AlikhanBokeikhan University

Reviewed At the meeting Academic Quality Council of the Faculty Protocol no. <u>6</u> from "<u>28</u>" <u>02</u> 2022



PLAN DEVELOPMENT OF THE EDUCATIONAL PROGRAM

6B04117- Accounting and audit for 2020-2025

Reviewed at the extended meeting of the Department of Business and Management Protocol no. <u>6</u> from "<u>8</u>"<u>02</u> 2022 Head of the Department Aimkulov R.A.

n (signed)

Semey, 2022 year

Development plan of OP 6B04117 "Accounting and audit" ABU for 2020-2025

1. General provisions

The educational program (OP) 6B04117 "Accounting and Audit" is compiled in accordance with the requirements of the State Mandatory Standard of Higher Education approved by the order of the Minister of Science and Higher Education of the Republic of Kazakhstan. The rules of the organization of the educational process according to the credit system of education, the structure of the modular educational program (revision N. 3 of 08.10.2021)

The OP was developed as a set of consecutive training courses for the entire period of study and is aimed at mastering the competencies necessary for awarding the Bachelor of Business and Management degree in the educational program "6B04117 Accounting and Audit".

Personnel training is carried out on the basis of the State license series no. KZ04LAA00032042 dated 17.09.2021, issued by the RSU Committee for Quality Assurance in Education and Science of the Ministry of Education and Science of the Republic of Kazakhstan

Preparation for the educational program 6B04117 "Accounting and Audit" is carried out on the basis of regulatory documents of the Ministry of Education and Science of the Republic of Kazakhstan, in accordance with the mission and internal regulatory documentation of ABU.

In 2019, the Educational program was included in the Register of Educational Programs of the Unified Higher Education Management System of the Ministry of Education and Science of the Republic of Kazakhstan.

In May 2021, OP 6B04117 "Accounting and Audit", passed a specialized accreditation in the NU "Independent Accreditation and Rating Agency (accreditation certificate number no. AB 3403 with a validity period of 27.05.2021. -26.05.2024).

One of the quantitative indicators of achieving the goal of an educational program is its ranking in various ratings. Thus, according to the results of the 2018 ranking of the Independent Agency for Quality Assurance in Education 6B04117-"Accounting and Audit" ranks 54th among 71 universities.

According to the results of the 2020 ranking of the National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" OP 6B04117- "Accounting and Audit" took the 54nd place out of 71 universities in the country.

According to the results of the 2021 ranking of the National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" OP 6B04117- "Accounting and Audit" took the 32nd place out of 74 universities in the country.

The purpose of the educational program development plan is to carry out complex measures that will contribute to the training of competitive personnel under the training program, personnel for financial, banking, insurance organizations and enterprises, in accordance with the requirements of the labor market, who have managerial skills, are able to demonstrate analytical qualities and modern knowledge to make effective decisions. decisions aimed at improving the efficiency of financial and economic activities of subjects. Based on the goal, the educational program has been developed taking into account student-centered learning technologies within the competence approach. External and internal stakeholders, social partners and students of various levels of education, leading scientists of the university, and other interested persons were involved in the formation of the educational program.

The developers of the educational program are: head of the department "Business and Management", PhD Aimkulov R.A., leading scientists and teachers of the department Alimbetov U.S. D.E.N., Professor, Ignatieva O.V. Ph.D., Senior lecturer, Turdieva Z.M. PhD, senior lecturer, social partners of the university Slyamov A.T. representative "EurasiaTradeCo" LLP, Utovlinova A. representative of SF JSC "Bank Center-Credit", representatives of the student contingent – Muratbek Zh. Student of OP "Accounting and audit", Yerbol B.E.- magi-strant OP "Economics", Iskakova M.S. doctoral student of OP "Housekeeper".

1. Analysis of the current situation and trends in the development of the labor market and educational services

Educational activities.

