

ALIKHAN BOKEIKHAN UNIVERSITY

Department of information and technology and economics

Department of business and management

CATALOGUE OF THE ELECTIVE COURSES

6B04117 «Accounting and auditing»

Year of entrance -2024

Duration of study is 2 years 9 months

Developed by the Department of Business and Management

Reviewed and approved at the meeting of the Educational and Methodological Council of the Faculty of Information Technology and Economics

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Student's Memo

Dear student of "ALIKHAN BOKEIKHAN UNIVERSITY", a catalog of elective disciplines is offered to your attention. This is a systematic list of all optional academic subjects with a brief description. It is designed so that you can quickly, conveniently and comprehensively form an individual learning trajectory. This is an assistant in creating your own curriculum.

In accordance with the credit technology of education, all academic disciplines are divided into three cycles: general education disciplines (GED), basic disciplines (BD) and specialized disciplines (SD). Disciplines in each of these cycles are divided into types: mandatory component, university component and elective component (elective disciplines).

The disciplines of the compulsory component are determined by the state mandatory standard of higher education according and are mandatory for students to study.

Disciplines of the elective component are presented according to the educational program at a meeting of the department with the participation of employers and students. From the entire list of elective courses offered, you can choose the most interesting ones.

The methodology for choosing elective courses using the catalog for inclusion in your individual curriculum is as follows:

1. Find the course and academic semester in the list.
2. Determine the number of credits in an elective subject issued from the structure of the educational program of higher education.
3. Carefully read the list of elective courses offered. Focus on combining academic subjects according to the selected courses. Only one subject can be selected from a group of elective courses.
4. Read a brief description of the elective courses you are interested in and make your choice.
5. Check whether the total number of credits for the courses you have chosen corresponds to the required amount of credit in accordance with the structure of the higher education program.
6. When choosing elective disciplines, use the help of an adviser

Degree awarded: Bachelor of Business and Management in the educational program «6B04117 Accounting and auditing»

Component N of choice	Name of discipline or module	Number of credits	Prerequisites	Postrequisites	Brief description indicating the purpose of the study, brief content and expected learning outcomes (knowledge, skills, competencies)
BASIC DISCIPLINES					
Selectable Components (CV)					
Module.9 Management and statistics					
1	Fundamentals of Management and Marketing	6	Economical theories	Financial Management Company Finance Management Planning and Budgeting System	<p>Content: This discipline reveals the content of management, forms a complex of knowledge about management, develops specific skills for various types of management activities, analysis of management systems and design. By studying the Fundamentals of Management and Marketing, students acquire knowledge and skills of management in market conditions, the basics and concepts of marketing in order to effectively establish communication processes.</p> <p>Expected results: Know: acquire knowledge in the field of management and marketing; use the complex of acquired knowledge to solve all marketing problems; determine the state of the economy, the real state of the company and its position in the market; Be able to: what is an enterprise as an object of marketing activities; what tasks of the firm's practical activities are solved within the framework of the marketing concept; Skills: to possess methods of economic analysis of the behavior of economic agents and markets in a global environment; Competencies: economic and organizational -managerial competencies</p>
1	Market Infrastructure	6	Economical theories	Financial Management Company Finance Management Planning and Budgeting System	<p>Content: A discipline that studies the structure of the market, i.e. all subjects of the economy and the relations between them, the system of relations of related institutions, services, enterprises operating within special markets and ensuring the normal mode of their functioning. The discipline studies all economic entities of the market, the relations between them, the needs of markets, the environment of the functioning of markets.</p> <p>Expected results: Know: evaluate the results of the company's marketing activities; the process of forming the market infrastructure in Kazakhstan. Be able to: analyze the results of marketing research of enterprises and financial organizations, how to manage internal processes with the help of marketing tools; to form students' knowledge about the features of the current stage of development of the economy of Kazakhstan. Skills: ability to use modern methods of corporate finance management to solve strategic problems, works are the main elements of the market infrastructure. Competencies: economic and organizational -managerial competencies</p>
Module 10. Introduction to the profession					
2	Fundamentals of economic analysis	4	Economical theories	Big Data and business analytics Cloud Computing Services Valuation of assets and businesses	<p>Content: the discipline studies methods of cognition of economic processes and phenomena. The subject, content and tasks, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling the relationship between performance indicators and factors.</p> <p>Expected results: To know: methodological principles of economic analysis, features of the method of economic analysis, the procedure for collecting and preparing analytical information, methods and techniques for conducting analytical calculations Be able to: analyze the results of calculations of financial and economic indicators and substantiate the conclusions; as well as identify economic problems when analyzing specific situations, propose ways to solve them, taking into account criteria of socio-</p>

					<p>economic efficiency, risk assessment and possible socio-economic consequences, identify and justify the conditions and factors for mobilizing production reserves; determine the financial condition of the organization and the trends of its development.</p> <p>Skills: systematize the main methods of economic analysis, apply methods of comprehensive assessments of the activities of economic entities and their divisions; interpret the results of calculations, as well as possess the skills of modern methods of collecting, processing and analyzing economic and social data necessary for the development of plans and justification of management decisions.</p> <p>Competencies: economic, organizational and managerial</p>
2	Functional cost analysis	4	Economical theories	<p>Big Date and business analytics Cloud Computing Services Valuation of assets and businesses</p>	<p>Content: the discipline studies methods of cognition of economic processes and phenomena. The subject, content and tasks, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling the relationship between performance indicators and factors.</p> <p>Expected results: To know: methodological principles of economic analysis, features of the method of economic analysis, the procedure for collecting and preparing analytical information, methods and techniques for conducting analytical calculations Be able to: analyze the results of calculations of financial and economic indicators and substantiate the conclusions; as well as identify economic problems when analyzing specific situations, propose ways to solve them, taking into account criteria of socio-economic efficiency, risk assessment and possible socio-economic consequences, identify and justify the conditions and factors for mobilizing production reserves; determine the financial condition of the organization and the trends of its development.</p> <p>Skills: systematize the main methods of economic analysis, apply methods of comprehensive assessments of the activities of economic entities and their divisions; interpret the results of calculations, as well as possess the skills of modern methods of collecting, processing and analyzing economic and social data necessary for the development of plans and justification of management decisions.</p> <p>Competencies: economic, organizational and managerial</p>
Module 11. IT technologies in accounting and analysis					
3	Big Date and business analytics	4	<p>Fundamentals of economic analysis Functional cost analysis Statistics</p>	<p>Valuation of assets and businesses Business valuation</p>	<p>Content: the discipline studies methods of cognition of economic processes and phenomena. The subject, content and tasks, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling the relationship between performance indicators and factors.</p> <p>Expected results: To know: methodological principles of economic analysis, features of the method of economic analysis, the procedure for collecting and preparing analytical information, methods and techniques for conducting analytical calculations Be able to: analyze the results of calculations of financial and economic indicators and substantiate the conclusions; as well as identify economic problems when analyzing specific situations, propose ways to solve them, taking into account criteria of socio-economic efficiency, risk assessment and possible socio-economic consequences, identify and justify the conditions and factors for mobilizing production reserves; determine the financial condition of the organization and the trends of its development.</p> <p>Skills: systematize the main methods of economic analysis, apply methods of comprehensive assessments of the activities of economic entities and their divisions; interpret the results of calculations, as well as possess the skills of modern methods of collecting, processing and analyzing economic and social data necessary for the development of plans and justification of management decisions.</p> <p>Competencies: economic, organizational and managerial</p>
3	Cloud Computing Services	4	Fundamentals of economic	Valuation of assets and	<p>Content: The purpose of the discipline is to study technologies, methods and tools used to provide and manage cloud-computing resources that will be able to design, implement and manage cloud-computing systems in various areas of business and information technology. The discipline is aimed at studying theoretical and</p>

