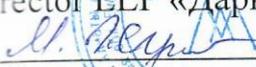
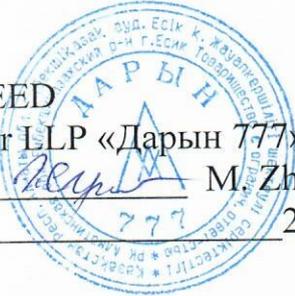


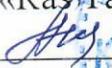
Non-commercial joint-stock company  
«Kazakh National Agrarian Research University»

AGREED  
Director LLP «Дарын 777»  
  
M. Zhymageldin  
«\_\_» \_\_\_\_\_ 2023



APPROVED  
Chairman of the Board - Rector  
  
A. Kurishbaev  
«\_\_» \_\_\_\_\_ 2023



AGREED  
Chief accountant of  
LLP «КазТай Құрылыс»  
  
A. Mukhamediev  
«\_\_» \_\_\_\_\_ 2023



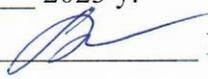
**EDUCATIONAL PROGRAM**

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

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

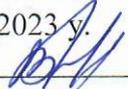
Almaty, 2023

Approved at the meeting of the Department «Accounting, Audit and Finance»  
Protocol № 08, «17» 03 2023 y.

Head of the department  M. Arzayeva

Considered at meetings Academic Committee of the Higher School «Business and Law»

Protocol № 09 «24» 03 2023 y.

Chairman of the AC of the faculty  M. Beisenbayeva

Reviewed by the Educational Methodological Council of the University and recommended to the Academic Council

Protocol № 3 «28» 03 2023 y.

Chairman of the EMC of the University  A. Kaiyrbaeva

The educational program was approved at the meeting of the Academic Council of KazNARU

Protocol № 11, «05» 04 2023 y.

**Developers:**

P.d. head of the department



D. Azhinurina

Head of department



M. Arzayeva

Senior lecturer



G. Shegir

Student



Zh. Nurgalyeva

Graduate of 2022



M. Adilhanova

Employer:

Director LLP «Дарын 777»



M. Zhymageldin

Chief accountant of

LLP «Каз Тау Құрылыс»



A. Mukhamediev

**Agreed:**

Head of training Department



A. Koishybaev

Head of the Educational Programs Design  
Department



Zh. Kussainova

### **Application area**

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

### **Regulations**

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

Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022 №2;

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 12.10.2018 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;

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

## 1. Passport of the educational program

Code and classification of the education field	6B04 Business, management and law
Code and classification of training areas	6B041 Business and management
Code and name of educational program	«6B04103 - Accounting and Auditing»
Type of educational program	Acting
The purpose 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.
Level according to ISCED	6
Level according to NQF	6
Level according to PQF-professional qualification framework	6
The number of appendix to the licenses for the training direction	KZ 42LAA00006720, July 05, 2019 № 012
Accreditation of EP The name of the accreditation body The period of accreditation validity	Certificate № 1920 KE 0128 KAZSEE 13.12.2019 -12.12.2024
Degree awarded	Bachelor of Business and Management under the educational programme «6B04103 - Accounting and Auditing»
Learning outcome	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.
Scope 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>
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. Learning results of Educational Programs

Codes	Learning results
LO1	Memorize the basic foundations in the field of natural sciences, the duties of citizens to protect the state, the structure and functions of legal, anti-corruption, environmental and economic culture, the methodology of scientific research, and the principles of academic integrity
LO2	Demonstrate knowledge and understanding of the main features of leading schools and areas of economic science, fundamental problems of the functioning of a market economy at micro-macro and mega-levels, the current state of economic development of Kazakhstan and the world economy
LO3	Explain the principles and methods of financial accounting, social, ethical and scientific considerations in accordance with international financial reporting standards
LO4	Apply appropriate knowledge of digital technologies, basic methods of analysis, when solving professional tasks in the field of accounting and auditing, taxes, determining production costs, calculating costs, etc.
LO5	Use accounting, financial and other information contained in the statements of enterprises of various ownership forms for making management decisions
LO6	Interpret the adaptation of international financial reporting and auditing standards to local market conditions
LO7	Use the training skills to navigate modern information flows and adapt to new approaches in the organization of accounting and auditing
LO8	Evaluate the efficiency of the use of resources, assets of the enterprise and calculate the main economic indicators characterizing the financial condition of economic entities
LO9	Apply theoretical and practical knowledge of new techniques and methods to solve the problems of financial, managerial and tax accounting that arise in the process of forming information to characterize the state of assets and their sources of education
LO10	To know the methods of scientific research, to recommend the methodology of organization and accounting, reporting in business entities in accordance with the requirements of international financial reporting standards and regulatory documents
LO11	Perform internal and external audit procedures, applying international auditing standards and regulatory documents
LO12	Develop the accounting and tax accounting policy of the company, expressing professional judgment in accordance with the provisions of international financial reporting standards and regulatory documents

### 3. The content of the educational program

No.	CC/UC/OC	Discipline Code	Name of the discipline, forming competencies	academic credits	Volume in hours						Distribution of credits by courses and semesters								The Department	Form of control		
					academic hours	Classroom				Extracurricular		1 course		2 course		3 course		4 course				
						Lectures	Practical class	Laboratory class	Other (practice)	IWST	IWS	1	2	3	4	5	6	7			8	
ЖБП		Жалпы білім беретін пәндер циклі/ Цикл общеобразовательные дисциплины / General education subjects cycle		56	1680	84	636			240	720	25	17	2	12							
Модуль. Гуманитарлық және тілдік / Гуманитарный и языковой/ Humanities and language				30	900	30	270			150	450	10	15		5							
1	МК	КТ/ ІК/ НК 1101	Қазақстан тарихы / История Казахстана/ History of Kazakhstan	5	150	15	35			25	75		5							22	Мемлекеттік емтихан	
2	МК	Fil/ Phi 2102	Философия / Philosophy	5	150	15	35			25	75				5					22	Емтихан	
3	МК	ShT/ IYa/ FL 1103	Шетел тілі/ Иностранный язык/ Foreign Language	10	300		100			50	150	5	5							24	Емтихан	
4	МК	К(О)Т/ К(Р)Үа 1104	Қазақ (Орыс) тілі/ Казахский (Русский) язык/ Kazakh (Russian) Language	10	300		100			50	150	5	5							23	Емтихан	
Модуль. Кәсіби және коммуникативті модулі/ Профессионально-коммуникативный/ Professional and communicative				10	300	30	70			50	150	5			5							
5	МК	АКТ/ ІКТ/ІСТ 2105	Ақпараттық- коммуникациялық технологиялар/ Информационно- коммуникационные технологии / Information	5	150	15	35			25	75				5					21	Емтихан	

