

Non-Commercial Joint-Stock Company  
"Kazakh National Agrarian University"

"AGREED"

Chief accountant of "KazTauKuruly's" LLP

A.K. Mukhamediev

"18"

2021



"APPROVED"

Chairman of the Board - Rector  
T. Espolov

"28"

05

2021



**EDUCATIONAL PROGRAM**

**«6B04103 –Accounting and Auditing»**

Awarded degree: -Bachelor of Business and Management  
under the educational programme «6B04103 - Accounting and Auditing»

Almaty 2021

The educational program was reviewed and recommended for approval at the meetings:  
Of the Academic Council of KazNAU, protocol №10 25.05.2021

Educational and Methodological Council of the University,  
protocol № 5 20.05.2021  
Chairman of the UMC University B. Kalykova

Academic Committee of the Higher School "Business and law"  
Protocol number № 9 " 15 " 04 2021  
Chairman of the AC A. K. Beysenbaeva

Approved at the meeting of the department "Accounting, Audit and Finance" Protocol № 8  
" 26 " 03 2021  
Head of the Department B. Asanov

**Developers:**

Position

**Signature**

**Full name**

Dean of faculty

Head of department

Professor

Lecturer

Lecturer

3rd year student in the specialty "Accounting  
and Auditing"

A graduate of 2021

Employer:

Chief accountant of "KazTauKuruly" LLP

Financial director "DASTAR CO" LLP,

Independent Auditor

**Agreed:**

Position

Head of training division

Head of the Department for educational and  
methodological work and the quality of  
educational programs

Director of the Department of Academic  
Affairs

**Signature**

**Full name**

A. Koyshebayev

Zh. Kusainova

E. Makhashov

M. Omarkulova

B. Asanov

N. Bayboltaeva

A. Beysenbaeva

G. Shegir

A. Bolatova

M. Shingishanova

A. Mukhamediev

A. Amireshova

## Scope

It is intended for realization of preparation of bachelors under the educational program "6B04103 - Accounting and audit" in NJSC "Kazakh National Agrarian Research University"

## Regulations

«On Education» The Law of the Republic of Kazakhstan dated 27 July, 2007 No. 319-III;

State obligatory standard for higher education. Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 31, 2018 № 604;

Classifier of training programs for personnel with higher and post-graduate education. Order of the Minister of Education and Science of the Republic of Kazakhstan of October 13, 2018 No. 569;

Standard Rules for the activities 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 of October 30, 2018 No. 595;

Rules of the organization of the educational process on credit technology of training. Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 12, 2018 No. 563;

Algorithm of inclusion and exclusion of 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;

Application type

Date of EP passport updating

Registration number

EO attainability coefficient

Updating of EP in the Registry

17.08.2020 17:30

6B04100229

86.71%

## 1. Passport of the educational program

Code and classification of the field of education	6B04 Business, management and law
Code and classification of training areas	6B041 Business and management
Code and name of the educational program	«6B04103 - Accounting and Auditing»
Type of educational program	Acting
The aim of the educational program	The purpose of this educational program is to train specialists of a new formation that meet the modern intellectual qualification requirements for professional work in all sectors of the national economy in economic entities in the field of accounting, analysis and audit.
ISCED level	6
NQR level	6
SQF level	6
Application number to license for training direction	KZ 42LAA00006720, July 05, 2019 № 012
Accreditation of the OP Name of accreditation body Duration of accreditation	Certificate № 1920 KE 0128 KAZSEE 13.12.2019 - 12.12.2024
Awarded degree	Bachelor of Business and Management under the educational programme «6B04103 - Accounting and Auditing»
Learning outcomes	table 2
List of qualifications and positions	<ul style="list-style-type: none"> <li>- State bodies of the republican and territorial level;</li> <li>- Ministry of Finance of the Republic of Kazakhstan;</li> <li>- Ministry of Economic Development and Trade of the Republic of Kazakhstan;</li> <li>- National Bank of Kazakhstan;</li> <li>- Agency of the Republic of Kazakhstan on regulation and supervision of financial market activities and financial organizations;</li> <li>- economic services of ministries and departments;</li> <li>- budget institutions and organizations;</li> <li>- economic entities of various organizational and legal forms;</li> <li>- audit companies;</li> <li>- consulting companies;</li> <li>- state enterprises;</li> <li>- large firms and banks;</li> <li>- departments of controlling and internal audit.</li> </ul>
Field of professional activity	Government bodies, institutions and organizations of all forms of ownership, government regulatory bodies of the economy in the links of the market infrastructure.
Sphere and object of professional activity	The assets of the organization, its liabilities, capital and business operations, causing changes in the composition, location of assets and sources of its formation, as well as the activities of organizations in various sectors of the economy, taking into account the specifics of the industry: government bodies, research institutions, organizations

	and firms regardless of organizational - legal form
Functions of professional activity	<ul style="list-style-type: none"> <li>- collection of accounting and statistical information, data processing and preparing it for use by managers in making management decisions, investors, creditors, external and internal users;</li> <li>- analysis and evaluation of alternative solutions for pricing, investment, production methods;</li> <li>- management and control over the activities of the organization as a whole;</li> <li>- verification of compliance of accounting with legislative and regulatory acts, as well as the provision of advisory services (auditing and consulting activities);</li> <li>- preparation of financial statements in accordance with IFRS;</li> <li>- preparation of consolidated financial statements;</li> <li>- drawing up tax reports and filling out tax returns;</li> <li>- restoration and transfer of accounting in accordance with IFRS;</li> <li>- development of regulations governing accounting (regulatory and methodological activities).</li> </ul>
Types of professional activity	<p><b>1. Estimated:</b></p> <ul style="list-style-type: none"> <li>- <b>professionally organize accounting, solve practical</b> issues of the organization's economic activities;</li> <li>- use regulations 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, to develop recommendations for improving the financial situation of the company;</li> </ul> <p><b>2. Constructive:</b></p> <ul style="list-style-type: none"> <li>- new methods of solving problems, formulate and solve modern scientific and practical problems.</li> <li>- organizing the accounting process in organizations, processing accounting information, accounting registers and accounting forms, as well as developing accounting policies;</li> </ul> <p><b>3. Information technology:</b></p> <ul style="list-style-type: none"> <li>- possession of the methodology of accounting and financial reporting organization in accordance with national and international financial reporting standards,</li> <li>- management and financial decisions.</li> </ul>
To be competent	<p><b>be competent in matters:</b></p> <ul style="list-style-type: none"> <li>- the current legislation of the state and the changes to them;</li> <li>- State economic and social policies of the country;</li> <li>- professional ethics;</li> <li>- accounting features of industries;</li> <li>- organization of audit and control in organizations.</li> </ul>