Students of the educational program have the opportunity to acquire theoretical knowledge and practical skills, both in the course of lectures and in practical classes. For this purpose, OP 6B04117 "Accounting and Auditing" has a classroom fund equipped with modern technical training facilities; specialized classrooms (specialized office) equipped with modern equipment. The total training area used corresponds to the normative indicators, the norms of the sanitary and fire service.

Innovative and interactive forms of learning are widely used in the classroom, students' participation in research work and creative competitions according to the educational program is achieved. Practitioners and foreign qualified lecturers are invited to give lectures and conduct seminars. So the chief accountant of LLP "PC "Semey Cement Plant" Ostritsova Yulia Sergeevna was invited to give a lecture on the discipline "Financial Accounting".

Every year, on an ongoing basis, the content of educational programs and the catalog of elective disciplines is reviewed by social partners and potential employers.

Students have the opportunity to receive additional competencies in Minor programs for university students as part of the development of the Major basic educational program.

Distinctive features of the educational program.

Based on the knowledge gained in such disciplines as accounting in the real sector of the economy, public procurement, financial performance management, Big Date and business analytics, students will be able to:

- gain knowledge in the field of modern information technologies of accounting;

- predict and plan economic processes, develop business ideas, investment projects with the calculation of their economic efficiency;

- - gain skills in the field of business negotiations, entrepreneurial skills and

business management.

Strengths:

- continuous use of innovative teaching methods;

- attracting employees of enterprises, organizations and institutions to give lectures and conduct practical tasks.

- development of practice-oriented learning using elements of a dual learning system.

- the demand for graduates of the educational program in the labor market both at the regional level and at the national level;

- the opportunity to continue studying at foreign partner universities under joint programs;

- ample opportunities to support talented youth at various levels.

- involvement of students of secondary general education and secondary vocational institutions in various university events, in scientific circles organized at the university, studios for instilling SoftSkills and WorldSkills skills in students.

But at the same time, for the strategic development of educational activities according to OP 6B04117 "Accounting and audit", it is necessary to solve a number of problems related to:

- with the involvement of foreign students in the educational program;

- poor level of teaching staff proficiency in foreign languages;

- opening of new classrooms, including with the involvement of social partners and other stakeholders.

Research activity.

Research work is reflected: in the implementation of research projects carried out by the university and its scientific and structural units; in the organization and conduct of scientific and practical events that gather famous scientists and practitioners, young scientists, students within the walls of the university; in published scientific papers, the results of conferences and round tables.

The Department of Business and Management has a Scientific Center for Economic Research (head - A.A. Amanbayeva).

The teaching staff of the department "Business and Management" develops knowledge, skills and competencies necessary for both personal improvement and career growth. For example, in 2018, senior teachers M.B. Molda-zhanov, Ph.D., and E.P. Shustova, Ph.D., were awarded PhD degrees in the specialty 6D050600-Economics and 6D050900-Finance, respectively, in order to recognize diplomas issued by foreign countries.

From among the teaching staff of the department, Takhtayeva R.Sh. are studying in the doctoral program of ABU, Shayakhmetova L.M., Tolysbaeva M.B., Kaldybayeva D.O. - in the doctoral program of L.N. Gumilev ENU.

The scientific work of students is a continuation and deepening of the educational process and is organized directly at the department, in student scientific and technical associations (scientific circles, centers, etc.). OP 6B04117 "Accounting and Audit" is provided with scientific infrastructure, within the department there are three scientific circles, including the "Accountant" circle with a quantitative composition of more than 30 students annually. The circles are held according to a drawn-up plan, taking into account the interests of students, individual abilities and inclinations. The result of the work of the circle is active participation in student scientific and practical conferences, according to the results of which participants take prizes.

The forms of attracting students to research activities are expressed in the form of students' participation in the implementation of research projects.

Every year, on the basis of the "Business Incubator", a large-scale competition among young people is held "Formation of an effective team within the framework of project activities, organized jointly with the Kuzbass State Technical University named after T.F. Gorbachev (Kemerovo, Russia).