			and Communication Technologies																	
6	TK	KSZhKM/ PAK/LAC C 1108	Құқық және сыбайлас жемқорлыққа қарсы мәдениет/Право и антикоррупционная культура/Law and anti-corruption culture	5	150	15	35			25	75	5							15	Емтихан
		Eko/Eco1 108	Экономика /Economy																14	
		Ekol/Ecol 1108	Экология/Ecology																3	
		TAK /BZh/LS 1108	Тіршілік әрекетінің қауіпсіздігі/Безопасность жизнедеятельности/ Life safety																18	
		Kas /Pre /Ent 1108	Кәсіпкерлік/Предпринимательство/ Entrepreneurship																14	
		HZA/MNI/ MSR 1108	Ғылыми зерттеу әдістері/Методы научных исследований/Methods of scientific research																14	
<b>Модуль. Әлеуметтік-саясаттану білім және салауатты өмір салты модулі/ Социально-политических знаний и здоровый образ жизни/ Socio-political knowledge and a healthy lifestyle</b>				<b>16</b>	<b>480</b>	<b>24</b>	<b>296</b>			<b>40</b>	<b>120</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>2</b>					
7	МК	ASBM (ASMP)/ MSPZ (SPKP)/ SPKM (SPCP) 1106	Әлеуметтік-саясаттану білім модулі (әлеуметтану, саясаттану, мәдениеттану, психология)/ Модуль социально-политических знаний (социология, политология, культурология, психология) / Social and political knowledge module (Social Studies, Political Studies, Cultural Studies, Psychology)	8	240	24	56			40	120	8							22	Емтихан
8	МК	DSh/ FK/ PT 1107 2107	Дене шынықтыру/ Физическая культура/ Physical Training	8	240	-	240					2	2	2	2				25	Емтихан
<b>БП</b>		<b>Базалық пәндер циклі/ Цикл базовых дисциплин/ Core subjects cycle</b>		<b>116</b>	<b>3480</b>	<b>312</b>	<b>728</b>		<b>120</b>	<b>520</b>	<b>1800</b>	<b>5</b>	<b>13</b>	<b>28</b>	<b>15</b>	<b>20</b>	<b>20</b>	<b>15</b>		





		4223	Финансы предпринимательства/ Entrepreneurship Finance																		
<b>Модуль 7. Экономикалық талдау/ Экономический анализ/ 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>				
28	ЖК	КВТ/FUA/ FAA 4221	Қаржылық және басқару талдауы/ Финансовый и управленческий анализ/ Financial and management analysis	5	150	15	35			25	75						5		13	емтихан	
29	ЖК	ОР/PP 3220	Өндірістік практика/ Производственная практика/ Productional practice	5	150				50		100					5			13	диф. сынақ	
30	ТК	ТВ/UR/R M 4222	Тәуекелдерді басқару/ Управление рисками/ Risk management	5	150	15	35			25	75						5		13	емтихан	
		ВТ/BR/BN 4222	Банктік тәуекелдер/ Банковские риски/ Banking risks																		
31	ТК	ВВ/ОВ/В V 3214	Бизнесті бағалау /Оценка бизнеса/ Business valuation	5	150	15	35			25	75					5			13	емтихан	
		ZhMBB/O UN/REV M 3214	Жылжымайтын мүлікті бағалау және басқару /Оценка и управление недвижимостью/ Real estate valuation and management																		
<b>КП Кәсіптік пәндер циклі/ Цикл профилирующих дисциплин/ Major subjects cycle</b>				<b>62</b>	<b>1860</b>	<b>159</b>	<b>371</b>		<b>90</b>	<b>265</b>	<b>975</b>				<b>5</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>15</b>		
<b>Модуль 8. Қаржылық есеп/ Финансовый учет/ Financial accounting</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>				
32	ЖК	KE1/FU1/ FA1 2301	Қаржылық есеп 1/ Финансовый учет 1/ Financial accounting 1	5	150	15	35			25	75				5				13	емтихан	
33	ТК	KE2/FU2/ FA2 3303	Қаржылық есеп 2 Финансовый учет 2/ Financial accounting 2	5	150	15	35			25	75				5				13	емтихан	
		HKESKE/ FUSMSFO /FSAIFRS 3303	ХҚЕС сәйкес қаржылық есеп/ Финансовый учет в соответствии с МСФО/ Financial statements in accordance with IFRS																		

34	TK	KE/FO/FS 3304	Қаржылық есептілік/ Финансовая отчетность/ Financial statements	5	150	15	35			25	75					5			13	емтихан
		SE/SO/SR 3304	Статистикалық есептілік/ Статистическая отчетность/ Statistical reporting																	
<b>Модуль 9. Басқару есебі/ Управленческий учет/ Management accounting</b>				<b>15</b>	<b>450</b>	<b>30</b>	<b>70</b>			<b>50</b>	<b>50</b>	<b>250</b>				<b>5</b>		<b>10</b>		
35	Ж К	BE1/UU /MA1 3302	Басқару есебі 1/ Управленческий учет1/ Management accounting 1	5	150	15	35			25	75					5			13	емтихан
36	Ж К	OP/PP 4311	Өндірістік практика/ Производственная практика/ Productional practice	5	150				50		100						5		13	диф. сынақ
37	TK	BE2/UU2/ MA2 4306	Басқару есебі 2/ Управленческий учет 2/ Management accounting 2	5	150	15	35			25	75						5		13	емтихан
		AOKSK/K OAPK/CIA IC 4306	АӨК салаларындағы калькуляция /Калькуляция в отраслях в АПК/ Calculation in industries in the agro-industrial complex																	
<b>Модуль 10. Салық есебі/ Налоговый учет/ Tax accounting</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>			
38	TK	SSS/NN/T T 3305	Салық және салық салу/ Налоги и налогообложение/ Taxation and taxation	5	150	15	35			25	75					5			13	Емтихан
		SA/NA/TA 3305	Салықтық әкімшіліктендіру Налоговое администрирование / Tax administration																	
39	TK	SE/NU/TA 4307	Салық есебі /Налоговый учет/ Tax accounting	5	150	15	35			25	75						5		13	Емтихан
		SES/NUP/T AP 4307	Салық-есеп саясаты/ Налогово-учетная политика /Tax and accounting policy																	
<b>Модуль 11. Аудитті ұйымдастыру/Организация аудита /Organization of the audit</b>				<b>22</b>	<b>660</b>	<b>54</b>	<b>126</b>			<b>40</b>	<b>90</b>	<b>350</b>						<b>22</b>		
40	TK	MA/GA/S A	Мемлекеттік аудит/ Государственный аудит/	6	180	18	42			30	90							6	13	Емтихан

