |
| 2026-2027     | 38                                   | 26        | 12  | 4     | 34         | 7                                   | 5         | 2   | 2     | 5          |
| 2027-2028     | 45                                   | 38        | 7   | 2     | 43         | 5                                   | 3         | 2   | 2     | 3          |

## 2.3 Internal conditions for the development of the EP

For the preparation of bachelors and undergraduates, the department has modern educational and laboratory rooms, technical training facilities, visual and demonstration materials.

The lecture halls of the department are equipped with modern visual aids, computer programs that allow conducting educational and scientific work at the level required by curricula and programs. When conducting classes using computer technology, a computer classroom is used (room 201).

For conducting classes, there is an educational and methodological room (room 203), where students can familiarize themselves with educational and methodological materials and get advice from teachers. The study room is equipped with the necessary materials for the educational process (educational, methodological and additional literature, visual and handout materials).

The sanitary condition of the auditorium and classrooms complies with the required regulatory documents. A room passport has been compiled for each audience, indicating seats, the number of inventory, as well as the occupied area.

Accessibility of traffic routes, duplication of stairs with ramps and a lifting device, toilet cabins are provided for people with disabilities. Special attention is paid to computer technologies.

The provision of educational programs with educational and methodological complexes of disciplines is 100%. The acquisition of new educational and scientific literature is carried out in accordance with the needs of the OP.

Teaching staff of the department have personal computers and free Internet access.

One of the tasks of the Accounting, Auditing and Finance Department is to develop a joint educational program with leading universities, the implementation of which is aimed at integration into the international scientific space through academic exchange of teachers and students. The implementation of academic mobility is carried out with such universities as: Kazakh Agrotechnical University named after S.Seifullin (Astana), West Kazakhstan Agrarian and Technical University

named after Zhangir Khan (Uralsk), Tashkent State Transport University (Tashkent Tashkent), University of Salerno (Italy), University of Plovdiv (Bulgaria), Slovak Agricultural University (Slovakia), Financial University under the Government of the Russian Federation (Moscow), Northwestern University of Agriculture and Forestry of the People's Republic of China (Yangling, China), Agrarian University (Poland).

Foreign scientists were involved in the lectures: Doctor of Economics, Professor Mezentseva T.M. of the Audit and Corporate Reporting Department of the Federal State Educational Institution of the Russian Federation of the Financial University under the Government of the Russian Federation (Moscow), Consultant Professor Israilov M.I. Kyrgyz-Russian Slavic University.

In addition, 100 invited lecturers from leading countries of Europe, Asia, the USA and the CIS countries give lectures at the university annually at the expense of budgetary and extra-budgetary funds.

The involvement of working practitioners in the educational process allows integrating theory with practice and helps graduates quickly adapt to the professional environment. Leading specialists were invited: Chairman of the Association of Accountants and Auditors of the Republic of Kazakhstan auditor Utegenova G. P., Auditor of the Republic of Kazakhstan Tursyn K. K., Deputy Chief Accountant of JSC "National Scientific Center of Surgery named after A. N. Syzganov" Abusalamova V. S., Chief Accountant of "Stylus-CH" LLP Mukhametzhanova A. S., director of the outsourcing company "Tengri BSA" Husainova Sh. K.

#### **2.4 Characteristics of the surrounding society**

The priority direction in the development of the educational program is training focused on the personality of the student, revealing his individual abilities, forming the student into an active and interested participant in the educational process.

The basis of the educational environment is its social component, in relation to the educational system, traditions and image of Kaz NAU, mutual responsibility, moral and emotional climate; social support for students, extracurricular activities (creative teams, sports sections, scientific communities, etc.). One of the key components is also an intellectually developing environment: modern technologies of developmental learning (interactive teaching methods), a system of electives (business games, excursions), a system of elective courses in various areas of educational programs to acquire knowledge on a particular topic, a system of intellectual competitions of various levels (subject and interdisciplinary Olympiads, contests, tournaments, intellectual marathons, games, etc.), a support system for gifted students.

All components of the structure of the educational environment are open, there is an opportunity to realize oneself, which leads to increased motivation for learning activities, and develops communication skills.