The activity of teaching staff in research activities is reflected in the results of research for the calendar year. The topic of scientific research of the department "Business and Management" has been updated and registered in the National Center of NTI RK:

- Innovative development as a tool to increase the investment attractiveness of the region (on the example of the Semey region), scientific supervisor PhD Turdieva Z.M. (0122RKI0250).

Only in 2019, the Department of Business and Management presented 71 scientific papers, with a total volume of 100.81 pp.

For the period 2015-2021 . The teaching staff of the department has published 13 monographs, 25 educational and methodical manuals, 42 articles in journals recommended in the KKSON of the Ministry of Education and Science of the Republic of Kazakhstan, 33 articles in international rating journals.

4 author's certificates for scientific research were received at the Department of Business and Management: Certificate for the monograph "Risk Management in second-tier banks" No. 30862 dated December 6, 2022 (Turdieva Z.M.), Certificate for the textbook "Business zhane activter kunyn bagalau" No. 28843, dated September 16, 2022, Certificate for the textbook "Valuation of assets and business" No. 29962, dated November 3, 2022, Certificate for the textbook "Bookkeeping esep theory" N 29942, dated November 3, 2022 (Nurpeisova A.Z.)

With the positive dynamics of improving the quality of scientific research, searching for opportunities to commercialize the results of scientific activity, increasing the scientific activity of teaching staff and students, the following points remain relevant:

- a decrease in the proportion of teachers who have completed scientific training, advanced training in research centers, far and near abroad, at enterprises

- weak participation in republican student subject Olympiads and R & D competitions;

- insufficient connection of science, education and production, low level of implementation of research results in production, practical activity of the organization of the financial sphere;

- insufficient level of research effectiveness and citation of scientists and the university.

Educational and social activities.

The priority task of the state and the university is to create conditions for the intel-

lectual, spiritual, moral and physical development of students.

To create conditions for the creative activity of students, namely, to activate creative initiatives, self-realization of students and self-development based on the expansion of student self-government and their involvement in all spheres of university life, student organizations function at the university: "Enactus ABU"; creative group "Urker"; youth wing "Zhastar Rukhy"; "Alliance of Students ABU"; public foundation "Commonwealth of Young Lawyers"; debate club "Everest";

charity organization "Ak niet".

In which students of OP 6B04117 "Accounting and auditing" are actively involved.

Assessment of the level of involvement of students in creative activity is a priority indicator for assessing the effectiveness of the organization of educational work. The main indicator of involvement is the increase in students involved in the organization of educational activities according to OP 6B04117 "Accounting and audit".

The system for assessing the level of involvement is based on the monitoring and reporting mechanisms of faculties. The main performance indicators are: information about the achievements of students who are participants of city, regional, republican and international competitions, competitions, festivals; information about the involvement of students in the work of the Youth Affairs Committee. The level of engagement is monitored at the end of each academic year. So, an example of engagement indicators that take an active part in the implementation of activities in the field of creative and personal development of students: in 2018 - 80%, in 2019 - 85%. In 2020 and 2021, due to the pandemic, the number of participants decreased and amounted to 68%.

The university has an incentive system, expressed in the approval of the annual budget for conducting educational work by students.

But at the same time, some issues require further improvement:

- weak participation in regional, republican student competitions and sports events;

- decrease in the proportion of students employed in youth organizations and creative associations associated with restrictive measures;

- reduction of the number of students participating in city, regional, republican and international creative competitions.

International activities.

- The results of international cooperation in the field of scientific research of the Department and the international department of ABU with partner universities are reflected in signed cooperation agreements with other educational organizations.

- More than 27 cooperation agreements have been signed in the field of Business and Management, a list of which is also available on the university's website.