		4308	State audit																	
		SA/NA/IA 4308	Салық аудиті/Налоговый аудит/ Tax audit																	
41	ТК	IA/BA/IA 4309	Ішкі аудит/Внутренний аудит/ Internal audit	6	180	18	42			30	90							6	13	Емтихан
		TA/PA 4309	Тәжірибелік аудит/ Практический аудит/ Practical audit																	
42	ТК	KEA/AFO/A FS 4310	Қаржылық есептіліктің аудиті/ Аудит финансовой отчетности/ Audit of financial statements	6	180	18	42			30	90							6	13	Емтихан
		KET/AFO/A FS 4310	Қаржылық есептіліктің талдауы /Анализ финансовой отчетности/ Analysis of financial statements																	
43	ЖК	KP/PP 4312	Кәсіби практика/ Профессиональная практика/ Professional practice	4	120			40		80								4	13	диф. сынақ
<b>Қорытынды аттестаттау/ Итоговая аттестация/ Final assessment</b>				<b>8</b>	<b>240</b>			<b>80</b>		<b>160</b>								<b>8</b>		
44	ЖК	Қорытынды аттестаттау/ Итоговая аттестация/ Final assessment		8	240			80		160								8	13	
<b>Барлығы/ Итого/ Total:</b>				<b>242</b>	<b>7260</b>	<b>555</b>	<b>1735</b>	<b>290</b>	<b>1025</b>	<b>3655</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>32</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>		

<sup>1</sup>Note:

<b>Department number</b>	<b>The name of the department</b>
1	Agronomy, breeding and biotechnology
2	Fruit and vegetable growing, plant protection and quarantine
3	Soil science, agrochemistry and ecology
4	Obstetrics, surgery and reproduction biotechnology
5	Biological safety
6	Clinical Veterinary medicine
7	Microbiology, Virology and Immunology
8	Veterinary sanitary examination and hygiene
9	"Physiology, morphology and biochemistry" named after N.U.Bazanova
10	Forest resources, hunting and fisheries
11	Land resources and cadastre
12	Water resources and land reclamation
13	Accounting, audit and finance
14	«Management and organization of agribusiness» named after Kh.D. Churin
15	Law
16	Zooengineering
17	Technology and food safety
18	Agricultural machinery and mechanical engineering
19	"Machine use" named after I.V.Sakharov
20	Energy saving and automation
21	IT technologies and automation
22	Social disciplines
23	Kazakh and Russian languages
24	Foreign languages
25	Physical education and sports
26	Military Department

#### 4. Modules Competency Map

<b>Codes</b>	<b>Module</b>	<b>Educational competence</b>	<b>Learning outcomes</b>
<b>MC1</b>	<b>Module. Humanities and language</b>	aimed at the formation of fundamental source and historiographic materials, as well as for the achievement of modern historical science of Kazakhstan; to determine the role of the history of Kazakhstan in the system of humanitarian knowledge; on revealing the specifics of the object and subject of history of Kazakhstan for the analysis of topical problems of the modern stage of development; on creation of scientifically grounded concept of history of Kazakhstan based on integral and objective coverage of the main stages of ethnogenesis of the Kazakh people, evolution of forms of statehood and civilization in the Great Steppe; on systematization of knowledge of the main events of the modern history of Kazakhstan.	<ul style="list-style-type: none"> <li>- demonstrate knowledge and understanding of the main stages of development of the history of Kazakhstan</li> <li>- correlate the phenomena and events of the historical past with the general paradigm of world-historical development of human society through critical analysis;</li> <li>- possess the skills of analytical and axiological analysis in the study of historical processes and phenomena of modern Kazakhstan</li> <li>- be able to comprehend objectively and comprehensively the immanent features of the modern Kazakhstan model of development</li> <li>- to systematize and give a critical assessment of historical phenomena and processes in the history of Kazakhstan.</li> </ul>
<b>MC2</b>		form a system of general competencies that ensure the socio-cultural development of the personality of the future specialist based on the formation of his ideological, civic and moral positions;	<ul style="list-style-type: none"> <li>- to evaluate the surrounding reality on the basis of ideological positions, formed by the knowledge of the fundamentals of philosophy, which provide scientific understanding and study of the natural and social world by methods of scientific and philosophical knowledge;</li> <li>- to interpret the content and specific features of the mythological, religious and scientific worldview;</li> <li>- to give assessment to everything happening in the social and industrial spheres;</li> </ul>
<b>MC3</b>		develop the ability to interpersonal social and professional communication in the state, Russian and foreign languages;	<ul style="list-style-type: none"> <li>- implement the use of language and speech tools based on a system of grammatical knowledge; analyze information in accordance with the situation of communication;</li> <li>- to carry out the use of linguistic and speech means based on the system of grammatical knowledge; analyze information in accordance with the communication situation;</li> </ul>
<b>MC4</b>	<b>Module. Professional</b>	The development of information literacy through	- evaluate the activities and actions of communication participants.

	<b>and communicative</b>	the mastery and the use of modern information and communication technologies in all areas of life and work;	<ul style="list-style-type: none"> <li>- to use in personal activities various types of information and communication technologies: Internet resources, cloud and mobile services for searching, storing, processing, protecting and distributing information;</li> </ul>
<b>MC5</b>		Have an intolerant attitude toward corrupt behavior, respectful of legislation and law.	<ul style="list-style-type: none"> <li>- analyze events and actions from the point of view of the area of legal regulation and be able to refer to the necessary regulatory acts;</li> <li>- to be guided in the current legislation; using the law, to protect their rights and interests,</li> <li>- to carry out professional activities on the basis of a developed legal awareness, legal thinking and legal culture;</li> <li>- to acquire a sufficient level of legal awareness;</li> <li>- be able to assess 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>MC6</b>		Be competent to analyze and obtain information in accordance with the basic knowledge of the economy; use the basics of economic knowledge in various fields; able to apply this knowledge in solving situational and practical problems.	<ul style="list-style-type: none"> <li>- to know the fundamental problems of the functioning of the economy, the mechanism of action and manifestation of economic laws, as well as the main features of the leading schools and areas of economic science;</li> <li>- to be aware of economic terms and categories, use them in their educational activities;</li> <li>- to understand and know the main events of the world and domestic economic history, the course of ongoing reforms in the light of the strategy "Kazakhstan - 2050", development trends in the field of modern business;</li> <li>- to distinguish and compare the behavior of market agents in different types of market structures;</li> <li>- to explain the interaction of economic agents in macroeconomic markets;</li> <li>- to compare the impact of macroeconomic policies in different countries;</li> <li>- to argue their own views on modern macroeconomic phenomena;</li> <li>- to use the knowledge gained in practice to assess the results of economic reforms in Kazakhstan</li> </ul>
<b>MC7</b>		To be competent in the application of methods for the implementation of low-waste	<ul style="list-style-type: none"> <li>- know the contents of the basic terms in the field of ecology, environmental management; modern global and regional</li> </ul>

