

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 -2023

Duration of study is 4 years

Student 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 to the educational program 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

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)					
Modul.6 Mathematical methods in economic analysis					
1	Statistics	5	Economical theories Mathematics in Economics	Fundamentals of economic analysis Functional cost analysis	<p>Content: discipline forms knowledge of statistical methods of calculation and analysis of indicators, methods of statistical observation, sources of statistical information; the ability to summarize statistical information using the methods of summarizing and grouping primary statistical data, calculate indicators, build tables and graphs, analyze indicators and draw conclusions; skills in methods of collecting and processing statistical information, calculating statistical indicators..</p> <p>Expected results of the study: Know: the subject and method of statistics, statistical observation, the basics and methods for calculating individual indicators, statistical summary and grouping, absolute and relative values, average values and variation indicators, sample observation, time series, indices, statistical study of the relationship of social phenomena, population statistics and labor resources, system of national accounts, main macroeconomic indicators, statistics of the standard of living of the population Be able to: formulate the goals and objectives of statistical research; draw up statistical research programs, systematize and summarize economic information, predict economic processes; collect and register information, carry out primary processing and control of observation materials, perform calculations of statistical indicators and formulate the main conclusions, compile tables and graphs, as well as systems of macroeconomic indicators Skills: use statistical information in the further development of general and special economic disciplines; application of statistical methods for processing and analyzing quantitative and qualitative information on the development of socio-economic processes and phenomena. Competencies: economic, organizational and managerial competencies</p>
1	Social-psychological adaptation	5	Economical theories Mathematics in Economics	Fundamentals of economic analysis Functional cost analysis	<p>Content: the discipline studies the basics and system of indicators and classifiers of socio-economic statistics, statistics of indicators of population size and composition, labor resources, statistics of national wealth, costs and intermediate consumption, commodity and monetary circulation, price statistics, system of macroeconomic indicators and classifiers of socio-economic statistics, production efficiency statistics, basic macroeconomic indicators, statistical study dynamics of socio-economic phenomena and statistics of financial activity of the enterprise..</p> <p>Expected results of the study: Know: methodological foundations of concepts for assessing the state of the economic, social, and political environment; principles of statistical specification of indicator systems of various fields of socio-economic statistics, methods of measuring or calculating them; methodology for constructing and information capabilities of a system of generalizing statistical indicators Be able to: systematize and generalize quantitative and qualitative statistical information; draw up a plan for statistical research of the real socio-economic situation, form a range of initial indicators characterizing it, conduct targeted data collection and statistical analysis using appropriate methods; develop specific proposals based on research results, prepare reference and analytical materials for management decisions Skills: conducting a statistical study of the real socio-economic situation, evaluate the proposed options for management decisions and develop proposals for their improvement, taking into account the criteria of socio-economic efficiency Competencies: economic, organizational and managerial competencies</p>
Modul 11. Enterprise activity management					
2	Fundamentals of	6	Economical	Financial	Content: this discipline reveals the content of management, forms a