- In addition, in 2019, three agreements were signed on conducting joint scientific research with universities of the near and far abroad:

- University of Management Varna (Varna, Bulgaria) from 28.03.2019 on the topic "Development of an integrated model for the development of electronic banking services", Project manager - Professor Blagoev Veselin, executive from the PhD Department Shustova E.P.;

- Russian New University (RosNOU, Moscow, Russian Federation) from 01.10.2019 on the topic Innovative development of the regional economy" (Innovative development of the regional economy)", Head of the Doctor of Economics, Professor of the Russian University of Economics. Plekhanova - Morozov Mikhail Anatolyevich, Executive Director of the PhD Department Moldazhanov M.B.;

Kyrgyz-Russian Slavic University (KRSU, Bishkek, Kyrgyz Republic) from 01.10.2019 on the topic "The future of the sphere of labor in the EAEU region", Head, Doctor of Economics, Professor Natalia Brovko, performers from the PhD Department Turdieva Z.M., PhD Moldazhanov M.B., PhD Amanbayeva A.A., PhD Aimkulov R.A., as well as a master's student of specialty 6M050600-Economics Omarbayeva A.K.

Despite the short duration of the research on the above-mentioned contracts, the executors obtained significant results. For example, a joint collective monograph was published under an agreement with RosNOU

«Innovative development of the regional economy». This monograph was published in Science Index (NEB https://elibrary.ru/) freely available.

In addition, under an agreement with the University of Management Varna, the performers published a scientific article in the journal included in the Scopus database (Blagoev V., Shustova E.P.).

Despite the achievements in this field, some issues require finding their solutions, in particular:

- insufficient knowledge of a foreign language by students of the OP, as well as teaching staff, for the implementation of academic mobility;

- insufficient funding for the development of academic mobility programs for students;

-low motivation of teaching staff to improve language competencies;

- a low proportion of attracting foreign students to study under the SOP.

Resource support of the educational program.

The difference and uniqueness of the OP is that there is a good material and technical base that meets modern requirements. This is the presence of specialized offices and laboratories.

All buildings are equipped with the necessary number of lecture halls, many of which are equipped with projectors and interactive whiteboards, which gives teachers ample opportunities for high-quality classes. Practical and seminar classes are also held in specialized classrooms. So, to ensure the quality of the educational process within the framework of OP 6B04117 "Accounting and audit", rooms 322, 324, etc. are provided in building N 2.

Acting within the framework of the credit system of education, favorable conditions were created for students to master all disciplines of the educational program and obtain an academic degree in accordance with the requirements of the State Educational System and has modern information and communication bases (AIS University, broadband Internet access, electronic library), contributing to the intensification of the educational process and conducting the educational

process and scientific research.

Teaching staff of the department "Business and Management" use innovative educational technologies and modern teaching technologies. Among them are business and role-playing games, discussions, brainstorming method, situational games, business project development. For the application of these technologies in the educational process of the OP, specialized cabinets are used, such as "Management decisions", "Finance", "Accounting and Analysis".

For information and technical support of the main production processes (educational, scientific, managerial, etc.), the university has a sufficient fleet of computers located in structural divisions, in computer classrooms, laboratories and classrooms.

At annual meetings with employers and social partners, questions are raised about the use of various software products that are used in practice, as well as graduates in their questionnaires indicated the need to use various software tools in the educational process.

Strengths:

- good material and technical base used in the educational process;

- availability of specialized classrooms and laboratories for the formation of additional competencies in OP;

- modern information and communication bases contributing to the educational process.

- the educational process has been supplemented with software products used in the relevant industries within the framework of dual training.

1. Directions of the OP development plan, purpose, objectives, expected results, target indicators, implementation measures

Strategic directions of the OP development plan:

Strategic direction 1. Improving the quality of educational activities. The direction corresponds to the adopted "State Program for the development of education and science of the Republic of Kazakhstan for 2020-2025".

Strategic direction 2. Development and improvement of the quality of research and innovation activities.

Strategic direction 3. Improvement of educational and social work of students. The principles and main provisions in this area are implemented within the framework of the National Program

"Rukhani Zhangyru" – a look into the future.

Strategic direction 4. Expansion of international cooperation.