In the process of developing educational programs according to the modular principle, a structural and logical scheme has been built for the formation of a vocational educational program of a specialty with the involvement of students and employers at all levels of the educational process. Employers take a particularly active part in the practical preparation of students for their professional activities by organizing and conducting practical training. Specifically, the following employers are actively involved in the development of the plan: director of KazTauKurylys LLP Mukhamedieva A., director of Asian Independent Group LLP Shamenova A. who represent the interests of specialists in the field of accounting and auditing in the agro-industrial complex and express opinions on the structure and content of the OP in accordance with the priorities of the development of the agricultural sector of the Republic of Kazakhstan and make proposals on the inclusion of new disciplines in connection with the demands of the labor market for the qualification of graduates of the EP.

According to the EP, contracts were concluded for the internship of students in the educational program "Accounting and Auditing" with the following facilities: KH "Atrium R" Almaty, KazTauKurylys LLP Almaty, Asian Independent Group LLP Almaty; Independent Audit

Company «ЖҮЛДЫЗ» LLP Zhetysu region.

According to the OP, contracts were concluded with leading organizations (RiM – Advertising and Materials LLP) for dual training in the discipline "Digitalization of Accounting" (hereinafter the discipline "IC Accounting") within the framework of the educational program "6B04103 Accounting and Auditing". Dual education combines theoretical knowledge with practical skills, which significantly increases students' chances of successful employment. This form of education allows students not only to assimilate the material, but also to apply it in real conditions, working directly in partner companies.

### **2.5 Information about teaching staff implementing the EP**

There are 7 teachers at the department: including 3 candidates of Sciences, 1 PhD, 3 senior teachers. The degree of the department is 57%, which has a tendency of annual growth.

The staff of the department have the opportunity to improve their skills in the leading research centers of the Republic of Kazakhstan and abroad.

The teaching staff publishes scientific articles not only in industry journals of the Republic of Kazakhstan, but also in journals with an impact factor included in the Web of Science and Scopus databases.

### **2.6 Characteristics of the achievements of the EP**

The achievements of the educational program include the training of target specialists, scientific and pedagogical personnel and conducting scientific research on the basis of concluded contracts with specialized research institutes and agricultural enterprises. These are such organizations as: UOS "Agrouniversitet" in the village of Saimasai, in the Almaty branch of ADGP "GosNPSTsem" KazNII of Animal Husbandry and Forage, etc.

Agreements have been concluded with leading foreign organizations where students can undergo various types of practice: the Russian State Agrarian University - the K.A. Timiryazev Agricultural Academy (Moscow), the Federal State Educational Institution of the Russian Federation of the Financial University under the Government of the Russian Federation (Moscow), the K.I.Scriabin Kyrgyz National Agrarian University (Bishkek), the Belarusian State Educational Institution Orders of the October Revolution and the Red Banner of Labor Agricultural Academy (Gorki), Stavropol State Agrarian University (Stavropol).

Foreign strategic partners are: universities of Wageningen (Netherlands), AgroParisTech (France), University of Nebraska-Lincoln (USA), which occupy leading positions in agricultural education and science in the QS-WUR world ranking.

Work is underway with Chinese research centers and universities.

### **3. Characteristics of the problems that the EP development plan is aimed at solving:**

- high availability of educational and methodical literature in the state and foreign languages;
- lack of an established system for creating electronic textbooks and training programs;
- increasing the availability of new-generation equipment and instruments in scientific laboratories;
- high motivation of the department's teaching staff to publish scientific articles in journals with a non-zero impact factor.

### **4. Main goals and objectives of the EP development Plan**

The purpose of the educational program 6B04103 – Accounting and auditing is to train specialists of a new formation corresponding to modern intellectual qualification requirements for professional activity in all sectors of the national economy in economic entities in the field of accounting, analysis and auditing.

The purpose of the educational program 7M04103 – Accounting and auditing is to train competitive, highly qualified personnel with high spiritual and moral qualities, with in-depth specialized knowledge in the field of accounting and financial reporting, auditing, methods of experimental research and analysis of economic activities of enterprises and capable of their implementation in research and teaching activities.