			analysis Functional cost analysis Statistics	businesses Business valuation	<p>practical knowledge of cloud computing technology, developing skills and practical realization of the benefits of cloud services in modern business, studying tools and artificial intelligence to create intelligent automation of processes in the cloud and without human intervention</p> <p>Expected results:</p> <p>To know: network models of cloud services and features of cloud architecture design, basic concepts and terminology of cloud technologies; areas of application of cloud technologies; the concept of cloud computing in relation to business activities; to know the basic principles of cloud computing, principles and methods of application development for cloud systems using various platforms; cloud computing infrastructure;</p> <p>Be able to: choose software tools for data analysis and cloud services, describe the possibilities of using information technologies and an innovative approach; manage and store data, determine the stages of transition to a multi-tenant, dedicated, customizable, multi-tenant architecture, use cloud programming techniques, evaluate the effectiveness of application, long-term prospects, study the economics of cloud computing; Skills: to design algorithms, models and methods for software and cloud architectures, to create models for the organization of multi-tenant data storage, software development of cloud systems, system administration for the development and maintenance of applications deployed in the clouds</p> <p>Competencies: economic, organizational and managerial</p>
4	Financial Management	5	Fundamentals of Management and Marketing Infrastructure	Managing the financial results of the company's activities Management analysis at the enterprise	<p>Content: the discipline studies theoretical, methodological and practical issues on the basics of financial management, basic principles, asset management, own capital and liabilities, approaches and methods of assessing the value of the company. Particular attention is paid to the management of the securities portfolio, the value of companies, the investment project of companies, risks and cash flows, basic concepts of financial management about its role in the market economy, the content of financial planning and forecasting, taking into account risks</p> <p>Expected results of the study:</p> <p>know: the theoretical, methodological and practical foundations of financial management, the experience of financial management in developed countries, asset management, equity and liabilities, approaches and methods of assessing the value of the company, the principles of financial planning, the principles of achieving and maintaining the financial stability of the company.</p> <p>Be able to: calculate indicators of the financial condition of the enterprise, the ability to work with financial statements, systematize knowledge, analyze statistical materials on monetary circulation, calculate the structure of fixed, inventory and financial assets.</p> <p>Skills: to assess the risks of financial instruments, analyze the financial performance of the enterprise and have the skills of effective financial management, identify management errors, calculate the profitability and profitability of the organization..</p> <p>Competencies: economic, organizational and managerial competencies.</p>
4	Financial management of companies	5	Fundamentals of Management and Marketing Infrastructure	Managing the financial results of the company's activities Management analysis at the enterprise	<p>Content: the discipline studies financial management in the system of financial institutions, management of the company's value, forecasting and optimization of the cash flow of the company's investment project, management of the company's dividend policy, management of current assets and short-term liabilities. Application of methods for assessing financial assets and modern financial resource management technologies, formation of an idea of financial management of companies, mastering the tools for assessing various types of risk, profit management of the company.</p> <p>Expected results of the study:</p> <p>Know: methods of managing and optimizing the cash flow of the company's investment project, using financial levers to increase revenues and minimize the costs of the organization, the strategy and tactics of financial management of the enterprise in the modern market economy; specific features of financial management in corporations and organizations of various organizational and legal forms;</p> <p>Be able to: evaluate modern financial processes, form a modern understanding of the asset management of the enterprise; use</p>

					<p>methods of financial planning and forecasting, including budgeting of the company's activities;</p> <p>Skills: skills of the big data analysis process, methods of analyzing the cash flows of the enterprise (business entity); assessment of entrepreneurial, investment and financial risks; building long-term and short-term financial policy of the enterprise, choosing the most effective solution in professional activity</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Module 13 Budgeting and Rights					
5	Taxes and taxation	5	Finance	<p>Tax accounting and reporting Fiscal policy</p>	<p>Content: The discipline forms knowledge in the field of taxes and taxation, the principles of construction and elements of tax systems, the ability to use regulatory documents in the field of taxes, calculate taxes and fees paid by organizations and individuals, draw up payment documents for transferring taxes and fees to the budget; skills in calculating taxes and fees levied to the state budget</p> <p>Expected results: Know: the economic nature and essence of taxes as a financial and economic category; legislative basis for the organization of the tax system of the Republic of Kazakhstan, types of tax regimes; elements of taxes, rules for the formation and calculation of tax liabilities; rules for developing an organization's accounting policy for tax purposes and organizing tax planning. Be able to: identify the elements of the tax, determine their place and role in the tax mechanism; calculate tax liabilities and keep records of income and expenses and performance results; analyze the tax indicators of the organization for making managerial decisions; analyze situational problems in the field of tax legal relations and find ways to solve them. Skills: draw up tax reporting and fulfill tax obligations to the state budget in accordance with the current fiscal policy, master the methods of calculating tax indicators and paying taxes; ways of forming the tax base for various taxes, accounting for income and expenses; the skills of interpreting economic information necessary for management decisions in the field of tax burden. Competencies: economic, organizational and managerial competencies.</p>
5	Tax law of the Republic of Kazakhstan	5	Finance	<p>Tax accounting and reporting Fiscal policy</p>	<p>Content: The purpose of the discipline: the need for knowledge of the theoretical foundations of tax law, tax practice and the main problems of legislation on taxes and other mandatory payments to the state budget at the present stage. As a result of studying the course, students should: have a clear understanding of the basic concepts of tax law, tax and legal regulations and tax legal relations; to learn the characteristics of the current taxation system, the difference and relationship between taxes and other obligatory payments to the state budget and their characteristic features; master the normative materials related to taxation and tax activities, as well as the problems of building the tax system of the state; understand the content of legal rights and obligations of subjects of tax legal relations, the mechanism of their interaction; draw up and execute legal documents, provide qualified legal advice.</p> <p>Expected results: Know: the concept of tax, collection, other obligatory payments, the principles of taxation; legal basis for the functioning of the tax system of the Republic of Kazakhstan; norms of tax law and the mechanisms of their operation in the process of establishing and introducing taxes, their calculation and payment, the implementation of tax control; organizational and legal basis for the functioning of the tax system of Kazakhstan; composition of the system of tax liabilities; issues of legal regulation of the activities of bodies exercising tax control; the procedure for conducting on-site and cameral tax audits; types and grounds for bringing to responsibility for violations of tax laws; legal basis for protecting the rights and legitimate interests of participants in tax legal relations; the practice of applying normative legal acts in the process of fulfilling tax obligations. Be able to: analyze the legal content of the institutions of tax law; identify the content of acts of tax law and correctly apply their provisions in practical activities for the upcoming official assignment; carry out analysis and legal qualification of typical</p>