		production and the assessment of the environmental efficiency of economic activity.	<p>environmental problems and their solutions;</p> <ul style="list-style-type: none"> <li>- be able to apply environmental knowledge to solve and predict possible environmental problems;</li> <li>- apply methods for the implementation of low-waste production and assess the environmental performance of economic activity.</li> <li>- establish causal relationships between phenomena occurring in nature and society,</li> <li>- apply environmental knowledge to solve and predict possible environmental problems.</li> </ul>
<b>MC8</b>		Contribute to the ability to apply this knowledge to address the issues of safety and reliability of operation of machinery and equipment and knowledge of the issues of social protection of workers.	<ul style="list-style-type: none"> <li>- to know the main legislative acts on industrial safety, labor protection, environmental protection and civil protection;</li> <li>- apply the knowledge gained to address the safety and reliability of the operation of machinery and equipment;</li> <li>- ability to evaluate machinery and process equipment in terms of exposure to abnormal situations.</li> </ul>
<b>MC9</b>	<b>Module. Socio-political knowledge and a healthy lifestyle</b>	form the skills of self-development and education throughout life;	<ul style="list-style-type: none"> <li>-to assess situations in various spheres of interpersonal, social and professional communication, taking into account the basic knowledge of sociology, political science, cultural studies and psychology;</li> <li>- to synthesize knowledge of these sciences as a modern product of integrative processes;</li> <li>- to use scientific methods and approaches of research of a specific science, as well as the entire socio-political cluster;</li> <li>- develop their own moral and civic position;</li> <li>- operate with the social, business, cultural, legal and ethical norms of Kazakhstan society;</li> <li>- demonstrate personal and professional competitiveness;</li> <li>- to put into practice knowledge in the field of social sciences and humanities, having international recognition;</li> <li>- to make a choice of methodology and analysis;</li> <li>- summarize the results of the study;</li> <li>- to synthesize new knowledge and present it in the form of humanitarian socially significant products;</li> </ul>

<b>MC10</b>		form a personality capable of mobility in the modern world, critical thinking and physical self-improvement.	- to build a personal educational trajectory throughout life for self-development and career growth, focus on a healthy lifestyle to ensure full social and professional activities through methods and means of physical culture.
<b>Core and major subjects competencies</b>		<b>Learning Outcomes</b>	
<b>MC11</b>	<b>Fundamentals of accounting and auditing</b>	Be competent in the application of theoretical accounting methods in practice of its organization by accounting objects, in possession of the methodology of financial accounting of the main accounting objects in accordance with the requirements of international accounting standards and financial reporting.	<ul style="list-style-type: none"> <li>- interpret the main primary accounting documents; conceptual foundations, principles of formation and regulatory regulation of financial statements; basic forms of financial reporting;</li> <li>- build the structure of the balance sheet and calculate wages and their deductions, evaluate inventory, calculate depreciation of fixed assets;</li> <li>- to modify in filling out accounting documents and accounting registers; to compile business correspondence; to develop professional judgment on the provision of information in financial statements.</li> </ul>
<b>MC12</b>	<b>Fundamentals of Economics</b>	Be competent to analyze and perceive information in accordance with basic knowledge of economics; use the basics of economic knowledge in various fields of activity; be able to apply the knowledge gained in solving situational and practical problems.	<ul style="list-style-type: none"> <li>- to know the fundamental problems of the functioning of the economy, the mechanism of action and manifestation of economic laws, as well as the main features of the leading schools and areas of economic science;</li> <li>- possess economic terms and categories, use them in their educational activities;</li> <li>- to understand and know the main events of world and domestic economic history;</li> <li>- distinguish and compare the behavior of market agents in different types of market structures;</li> <li>- explain the interaction of economic agents in macroeconomic markets;</li> <li>- compare the effectiveness of macroeconomic policies in different countries;</li> <li>-to argue their own views on modern macroeconomic phenomena;</li> <li>-to use the acquired knowledge in practice to assess the results of the ongoing economic reforms in Kazakhstan.</li> </ul>
<b>MC13</b>	<b>Digitization of accounting</b>	Be competent in the automation of accounting information using a computer program 1 from the Enterprise.	<ul style="list-style-type: none"> <li>- interpret the main primary documents of accounting; automation of accounting information using a computer program 1 from the Enterprise;</li> <li>- build the structure of the balance sheet and calculate wages and their deductions, evaluate inventories, calculate</li> </ul>

			<p>depreciation of fixed assets, prepare financial statements using the computer program 1 From the Enterprise;</p> <ul style="list-style-type: none"> <li>- to modify in filling out accounting documents and accounting registers; to compile business correspondence; in developing 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>MC14</b>	<b>Statistics and law</b>	<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 predicting 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 influence of various factors that know the system of indicators characterizing 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, to make an intersectoral balance.</li> <li>- to stage the main categories, concepts of classification, 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 macroeconomical indicators and analyze the state and development of the economy as a whole, its branches and sectors, draw up an intersectoral balance, general principles, techniques, methods collection, processing and analysis of statistical data.</li> <li>- to calculate according to the methodology of statistical data analysis, to have a systematic understanding of the basic concepts, categories, patterns in this industry; according to the system of generalizing indicators of socio-economic development, according to sources of statistical information; computer technology, skills and abilities to apply the acquired knowledge in practice.</li> </ul>
<b>MC15</b>	<b>Financial market</b>	<p>Be competent in the effective use of financial resources; in the development of forecasts for the development of financial markets and intermediaries in</p>	<ul style="list-style-type: none"> <li>- specify the basic concepts, methods, goals, objectives of finance; distinguish between the activities of financial intermediaries in the financial market, apply knowledge in identifying the advantages, disadvantages and</li> </ul>

		<p>the Republic of Kazakhstan, monetary policy of states, in the specifics of legislation on the stock market in developed and developing countries, as well as the forms of organization of control over its execution, the structure and mechanism of functioning of the international securities market, the mechanisms of issuance and circulation of international securities, as well as the organization of the primary and secondary market of Eurobonds, the activities of subjects of foreign stock markets.</p>	<p>possibilities of using the experience of developed countries for the Kazakh securities market, apply various methods of hedging exchange transactions of the foreign stock market, etc.</p> <ul style="list-style-type: none"> <li>- to investigate 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 and legislative framework governing banking activities. Types and forms of securities issued by corporations and government agencies of different countries, as well as the most actively traded futures contracts, the largest stock exchanges in the world, over-the-counter trading systems.</li> <li>- describe financial market management, information analysis and financial decision-making, develop forecasts for the development of state regulation of the economy in the Republic of Kazakhstan, the organization of banking institutions, trade and the mechanism for concluding transactions on stock exchanges, over-the-counter trading platforms, futures and options exchanges in different countries; mechanisms for the issuance and circulation of international securities, as well as the organization of the primary and secondary market of Eurobonds, the skills of applying technical and fundamental analysis in the financial market.</li> </ul>
<p><b>MC16</b></p>	<p><b>Banking and budgeting</b></p>	<p>Be competent in matters of economic and legal activities of a commercial bank, the formation of a resource base, lending and banking system, insurance organizations, in matters of conducting active operations and evaluating the bank's activities;</p>	<ul style="list-style-type: none"> <li>- to express the economic and legal basis of the commercial bank's activities, 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>- to streamline the economic standards of banking activities; to assess the quality of the bank's assets and its main portfolios; to apply knowledge in identifying the advantages, disadvantages and possibilities of using the experience of developed countries for the Kazakhstan securities market, to apply various methods of hedging exchange transactions of the foreign stock market, etc.</li> </ul>