## 2. Educational Program Learning Outcomes

Codes	Learning outcomes
LO1	Memorize the basic foundations in the field of natural sciences, knowledge about the responsibilities of citizens to protect the state, the structure and functions of legal, anti-corruption, environmental and economic culture, genres of academic writing and principles of academic integrity
LO2	To determine the actions of economic laws, norms on labor protection, the environment, moral development rules, academic writing and presentation skills
LO3	Demonstrate the knowledge and understanding in the initial accounting data necessary for the calculation of economic and socio-economic indicators that characterize the activities of economic entities.
LO4	Explain the principles and methods of financial accounting in accordance with international financial reporting standards
LO5	Apply appropriate knowledge of digital technologies, basic methods of analysis, when solving problems in the field of accounting, tax calculation, determining production costs, calculating the cost of production and other professional tasks in the field of accounting and auditing
LO6	Use accounting, financial and other information contained in the statements of enterprises of various ownership forms for making management decisions
LO7	Interpret the adaptation of international financial reporting and auditing standards to local market conditions
LO8	Use the training skills to navigate modern information flows and adapt to new approaches in the organization of accounting and auditing, which has a global vocation
LO9	Assess the effectiveness of the use of resources, assets of the enterprise and calculate the main economic indicators characterizing the financial condition of the organization
LO10	Apply theoretical and practical knowledge to solve new techniques and ways to solve problems of financial, managerial and tax accounting that arise in the process of forming information to characterize the state of short-term and long-term assets, own and borrowed sources
LO11	To know the methods of scientific research to recommend the methodology of organization and management of accounting, reporting in small businesses in accordance with the requirements of international financial reporting standards and Kazakhstan legal norms
PO12	Develop the accounting and tax accounting policies of the enterprise, expressing professional judgment in accordance with the provisions of international financial reporting standards and Kazakhstan legal norms
LO13	Perform internal and external audit procedures, applying international audit standards and Kazakhstani legal norms

## 2. Content of the educational program

№	CC/ UC /OC	Discipline code	The name of the discipline forming competencies	in academic loans	Volume in hours						Distribution of loans by course and semester								The department	form of control	
					in academic hours	Classroom				Extracurricular		1 course		2 course		3 course		4 course			
						Lectures	Practical lessons	Laboratory classes	Other (practice)	IWEP	IWE	1	2	3	4	5	6	7			8
	CGE	The cycle of general education		56	1680	84	636			240	720	25	17	2	12						
1.	CC	MHK 1101	Modern History of Kazakhstan (SE)	5	150	15	35			25	75		5							29	State exam
2.	CC	Phil 2102	Philosophy	5	150	15	35			25	75				5					29	exam
3.	CC	FL 1103	Foreign Language	10	300		100			50	150	5	5							14	exam
4.	CC	K(R)L 1104	Kazakh (Russian) Language	10	300		100			50	150	5	5							15	exam
5.	CC	ICT 2105	Information and Communication Technologies (in English)	5	150	15	35			25	75				5					9	exam
6.	CC	SPKM (SPCP) 1106	Social and political knowledge module (Social Studies, Political Studies, Cultural Studies, Psychology)	8	240	24	56			40	120	8								29	exam
7.	CC	PT 1107 PT 2107	Physical Training	8	240		240					2	2	2	2					30	exam
8.	OC	LAC 1108	Law and anti-corruption culture	5	150	15	35			25	75	5								3	exam
		Econ 1108	Economy																		
		Ecol 1108	Ecology																		
		LS 1108	Life safety																		
	CBD	CYCLE OF BASIC DISCIPLINES		115	3450	297	733		120	515	1785	5	13	28	15	19	20	10	5		
	HAA	Module 1. History of accounting and audit		8	240	18	42		20	30	130		8								
9.	UC	HAA 1209	History of Accounting and Auditing	6	180	18	42			30	90		6							1	exam
10.	UC	TP 1210	Training Practice	2	60				20		40		2							1	Differential offset
	IAA 2	Module 2. Introduction of accounting and		25	750	60	140		50	100	400			5	10	5			5		

		<b>auditing</b>																		
11.	UC	AP 2211	Accounting principles	5	150	15	35			25	75			5					1	exam
12.	UC	PP 2212	Production Practice	5	150				50		100				5				1	Differential offset
13.	UC	AB2213	Audit bases	5	150	15	35			25	75				5				1	exam
14.	UC	DA 3214	Digitalization of accounting	5	150	15	35			25	75					5			1	exam
15.	EC	SA 4215	State audit	5	150	15	35			25	75							5	1	exam
		FC 4215	Financial control																	
	<b>EM3</b>	<b>Module 3. Economics and management</b>		<b>10</b>	<b>300</b>	<b>30</b>	<b>70</b>			<b>50</b>	<b>150</b>	<b>5</b>	<b>5</b>							
16.	UC	MM1216	Micro and macroeconomics	5	150	15	35			25	75	5							2	exam
17.	UC	Man1217	Management	5	150	15	35			25	75		5						2	exam
	<b>Stat 4</b>	<b>Module 4. Statistics</b>		<b>15</b>	<b>450</b>	<b>45</b>	<b>105</b>			<b>75</b>	<b>225</b>			<b>5</b>	<b>5</b>		<b>5</b>			
18.	UC	SSNA 2218	Statistics and SNA	5	150	15	35			25	75			5					1	exam
19.	EC	SES 2219	Socio-economic statistics	5	150	15	35			25	75				5				1	exam
		FBS2219	Financial and banking statistics																	
20.	EC	SR 3220	Statistical reporting	5	150	15	35			25	75						5		1	exam
		FS 3220	Financial statistics																	
	<b>EE 5</b>	<b>Module 5. Economics and entrepreneurship</b>		<b>18</b>	<b>540</b>	<b>42</b>	<b>138</b>			<b>90</b>	<b>270</b>			<b>4</b>		<b>9</b>	<b>5</b>			
21.	EC	BC 3221	Business correspondence	4	120		40			20	60					4			2	exam
		BE 3221	Business Ethics																	
22.	UC	EE 3222	Enterprise economics	5	150	15	35			25	75					5			2	exam
23.	UC	Ent 3223	Entrepreneurship	5	150	15	35			25	75						5		2	exam
24.	EC	Eco 2224	Econometrics	4	120	12	28			20	60			4						
		SPEIC 2224	Statistical processing of economic information on a computer																	
	<b>FT6</b>	<b>Module 6. Finance and taxes</b>		<b>10</b>	<b>300</b>	<b>30</b>	<b>70</b>			<b>50</b>	<b>150</b>			<b>10</b>						
25.	UC	IF 2225	Introduction finance	5	150	15	35			25	75			5					1	exam
26.	OC	TT2226	Taxes and taxation	5	150	15	35			25	75			5					1	exam
		IB 2226	Insurance business																	
	<b>BEF7</b>	<b>Module 7. Banking and enterprise finance</b>		<b>9</b>	<b>270</b>	<b>27</b>	<b>63</b>			<b>45</b>	<b>135</b>			<b>4</b>			<b>5</b>			
27.	OC	Bank 2227	Banking	4	120	12	28			20	60			4					1	exam
		CT 2227	Currency transactions																	
28.	OC	FEAC 3228	Finance of enterprises in the agro-industrial complex	5	150	15	35			25	75						5		1	exam
		BF3228	Business finance																	
	<b>IA 8</b>	<b>Module 8. Economic analysis</b>		<b>20</b>	<b>600</b>	<b>45</b>	<b>105</b>		<b>50</b>	<b>75</b>	<b>325</b>					<b>5</b>	<b>5</b>	<b>10</b>		