					<p>violations committed in the process of fulfilling tax obligations.</p> <p>Skills: draw up tax reporting and fulfill tax obligations to the state budget in accordance with the current fiscal policy, examination of payment and settlement documents used in the implementation of financial and economic operations; verification of compliance with tax legislation in the course of activities of economic entities.</p> <p>Competencies: economic, organizational and managerial competencies.</p>
6	Funding and investment lending	5	Finance Macroeconomics	----	<p>Content: The discipline forms knowledge of the economic essence of investments and their structure, forms and methods of financing investment projects, the ability to draw up a project, select financed projects for investment opportunities, assess credit risk for an investment project; skills in calculating project performance indicators, methods of assessing credit risk in project financing and investment lending, organizing the investment decision-making process</p> <p>Expected results:</p> <p>Know: the essence and significance of investing; infrastructure of the investment market and the mechanism of its functioning; theoretical and methodological foundations of investment; functions of an investor and a participant in the investment market, the role of financial intermediaries in investing; essence of foreign investments and their necessity for the recipient country of capital; the mechanism of functioning of the investment market and the risks associated with investment; stages of formation of the investment strategy of the company; the concept of an investment project and its life cycle; essence of investment process monitoring</p> <p>Be able to: evaluate the attractiveness of the investment climate of the state and the region; determine the expediency for an investor of investing capital in financial and real assets; evaluate the possibilities of using investments in different directions.</p> <p>Skills: to develop a financial model of an investment project, a toolkit for assessing the economic efficiency of the implementation of an investment project; methods and means of developing and justifying investments in various projects.</p> <p>Competencies: economic, organizational and managerial competencies.</p>
6	Islamic Finance	5	Finance Macroeconomics	-----	<p>Content: The discipline studies the main forms, methods and tools of Islamic finance, the experience of developed countries in the introduction of Islamic finance. It provides an opportunity, based on theoretical and practical analysis of the functioning of the Islamic financial industry, to generalize foreign experience, as well as study legislative and regulatory documents, gain knowledge on the basic mechanisms of ethical (Islamic) financing, the functioning of Islamic financial institutions in the world economy and the prospects for the development of this industry in the Republic of Kazakhstan</p> <p>Expected results:</p> <p>Know: the role and place of the Islamic financial banking system in the global economic System; the institutional structure of the Islamic financial system; the role and place of Islamic financial institutions in the global financial system; models of functioning of Islamic financial systems in various countries; the role and place of the Islamic legal system in the formation of a model for the functioning of the banking and para-banking system; forms of presence of Islamic commercial institutions in various countries; the structure of international operations of Islamic commercial and investment banks; features of these operations in the global market in comparison with the national level.</p> <p>Be able to: use knowledge within the discipline to analyze the development of the Islamic banking system and the banking systems of individual countries; determine the direction of development of the Islamic banking system; identify directions for reforming the regulation and principles of Islamic banking supervision in a global context; analyze the dynamics of direction and the logic of the distribution of financial flows by type and between different countries, including Islamic ones</p> <p>Skills: application of Islamic financial instruments for investing the activities of organizations, determine and evaluate the effectiveness of international operations of Islamic banks in financial markets; to evaluate the effectiveness of activities, as well as risks in the</p>

					international activities of Islamic banks and Islamic financial institutions. Competencies: economic, organizational and managerial competencies.
7	Competition law	3	Professional ethics of accountant and auditor	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies corporate and business law, principles, legal features of the creation, reorganization and liquidation of business entities, state regulation of entrepreneurial activity, the system of norms regulating the peculiarities of the protection of the rights of entrepreneurs and the resolution of economic disputes. Legal regulation of exchange, investment and foreign economic activity, formation of knowledge in the field of legal regulation of certain types of entrepreneurial activity, creation, reorganization and liquidation of legal entities.</p> <p>Expected results of the study</p> <p>to know: Knows the experience of Kazakhstan and foreign antimonopoly authorities; features of legal regulation of competition; features of regulatory regulation of competitive relations; the role, place and importance of competition policy; models of competition and competition law.</p> <p>be able to: Be able to organize work on the legal regulation of competition and on the conduct of competition policy; develop the main types of contracts and agreements taking into account the requirements of antimonopoly legislation; develop local regulations of the organization taking into account the requirements of antimonopoly legislation; link together economic and legal processes in the field of competition regulation and the application of antimonopoly legislation.</p> <p>possess: Has the skills of drafting local regulations of the organization, taking into account the requirements of ensuring compliance with the current antimonopoly legislation when making legal decisions in the field of competition; drafting contracts and agreements in the field of competition and taking into account the requirements of antimonopoly legislation.</p> <p>Competencies: economic, organizational and managerial competencies</p>
7	Business law	3	Professional ethics of accountant and auditor	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies business law, principles of business law, legal features of the creation, reorganization and liquidation of business entities, state regulation of business activities, features of protecting the rights of entrepreneurs and resolving economic disputes, legal regulation of exchange activities, investment activities, foreign economic activity and a simple partnership agreement for joint activities, consortium.</p> <p>Expected results of the study:</p> <p>Know: the basics of business law, principles, legal features of the creation, reorganization and liquidation of business entities, state regulation of business activities, features of protecting the rights of entrepreneurs and resolving economic disputes, legal regulation of exchange activities, investment activities, foreign economic activity</p> <p>Be able to: systematize, generalize legal information on the activities of financial institutions and economic entities for use in professional, including entrepreneurial activities, analyze and legally qualify typical violations of accounting, tax and cash management discipline.</p> <p>Skills: examination of payment and settlement documents used in the implementation of financial and economic operations in commercial and budgetary institutions subordinate to the authorities of the Republic of Kazakhstan</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Module 16. Consulting and business assessment					
8	Consulting and related services	5	Accounting and audit	Public procurement State monitoring	<p>Content the discipline studies the theoretical foundations of consulting activities, classification and types, the main stages of consulting, organizational and legal forms of consulting companies. Consulting services for the management and registration of sole proprietors and LLP, accounting and tax accounting under the</p>