			<ul style="list-style-type: none"> <li>- to stage analytical work, organization and management of banking activities; trading and the mechanism for concluding transactions on stock exchanges, over-the-counter trading platforms, futures and options exchanges in different countries; mechanisms for the issuance 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>MC17</b>	<b>Economic analysis</b>	<p>Be competent in analyzing the economic processes of enterprises, in calculating the final financial results of the entity's activities, in identifying cause-and-effect relationships of economic phenomena and processes, making and justifying any management decision.</p>	<ul style="list-style-type: none"> <li>- to decipher the scientific foundations 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>- to disclose the analysis of the main business processes of the enterprise, the flow patterns of the state of the enterprise and the efficiency of its financial and economic services, in order to identify "bottlenecks" and determine the causes of their occurrence; to conduct management analysis at the enterprise and its divisions; to assess the financial condition of the enterprise and its divisions.</li> <li>- to carry out a comprehensive assessment according to accounting and reporting data of the performance of business plan indicators and compliance with standards for the quantity, structure and quality of products, works and services performed, necessary for making optimal management decisions; reliable information, in conducting a thorough in-depth analysis of the financial situation of the enterprise.</li> </ul>
<b>Codes</b>	<b>Module</b>	<b>Professional competencies</b>	<b>Learning Outcomes</b>
<b>MC18</b>	<b>Financial accounting</b>	<p>The ability to master the methodology of financial accounting of the main accounting objects in accordance with the requirements of international accounting standards and financial reporting;</p>	<ul style="list-style-type: none"> <li>- modify to make various calculations on payroll, by types of payroll deduction, depreciation of fixed assets, lease payments, interest accrual, loans, etc., and on the other hand – be able to process primary data and make correspondence accounts on the basis of business transactions; fill in various accounting registers, journals-orders and the General Ledger, as well as participate in the preparation of financial reporting</li> </ul>

			<p>forms.</p> <ul style="list-style-type: none"> <li>- 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, organization of analytical and synthetic accounting and the procedure for the formation and preparation of financial statements; theoretical foundations for the merger of enterprises, on procurement methods; conceptual foundations, principles of formation and regulatory regulation of financial statements; basic forms of financial statements;</li> <li>- to be used in filling out accounting documents and accounting registers;. in finding ways to save in conditions of constantly increasing shortage of stocks, reducing production costs and increasing income; in assessing investment property, liabilities, lease accounting, in determining the value of money, 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.</li> </ul>
<b>MC19</b>	<b>Management accounting</b>	The 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 manufactured products, 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>- to clarify the need and effectiveness of production accounting for business entities in market conditions; the main issues of the organization of accounting: accounting policy.</li> <li>- to characterize ways of saving in conditions of constantly increasing shortage of stocks, reduction of production costs and increase in income; on the technique of accounting and preparation of financial statements of the organization.</li> </ul>
<b>MC20</b>	<b>Tax accounting</b>	Be competent in assessing the financial condition of the	<ul style="list-style-type: none"> <li>- choose the preparation of financial statements, ensuring its compliance with</li> </ul>

		<p>organization, in making optimal management decisions, in filling out a tax return, in submitting tax reports; organization of tax control in the Republic of Kazakhstan.</p>	<p>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; properly maintain consolidated financial statements; prepare the tax return of the organization; determine accounting, taxable income; perform calculations on available types of taxes; conduct analyze and evaluate the activities of tax authorities in conducting tax audits.</p> <ul style="list-style-type: none"> <li>- to prove the conceptual foundations, principles of formation and regulatory regulation of financial reporting; basic forms of financial reporting; to know the types of taxes according to the Tax Code of the Republic of Kazakhstan with amendments and additions; tax declaration forms; the main directions for improving tax accounting in the Republic of Kazakhstan; legislative and regulatory framework for the organization of tax control, forms of tax control.</li> <li>- to stage 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.</li> </ul>
<p><b>MC21</b></p>	<p><b>Organization of the audit</b></p>	<p>Be competent in the possession of international auditing standards, as well as the auditor's code of ethics, methods of obtaining audit evidence, audit quality assessment system, planning of the auditor's work, as well as the preparation of an audit opinion (report); in possession of the methodology of internal audit and audit of the financial statements of the organization.</p>	<ul style="list-style-type: none"> <li>- to determine the level of materiality and the level of audit risk, to prepare a general audit plan and programs, to compile an audit report; to audit the financial and economic activities of the organization in accordance with the requirements of international auditing standards. To analyze the financial condition of the enterprise and the efficiency of its financial and economic services, to assess the financial condition of the enterprise and its divisions.</li> <li>- explain the goals and objectives, functions, objects and types of audit; the information system and methods of auditing assets, capital, liabilities, income, expenses and business processes of the organization; the system of regulatory legal acts regulating auditing activities in the Republic of Kazakhstan, international auditing standards, as well</li> </ul>

			<p>as the auditor's code of ethics, materiality and the level of risk in the audit, methods of obtaining audit evidence, an audit quality assessment system, planning the auditor's work, as well as drawing up the auditor's conclusion (report);</p> <p>- express the audit methodology in accordance with the requirements of international standards, in particular: determination of materiality and the level of risk in the audit, methods of obtaining audit evidence, audit quality assessment system, planning of the auditor's work, as well as the preparation of an audit report to obtain audit evidence, audit quality assessment system, planning of the auditor's work, as well as the preparation of an audit opinion (report).</p>
--	--	--	---

5. Summary table reflecting the volume of disbursed credits in the context of the educational program:

Training course	Semester	The number of studied disciplines			The number of academic credits						Total hours	Military training	Quantity	
		CC	UC	OC	Theoretical training	Training practice	Professional internship	Professional practice	Final assessment	Total			exam	differiated credit
<b>I</b>	<b>1</b>	5	1		30					30	900		6	
	<b>2</b>	4	3		28	2				30	900		6	1
<b>II</b>	<b>3</b>	1	3	2	30					30	900		6	
	<b>4</b>	3	3	1	27		5			32	960		6	1
<b>III</b>	<b>5</b>		3	3	30					30	900		6	
	<b>6</b>		2	4	25		5			30	900		5	1
<b>IV</b>	<b>7</b>		1	5	25		5			30	900		5	1
	<b>8</b>		1	3	18			4	8	30	900		3	1
<b>Total</b>		<b>13</b>	<b>17</b>	<b>18</b>	<b>213</b>	<b>2</b>	<b>15</b>	<b>4</b>	<b>8</b>	<b>242</b>	<b>7260</b>	<b>588</b>	<b>43</b>	<b>5</b>