To achieve the goal, it is necessary to solve the following tasks:

| № | Tasks  | Events   |
|---|--|--|
| 1 | Providing conditions for obtaining a full-fledged, high-quality professional education   | Development of measures to improve educational services for the formation of professional competencies and skills  |
| 2 | Involving employers in the process of improving the educational system, determining the professional competencies of a graduate, preparing educational and methodological support for disciplines proposed by the employer | When updating the content of the survey, include disciplines that meet the demands of the labor market, recommended by employers   |
| 3 | Establishing strong ties with foreign partners in order to implement joint scientific research and publish educational and methodological literature   | Implementation of joint scientific research and publication of educational and methodological literature   |
| 4 | Organization of consultations for employers in the selection of relevant and practically significant topics for theses and master's theses   | Creation of a list of relevant and practically significant topics of theses and master's theses, taking into account the proposals of employers  |
| 5 | Stimulating and motivating students to active scientific activity  | Organization of the work of the scientific student circle, annual scientific conference, competitions, Olympiads; involvement of students in the implementation of the cathedral scientific research   |
| 6 | Development of multilingual education in order to expand the range of languages studied  | Improving the language training of teaching staff through training at the KazNAIU Linguistic Educational Center  |
| 7 | Creating an innovative educational environment   | To intensify the work of teaching staff on the development and implementation of electronic educational publications in the educational process  |
| 8 | Expansion of the educational space   | Expansion of international cooperation between the University and universities of the far and near abroad in the framework of scientific projects and academic mobility of students and teaching staff |
| 9 | An increase in the share of settling down of young teaching staff who implement OP   | To further increase the level of academic staff, strengthen the work on attracting young teachers and masters to scientific research and their subsequent doctoral studies                             |

## 5. Expected final results of the implementation of the development plan of the EP

- improving the effectiveness of the education system, continuous professional growth of the teaching staff of the department;
- modernization of human resources, information resources, material and technical potential;
- improving the quality of education;
- the demand for graduates – according to the educational program "Accounting and auditing" in the modern labor market.

#### **6. Measures to reduce the impact of risks for the EP**

- to intensify work on the attractiveness of the specialty, in order to attract a new contingent of students on a fee-based basis;
- training of highly qualified scientific personnel through master's and doctoral studies (PhD) at the level of modern requirements;
- to introduce innovative learning technologies into the educational process;
- creation of a modern specialized audience;
- conclusion of contracts with organizations that have the necessary material base for practical training and further employment of graduates in the specialty in the same organizations;
- to make a plan for publications of teaching staff in foreign publications with a non-zero impact factor;
- apply competencies in the application of artificial intelligence in the EP.

#### **7. List of actions of the EP implementation plan**

| #  | Activities   | Deadlines<br>Implementation<br>timeline |
|----|--|---|
| 1  | Improvement of Bachelor's and master's degree programs taking into account the opinion of potential employers  | 2024-20-2028                            |
| 2  | Drawing up a plan for publishing textbooks, manuals and methodological recommendations for educational programs  | 2020 24-2028                            |
| 3  | Active implementation of academic mobility of students and PPFrom  | 2020 24-2028                            |
| 4  | Expansion of scientific cooperation and partnerships with leading foreign universities and research institutes training centers, attracting leading foreign scientists to perform scientific research and give lectures for students | 2020 24-2028                            |
| 5  | Equipping classrooms with modern equipment   | 2020 24-2028                            |
| 6  | Submitting applications for a competition on scientific projects of the Ministry of Agriculture, Ministry of Education and Science of the Republic of Kazakhstan, etc.   | 2020 24-2028                            |
| 7  | Publication of scientific articles in journals included in the Web of Science and Scopus data bases, in scientific journals with an impact factor  | 2020 24-2028                            |
| 8  | Passing an independent national specialized accreditation according to the EP "6B04103- Accounting and audit, 7M04103-Accounting and audit.  | 2024                                    |
| 9  | Participation in the national EP rating among higher education institutions of the Republic of Kazakhstan  | annually                                |
| 10 | Preparation and participation of students in Republican Olympiads on the EP "6B04103- Accounting and auditing.   | 2024-20-2028                            |
| 11 | Conclusion of contracts with specialized enterprises for the passage of production and research practice by students   | 2024-20-2028                            |
| 12 | Updating the material and technical base of laboratories   | 2024-202-2028                           |



|    |  |              |
|----|--|--------------|
| 13 | To intensify the work of cooperation with foreign educational organizations for the harmonization of modules and to begin the development and implementation of joint educational programs | 2024-20-2028 |
|----|--|--------------|