					<p>simplified and generally established regime, filling in the declaration, the formation of statistical reports of the enterprise, the preparation of design and estimate documentation and the provision of services in the preparation of business plans, filling in and formation of annual financial, tax and statistical reports</p> <p>Expected results of the study:</p> <p>Know: consulting services for the management and registration of sole proprietors and LLP, apply various forms and methods of accounting, the theoretical foundations of management consulting, the possibilities and limitations of consulting as a type of professional activity, the procedure for finding and choosing a consulting organization, methods for evaluating the effectiveness of consulting.</p> <p>Be able to: analyze the problem of the situation, select various methods for evaluating short-term assets, draw conclusions from the analysis, determine the criteria for selection, make a plan to achieve the goal in order to optimize the client's business, fill in accounting registers, calculate wages.</p> <p>Skills: apply and use the acquired knowledge to carry out consulting activities, in the 1C accounting program regulated and tax reporting in electronic format according to international and national financial reporting standards</p> <p>Competencies: economic, organizational and managerial competencies.</p>
8	Financial consulting	5	Accounting and audit	Public procurement State monitoring	<p>Content: the discipline studies the methodological foundations of consulting services, types of consulting organizations and types of services, consulting functions and principles of organization of consulting services, filling out primary documentation, preparation of financial statements of business entities, as well as the preparation of the settlement part of business projects, skills in developing and optimizing investment attraction schemes, applying the analytical modeling method, business planning and investment analysis, business valuation for decision-making purposes</p> <p>Expected results of the study:</p> <p>Know: principles of organization of consulting services, apply various forms and methods of accounting in all sectors of the economy, the main theoretical and practical aspects of financial consulting for processing economic data, criteria for assessing the financial position of the organization, the content of the main forms of financial statements.</p> <p>Be able to: analyze and interpret the financial, accounting and other information contained in the companies' reports, justify them and present the results of their work in accordance with the standards adopted in the organization, provide consulting services, trainings and training on the issues of the company's work</p> <p>Skills: skills of calculating financial results, evaluate modern financial processes, methods of analysis and processing of accounting and management information of an economic entity, in order to assess the effectiveness of financial and economic activities and develop recommendations for it in this area</p> <p>Competencies: economic, organizational and managerial competencies..</p>
9	Valuation of assets and businesses	5	Big Date and business analytics Cloud Computing Services Fundamentals of economic analysis Functional cost analysis	Final examination	<p>Content:the discipline studies the valuation of assets, the theory of valuation, goals, principles of valuation, standards of value. Regulatory legal acts of the Republic of Kazakhstan in the field of appraisal activity. Methodology of the assessment. Organization of market research in order to evaluate a specific object, according to the principles and methods of business valuation. Business analysis using internal and external information. Discount rates and capitalization coefficients.</p> <p>Expected results of the study:</p> <p>Know: the theory of valuation, substantiate and evaluate forecasts to increase the revenue of the state and the profit of organizations; the basic concepts used in valuation activities; the regulatory framework and the system of organization of valuation activities the main methods of assessing the value of assets and business of companies.</p> <p>Be able to: use financial levers to increase the income and minimize the costs of the organization, collect data for evaluation, systematize and interpret them; evaluate the value of assets and business by various methods; compare the results and summarize them in the</p>

					<p>evaluation report.</p> <p>Skills: collecting data, comparing objects and conducting a practical assessment of the value of the company, assets, business</p> <p>Competencies: economic and organizational and managerial competencies</p>
9	Business valuation	5	<p>Big Data and business analytics</p> <p>Cloud Computing Services</p> <p>Fundamentals of economic analysis</p> <p>Functional cost analysis</p>	Final examination	<p>Content:the discipline studies the concepts and goals of business valuation, the system of principles, approaches, methods and techniques of business valuation, the economic content of the basic concepts of valuation in general and business valuation in particular. The theoretical aspects of assessing the company's capital and participation in it are considered, the array of information necessary for the assessment is determined, the analysis of factors affecting the market value of the business, as well as the formation of a reasonable conclusion about the value of the object is determined.</p> <p>Expected results of the study:</p> <p>Know: the legislative and regulatory framework of the Republic of Kazakhstan in the field of valuation; principles of business valuation; requirements for appraisers and documents regulating the relationship between the customer and the appraiser; basic procedures for collecting and requirements for information necessary for business valuation; types of value; approaches and methods to business valuation</p> <p>Be able to: determine the value of assets and business, formulate the purpose of the assessment and priorities for the use of methods for specific assessment purposes and the characteristics of the business being evaluated; collect and adjust financial and other information necessary for carrying out evaluation work; prepare a final conclusion (report) on the valuation of the business.</p> <p>Skills: apply various approaches and evaluation methods, organize work on the implementation of technology-based analytical tools and management solutions</p> <p>Competencies: economic and organizational and managerial competencies</p>
10	Public procurement	4	<p>Managing the financial results of the company's activities</p> <p>Management analysis at the enterprise</p> <p>Planning and Budgeting System</p> <p>Inside Production Planning and Budgeting</p> <p>Consulting and related services</p> <p>Financial consulting</p>	Final examination	<p>Content:the discipline studies the legislative regulation of the sphere of public procurement, modern features of the management system, the process of organizing public procurement in the Republic of Kazakhstan. The basic concepts and elements of the public procurement system, the use of electronic technologies when placing a state order, the use of modern trends in the development of the public procurement system, procedures and conditions of bidding and tenders with an indicator of the financial stability of a potential supplier, foreign experience in organizing an electronic public procurement system.</p> <p>Expected results of the study:</p> <p>Know: the current legislation of the Republic of Kazakhstan and other normative legal acts on the contract system in the field of procurement of goods, works, services to meet state needs; theoretical and legal foundations of the contract system in the field of procurement of goods, works and services for state needs, the procedure for planning the procurement of goods, works, services; main provisions on the goals, objectives and content actions aimed at ensuring public needs, compliance with ethical and legal standards; the current mechanism for monitoring compliance with the legislation of the Republic of Kazakhstan and other regulatory legal acts on the contract system in the field of procurement of goods, works, services to meet public needs.</p> <p>To be able to: identify actual problems in relationships aimed at ensuring state needs in order to increase efficiency, effectiveness procurement of goods, works, services, ensuring publicity and transparency, use basic methods of problem analysis; articulate publicly meaningful goals; give a general rationale for managerial decisions, taking into account legal and ethical standards, personal responsibility for results; conduct comparative analysis of the organization of procurement for public needs in various countries</p> <p>Skills: in the field of procurement for state needs; theoretical and methodological methods of research of modern problems in the</p>