29.	UC	EA 3229	Economic analysis	5	150	15	35			25	75					5			1	exam
30.	UC	PP 4230	Production Practice	5	150				50		100						5		1	Differenti al offset
31.	OC	F AE 3231	Financial analysis for enterprises	5	150	15	35			25	75					5			1	exam
		FACB3231	Financial analysis of commercial banks																	
32.	OC	MAE 4232	Management analysis at the enterprise	5	150	15	35			25	75						5		1	exam
		FMA4232	Financial and management analysis																	
	CPD	CYCLE OF PROFILING DISCIPLINES		60	1800	150	350		100	250	950				5	10	10	20	15	
	FA9	Module 9. Financial accounting		10	300	30	70			50	150				5	5				
33.	UC	FA1 2333	Financial Accounting 1	5	150	15	35			25	75				5				1	exam
34.	OC	FA2 3334	Financial Accounting 2	5	150	15	35			25	75				5				1	exam
		FAAIFRS 3334	Financial accounting in accordance with IFRS																	
	MA 10	Module 10. Management accounting		15	480	30	70		60	50	270					5	5	5		
35.	UC	MA1 3335	Management Accounting 1	5	150	15	35			25	75					5			1	exam
36.	UC	PP 3336	Production Practice	6	180				60		120						6		1	Differenti al offset
37.	OC	MA 4337	Management Accounting 2	5	150	15	35			25	75						5		1	exam
		ATHC4337	Accounting in tourism and hotel complex																	
	Rep 11	Module 11. Reporting		10	300	30	70			50	150						5	5		
38.	OC	FS 3338	Financial statements	5	150	15	35			25	75					5			1	exam
		RE 3338	Reporting at enterprises																	
39.	OC	TAR 4339	Tax accounting and reporting	5	150	15	35			25	75						5		1	exam
		TAP 4339	Tax Accounting policy																	
	AI12	Module 12. Accounting in industries		10	300	30	70			50	150							10		
40.	OC	ABA 4340	Accounting in agriculture	5	150	15	35			25	75						5		1	exam
		ASE 4340	Accounting in stock exchanges																	
41.	OC	CA 4341	Accounting in construction	5	150	15	35			25	75						5		1	exam
		AB 4341	Accounting in banks																	
	OA 13	Module 13. Organization of the audit		14	420	30	70		40	50	230								15	
42.	OC	IA 4342	Internal audit	5	150	15	35			25	75							5	1	exam
		PA 4342	Practical audit																	
43.	OC	AFS 4343	Audit of financial statements	5	150	15	35			25	75								5	exam

		AFS 4343	Analysis of financial statements																1		
44.	UC	PGP 4344	Pre-Graduate Practice	4	120				40		80								4	1	Differenti al offset
			Final assessment:	12	360				120		240								12		
			Writing and defending a diploma thesis, diploma project or preparing and passing a comprehensive exam	12	360				120		240								12		
			Total	243	7290	531	1719		340	1005	3695	30	30	30	32	29	31	30	31		

**Note 1:**

<b>Department number</b>	<b>ABBR</b>	<b>The name of the department</b>
<b>1</b>	IAAR	Accounting
<b>2</b>	IQAA	Management
<b>3</b>	Law	Law
<b>4</b>	WRlr	Water resources and land reclamation
<b>5</b>	MU	Machine use" named after I.V. Sakharov
<b>6</b>	IAAR	Vocation training
<b>7</b>	MaDoAE	Mechanics and design of agricultural equipment
<b>8</b>	ATT	Agrarian technology and technology
<b>9</b>	ITmap	Information technology, mathematics and physics
<b>10</b>	ESaA	Energy Saving and Automation
<b>11</b>	LRaC	Land Resources and Cadastre
<b>12</b>	FraHg	Forest resources and hunting management
<b>13</b>	PPaQ	Plant Protection and Quarantine
<b>14</b>	FL	Foreign language
<b>15</b>	KaRL	Kazakh and Russian languages
<b>16</b>	SsaA	Soil science and agrochemistry
<b>17</b>	EC	Ecology
<b>18</b>	HaWG	Horticulture and walnut growing
<b>19</b>	AG	Agronomy
<b>20</b>	BS	Biological safety
<b>21</b>	CVM	Clinical Veterinary Medicine
<b>22</b>	OSaBR	Obstetrics, Surgery and Biotechnology Reproduction
<b>23</b>	MaNV	Microbiology and non-virology
<b>24</b>	VsEaH	Veterinary-sanitary examination and hygiene
<b>25</b>	FTaS	Food Technology and Safety
<b>26</b>	BPfaF	Beekeeping, poultry farming and fisheries
<b>27</b>	IAAR	Technology production products livestock
<b>28</b>	PMaBnAB	"Physiology, morphology and biochemistry" named after N.O. Bazanova
<b>29</b>	HKaCNK	The history of Kazakhstan and the culture of the peoples of Kazakhstan
<b>30</b>	Phys	Physical education and sport
<b>31</b>	MD	Military Department

#### 4. Competence map of modules

Коды	Модуль	Общеобразовательные компетенции	Результаты обучения
MC 1	Cycle of General education disciplines	They are aimed at forming the worldview, civil and moral positions of the future specialist, competitive on the basis of knowledge of information and communication technologies, building communication programs in the state, Russian and foreign languages, orientation to a healthy lifestyle, self-improvement and professional success;	<ul style="list-style-type: none"> <li>- evaluate the surrounding reality on the basis of worldview positions formed by knowledge of the foundations of philosophy, which provide scientific understanding and study of the natural and social world by methods of scientific and philosophical knowledge;</li> <li>- interpret the content and specific features of the mythological, religious and scientific worldview;</li> <li>- to justify their own assessment of everything that is happening in the social and industrial spheres;</li> <li>- show a civil position based on a deep understanding and scientific analysis of the main stages, patterns and peculiarities of the historical development of Kazakhstan;</li> </ul>
MC 2		they form a system of General competencies that ensure the socio-cultural development of the future specialist's personality based on the formation of his worldview, civil and moral positions;	<ul style="list-style-type: none"> <li>- use methods and techniques of historical description to analyze the causes and consequences of events in the modern history of Kazakhstan;</li> <li>- evaluate situations in various areas of interpersonal, social and professional communication, taking into account basic knowledge of sociology, political science, cultural studies and psychology;</li> </ul>
MC 3		develop the ability to interpersonal social and professional communication in the state, Russian and foreign languages;	<ul style="list-style-type: none"> <li>- synthesize knowledge of these Sciences as a modern product of integrative processes;</li> <li>- use scientific methods and techniques for research of a specific science, as well as the entire socio-political cluster;</li> <li>- develop your own moral and civil position;</li> <li>- operate with social, business, cultural, legal and ethical standards of Kazakhstan society;</li> </ul>
MC 4		contribute to the development of information literacy through the acquisition and use of modern information and communication technologies in all areas of their lives and activities;	<ul style="list-style-type: none"> <li>- demonstrate personal and professional competitiveness;</li> <li>- apply in practice knowledge in the field of social and humanitarian Sciences, which is internationally recognized;</li> <li>- make a choice of methodology and analysis;</li> </ul>

MC 5		form skills of self-development and education throughout life;	<ul style="list-style-type: none"> <li>- to generalize the results of the study;</li> <li>- synthesize new knowledge and present it in the form of humanitarian socially significant products;</li> <li>- to enter into communication in oral and written forms in Kazakh, Russian and foreign languages to solve the problems of interpersonal, intercultural and industrial (professional) communication;</li> <li>- implement the use of language and speech tools based on the system of grammatical knowledge; analyze information in accordance with the situation of communication;</li> <li>- evaluate the actions and actions of communication participants.</li> <li>- use various types of information and communication technologies in personal activities: Internet resources, cloud and mobile services for searching, storing, processing, protecting and distributing information;</li> <li>- build a personal educational trajectory throughout life for self-development and career growth, focus on a healthy lifestyle to ensure full-fledged social and professional activities through methods and means of physical culture.</li> </ul>
MC 6		they form a person capable of mobility in the modern world, critical thinking and physical self-improvement.	
MC 7	<b>Law and anti-corruption culture</b>	Have an intolerant attitude to corrupt behavior, respect the law and the law.	<ul style="list-style-type: none"> <li>- analyze events and actions from the point of view of the field of legal regulation and be able to refer to the necessary regulations;</li> <li>- navigate the current legislation;</li> <li>- using the law to protect your rights and interests,</li> <li>- to carry out professional activities on the basis of the developed legal consciousness, legal thinking and legal culture;</li> <li>- make decisions and perform legal actions in strict accordance with the law.</li> <li>- have a sufficient level of legal awareness;</li> </ul>