## Information about the disciplines

№	Name of the discipline	Short description of the discipline (30-50 words)	Number of credits	Formed competencies (codes)
<b>General education subjects cycle / Core Component</b>				
1	History of Kazakhstan	The study of the course is aimed at the formation of students the concept of modern history of the Fatherland, based on a holistic and objective coverage of the problems of ethnogenesis of the Kazakh people, the evolution of forms 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 history, forming a scientific worldview and citizenship. Creation of ideological and spiritual basis for consolidation of multi-ethnic and multi-confessional Kazakhstan society	5	MC1
2	Philosophy	The course is aimed at the formation of students ideas about philosophy as a special form of knowledge of the world, its main sections, problems and methods, as well as skills of self-analysis and moral self-regulation, the development of research abilities and the formation of intellectual and creative potential. Special attention is paid to the problems of preservation of national identity, the assimilation of such key worldview 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	MC2
3	Foreign language	Teaching a foreign language sets tasks for the development of foreign language communicative competence in the totality of its components: <b>speech competence</b> – development of communication skills in four main types of speech activity; <b>linguistic competence</b> – the mastery of new linguistic means (phonetic, orthographic, lexical, grammatical); <b>socio-cultural competence</b> –the formation of the ability to represent their country, its culture; <b>educational and cognitive competence</b> – familiarization with the available methods and techniques of self-study of languages and cultures.	10	MC3
4	Kazakh (Russian) language	The discipline is aimed for the development of language the personality of the student who is able to carry out cognitive and communicative activities in the Russian language in the areas of interpersonal, social, professional, intercultural communication in the context of the implementation of state programs	10	MC3

		of trilingualism and spiritual modernization of national consciousness. Discipline involves the successful mastery of speech activities in according to level training		
5	Information and communication technology	Formation of the ability to critically evaluate and analyze the processes, methods of search, storage and processing of information, methods of collecting and transmitting information through digital technologies. Mastering the conceptual foundations of the architecture of computer systems, operating systems and networks. Formation of knowledge about the concepts of development of network and web applications, information security tools.	5	MC4
<b>Social and political knowledge module (Social Studies Political Studies, Cultural Studies, Psychology)</b>				
6	Social Studies	studies society, revealing the internal mechanisms of its structure and development of its structures(structural elements: social communities, institutions, organizations and groups); patterns 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	MC2, MC9
	Political Studies	the science of politics, the laws of the emergence of political phenomena (institutions, relations, processes), the ways and forms of their functioning and development, the methods of management of political processes, political consciousness, culture, etc., political consciousness, culture, etc.	2	MC2, MC9
	Cultural Studies	teachings about culture, its history, essence, laws of functioning and development, which can be found in the works of scientists, representing various options for understanding the phenomenon of culture. In addition, the cultural Sciences study the system of cultural institutions through which human education is carried out and which produce, store and transmit cultural information	2	MC2, MC9
	Psychology	Psychology – a science whose purpose is to study the mechanisms of functioning of the human psyche. It examines the patterns of human behavior in different situations, resulting in thoughts, feelings and experiences. Psychology is what helps us to know ourselves more deeply, to understand our problems and their causes, to realize our shortcomings and strengths. Her study will contribute to the development in man of moral character and ethics.	2	MC2, MC9
7	Physical Training	The discipline covers a range of issues related to physical culture as part of human culture, healthy lifestyle, its main components, socio-biological basis of adaptation of the human body to physical and mental activity, preparation for independent physical culture and sports, age physiology, self-control of physical condition, psychophysical basis of physical culture and sports, hygiene.	8	MC10

<b>General education subjects cycle / Optional component</b>				
8	Law and anti-corruption culture	The course program provides for the disclosure of such issues as the basic theories of the origin of the state and law, the identification of features, subject, methods, principles, branches of law of Kazakhstan, such as constitutional, administrative, labor, civil law, criminal, family, land, financial, tax, banking, insurance law of the Republic of Kazakhstan, improving the legal literacy of students in the field of anti-corruption legislation, the formation of an anti-corruption worldview, a standard of conduct	5	MC5 LO1, LO2
	Ecology	The course provides theoretical knowledge in the field of ecology, contributes to the improvement of environmental literacy of students, forms ecological thinking, as well as the ability to apply this knowledge in professional and other activities.	5	MC7 LO1
	Life safety	Forms a professional safety culture, which is understood as the willingness and ability of an individual to use in professional activity the acquired set of knowledge, skills and abilities to ensure safety in the field of professional activity.	5	MC8 LO1
	Methods of scientific research	As a result of studying the theoretical course, the student must master the methodology and methodology of scientific research, be able to identify problem situations using methods of analysis, synthesis and abstract thinking. As a result of mastering the discipline, the student will acquire the skills of presenting scientific materials and forming the text of a scientific work. The knowledge gained during the course is necessary for the subsequent study of the disciplines of the professional cycle, the passage of professional practices, the preparation of the final qualifying work.	5	MC8 LO1, LO10
	Entrepreneurship	The subject "Entrepreneurship" will teach you how to develop the right competencies that will be useful in life for any entrepreneur, understand how to create a team for your project, learn how to choose the right business idea based on market needs, develop a business model and make a business plan to start your business.	5	MC6 LO2
	Economy	The content of the discipline "Economics" is aimed at mastering the basic knowledge about the economic life of society in which the economic activities of individuals, individual enterprises and the state are carried out. The subject promotes the development of economic thinking among students and the ability to make rational decisions with limited natural resources. The discipline contributes to the formation of readiness to use the acquired knowledge about the functioning of the economy for orientation in choosing a profession and further education.	5	MC6 LO1, LO2
<b>Core subjects cycle / University component</b>				

9	Fundamentals of accounting	The course studies the fundamental principles of accounting in modern conditions, in acquiring theoretical and practical skills in organizing the accounting process in organizations, familiarization with the accounting accounting system, accounting information processing technology, accounting registers and accounting forms, familiarization with the basics of financial reporting.	5	MC 11 LO 3, LO 5, LO 7
10	Audit basics	The course studies the basics of audit methodology and the acquisition by students of the necessary skills for the organization of audits as an element of the general financial control system; the study of world and domestic experience in regulating auditing activities; the study of the provisions of international and state standards of auditing; the study of audit methods and techniques used in audits of audited persons.	5	MC 11 LO 6, LO 7, LO 9
11	Economic theory	The discipline studies the fundamental problems of the functioning of the economy, the evolution of socio-economic development of society, the patterns of reproduction at the level of the national economy and the world economy.	5	MC 12 LO 2
12	Microeconomics	The course program examines the laws and patterns of behavior of the two main market agents – households and firms. The specifics of the firm's behavior in various market structures are studied: perfect competition, monopoly, oligopoly and monopolistic competition, as well as the peculiarities of the markets of various types of economic resources: labor, land and capital.	6	MC 12 LO 2
13	Macroeconomics	A branch of economics that studies the behavior of the economy as a whole from the point of view of ensuring conditions for sustainable economic growth, full employment of resources and minimizing the level of inflation.	6	MC 12 LO 2
14	Management	The discipline introduces students to the fundamentals of management of organizational systems; develops students with logical thinking about the essence and content of processes in organizations operating in a tough competitive environment; forms knowledge and skills of managing operations of production, innovation, financial, social and other areas of the organization.	5	MC 12 LO 2, LO 5
15	1 C Accounting	The discipline "1C Accounting" allows students to master knowledge in the field of modern software tools aimed at automating the work of an accountant. The 1-C accounting program implements a standard accounting methodology for entrepreneurs of small and medium-sized businesses in accordance with the current legislation of the Republic of Kazakhstan. It embodies the experience of practical work of accountants of hundreds of thousands of self-supporting enterprises and organizations of various sizes and areas of activity.	5	MC 13 LO 3, LO 4, LO 7