					<p>field of public procurement; basic practical skills in planning management decisions and assessing their consequences in the context of priorities for the efficiency and effectiveness of procurement, ensuring the stimulation of innovation and competition, the method of actuarial calculations in order to select options for models for the development of the public procurement system and sources of their financing</p> <p>Competencies: economic and organizational and managerial competencies</p>
10	State monitoring	4	<p>Managing the financial results of the company's activities</p> <p>Management analysis at the enterprise</p> <p>Planning and Budgeting System</p> <p>Inside Production Planning and Budgeting</p> <p>Consulting and related services</p> <p>Financial consulting</p>	Final examination	<p>Content: this discipline forms knowledge in the field of conducting, monitoring, providing electronic services to subjects of the public procurement system, compiling a consolidated analytical report, compliance with legislation and procurement procedures by specific customers, conducting an audit in the field of procurement, assessing the validity and effectiveness of budget expenditures, monitoring to identify and suppress specific violations.</p> <p>Expected results of the study:</p> <p>Know: theoretical foundations of state monitoring; goals and objectives of state monitoring; legal and methodological bases for conducting state monitoring; powers, competence of subjects of state monitoring; conducting an audit in the field of procurement, assessing the validity and effectiveness of budget expenditures, ways, forms and methods of conducting control measures in the areas of state monitoring; responsibility system.</p> <p>Be able to: determine the boundaries of the rights, duties and competences of state monitoring bodies; apply methods and forms of state monitoring; use financial documents for state monitoring, use financial statements for the purpose of carrying out control measures; determine the types of violations of the law and measures of responsibility for these violations.</p> <p>Skills: preparation of documentation for the preparation for the control event; practical skills in drawing up documentation for the implementation of a control measure; practical skills in documenting the results of inspections, audits, supervisory activities</p> <p>Competencies: economic and organizational and managerial competencies</p>
Module.17 Standardization of accounting					
11	Accounting policy of the enterprise	5	Accounting and auditing	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies the need for the formation of accounting policies in organizations; examines organizational and methodological aspects of the accounting policy of the enterprise, reveals the impact of accounting policies on the financial results of organizations, the specifics of the formation of accounting policies of the organization for accounting, tax and management accounting, the preparation of accounting policies of the organization and the acquisition of practical skills in the application of alternative methods and techniques of accounting for certain types of assets, liabilities, income, expenses and financial results of the company</p> <p>Expected results of the study:</p> <p>Know: the content of regulatory documents regulating the legal basis for the formation of the accounting policy of the enterprise; industry features of various enterprises and the degree of their influence on the formation of accounting policy; principles and factors influencing the formation of accounting policy of the enterprise; the main elements of accounting policy; content, disadvantages and advantages of alternative methods of assessment and accounting of certain types of assets, liabilities, income, expenses and financial results; conditions and methods of making changes to the accounting policy of the enterprise</p> <p>Be able to: freely apply the acquired theoretical knowledge to form the accounting policy of the enterprise; make an order on the accounting policy of the enterprise; justify the economic feasibility and optimality of the selected accounting option and predict the consequences of the decision; evaluate the impact of accounting policy on the financial statements of the enterprise, assessment of its financial condition and business activity.</p> <p>Skills use methods of evaluating the effectiveness of the current accounting policy of the enterprise, methods of organizing work on the application of the chosen methodology for the formation of accounting policy in the organization, the ability to identify the features of the organization's activities and their impact on the</p>

					organizational and methodological aspects of accounting policy Competencies: special
11	Organization of accounting in small businesses	5	Accounting and auditing	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies accounting in small business entities of the Republic of Kazakhstan, tax accounting, simplified taxation, the basics of accounting, the procedure for filling in financial and tax reporting registers, restoration of accounting, the use of cash registers with fiscal memory, the system of regulatory regulation of activities and taxation systems of small businesses, preparation and submission of reporting entities small business, maintaining regulated and standard reporting</p> <p>Expected results of the study: Know: modern methods and techniques of data collection and analysis, regulatory and legal regulation of the activities of small businesses; the main stages of small business development, - features of the functioning of small businesses Be able to: calculate depreciation of fixed assets of the enterprise, compile reports of small businesses and maintain regulated and standard reporting. Skills: conduct business operations on accounting accounts and the formation of accounting registers, the skills of calculating and analyzing key economic indicators of enterprises and organizations with the help of selected tools Competencies: special</p>
PROFILING DISCIPLINES					
Selectable Components (CV)					
Module.11. IT technology in accounting and analysis					
1	1C- accounting	5	Financial statements of the company Analysis of financial statements	International and national financial reporting standards National Financial Reporting Standards	<p>Content: The discipline studies a universal system of automation of the company's activities, designed for accounting and tax accounting and accounting operations; accounting of goods and material assets, settlements with counterparties, payroll, depreciation of fixed assets, accounting for any sections for the formation of high-quality and timely information about the financial and economic activities of the entity, functions and capabilities of the software "1C Accounting" for the organization and accounting at the enterprise. Preparation of regulated and tax reporting forms</p> <p>Expected results: Know: the main types of accounting automation in enterprises. The technology of accounting in the software environment 1C: Accounting. Be able to: use automated accounting and reporting programs (1C-Accounting) to keep records of cash transactions. Maintain accounting and tax records, generate financial and regulated reports Skills: work in a typical configuration "Enterprise Accounting" of the "1C: Enterprise" system. Competencies: professional.</p>
1	Parus 8 - Accounting	5	Financial statements of the company Analysis of financial statements	International and national standards of financial reporting, National standards of financial reporting	<p>Content: The discipline studies a software product for automating the activities of public and budgetary sector organizations, whose sources of financing activities are budgetary (and extra-budgetary) funds. Compilation of the business process of accounting, calculation and payroll, maintenance of the necessary normative reference information (budget classification codes) of personnel management and business processes, formation of regulated reporting and tax cards of budgetary and state institutions, closing of accounting period data, control and analysis of actual budget execution</p> <p>Expected results: Know: the basic terminology of the beginning and end of the system, setting parameters, the formation, accounting and reflection in the accounts of budgetary accounting, banking documents. Be able to: use automated accounting and reporting programs to keep records of cash transactions. launch the "administrator" application; set the current date, general system settings, register business transactions, close the accounting period. Skills: work with counterparties, bank and cash documents, registration of business transactions on an extract from a personal account in the treasury. Competencies: professional</p>
Module 12 Practical Accounting and Auditing					
2	Practical audit	5	Accounting and auditing	Accounting in the real sector	Content: the discipline studies the essence of practical audit, methodological, legal and organizational foundations, methods and