The purpose of the development plan of OP 6B04117- "Accounting and Audit" is to carry out comprehensive measures that will contribute to the training of competitive personnel under the training program, personnel for financial, banking, insurance organizations and enterprises, in accordance with the requirements of the labor market, with managerial skills capable of demonstrating analytical qualities and modern knowledge for making effective decisions in order to increase the efficiency of financial and economic activities of subjects. The main objectives of the implementation of the development plan of OP 6B04117 "Accounting and audit":

- training in-demand personnel with higher education that meets the needs of the modern labor market;

- providing practice-oriented training and the end result;

- involvement of students in research activities with subsequent publication of research results in scientific publications;

- increasing the publication activity of teaching staff in order to focus scientific research on the current needs of the economy and society, increasing the potential for commercialization of scientific results;

- increasing the share of students participating in regional, national and international scientific and creative competitions;

- advanced training of teaching staff on digital technologies of conducting classes, on language competencies and new teaching methods;

- preparation of joint educational programs with partner universities;

- attracting students to participate in public organizations of the university and the region.

Expected results for OP 6B04117 "Accounting and audit"

- increasing the satisfaction of internal and external stakeholders with the quality of professional training of graduates;

- increasing the bases of the dual training system (up to 2 disciplines) at the leading enterprises and organizations of the region;

- successful employment of at least 80% of graduates during the first year after graduation;

- increasing the number of students taking part in various scientific and creative activities to 60% of the total number of students according to OP 6B04117 "Accounting and auditing";

- an increase in the share of the publication of the teaching staff of OP 6B04117 "Accounting and Auditing" in marketing publications (based on information resources on the Webof-Science (ClarivateAnalytics) and Scopus (Elsevier) platform, etc.);

- an increase in the share of teaching staff who have completed courses to improve language competencies and digital learning technologies;

- creation of an educational environment to meet the educational needs of students in the modern labor market;

- activation of students' involvement in the social life of the university and improvement of the level of professional training.

Target indicators and measures for their implementation in the framework of OP 6B04117 "Accounting and audit"

Target indicators	unit of	in the planned period					
	measure ment	2020	2021	2022	2023	2024	2025
1	2	3	4	5	6	7	8
Increase in the share of graduates who studied under the Uni- versity's Bachelor's degree program, em- ployed in the first year after graduation	%	50	55	60	65	70	80
Number of dual pro- grams within the framework of memo- randums of coopera- tion with external stakeholders	Quantity	-	1	1	1	2	2
The increase in publi- cations of teaching staff in rating publica- tions (based on infor- mation resources on the Web of Science platform (Clarivate- Analytics) and Scopus (Elsevier), jStore, etc.)	%	5	10	10	15	15	15
Coverage of students participating in re- search from the total contingent of full- time students (without distance learning)	%	30	30	30	40	50	60
The percentage of teaching staff who have completed ad- vanced training cour- ses on digital class- room technologies and new teaching methods for improv- ing and mastering	%	20	40	50	60	70	100

new competencies ac-							
cording to the OP. Percentage of teach- ing staff who have	%	-	5	5	10	10	15
completed language							
competence improve- ment courses (from							
full-time teaching							
staff);							
Number of joint edu-	Quantity	-	-	-	1	1	1
cational programs with partner universi-							
ties							
The share of students	%	-	5	5	10	10	15
covered by participa-							
tion in public organi-							
zations of the univer- sity and the region							
Measures to achieve th	e target in-	2020	2021	2022	2023	2024	2025
dicators		2020	2021	2022	2020	2021	2020
Implementation of dual	education		X	X	X	X	X
programs for students							
Conclusion of agreements and		Х	X	X	X	X	X
memoranda of cooperation within							
the framework of the OP Allocation of financial resources				X	X	X	X
for the University teaching staff							
to take advanced training courses							
on new digital technologies for							
the improvement and d	-						
ment of new knowledge		X	X	X	X	X	X
Involvement of students in the re- search being carried out		Λ					
Participation of scientists in joint			X	X	X	X	X
research projects with universities							
of Kazakhstan and abroad							
Creation of a material base for		-	-	X	X	X	X
stimulating teaching staff to mas- ter language competencies							
Conclusion of agreements and			X	X	X	X	X
memoranda on joint programs		-	1			1	2 x
Participation of students and			X	X	X	X	X
young personnel in various events							
of the university, city as							

4. Mechanisms for implementing the OP development plan

The development of an OP development plan provides an integrated approach to the implementation of activities aimed at achieving the set goal through the solution of formulated specific tasks, contributes to the full implementation of planned activities.