			<ul style="list-style-type: none"> <li>- perform professional duties in good faith and principles of the economist's ethics;</li> <li>- be able to evaluate the facts and phenomena of professional activity from an ethical point of view;</li> <li>- apply moral rules and norms of behavior in specific life situations.</li> </ul>
<b>MC 8</b>	<b>Ecology</b>	Be competent in the application of methods for implementing low-waste production and evaluating the environmental performance of economic activities.	<ul style="list-style-type: none"> <li>- know the content of the main terms in the field of ecology, rational nature management; modern global and regional environmental problems and ways to solve them;</li> <li>- be able to apply environmental knowledge to solve and predict possible environmental problems;</li> <li>- apply methods for implementing low-waste production and evaluating the environmental efficiency of economic activities.</li> <li>- establish cause-and-effect relationships between phenomena occurring in nature and society,</li> <li>- apply environmental knowledge to solve and predict possible environmental problems.</li> </ul>
<b>MC 9</b>	<b>Life safety</b>	Contribute to the ability to apply the knowledge gained to solve issues of safety and reliability of operation of machinery and equipment and knowledge of social protection of employees.	<ul style="list-style-type: none"> <li>- know the main legislative acts on industrial safety, labor protection, environmental protection and civil protection;</li> <li>- apply the acquired knowledge to solve issues of safety and reliability of operation of machines and equipment;</li> <li>- ability to evaluate machinery and technological equipment in terms of exposure to abnormal situations.</li> </ul>
		<b>Basic competencies</b>	<b>Learning outcome</b>
<b>MC 10</b>	History of Accounting and Auditing	Be competent in the history of accounting development; in the application of theoretical accounting methods in practice of its organization by accounting objects	<ul style="list-style-type: none"> <li>- interpret the history of accounting development, the law on accounting, legislation and regulations on accounting and financial reporting</li> </ul>
<b>MC 11</b>	Introduction of accounting and auditing	Be competent in the application of theoretical accounting methods in the practice of its organization for accounting objects, possess the methodology of accounting of the main accounting objects in	<ul style="list-style-type: none"> <li>- interpret the main primary accounting documents; conceptual bases, principles of formation and regulatory regulation of financial statements; basic forms of financial reporting, automation of accounting information using a computer program 1 from the Enterprise;</li> <li>- build the structure of the balance sheet</li> </ul>

		<p>accordance with the requirements of international accounting standards and financial reporting; in the automation of accounting information using a computer program 1 from the enterprise.</p>	<p>and calculate wages and their retention, evaluate inventory, calculate depreciation of fixed assets, prepare financial statements using the computer program 1 from the Enterprise;</p> <ul style="list-style-type: none"> <li>- participate in filling in accounting documents and accounting registers; prepare business correspondence; develop professional judgment on the provision of information in financial statements, in accounting and financial reporting using the computer program 1 from the Enterprise.</li> </ul>
<b>MC 12</b>	Economics and management	<p>Be competent to apply the obtained theoretical knowledge and skills in professional activities; in making optimal decisions, in establishing the analytical form of laws and relationships; in the field of management, have the ability to abstract, systematic, analytical thinking, communication and teamwork skills, leader and Manager of the organization, in predicting the state of the economy based on macroeconomic indicators, in identifying problems, determining the goal, choosing the optimal solution, evaluating the results and consequences of the management decision.</p>	<ul style="list-style-type: none"> <li>- apply methods of economic and mathematical analysis for making management decisions; use methods of economic and mathematical analysis for making management decisions at micro levels, possess theoretical knowledge and the ability to apply them to practical problems in the economy; analyze, argue and justify the economic policy of the state, socio-economic development programs; understand the theoretical and practical aspects of macroeconomics, management, calculate the profitability of the company and anticipate difficulties and obstacles in the implementation of the project.</li> <li>- clarify the methods of rational use of limited resources in market conditions, justification of cause-and-effect relationships and dependencies between economic variables; methodology of microeconomics, learn the concept of market equilibrium and be able to use the method of comparative statics to assess the behavior of households and firms under the influence of changes in exogenous variables in various market structures, understand how to achieve General equilibrium in the economy, be able to explain what is the imperfection of the market and the need for government intervention; the main concepts of management, macroeconomics, their goals, objectives, principles, methods and concepts of Internet business, when, how and to what extent the state intervenes in socio-economic processes.</li> <li>- solve applied economic problems; decision-making economic and</li> </ul>

			<p>organizational nature, solutions to applied economic problems, analyze specific situations in the economy from the standpoint of microeconomics; governance and conduct applied economic research in the material field; to gather information about products, markets, competitors, identify factors influencing the success of the company; forecasting risks arising from the production, sales and brokerage businesses; decision-making in specific situations in the organization and in the economy as a whole; on the use of information technologies for successful business on the Internet.</p>
<b>MC 13</b>	Statistics	<p>Be competent in establishing the analytical form of patterns and relationships; in collecting reliable statistical information, in analyzing socio-economic phenomena, in calculating macroeconomic indicators; in organizing and conducting statistical research, analyzing and forecasting their results, as well as in using these methods in economic statistics when studying specific macro – economic phenomena and processes.</p>	<ul style="list-style-type: none"> <li>- perform application programs for high-quality processing of statistical materials on a computer; determine the impact of various factors that know the system of indicators that characterize the market economy, analyze the final statistical indicators, as well as use electronic and computer technologies, compile the intersectoral balance of the SNA; process primary data on a computer, calculate macroeconomic indicators and analyze the state and development of the economy as a whole, its branches and sectors, make an intersectoral balance.</li> <li>- dramatize the main categories, classification concepts, groupings used in socio-economic statistics in accordance with the principles of the system of national accounts; statistical processing and grouping of primary data, calculate macroeconomic indicators and analyze the state and development of the economy as a whole, its branches and sectors, make an intersectoral balance, General principles, techniques, methods for collecting, processing and analyzing statistical data.</li> <li>- calculate by the method of analysis of statistical data, have a systematic understanding of the main concepts, categories, patterns in this industry; by the system of generalized indicators of socio-economic development, by sources of statistical information; computer technology, skills and abilities to apply the knowledge in practice.</li> </ul>
<b>MC 14</b>	Economy and entrepreneurship	<p>To be competent in the field of management, the skills of abstract, systematic, analytical</p>	<ul style="list-style-type: none"> <li>- discuss theoretical and practical aspects of management, calculate the profitability of the company and anticipate difficulties and obstacles in</li> </ul>