				of the economy Accounting in the agro-industrial complex	<p>methods of auditing, the correctness of accounting for authorized capital, inventory, monetary funds and calculations, costs, the reliability of the balance sheet and financial reporting forms, the rules for drawing up an audit opinion, assessing the state of business entities, evaluating the adopted accounting policy. Development of recommendations for optimizing the functioning and improving the efficiency of economic entities.</p> <p>Expected results of the study: Know: the subject, goals, objectives of practical audit, audit sources, accounting forms, the system of regulatory regulation of auditing activities used in the audit of individual accounting objects, methods of audit (including obtaining information) at all its stages, audit technology. Be able to: interpret the provisions of regulatory documents, plan, organize and organize an audit of all aspects of accounting and reporting, develop audit programs, summarize and interpret the results obtained, formulate problems and propose solutions, develop recommendations to the management of organizations based on the results of the audit. Skills: conduct an audit of the financial and economic activities of business entities, determine the direction of the audit, issue working documents and audit results, assess the development of the financial sector Competencies: special</p>
2	Controlling	5	Accounting and auditing	Accounting in the real sector of the economy Accounting in the agro-industrial complex	<p>Content: the discipline studies theory and practice in the field of controlling that supports and coordinates the processes of planning, information provision, control and adaptation, evaluation and determination of the effectiveness of enterprise management, the essence of the basics of building controlling to support effective enterprise management, planning and budgeting in the system of applying strategies in the activities of enterprises, methods of control, analysis of the sequence of value creation in the enterprise, tools cost management, methods of budget control and deviation analysis, application of the development strategy in the company's activities.</p> <p>Expected results of the study: Know: methods of cost minimization control used at the enterprise, areas of audit of accounting, financial, managerial and tax accounting, techniques and methods of checking activities at the enterprise Be able to: to determine the approaches of cost-oriented enterprise management; to convince the management of the organization of the need for controlling to ensure a modern level of economic management; to organize a controlling system at the enterprise or to take an active part in its organization Skills: possess regulatory and methodological, organizational and managerial, accounting and analytical work to ensure the management of the development of the enterprise based on the measurement of resources, costs and results of on-farm activities, business processes of the enterprise. Competencies: special</p>
Module. 15. Accounting and reporting					
3	Financial statements of the company	5	Accounting and auditing	International and national financial reporting standards National Financial Reporting Standards 1C-accounting Sail 8 accounting	<p>Content: the discipline studies the methodology of preparing financial statements, their structure and content, the qualitative characteristics of financial statements, the assessment of financial indicators, the system of data on the financial position of an enterprise, the financial results of its activities and changes in its financial position. The preparation of financial statements in accordance with IFRS includes: balance sheet, statement of profit or loss and other comprehensive income for the period; statement of changes in equity for the period; statement of cash flows for the period</p> <p>Expected results of the study: Know: concepts of financial reporting, basic principles and rules of accounting for assets, liabilities, costs, financial results, capital of commercial organizations. Be able to: apply modern financial processes, solve issues of accounting objects assessment, accounting registration of information with a view to its subsequent presentation in financial statements and use in the decision-making process in relation to a specific situation Skills: practical application of knowledge in the field of financial</p>

					reporting in organizations, forecasting of financial and economic phenomena for management decision-making Competencies: special
3	Analysis of financial statements	5	Accounting and auditing	International and national financial reporting standards National Financial Reporting Standards 1C-accounting Sail 8 accounting	Content: the discipline studies the essence and purpose of financial reporting, understanding the role of financial reporting analysis for various user groups. Consideration of the issues of assessing the informativeness of financial statements, mastering the methods of performing analysis, studying the use of the results of the analysis of financial statements to justify managerial decision-making, acquiring practical skills in conducting financial analysis aimed at improving efficiency, functioning and improving its financial condition. Expected results of the study: Know: basic techniques and methods of financial analysis, information support for analysis according to the concept of financial reporting, methodology of financial analysis. placement and effectiveness of the use of financial resources of the organization (enterprise); the methodology of express analysis and in-depth financial analysis. Be able to: to analyze the financial statements of the enterprise, to assess the financial condition of the enterprise and its development trends, to carry out budgeting and forecasting of financial and economic phenomena Skills: develop arguments and solve problems of an economic nature by collecting, analyzing, systematizing information about the financial and economic activities of enterprises, methods of calculating and analyzing data in accordance with the task and evaluating the results of financial analysis Competencies: special
4	Tax accounting and reporting	5	Taxes and taxation Tax law of the Republic of Kazakhstan	Final examination Manufacturing practice III	Content: the discipline studies basic information on the procedure for calculating the amounts of tax payments provided for by the Tax Code of the Republic of Kazakhstan, as well as on the procedure for tax accounting and tax reporting and solving problems arising in the practical activities of organizations for the calculation of taxes, generalization and systematization of information about taxable objects and (or) objects related to taxation, as well as the calculation of taxes and payments to the budget, the formation of tax accounting registers and filling out tax reporting forms, Expected results of the study: Know: the basics of the fiscal policy of the state, the content of the documentation and the principles of organization of the state planning system of the Republic of Kazakhstan; system of budgeting and budgetary relations of the Republic of Kazakhstan; the essence and content of the results-oriented budgeting process. Be able to: draw up tax reporting and fulfillment of tax obligations to the state budget in accordance with the current fiscal policy, analyze the external and internal planning object; correctly understand and work with the documentation of the state planning system. Skills: to possess legal literacy in matters of organizing the budget process and the structure of the budget system of the Republic of Kazakhstan; the basics of the results-based budgeting process; basic knowledge of mechanisms and tools to ensure monitoring, development, execution of the budget and budget reporting. Competencies: special
4	Fiscal policy	5	Taxes and taxation Tax law of the Republic of Kazakhstan	Final examination Manufacturing practice III	Content: the discipline studies the fundamentals of the state's fiscal policy, the role of taxes in the formation of the revenue side of the budget, the state's policy in the field of budget expenditures, the management of state budget funds, the fiscal policy of the state, the efficiency indicators of the fiscal policy of the state, the main tools for changing the amount of public expenditures and changes in tax rates in order to regulate the revenue side of the state budget, the type of discretionary fiscal policy.. Expected results of the study: Know: classification of budget revenues and expenditures, preparation of tax reports, methodological foundations of modern taxation, principles of taxation and principles of building a tax system, tax control in the system of state financial control, basic legislative, regulatory and other documents on tax accounting, functional purpose, methodology of tax accounting; the relationship of tax accounting with accounting accounting and taxation. Be able to: analyze the problems of taxation of organizations and