16	Statistics	In the course of studying this subject, the student will master statistical methods and approaches, simultaneously establishing connections and making forecasts, as well as collecting information in social and economic sciences, analyzing data, establishing connections and making forecasts, mastering digital information methods and methods.	5	MC 14 LO 2, LO 5
17	Econometrics	The discipline considers mathematical and statistical methods for studying economic phenomena and processes, measuring indicators and analyzing their relationships in economic situations through the use of methods for analyzing multidimensional data, evaluating models and predicting future phenomena and events in the economy.	5	MC 14 LO 5
18	Finance	The course studies financial relations interconnected with other economic relations and with finance, as well as the essence and content of the budget and budget system, insurance, pension system, stock market and inflation.	6	MC 15 LO 2, LO 3, LO 5
19	Financial and management analysis	The essence, objects and methods of solving problems of financial and managerial analysis have their own specifics. Financial analysis studies the application of modern methods of analyzing the main indicators of the financial condition and financial performance of the organization. Management analysis studies the process of complex analysis of internal resources and capabilities of the enterprise, aimed at assessing the current state of the business, choosing a strategy, forming a SWOT analysis related to identifying the strengths and weaknesses of enterprises.	5	MC 17 LO 4, LO 8
<b>Core subjects cycle / Optional component</b>				
20	Business law	The business law of the Republic of Kazakhstan as a branch of law regulates relations arising in the course of entrepreneurial activity. The course reveals the peculiarities of the emergence, implementation and protection of the rights of individual entrepreneurs and legal entities, as well as state regulation of certain types of entrepreneurial activity in the Republic of Kazakhstan.	5	MC 14 LO 1, LO 2
	Agrarian law	The study of the course is aimed at obtaining general theoretical knowledge about the formation and development of agrarian and legal science, mastering the necessary amount of knowledge about the legislation in force in the agricultural sector and regulating the activities of agricultural business entities, knowledge of the basic concepts, categories, institutions of agrarian law, basic scientific concepts on controversial issues of this discipline.	5	MC 14 LO 1, LO 2
21	Financial mathematics	The purpose of the discipline is to form students' theoretical knowledge and practical skills of financial and economic calculations that allow them to effectively carry out investment activities and	5	MC 15 LO 8, LO 9

		manage finances.		
	Mathematics in Economics	The purpose of the discipline is to form students' theoretical knowledge and practical skills in mathematics that helps to model, analyze and solve economic problems, as well as logical, algorithmic and mathematical thinking in solving applied problems.	5	MC 15 LO 2, LO 8, LO 9
22	Corporate Finance	The course studies the fundamental theories, models and methods of financial management on the example of joint-stock companies (corporations), as well as the development of future accountants and auditors skills of independent and informed decision-making in the field of financial management of a corporation.	5	MC 15 LO 2, LO 3, LO 5
	Financing and lending of investments	Studies the role of financial institutions of Kazakhstan in the expansion of investment processes, sources of financing of investment activities and forms of short-medium- and long-term financing of investment activities	5	MC 15 LO 4, LO 7, LO 9
23	Financial management	This discipline studies the fundamentals of sustainable development and maintaining the competitiveness of a firm in the long term through the concept of strategic financial management, assessment of strategic opportunities and development of strategies in the process of conducting financial and economic activities at enterprises	5	MC 15 LO 5, LO 9
	Financial control	The discipline studies the content and features of the organization of financial control, forms, methods and tools of financial control, rights and obligations of control subjects	5	MC 15 LO 3, LO 10, LO 11
24	Insurance	This course studies the socio –economic essence and classification of insurance, the basics of the organization of insurance activities, the principles of insurance and insurance premium calculations, as well as the regulatory framework governing the insurance activities of the Republic of Kazakhstan	5	MC 15 LO 4, LO 5
	Financial markets and intermediaries	The course is aimed at forming a system of knowledge and competencies in the field of functioning and regulation of the financial market, the role of financial intermediaries. Special attention is paid to the structure, tools and mechanism of the modern financial market, the currency and credit market, the securities market, the insurance market, attracting capital to the economy and the redistribution of financial resources.	5	MC 15 LO 4, LO 7, LO 9
25	Banking	The purpose of this course is to form an integral system of knowledge among students about banking and financial and credit institutions of the first and second levels of the banking system of the Republic of Kazakhstan	6	MC 16 LO 7, LO 8
	Currency transactions	The purpose of this course is to provide theoretical and practical training of students in the field of	6	MC 16 LO 7,

		currency regulation and currency control, mastering the theoretical foundations of currency relations, practical skills in solving problems to minimize currency risks.		LO 8
26	Budgeting	The purpose of studying the discipline is to form students' theoretical knowledge and practical skills on the use of budgeting tools from business entities to assess the impact of management decisions on further development in the short and long term.	5	MC 16 LO 2, LO 8
	Entrepreneurship Finance	The course examines the places and functions of financial systems in the country's business, methods of assessing the financial situation and ways to ensure financial stability and market value growth.	5	MC 16 LO 5, LO 9
27	Risk management	The purpose of studying the discipline is to form students' basic knowledge and practical skills in the use of methods and tools for analysis and risk management.	5	MC 17 LO 2, LO 7, LO 8
	Banking risks	The purpose of this discipline is to form students' basic knowledge about the main directions and methodologies in the field of risk management in conditions of uncertainty.	5	MC 17 LO 2, LO 7, LO 8
28	Business valuation	The purpose of studying the discipline "Business Valuation" is the formation of an integral system of knowledge about theoretical, methodological and practical approaches to assessing the value of an enterprise, the study of the conceptual and terminological apparatus characterizing the essence and content of the value examination of various types of property.	5	MC 17 LO 2, LO 3, LO 5, LO 8
	Real estate valuation and management	Studies theoretical and practical problems of real estate management and valuation, features of real estate transactions, teaches skills to traditional approaches to assessing the market value of real estate (cost, comparative and profitable).	5	MC 17 LO 2, LO 3, LO 5, LO 8
<b>Major subjects cycle / University component</b>				
29	Financial accounting 1	The course examines the organization of accounting, which is based on national and international accounting standards and financial reporting, the reasons justifying the development of accounting concepts and principles.	5	MC 18 LO 3, LO 5, LO 9
30	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 sales costs by type, place of origin and objects of calculation.	5	MC 19 LO 5, LO 4, LO 9
<b>Major subjects cycle/ Optional component</b>				
31	Financial accounting 2	This course examines fundamental topics that contribute to the development of professional	5	MC 18 LO 4,