		<p>thinking, communication skills and team work, the leader and head of the organization; to ensure the competitiveness of enterprise; Economics and management in enterprises; Economics and management of agribusiness in the conditions of the market.</p>	<p>the implementation of the project; basic concepts of enterprise Economics;</p> <ul style="list-style-type: none"> <li>- interpret the basic concepts of management, their goals, objectives, principles, methods and concepts of Internet business, when, how and to what extent the state intervenes in socio-economic processes; make calculations of the economic efficiency of the enterprise.</li> <li>- skills in collecting information about products, markets, competitors, identifying factors that affect the success of the company; forecasting risks arising from the production, sales and intermediary activities of the enterprise; decision-making in specific situations in the organization and the economy as a whole; the use of information technologies for successful business on the Internet; theoretical and practical knowledge in the field of laws of the development of the economic system; remuneration, availability of labor resources, production costs.</li> </ul>
<b>MC 15</b>	Finance and taxes	<p>Be competent in the effective use of financial resources; the development of forecasts of development of financial markets and intermediaries in the Republic of Kazakhstan, monetary policy of States, the features of legislation on the stock market in developed and developing countries, as well as the forms of organization of control over its execution, structure and mechanism of functioning of the international securities market, mechanism of issue and circulation of international securities, as well as the organization of primary and secondary market of Eurobonds of activity of subjects of foreign stock markets.</p>	<ul style="list-style-type: none"> <li>- specify the main concepts, methods, goals and objectives of Finance; distinguish the activities of financial intermediaries in the financial market, apply knowledge in identifying the advantages, disadvantages and opportunities to use the experience of developed countries for the Kazakhstan securities market, apply various methods of hedging exchange transactions of the foreign stock market, etc.</li> <li>- to study the main elements of the organization's finances, financial policy; the mechanism of functioning of the financial market, the theoretical aspects of state regulation of the economy, the regulatory framework governing banking activities. Types and forms of securities issued by corporations and government agencies in different countries, as well as the most actively traded futures contracts, the world's largest stock exchanges, and over-the-counter trading systems.</li> <li>- knowledge of financial market management, information analysis and financial decision-making, develop forecasts for the development of state</li> </ul>

			<p>regulation of the economy in the Republic of Kazakhstan, the organization of banking institutions, trade and transaction mechanisms on stock exchanges, OTC trading platforms, futures and options exchanges in different countries; mechanisms for the issue and circulation of international securities, as well as the organization of the primary and secondary market of Eurobonds, skills in applying technical and fundamental analysis in the financial market.</p>
<b>MC 16</b>	Banking and enterprise finance	<p>Be competent in the economic and legal activities of a commercial Bank, the formation of a resource base, conducting active operations and evaluating banking activities; in the relationship of agricultural enterprises with the banking system on credit issues., with insurance organizations. Taxation of agricultural enterprises.</p>	<ul style="list-style-type: none"> <li>- - Express the economic and legal basis of a commercial Bank, the classification and essence of active and passive banking operations; the main types of financial services of the Bank, the essence and significance of management and prudential regulation of banking activities;</li> <li>- - regulate the economic regulations of banking activities; assess the quality of the Bank's assets and its main portfolios; apply knowledge in identifying the advantages, disadvantages and opportunities to use the experience of developed countries for the Kazakhstan securities market, apply various methods of hedging exchange transactions of the foreign stock market, etc.</li> <li>- - dramatize analytical work, organization and management of banking activities; trade and the mechanism for concluding transactions on stock exchanges, OTC trading platforms, futures and options exchanges in different countries; mechanisms for issuing and circulation of international securities, as well as the organization of the primary and secondary market of Eurobonds, skills in applying technical and fundamental analysis in the financial market.</li> </ul>
<b>MC 17</b>	Economic analysis	<p>Be competent in analyzing the economic processes of enterprises, in calculating the final financial results of the entity's activities, in identifying the cause-and-effect relationships</p>	<ul style="list-style-type: none"> <li>- - decipher the scientific basis of economic and financial analysis, its methods and techniques that reveal the specificity of the method of economic analysis, reflecting its systemic complex nature; methods and techniques used in financial analysis.</li> <li>- - expand the analysis of key</li> </ul>

		of economic phenomena and processes, and in making and justifying any management decision.	business processes of an enterprise, motion patterns of plant status and efficiency of its financial and economic services, with the aim of identifying bottlenecks and determining the reasons of their appearance; conduct management review on the company and its subsidiaries; to assess the financial condition of the company and its divisions.  - - perform a comprehensive assessment based on accounting and reporting data of business plan performance indicators and compliance with standards for the quantity, structure and quality of products, works and services required for optimal management decisions; reliable information in conducting a thorough in-depth analysis of the financial situation of the enterprise.
<b>Professional competencies</b>			<b>Learning outcome</b>
MC 18	Financial accounting	Ability to master the methodology of financial accounting of major accounting objects in accordance with the requirements of international accounting and financial reporting standards;	<p>-be able to make various calculations on payroll, on types of deduction from wages, on depreciation of fixed assets, on lease payments, on interest accrual, on loans, etc., and on the other hand – be able to process primary data and prepare correspondence of accounts on the basis of business transactions; fill in various accounting registers, log-orders and the Main book, as well as participate in the preparation of financial reporting forms.</p> <p>-explain the law on accounting, legislative and regulatory acts on financial reporting, the main primary accounting documents; the main issues of accounting organization: accounting policy, form of accounting, primary documentation and document management system, the organization of analytical and synthetic accounting and the procedure for the formation and preparation of financial statements; theoretical foundations for business combinations, procurement methods; conceptual foundations, principles of formation and regulation of financial reporting; basic forms of financial reporting;</p> <p>-use in filling out accounting documents and accounting registers;. in</p>

			finding ways to save money in the face of an ever-increasing shortage of inventory, reducing production costs and increasing income; in assessing investment property, liabilities, lease accounting, determining the value of money, in the field of methodological foundations for the formation of financial statements and developing professional judgment on the provision of information in financial statements.
<b>MC 19</b>	Management accounting	Ability to master the methodology of organization and management accounting, conducting calculations in business entities	<ul style="list-style-type: none"> <li>- classify production costs, determine the cost of production, prepare financial statements, ensuring their compliance with the established form and reliability of information; develop guidelines and other regulatory documents on accounting, control and analysis of financial and economic activities of the organization;</li> <li>- clarify the need and effectiveness of production accounting for business entities in market conditions; main issues of accounting organization: accounting policy.</li> <li>- describe ways to save money in the face of a constantly increasing shortage of inventory, reducing production costs and increasing revenue; on the technique of accounting and financial reporting of the organization.</li> </ul>
<b>MC 20</b>	Reporting	Be competent in assessing the financial condition of the organization, making optimal management decisions, filling out tax returns, submitting tax reports; organizing tax control in the Republic of Kazakhstan.	<ul style="list-style-type: none"> <li>- choose the preparation of financial statements, ensuring their compliance with the established form and reliability of information; develop guidelines and other regulatory documents on accounting, control and analysis of financial and economic activities of the organization; correctly maintain consolidated financial statements; prepare a tax Declaration of the organization; determine accounting, taxable income; perform calculations on available types of taxes; analyze and evaluate the activities of tax authorities in conducting tax audits.</li> <li>- to prove the conceptual framework, principles of formation and regulation of financial reporting; basic financial statements; know the types of taxes according to the tax code of</li> </ul>