					<p>individuals, tax reporting in electronic format, practically calculate the main types of taxes and fees, fill out tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make calculations on taxes and payments to the budget, make tax reporting.</p> <p>Skills: possess calculation methods and techniques for optimizing the taxation of organizations and solving problems, search for the necessary regulatory and legislative documents and skills to work with them in the formation of taxable indicators, fill out accounting registers</p> <p>Competencies: special</p>
Module 17. Standardization of accounting					
5	International and national financial reporting standards	5	<p>1C-accounting Sail 8 accounting Financial statements of the company Analysis of financial statements</p>	Final examination	<p>Content: the discipline studies the conceptual provisions of international and national standards, the purpose and scope of application of standards, accounting procedures, disclosure of information in financial statements according to standards, defining the principles of preparation and presentation of separate and consolidated financial statements, its composition and content for public organizations. The course examines the preparation of financial statements in accordance with national standards and international financial reporting standards IAS, as well as the requirements for the formation of indicators of the financial statements of the enterprise and analytical information.</p> <p>Expected results of the study:</p> <p>Know: fundamentals of standard methods for calculating financial indicators for the preparation of accounting statements under IFRS, substantive characteristics of international and national accounting standards, groups and applications of these standards, differences in the provisions of IFRS and NSF</p> <p>Be able to: apply the provisions of international standards in accounting and financial reporting; prepare financial statements in accordance with international and national standards, apply in practice the fundamental assumptions and qualitative characteristics of the NSF and IFRS</p> <p>Skills: possess modern methods of accounting and financial reporting, preparation and presentation of financial information for various users in accordance with international financial reporting standards and IFRS, generate reports in electronic format according to international and national financial reporting standards.</p> <p>Competencies: special</p>
5	National Financial Reporting Standards	5	<p>1C-accounting Sail 8 accounting Financial statements of the company Analysis of financial statements</p>	Final examination	<p>Content: the discipline studies the principles and structure of the construction of national financial reporting standards, the role of National Standards in financial reporting, in the monitoring of financial accounting and reporting, qualitative characteristics and elements of financial information, criteria for their recognition, methods of evaluation, adjustment of financial statements, determines the principles and qualitative characteristics of financial statements, accounting and financial reporting, interim, segment and consolidated reporting by small business entities, generates accounting and analytical information</p> <p>Expected results of the study:</p> <p>Know: possess modern methods of accounting and financial reporting, preparation and presentation of financial information for various users in accordance with international financial reporting standards and IFRS, generate reports in electronic format according to international and national financial reporting standards</p> <p>Be able to: correctly apply the provisions of the concept of preparation and presentation of financial statements; use the rules of IFRS to understand the financial situation and performance of enterprises; prepare financial statements of a particular enterprise based on the results of one financial year in accordance with the NSF, reporting in electronic format according to the national financial reporting standard</p> <p>Skills apply the provisions in the preparation of financial statements, apply the requirements of IFRS in the preparation of financial statements, presentation for various counterparties</p> <p>Competencies: special</p>
Module 18 Accounting by Industry					
6	Accounting in the	5	Accounting	Manu-	Content: the discipline studies accounting in the real sector of the

	real sector of economy		<p>policy of the enterprise</p> <p>Organization of accounting in small businesses</p> <p>Industry Accounting</p> <p>Accounting in the manufacturing sector</p> <p>Corporate and Business Law</p> <p>The international private law</p>	<p>facturing practice III</p> <p>Final examination</p>	<p>economy, the basic legislative framework of industry accounting, the specifics of accounting and tax accounting, practical principles of accounting by industry, document flow, application of basic requirements for accounting and accounting policy formation, income and expenses, enterprise profit, its types, sources of formation and distribution of financial reporting forms, methods and functions of accounting in the real sector of the economy.</p> <p>Expected results of the study:</p> <p>Know: accounting methods, economics methodology of accounting for commodity movement and the formation of financial results in wholesale and retail trade, the procedure for the formation of accounting data on the cost of construction work and settlements with customers, objects and items of cost accounting and calculating the cost of agricultural production, as well as the evaluation of products, features of the formation of financial results for each industry, taking into account specifics of their activities, accounting in the real sector of the economy</p> <p>Be able to: apply the regulatory regulation of accounting, make accounting records in accordance with the working chart of accounts of an economic entity</p> <p>Skills: solving practical and situational problems of management accounting in the real sector of the economy, substantiating the relationship of business transactions with the final financial result, compiling the balance sheet and other forms of reporting.</p> <p>Competencies: special</p>
6	AIC accounting	5	<p>Accounting policy of the enterprise</p> <p>Organization of accounting in small businesses</p> <p>Industry Accounting</p> <p>Accounting in the manufacturing sector</p> <p>Corporate and Business Law</p> <p>The international private law</p>	<p>Manufacturing practice III</p> <p>Final examination</p>	<p>Content: the discipline studies accounting in agriculture, accounting features related to the specifics of agricultural production, cost accounting and cost calculation of livestock and crop production, accounting for agricultural products, industrial production costs, inventory. Features of the organization of primary accounting and document management in agriculture, documentation and accounting of output, classification of fixed assets, preparation of financial statements of agro-industrial enterprises with an explanatory note attached.</p> <p>Expected results of the study:</p> <p>Know: classification of costs and expenses of the organization, the concept and classification of expenses; types and content of methods of accounting for production costs and calculating the cost of products (works, services)</p> <p>Be able to: use the system of acquired knowledge to collect and process information, systematize data on the economic life of agricultural enterprises</p> <p>Skills: the experience of practical application of the acquired knowledge about the peculiarities of agriculture as a type of economic activity, the system of legislative and regulatory regulation of accounting in agricultural organizations, about the rules of accounting for agricultural activities of the enterprise</p> <p>Competencies: special</p>
7	Accounting in budgetary organizations	5	<p>Accounting and auditing</p>	<p>Final examination</p>	<p>Content: the discipline studies legislative and regulatory documents on the regulation of budget accounting and financial reporting; formation and analysis of the main indicators of budget reporting, understanding of the economic essence of accounts, composition and structure of budget reporting. Familiarization with the procedure and requirements for documenting business transactions, principles of accounting in budget organizations, document flow, financial reporting forms, methods and functions of accounting in budget organizations, similarity and difference of the chart of accounts of budget and commercial organizations.</p> <p>Expected results of the study:</p> <p>Know: basic concepts and principles of accounting in budgetary organizations, features of accounting in public sector institutions, general principles of accounting in public institutions in accordance with the current regulations of the Republic of Kazakhstan.</p> <p>Be able to: work with account plans when keeping records in budget organizations, use accounting theory to organize accounting of transactions with budgetary and extra-budgetary funds of state institutions. budgeting and forecasting of financial and economic phenomena</p> <p>Skills: preparation of the accounting policy of a state institution, accounting of business transactions in accordance with the general</p>