### **8. Mechanism for implementing the development plan of the EP:**

1. Regulatory and legislative acts of the Republic of Kazakhstan in education:
  - Law of the Republic of Kazakhstan "On Education" dated July 27, 2007 No. 319-III;
2. ПрограммаDevelopment program of the Kazakh National Agrarian Research University until 2028 r.

### **9. Assessment of the socio-economic effectiveness of the implementation of the development plan**

As a result of the implementation of the OP development plan, it is expected to ensure socio-economic effects:

- improving the quality of professional education and, as a result, the competitiveness of specialists in the field of assessment activities;
- training graduates who meet the needs of potential employers;
- increasing the role of employers in the training of professional personnel;
- increasing the demand for qualified personnel, optimizing their age structure;
- expanding the opportunities for professional self-realization of young people;
- preventing the outflow of promising teaching staff to other industries;
- updating of the educational and material base (educational, laboratory, computer and technological base that meets modern requirements and standards).

### **10. SWOT – analysis**

| <b>Strengths</b>   | <b>Weaknesses</b>  |
|--|--|
| 1. Implementation of a continuous system of training specialists at the following levels: bachelor's degree-Master's degree;<br>2. Training in a sought-after specialty in the modern labor market;<br>3. Highly qualified personnel, including teaching staff with a scientific degree of doctor and Candidate of Economic Sciences, PhD, undergraduates and practicing licensed appraisers;<br>4. Wide involvement of practitioners;<br>5. High level of informatization of the educational process;<br>6. A fairly high assessment of the quality of student training by employers;<br>7. The possibility of employment in organizations of various forms of ownership and in different sectors of the economy. The opportunity to participate in the development of state and international programs.<br>8. Teachers have basic education.<br>9. Relatively low tuition fees compared to other | 1. A small contingent of students enrolled in state educational grants in the context of courses;<br>2. Lack of international educational programs;<br>3. Insufficient level of potential realization in research work (participation in competitions, tenders, funded projects);<br>4. Passivity of teaching staff in terms of publications in rating publications with a non-zero impact factor;<br>5. Insufficient awareness of applicants about the advantages of the educational program (the opportunity to get a job, professional growth, etc.).<br>6. Poor preparation of applicants in mathematical disciplines, which does not allow them to successfully study on this OPTIMISTIC one. |

|  |   |
|--|---|
| specialties and national universities.   |   |
| <p><b>Opportunities</b></p> <ol style="list-style-type: none"> <li>1. Diversification of educational activities in accordance with the needs of employers;</li> <li>2. Increasing demand for postgraduate education programs;</li> <li>3. Strengthening the integration of education, science and production;</li> <li>4. Strengthening government funding for scientific research;</li> <li>5. Opportunities for training and career growth of own personnel through the use of the potential of master's and doctoral studies.</li> <li>6. Training opportunities on an international platform for students and teachers.</li> </ol> | <p><b>Threats</b></p> <ol style="list-style-type: none"> <li>1. Decrease in the quality of basic training of applicants;</li> <li>2. Demographic decline;</li> <li>3. The low socio-economic status of the teaching staff;</li> <li>4. Lack of legislative responsibility of legal entities in promoting employment and providing practice bases;</li> <li>5. Decrease in the level of solvency of students and/or their parents;</li> <li>6. The presence of small groups leads to the unprofitability of the EP.</li> </ol> |

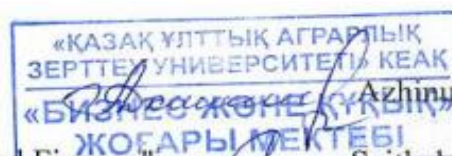
## 11. Graduate model

|             | 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> |
|--|--|---|

Dean of the Faculty  
of the Higher School of Business and Law

Head of the Department "Accounting ,audit and Finance"



Azhimurina D. A.

Seitbekova S.T.