			<p>Kazakhstan with amendments and additions; tax return forms; the main directions of improvement of tax accounting in Kazakhstan; legislative and regulatory framework for the organization of tax control, forms of tax control.</p> <p>-- dramatize in the field of methodological foundations for the formation of financial statements and the development of professional judgment on the provision of information in financial statements; on tax accounting, deductions from income, deductions of fixed assets and doubtful claims; preparation of documents based on the results of tax control.</p>
MC 21	Accounting in industries	Ability to master the methodology of organization and accounting in agriculture, construction, in assessing the financial condition of the organization, in making optimal management decisions in identifying the tactics and strategies of agriculture, construction organizations in a market economy	<p>- build primary data and make correspondence accounts on the basis of economic operations; classify costs and calculate the cost of agriculture, construction.</p> <p>- to formulate the features of accounting for agricultural production; the content and significance of accounting in construction.</p> <p>- describe accounting in organizations in accordance with current standards, accounting principles, regulatory documents; in accounting for material resources, accounting for costs in auxiliary and auxiliary production.</p>
MC 22	Organization of the audit	Be competent in the knowledge of international standards on auditing, as well as the auditor's code of ethics, methods for obtaining audit evidence, the audit quality assessment system, planning the auditor's work, as well as drawing up an audit opinion (report); in the knowledge of methods for conducting internal audits and auditing the financial statements of the organization.	<p>- determine the level of materiality and the level of audit risk, prepare an overall audit plan and program, prepare an audit report; conduct an audit of the financial and economic activities of the organization in accordance with the requirements of international standards on auditing. Analyze the financial condition of the company and the effectiveness of its financial and economic services, evaluate the financial condition of the company and its divisions.</p> <p>- explain the purpose and objectives, functions, objects and types of audit; information system and techniques of audit of assets, capital, liabilities, income, expenses and</p>

			<p>business processes of the organization; the system of normative-legal acts regulating auditing activities in the Republic of Kazakhstan, international standards of auditing and code of ethics of auditor, materiality and level of risk in auditing, methods of obtaining audit evidence, the quality evaluation system of audit, planning of the auditor's work and drawing up of conclusion (report) of the auditor;</p> <p>- Express the audit methodology in accordance with the requirements of international standards, in particular: determining the materiality and level of risk in the audit, methods for obtaining audit evidence, the audit quality assessment system, planning the auditor's work, as well as drawing up an audit report to obtain audit evidence, the audit quality assessment system, planning the auditor's work, as well as drawing up an audit report.</p>
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Appendix 2.2 \*

**Data on disciplines**

№	Name of the discipline	Discipline Summary (30-50 words)	Amount of credits	Formed competencies (codes)
<b>The cycle of general education disciplines High school component / Optional component</b>				
1	Modern History of Kazakhstan	The course is aimed at forming the concept of the modern history of the Fatherland among students, based on a holistic and objective coverage of the ethnogenesis of the Kazakh people, the evolution of statehood and civilization in the Great Steppe and the totality of the most significant historical facts and events. Systematization of historical knowledge about the main events of modern history, forming a scientific worldview and civic position. Creation of an ideological and spiritual basis for the consolidation of a multi-ethnic and multi-religious Kazakhstan society.	5	MC 1
2	Philosophy	The course is aimed at forming students' ideas about philosophy as a special form of understanding the world, about its main sections, problems and methods, as well as skills of introspection and moral self-regulation, the development of scientific research abilities and the formation of intellectual and creative potential. Particular attention is paid to the problems of preserving national identity, the assimilation of such key philosophical concepts as justice, dignity and freedom and the role of philosophy in the modernization of public consciousness and the solution of global problems of our time.	5	MC 2
3	Foreign Language	Teaching a foreign language poses challenges for the development of foreign language communicative competence in the aggregate of its components: speech competence - the development of	10	MC 3

		communicative skills in the four main types of speech activity; linguistic competence - mastery of new linguistic means (phonetic, spelling, lexical, grammatical; sociocultural competence - the formation of the ability to represent one's country, its culture; educational and cognitive competence - familiarization with accessible learning methods and techniques of independent study of languages and cultures.		
4	Kazakh (Russian) language	The discipline is intended for the development of the student's linguistic personality, capable of carrying out cognitive and communicative activities in Russian in the areas of interpersonal, social, professional, intercultural communication in the context of the implementation of state programs of trilingualism and spiritual modernization of national consciousness. Discipline involves the successful mastery of the types of speech activity in accordance with level training	10	MC 3
5	Information and Communication Technologies (in English)	The formation of the ability to critically evaluate and analyze processes, methods for searching, storing and processing information, methods for collecting and transmitting information through digital technologies. Learning by students the conceptual foundations of the architecture of computer systems, operating systems and networks. The formation of knowledge about the concepts of network and web application development, information security tools.	5	MC 4
Social and political knowledge module (Social Studies, Political Studies, Cultural Studies, Psychology)				
6	Social Studies	studies society, revealing the internal mechanisms of its structure and the development of its structures (structural elements: social communities, institutions, organizations and groups); the laws of social action and mass behavior of people, as well as the relationship between the individual and society, sociology explains social phenomena, collects and summarizes information about them.	2	MC 5
7	Political Studies	the science of politics, the laws governing the emergence of political phenomena (institutions, relations, processes), the methods and forms of their functioning and development, the methods of managing political processes, political consciousness, culture, etc.	2	MC 5
8	Cultural Studies	teachings about culture, its history, essence, patterns of functioning and development, which can be found in the writings of scientists representing various options for understanding the phenomenon of culture. In addition, cultural sciences are studying the system of cultural institutions through which human education and training are carried out and which produce, store and transmit cultural information.	2	MC 5
9	Psychology	Psychology is a science whose goal is to study the mechanisms of functioning of the human psyche. She examines the patterns of human behavior in various situations, the thoughts, feelings and experiences that arise in this case. Psychology is what helps us to better understand ourselves, to understand our problems and their causes, to realize our weaknesses and strengths. Its study contributes to the development in a person of moral qualities and morality.	2	MC 5

10	Physical Training	The discipline covers a range of issues related to physical culture, as part of human culture, a healthy lifestyle, its main components, the socio-biological foundations of the adaptation of the human body to physical and mental activity, preparation for independent physical education and sports, age-related physiology, and self-monitoring physical condition, psychophysical basis of physical culture and sports, hygiene.	8	MC 6
<b>General Education Cycle Optional Component</b>				
11	Law and anti-corruption culture	The course will allow you to learn the concepts and content of law and professional ethics in legal activity, possible ways to resolve moral conflicts in the professional activities of a lawyer; be able to evaluate facts and phenomena of professional activity from an ethical point of view, apply moral rules and norms of behavior in specific life situations	5	MC 7-LO1,2
12	Economy	The objectives of the discipline are: the disclosure of the general principles of economic theory, the study of the laws of economic management and rational behavior of economic entities at various levels, the elucidation of the principles and laws of economic development, the disclosure of basic economic concepts and categories.	5	MC 7-LO2
13	Ecology	The course provides theoretical knowledge in the field of ecology, contributes to the improvement of environmental literacy of students, forms environmental thinking, as well as the ability to apply this knowledge in professional and other activities.	5	MC 8 –LO1,2
14	Life safety	Studying the discipline involves practical training of students to create safe conditions for human life and nature in the process of their interaction with technology, to eliminate and reduce the severity of the consequences of emergency situations in peacetime and wartime. Implementation of measures to protect facility personnel in the event of a threat and emergency situations.	5	MC 9-LO 1,2
<b>The cycle of basic disciplines/ University component</b>				
1.	History of accounting and audit	The course studies the formation of students' knowledge of history and the laws of development of registration of facts of economic life, the desire to use historical experience to improve modern accounting theory and practice, and the development of a creative perception of accounting as an ever-evolving evolutionary system.	6	MC 10-LO3
2.	Accounting principles	The course studies the fundamental principles of accounting in modern conditions, in the acquisition of theoretical and practical skills in organizing the accounting process in organizations, familiarization with the system of accounting accounts, technology for processing accounting information, accounting registers and accounting forms, familiarization with the basics of financial reporting.	5	MC 11-LO4
3.	Audit Bases	The course studies the basics of audit methodology and the acquisition by students of the necessary skills to organize the conduct of audits as an element of the overall financial control system; the study of world and domestic experience in regulating audit activities; study of the provisions of international and state standards of audit activity; the study of audit methods and techniques used in audits of audited entities.	5	MC 11-LO7,8