					and special requirements of regulatory documents on accounting in state institutions Competencies: special
7	Accounting and reporting in public sector organizations	5	Accounting and auditing	Final examination	<p>Content: the discipline studies regulatory regulation, the basic principles of accounting in the public administration sector, subjects and objects of budget accounting, budget classification and accounting of financial assets, liabilities, internal control, inventory of property, the procedure for compiling and submitting accounting statements by public administration organizations, the formation and accounting of financial results in public sector organizations, the use of accounting information and reporting in order to control the performance of public sector organizations.</p> <p>Expected results of the study: Know: regulatory regulation of accounting in public sector organizations of the Republic of Kazakhstan, basic concepts of budget accounting and reporting in the public administration sector, classification of costs and expenses of the organization, Be able to: to determine the activities of public sector organizations in the context of types of activities, including the fulfillment of state tasks, planning, budgeting and forecasting of financial and economic phenomena, to develop a rational system of accounting and audit organization in budgetary institutions, the ability to analytically process accounting and reporting information in order to make management decisions and obtain an assessment of the effectiveness of efficiency of functioning of budgetary institutions, the ability to practically apply the principles and rules of auditing business operations in budgetary institutions Competencies special</p>
8	Accounting and reporting in public sector organizations	5	Accounting and auditing	Final examination	<p>Content: the discipline studies regulatory regulation, the basic principles of accounting in the public administration sector, subjects and objects of budget accounting, budget classification and accounting of financial assets, liabilities, internal control, inventory of property, the procedure for compiling and submitting accounting statements by public administration organizations, the formation and accounting of financial results in public sector organizations, the use of accounting information and reporting in order to control the performance of public sector organizations.</p> <p>Expected results of the study: Know: regulatory regulation of accounting in public sector organizations of the Republic of Kazakhstan, basic concepts of budget accounting and reporting in the public administration sector, classification of costs and expenses of the organization, Be able to: to determine the activities of public sector organizations in the context of types of activities, including the fulfillment of state tasks, planning, budgeting and forecasting of financial and economic phenomena, to develop a rational system of accounting and audit organization in budgetary institutions, the ability to analytically process accounting and reporting information in order to make management decisions and obtain an assessment of the effectiveness of efficiency of functioning of budgetary institutions, the ability to practically apply the principles and rules of auditing business operations in budgetary institutions Competencies special</p>
8	Accounting in budgetary organizations	5	Accounting and auditing	Final examination	<p>Content: the discipline studies legislative and regulatory documents on the regulation of budget accounting and financial reporting; formation and analysis of the main indicators of budget reporting, understanding of the economic essence of accounts, composition and structure of budget reporting. Familiarization with the procedure and requirements for documenting business transactions, principles of accounting in budget organizations, document flow, financial reporting forms, methods and functions of accounting in budget organizations, similarity and difference of the chart of accounts of budget and commercial organizations.</p> <p>Expected results of the study: Know: basic concepts and principles of accounting in budgetary organizations, features of accounting in public sector institutions, general principles of accounting in public institutions in accordance with the current regulations of the Republic of Kazakhstan. Be able to: work with account plans when keeping records in budget organizations, use accounting theory to organize accounting of</p>

					transactions with budgetary and extra-budgetary funds of state institutions. budgeting and forecasting of financial and economic phenomena Skills: preparation of the accounting policy of a state institution, accounting of business transactions in accordance with the general and special requirements of regulatory documents on accounting in state institutions Competencies: special
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LIST
of selectable courses for educational program
"6B04117 Accounting and auditing"

form of education - full-time on the basis of TPO

Year of entry: 2024

	Name of the discipline	Discipline code	credits	Term
1	Selectable component 1		6	2
	Fundamentals of Management and Marketing	FMM 2211		
	Market Infrastructure	MI 2211		
2	Selectable component 2		4	2

	Fundamentals of economic analysis	FEA 2212		
	Functional cost analysis	FCA 2212		
3	Selectable component 3		5	5
	Funding and investment lending	FIL 3213		
	Islamic Finance	IF 3213		
4	Selectable component 4		5	4
	Taxes and taxation	TT 3214		
	Tax law of the Republic of Kazakhstan	TLRK 3214		
5	Selectable component 5		3	4
	Competition law	CL 3215		
	Business law	BL 3215		
6	Selectable component 6		5	3
	Financial Management	FM 3216		
	Company Finance Management	CFM 3216		
7	Selectable component 7		4	4
	Big Data and business analytics	BDA 3217		
	Cloud Computing Services	CCS 3217		
8	Selectable component 8		5	4
	Consulting and related services	CRS 3218		
	Financial advisory	FA 3218		
9	Selectable component 9		5	5
	Accounting policy of the enterprise	APE 3219		
	Organization of accounting in small businesses	OASB 3219		
10	Selectable component 10		5	5
	Valuation of assets and businesses	VAB 3220		
	Business valuation	BV 3220		
11	Selectable component 11		4	5
	Public procurement	PP 3221		
	State monitoring	SM 3221		
3. Main subjects				
1	Selectable component 1		5	3
	Financial statements of the company	FSC 2304		
	Analysis of financial statements	AFS 2304		
2	Selectable component 2		5	5
	Practical audit	PA 3305		
	Controlling	Con 3305		
3	Selectable component 3		6	4
	Industry Accounting	IA 3306		
	Accounting in the manufacturing sector	AMS 3306		
4	Selectable component 4		5	5
	1C-accounting	1CA 3307		
	Sail 8 accounting	S8A 3307		
5	Selectable component 5		6	6
	International and national financial reporting standards	INFRS 3308		
	National Financial Reporting Standards	NFRS 3308		
6	Selectable component 6		5	6
	Tax accounting and reporting	TAR 3309		
	Fiscal policy	FP 3309		

7	Selectable component 7		5	6
	Accounting in the real sector of economy	ARSE 3310		
	AIC accounting	AICA 3310		
8	Selectable component 8		5	5
	Accounting in budgetary organizations	ABO 4313		
	Accounting and reporting in public sector organizations	ARPSO 4313		