At the end of the academic year, at the meeting of the department, the monitoring of OP 6B04117 "Accounting and audit" is carried out, with the participation of all interested parties, the results achieved, the effectiveness and efficiency of the implementation of the OP are discussed. The analysis of the achievement of target indicators is considered at a meeting of the department with the participation of leading teaching staff, other interested persons.

The monitoring results are submitted for discussion to the Academic Quality Council of the Faculty. Based on the analysis of the monitoring results, adjustments are made to the OP development plan, but no more than 2 times a year.

Monitoring of the implementation of the Development Plan is carried out by analyzing and summarizing information on the implementation of development indicators in the following areas. Based on the results of the monitoring, the management of OP 6B04117 "Accounting and Audit" prepares a conclusion on the implementation of the Development Plan.

The conclusion is drawn up in any form and sent to the Dean of the Faculty and is the basis for drawing up the annual report of the faculty within the framework of strategic indicators and results for evaluating the Development Strategy of the university as a whole.

The processes of formation, monitoring and implementation of the OP development plan should be based on the principles of openness and transparency. The OP development plan is posted on the official website of the University.

Name of possible	Possible consequences in case of	Risk management measures
risk	failure to take risk management	
	measures	
1	2	3
Reduction of the con-	Reduction of the number of stu-	It is necessary to actively work
tingent of students in	dents, reduction of the staff of	on the attractiveness of this ed-
the OP	teaching staff	ucational program in order to
		attract a new contingent of stu-
		dents on the basis of attracting
		grants and scholarships to stu-
		dents
Reduction of the output	A possible decrease in the quality	Increase in the production of
of educational and	of graduates and the assimilation	own publications of the UMR
methodological litera-	of students in the state language.	faculty of the department ac-

5. Risk management arising during the implementation of OP "6B04117- Accounting and audit"

ture in the state lan-		cording to the content of the
guage in specialized		OP courses and their acquisi-
disciplines		tion from outside
The outflow of person-	Reducing the scientific potential of	Training of scientific personnel
nel from the education	teaching staff.	through master's and doctoral
and science system		studies (PhD) on the basis of
caused by the discrep-		attracting grants and other
ancy between the level		sources of funding.
of wages in the indus-		Involvement of leading man-
try and the average		agers of second-tier banks,
level of wages in the		heads of organizations, large
country		companies, etc. in the educa-
		tional process.
Weak motivation of	Decrease in the share of teaching	To draw up a plan for publica-
teaching staff to pub-	staff who have the opportunity to	tions of teaching staff in for-
lish scientific papers in	manage scientific projects and	eign publications with a non-
journals with a non-	graduate works	zero impact factor with the
zero citation index		search for funds at the expense
		of grant projects from the state
		budget, receiving a scholarship
		for scientific research (the best
		university teacher),
Decrease in the propor-	Reducing the attractiveness of the	Ensuring academic mobility of
tion of students cov-	OP, not mastering the target indi-	students and teaching staff on a
ered by external aca-	cators	permanent basis, through joint
demic mobility		educational programs with
		partner universities.
Insufficient volume of	Reduction of the level of commer-	Expand the search for potential
orders for research	cialization of research works at the	customers for research and de-
work from the enter-	university	velopment, expand the range of
prises of the region		research directions offered by
		the university

5. Financial support of the OP development plan

Financial support for the implementation of the Development Plan of OP 6B04117 "Accounting and Auditing" for 2020-2025 will be provided from the university's funds, as well as by attracting funds from state and other sources of funding.

Capital and operating costs are assumed.