4.	Digitalization of accounting	The course learns the skills and basic principles of organization of accounting and tax accounting based on the configuration of "1C Accounting, version 8.3" based on the cross-cutting practical situation of maintaining the organization's accounting, ending with the compilation of regulated and tax reporting forms.	5	MC 11-LO5,6
5.	Micro and macroeconomics	The course studies the behavior of individual economic entities: households, firms, and the state. Her focus is on the relative prices of goods, individual markets, the functioning of the economy as a whole, the economic system as a whole, the totality of economic phenomena and key problems of a modern market economy using the basic theories of macroeconomic science.	5	MC 12-LO2,3
6.	Management	The purpose of the discipline: the formation of students systematized knowledge of the theoretical foundations and applied aspects of management in modern conditions. In the course of studying the course, to form students' abilities: - to know the methods of management and building organizational structures of management; - apply the methods, means and techniques of management in professional activities; - analyze organizational management structures; - plan and organize the work of the unit; - evaluate the effectiveness of the main approaches in managing the organization; When studying the discipline, students will study the following aspects:	5	MC 12-LO2,3
7.	Statistics and SNA	This discipline is designed so that in the process of training a student receives a clear and clear idea of: - mastering the methods and techniques of collecting information, analyzing data, establishing relationships and making forecasts, digital information on social and economic sciences, economics by industry, accounting and other disciplines and the preparation of real forecasts.	5	MC 13-LO3
8.	Enterprise economics	He studies the activities of the enterprise in a competitive market environment, the process of developing and making effective business decisions in the conditions of limited resources in order to increase the volume of sales of goods and services, make profit and ensure long-term development.	5	MC 13-LO2,3
9.	Entrepreneurship	The course studies the scientific and practical foundations of the organization of entrepreneurial activity, methods of its planning and implementation in modern market conditions and risks in entrepreneurial activity	5	MC 14-LO2,3
10	Introduction finance	The course studies financial relations interconnected with other economic relations and with finance is important for everyday life in any kind of social activity, regardless of the scope, level and scale of future activity.	5	MC 15-LO2,6
11	Economic analysis	The course is one of the key in the study of the analysis of financial and economic activities, both quantitative calculations of various indicators, ratios, ratios, and their qualitative assessment, and description, comparison with similar indicators of other enterprises.	5	MC 17-LO5,6
<b>Basic Discipline / Optional Component</b>				
1.	State audit	The course studies the principles and systematization of the identified deficiencies and violations in the activities of the controlled enterprise or the budget program, as well as the	5	MC 11-LO7,8

		development of recommendations for eliminating the identified deficiencies and preventing them in the future.		
2.	Financial control	Financial control is organized by government agencies. The fundamentals of financial control begin with the Constitution of the Republic of Kazakhstan. The effectiveness of financial control is directly related to its proper organization. In other words, it is necessary to determine the form and methods of financial control, to determine the subject of control and their rights and obligations.		
3.	Socio-economic statistics	This discipline studies the quantitative characteristics of mass phenomena and processes in the economy and social sphere that provide a systematic quantitative description of various economic and social processes taking place in society as socio-demographic statistics, statistics on living standards, labor and employment statistics, price statistics, investment statistics, statistics of national wealth, statistics of various industries.	5	MC 13-LO3
4.	Financial and banking statistics	Mastering theoretical knowledge in the field of financial and banking statistics, revenues and expenditures of the state budget, monetary aggregates, methodology for calculating statistical indicators in international statistics	5	MC 13-LO3
5.	Statistical reporting	The course "Statistical reporting" studies the organization of statistical reporting in the Republic of Kazakhstan, its significance, the requirements for reporting. As well as types, forms and methods of statistical reporting and liability for violation of statistical reporting	5	MC 13-LO3,6
6.	Financial statistics	Mastering theoretical knowledge in the field of financial and banking statistics, revenues and expenditures of the state budget, monetary aggregates, methodology for calculating statistical indicators in international statistics	5	MC 13-LO3,6
7.	Business correspondence	The discipline "Business correspondence" is designed to teach students the basics of official correspondence. The course program contributes to the formation of students' skills to translate and compose various types of correspondence in the field of Economics, foreign trade and financial activities, as well as the skills to create written and oral academic texts.	4	MC 14-LO1,2
8.	Business Ethics	Studying the discipline will allow the student to: - master the basic knowledge of ethical standards in the field of business relations; - to form the students' concepts of ethics of official behavior and actions of the manager; - implement knowledge about the values and norms of business ethics in specific practical activities; - solve ethical problems of business life and bear moral responsibility for them	4	MC 14-LO1,2
9.	Econometrics	When studying this course, students acquire theoretical knowledge and the formation of practical skills in developing regression models of financial and economic objects sufficient to master the relevant sections of all special and applied disciplines of curricula.	4	MC 14-LO3
10	Statistical processing of economic information on a computer	Providing students with deep knowledge and skills in the field of modern problems, approaches and methods of statistical processing of economic information on a computer	4	MC 14-LO3

11	Taxes and taxation	The course examines the economic nature and functions of taxes, the effect of the tax mechanism, and the tax system of Kazakhstan. The purpose of the discipline: The formation of knowledge in the field of taxes and taxation, necessary to understand the development trends of the modern tax system of Kazakhstan, the actual problems of calculating taxes in Kazakhstan, as well as to develop practical skills in calculating taxes and fees levied in Kazakhstan. When studying the discipline, students will study the following aspects: the economic nature and functions of taxes, the effect of the tax mechanism, and the tax system of Kazakhstan are studied.	5	MC 15-LO5,13
12	Insurance business	Insurance business - a set of documented materials required to address the issue of payment of insurance compensation: - statement or message of the insured about the insured event, - an insurance act confirming the fact, circumstances and consequences of this case, - documents issued by the insurance authority: insurance certificate, personal account of the insured, etc. - documents submitted by the competent organizations and institutions at the request of the insurance authority.	5	MC 15-LO5,13
13	Banking	This course includes studying the regulation of the movement of money, accumulating them in specific places, as well as the direction of cash flows. The main importance for financial management, as well as not the last place in the state regulation of market relations, the functional capabilities of banks reveal their great value to ensure financial stability and future trends in the formation of the entire economy of the Republic of Kazakhstan.	4	MC 16-LO6
14	Currency transactions	This is a subject directed to the performance or other termination of obligations with currency values and their use as means of payment, as well as in other cases involving the transfer of property rights.	5	MC 16-LO6
15	Finance of enterprises in the agro-industrial complex	The course examines the formation of future knowledge of fundamental experts in the field of finance of agricultural enterprises, the disclosure of the essential foundations of the interaction of the theory and practice of financial relations, the need for accounting and finance, their role and significance in modern market development conditions.	5	MC 16-LO6
16	Business finance	The study of theoretical and practical knowledge in the field of business finance, its principles, capital structure, income and taxes.	5	MC 16-LO6
17	Financial analysis for enterprises	The course studies the application of modern methods of analysis of the main indicators of the financial condition and financial results of the organization with the goal of making stakeholders management, investment and other decisions.	5	MC 17-LO5,9
18	Financial analysis of commercial banks	Studying and mastering students of theoretical knowledge of financial analysis of commercial banks	5	MC 17-LO5,9
19	Management analysis at the enterprise	The course examines the process of a comprehensive analysis of the internal resources and capabilities of an enterprise, aimed at assessing the current state of the business, methods for providing information to managers and other interested parties for making adequate strategic decisions, choosing a strategy, forming a SWOT analysis related to identifying the strengths and	5	MC 17-LO5,6