		thinking, the formation of consolidated financial statements, business combinations, the use of financial instruments, foreign exchange transactions.		LO 5, LO 9
	Financial accounting in accordance with IFRS	The study of theoretical and practical knowledge in the field of financial accounting is of great importance in market conditions, since all organizations have a commercial structure.	5	MC 18 LO 3, LO 6, LO 10
32	Financial statements	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 operational and non-operational activities, which is compiled to evaluate the company's activities, make decisions about and provide information about the company to regulatory authorities.	5	MC 18 LO 5, LO 10, LO 12
	Statistical reporting	The course "Statistical reporting" studies the organization of statistical reporting in the Republic of Kazakhstan, its significance, reporting requirements. As well as types, forms and methods of statistical reporting and responsibility for violation of statistical reporting	5	MC 18 LO 5, LO 6
33	Management accounting 2	The course studies the methodology in the field of cost accounting and calculating the cost of agricultural production, innovative methods of calculating the cost in the agro-industrial complex	5	MC 19 LO 4, LO 5, LO 9
	Calculation in industries in the agro-industrial complex	The discipline studies the formation of production costs and control over the level of production costs, classification and grouping of production costs related to the cost of production, methods of calculation and organization of systematic identification of production and financial results. The goal is to form students' theoretical knowledge and practical skills in the methodology and organization of cost accounting, calculation and budgeting, the use of the information received for making appropriate management decisions.	5	MC 19 LO 4, LO 5, LO 9
34	Taxes and taxation	The discipline "Taxes and Taxation" allows students to gain basic knowledge on taxation in the Republic of Kazakhstan, as well as practical skills in calculating basic taxes paid by legal entities, individuals and individual entrepreneurs. Since the course is at the intersection of theory and practice, it will allow future specialists to make competent decisions in the field of taxation, take into account the impact of tax payments when forecasting economic and financial activities and the activities of individual entrepreneurs.	5	MC 20 LO 6, LO 9
	Tax administration	The course studies the basics of tax administration and control on the basis of regulatory legal documents of the Republic of Kazakhstan in order to form the skills of future accountants and auditors of tax literacy in the field of taxes and taxation.	5	MC 20 LO 6, LO 9

35	Tax accounting	The discipline "Tax accounting" allows students to gain knowledge in studying the basics of tax accounting, reporting on taxes levied from legal entities and individual entrepreneurs in accordance with the Tax Code of the Republic of Kazakhstan. This will allow future specialists in the field of accounting to demonstrate the skills of tax reporting for the purpose of calculating tax amounts, processing accounting information for use in tax accounting and reporting.	5	MC 20 LO 9, LO 10, LO 12
	Tax and accounting policy	The concept of tax optimization does not imply a violation of legislation by an economic entity and is an integral element of the financial planning system of any commercial enterprise. The main purpose of the formation and application of tax accounting policy is the optimization of tax liabilities with a combination of business development strategy and legal acts of the Republic of Kazakhstan.	5	MC 20 LO 6, LO 9
36	State audit	The course studies the general principles, theoretical foundations of public audit. After studying the course, students have an idea of the content, goals, tasks and functions, types and essence of state audit and financial control. The student will learn how to identify shortcomings and violations in accounting for the activities of a controlled enterprise or budget program, as well as develop recommendations to eliminate the identified shortcomings and prevent them in the future.	6	MC 21 LO 10, LO 11, LO 12
	Tax audit	The course "Tax Audit" studies the system of tax accounting, audit and tax reporting of a company in order to identify and timely eliminate errors before conducting a tax audit by regulatory authorities.	6	MC 21 LO 6, LO 9, LO 12
37	Internal audit	The course examines internal control systems, as well as risk management systems and corporate governance systems in general. Internal audit provides managers of enterprises with: an independent assessment of events; analysis of the results of events; tips and tricks; information related to various functions and processes.	6	MC 21 LO 6, LO 7, LO 11
	Practical audit	The audit is carried out to monitor the development activities of the enterprise, identify its assets and verify its financial position.	6	MC 21 LO 6, LO 7, LO 12
38	Audit of financial statements	The course studies the theoretical and practical foundations of the financial statements of economic entities on reliability, completeness, materiality, neutrality. Financial statements are a set of data characterizing the results of the financial and economic activities of an enterprise for the reporting period, obtained from accounting and other types of accounting.	6	MC 21 LO 10, LO 11, LO 12
	Analysis of financial statements	Study and mastering of theoretical and practical knowledge on the analysis of financial statements and its main forms.	6	MC 21 LO 4, LO 8, LO 10

## Appendix to EP

### Appendix 1

#### Practice base

№	Name of companies, enterprises, organizations	Contacts
1.	ТОО «МФО «TAS FINANCE GROUP»	87018866886
2.	ТОО «ҚазТауҚұрылыс»	<a href="mailto:azhar.kakimovna@mail.ru">azhar.kakimovna@mail.ru</a> >@mail.ru 8-708-469-50-71
3.	ТОО «Magnet Oil & Gas Group»	<a href="mailto:boskumbaeva@mail.ru">boskumbaeva@mail.ru</a> 8-701-774-30-36
4.	ТОО «Дарын 777»	Marat Zhymageldin@mail.ru 87085689829
5.	ТОО «Интегра Сервис Азия»	IntegraCervic@mail.ru87017993038
6.	ТОО «Қазақ аграрлық-өнеркәсіптік кешенінің экономикасы және ауылдық дамыту ғылыми-зерттеу институты»	blg@blg88rz 87272336188
7.	ТОО «Академия Непрерывного Профессионального развития»	anar@spark.kz, 7272505899
8.	ТОО «Vlago group»	77071997977
9.	ТОО «Brucke Energy»	<a href="mailto:Konstantinos.sergeyev@bruckebuild.com">Konstantinos.sergeyev@bruckebuild.com</a> 87019525200
10.	ТОО «Food Solutions KZ»	<a href="mailto:ala.014@foodsolutions.kz">ala.014@foodsolutions.kz</a> 87476809262
11.	АО «Евразийский банк»	<a href="mailto:info@eubank.kz">info@eubank.kz</a> 77272443924
12.	ТОО «Сабыржан Company» ЖШС	