		weaknesses of enterprises.		
20	Financial and management analysis	Economic analysis of economic activity includes two sections: financial analysis; management analysis. The essence, objects and methods of solving problems of financial and management analysis have their own specifics. Financial analysis is used by external users of information about the activities of the organization, as well as by the company's management personnel in order to obtain detailed data contained directly in the accounting registers. The subjects of management analysis are users of economic information directly commercial organization.	5	MC 17-LO5,6
<b>The cycle of professional disciplines / University component</b>				
1.	Financial Accounting 1	The course studies the organization of accounting, which is based on national and international standards for accounting and financial reporting, the reasons justifying the development of accounting concepts and principles.	5	MC 18-LO6,10
2.	Management Accounting 1	The course studies the formation of knowledge about the content of management accounting, its principles and purpose, the theoretical foundations of calculating the costs and results of production activities of organizations, accounting for production and marketing costs by type, place of origin and objects of calculation.	5	MC 19-LO10,13
<b>Professional Cycle / Optional Component</b>				
1.	Financial Accounting 2	This course examines fundamental topics that contribute to the development of professional thinking, the formation of consolidated financial statements, business combinations, the use of financial instruments, and foreign currency transactions.	5	MC 18-LO 4,6,10
2.	Financial accounting in accordance with IFRS	The study of theoretical and practical knowledge in the field of financial accounting is of great importance in terms of market relations, since all organizations have a commercial structure.	5	MC 18-LO 4,6,10
3.	Management Accounting 2	The course studies theoretical knowledge in the field of cost accounting and calculating the cost of agricultural production, innovative methods, the procedure for calculating the cost of agricultural production	5	MC 19-LO5,10
4.	Accounting in tourism and hotel complex	Studying and mastering theoretical and practical knowledge in the field of accounting in tourism, tourist product, tour operator activity, accounting for the implementation of hotel business services	5	MC 19-LO6
5.	Financial statements	The course examines the totality of the approved forms of various reports on the financial condition of the company for the selected reporting period and the financial results of the operating and non-operational activities of the company, which is compiled to evaluate the activities of the company, make decisions about and provide information about the company to regulatory authorities.	5	MC 20-LO 4,7,11
6.	Reporting enterprises at	The course examines a set of approved forms of various reports on the financial condition of the company for the selected reporting period and the financial results of the company's operating and non-operating activities, which is compiled to assess the company's activities, make decisions about future activities and provide information about the company to regulatory authorities.	5	MC 20-LO 4,7,11
7.	Tax accounting and reporting	The course studies theoretical and practical knowledge of tax accounting, deductions from	5	MC 20-LO 10,11,13

		income, deductions for fixed assets, deductions for doubtful requirements.		
8.	Tax accounting policy	The concept of tax optimization does not imply a violation of the law by an economic entity and is an integral part of the financial planning system of any commercial enterprise. The main purpose of the formation and application of tax accounting policies is the optimization of tax obligations with a combination of business development strategy and legal requirements of the state.	5	MC 20-LO 10,11,13
9.	Accounting in agriculture	The course studies theoretical and practical knowledge of accounting in agriculture, its basic principles, regulatory documents.	5	MC 21-LO6
10	Accounting in stock exchanges	Studying and mastering the theoretical and practical knowledge of tax accounting, deductions from income, deductions for fixed assets, deductions for doubtful claims.	5	MC 21-LO6
11	Accounting in construction	The course studies theoretical and practical knowledge in the field of accounting in construction, as well as the features of classifying industry costs and accounting for the cost of construction and installation work at an estimated rate.	5	MC 21-LO6
12	Accounting in banks	Studying and mastering of theoretical and practical knowledge of accounting, deductions from income, deductions for fixed assets, deductions for doubtful requirements.	5	MC 21-LO6
13	Internal audit	The course studies internal control systems, as well as risk management systems and corporate governance systems as a whole, an independent assessment of events, data analysis of results, as well as recommendations; Information related to various functions and processes.	5	MC 22-LO 12,13
14	Practical audit	the audit is conducted to monitor the development activities of the enterprise, identify its assets and check its financial position.	5	MC 22- LO 12,13
15	Audit of financial statements	The course studies the theoretical foundations of reliability, completeness, materiality, neutrality. Financial statements are a combination of data characterizing the results of the financial and economic activities of the enterprise for the reporting period, obtained from the data of accounting and other types of accounting.	5	MC 22- LO 7, 12, 13
16	Financial statement analysis	The study and mastery of theoretical and practical knowledge on the analysis of financial statements and its main forms.	5	MC 22-LO 7,12, 13

**1. Summary table reflecting the amount of credits mastered by the modules of the educational program: Number of modules-13**

Course of Study	Semester	The number of studied disciplines			The number of academic credits						Total academic hours	Military training	Quantity	
		CC	UC	EC	Theoretical learning	Educational practice	Internship	Undergraduate practice	Final certification	Total			Exam	Diff. offset
<b>I</b>	<b>1</b>	4	1	1	30					30	900		6	
	<b>2</b>	4	3		28	2				30	900		7	1
<b>II</b>	<b>3</b>	1	3	3	30					30	900		7	
	<b>4</b>	3	2	1	27		5			32	960		6	1
<b>III</b>	<b>5</b>		4	1	29					29	870		5	
	<b>6</b>		1	4	25		6			31	930		5	1
<b>IV</b>	<b>7</b>			6	25		5			30	900		6	1
	<b>8</b>			1	15			4	12	31	930		1	1
<b>Total</b>		<b>12</b>	<b>14</b>	<b>17</b>	<b>209</b>	<b>2</b>	<b>16</b>	<b>4</b>	<b>12</b>	<b>243</b>	<b>7290</b>	<b>588</b>	<b>43</b>	<b>5</b>

## Appendix for Educational program

### Appendix 2

#### Base practice

№	Name of companies, enterprises, organizations	Contacts Tel, e-mail
1.	«DASTAR CO» LLP	<a href="mailto:Amireshova@mail.ru">Amireshova@mail.ru</a> 87017685018
2.	«ҚазТауҚұрылыс» LLP	<a href="mailto:azhar.kakimovna@mail.ru">azhar.kakimovna@mail.ru</a> > <a href="mailto:azhar.kakimovna@mail.ru">@mail.ru</a> 8-708-469-50-71
3.	«Magnet Oil & Gas Group» LLP	<a href="mailto:boskumbaeva@mail.ru">boskumbaeva@mail.ru</a> 8-701-774-30-36
4.	«Дарын 777» LLP	Marat Zhymageldin@mail.ru 87085689829
5.	«Интегра Сервис Азия» LLP	IntegraCervic@mail.ru 87017993038
6.	«Нурсапа бетон» LLP	<a href="mailto:Rahima_6667@mail.ru">Rahima_6667@mail.ru</a> 87023579855
7.	«Қазақ аграрлық-өнеркәсіптік кешенінің экономикасы және ауылдық дамыту ғылыми-зерттеу институты» LLP	blg@blg88rz 87272336188
8.	«Академия Непрерывного Профессионального развития» LLP	anar@spark.kz, 7272505899