	Management and Marketing		theories,	Management Company Finance Management	<p>complex of knowledge about management, develops specific skills for the implementation of various types of management activities, analysis of management systems and design. By studying the Fundamentals of Management and Marketing, students acquire the knowledge and skills of managing in a market environment, the basics and concepts of marketing in order to effectively establish communication processes.</p> <p>Expected results of the study: Know: theoretical foundations of the management system, the role and place of management and marketing elements in the production system; historical stages of development of management theory and practice, features of national schools of management and marketing; classical management functions and tools for their implementation in practice; economic and social aspects of management and marketing effectiveness Be able to: develop organizational goals; apply the knowledge acquired in the learning process to make managerial decisions taking into account economic, social, technical and other factors; analyze organizational relationships in the management system; model managerial situations; determine the factors of management and marketing effectiveness Skills: personal and team management; structuring goals and defining strategies and tactics for achieving goals; developing measures to improve the effectiveness of the organization Competences: economic, organizational and managerial competencies</p>
2	Market Infrastructure	6	Economical theories,	Financial Management Company Finance Management	<p>Content: the discipline studies the structure of the market, i.e. all subjects of the economy and the relations between them, the system of relations related to each other, operating within special markets and ensuring the normal mode of their functioning, the system of state regulation of the development of the infrastructure of the commodity market, the current state of the infrastructure of the commodity market and the problems of its development; the place and characteristics of the constituent elements of the infrastructure, distinctive features of commercial activity of business entities that make up the infrastructure of the commodity market</p> <p>Expected results of the study: Know: regularities of the functioning of the market and market infrastructure; the essence and role of the commodity market infrastructure in modern socio-economic conditions; elements of the market infrastructure, their tasks and functions; features of business interaction of market infrastructure entities Be able to: to form forecasts of the development of the market situation; to use the information obtained as a result of market research; to determine which services of the subjects of the commodity market infrastructure should be resorted to in the prevailing market situations; to correctly use the features and advantages of the subjects of the market infrastructure in specific conditions; to find rational options for the movement of goods Skills: possess methods of analysis of micro-, meso-, macro-, mega-economic situation; an idea of the current state of the market infrastructure in the state Competencies: economic, organizational and managerial competencies</p>
Modul 11. Enterprise activity management					
3	Fundamentals of economic analysis	4	Economical theories Statistics Social-psychological adaptation	Big Date and business analytics Cloud Computing Services, Valuation of assets and businesses Business valuation Manufacturing practice I	<p>Content: the discipline reveals the method of a comprehensive systematic study of the effectiveness of the organization's functions, its resources and cost accounting objects, and is also aimed at increasing (preserving) the functional utility of an object while minimizing the costs of its creation and operation.</p> <p>Expected results of the study: Know: methods and techniques of analytical calculations; the history of the development of the FSA in our country and abroad, the sequence of actions when carrying out work on the FSA. technology of work, basic methods, new forms of analysis, areas of its application. Be able to: conduct research aimed at setting tasks for creating or improving an object, to find ways to perform functions, solve problems formulated at each stage of the FSA; implement the solutions obtained, systematize and evaluate the functions of objects, identify reserves for cost reduction Skills: to systematize the main methods of economic analysis and the main tools of functional cost analysis, finding completely new technical solutions for through the application of a functional approach; reducing the consumption of various types of resources by stages of the life cycle of</p>

					an object due to the elimination or reduction of auxiliary and harmful (unnecessary) functions of the object Competencies: economic, organizational and managerial competencies
3	Functional cost analysis	4	Economical theories Statistics Social-psychological adaptation	Big Data and business analytics Cloud Computing Services, Valuation of assets and businesses Business valuation Manufacturing practice I	Content: the discipline studies the basics of the theory and practice of functional cost analysis, develops skills in using techniques and algorithms for functional cost analysis of various objects using various analysis techniques. Identification of the key problems of saving material, labor and money at various stages of the life cycle of products, maximum use within production reserves, formation of professional competence in the field of resource conservation in market conditions of management. Expected results of the study: Know: fundamentals of functional and cost analysis, recommend accounting policy based on the characteristics of the organization, the history of the development of the FSA in our country and abroad, the sequence of actions when carrying out work on the FSA; technology of work, basic methods, new forms of analysis, areas of its application. Be able to: Identification of key problems of economic resources, conduct research aimed at setting tasks for the creation or improvement of an object, finding ways to perform functions; solve tasks formulated at each stage of the FSA; implement the solutions obtained. Skills: to evaluate the business, to achieve an optimal ratio between the beneficial effect of the object and the total costs for its life cycle, to find completely new technical solutions through the use of a functional approach; to reduce the consumption of various types of resources at the stages of the life cycle of the object by eliminating or reducing auxiliary and harmful (unnecessary) functions of the object Competencies: economic, organizational and managerial competencies
Modul 13. Finance					
4	Finance	5	Economical theories	Funding and investment lending Islamic Finance, Taxes and taxation Tax law of the Republic of Kazakhstan	Content: The purpose of the discipline is to form students' modern fundamental knowledge in the field of finance theory, to reveal the theoretical aspects of the essence of finance, their functions, role in the modern market economy, modern theoretical concepts of public finance. In the process of studying the discipline, students must know the concepts and principles of organizing finance, master the method of analyzing the financial condition. The role of finance increases in the conditions of developed market relations, since finance directly determines the process of formation and use of cash funds at the macro and micro levels, which, in turn, provides the possibility of high-quality performance of economic and managerial functions by the state, organizations, entrepreneurs. Expected results of the study: Know: the concept of finance and financial instruments, the basics of organizing and managing public finances, finances of business entities and financial institutions; terminology and concepts of activity of subjects of financial relations. Be able to: analyze and manage the activities of financial, investment markets, be able to analyze the cash flows of the state, business entities and financial institutions, apply the conceptual and categorical apparatus in professional activities; search for information on the received task, collect, analyze data; Skills: financial management to make decisions on the formation and use of financial resources at different levels of social structure, to own the methodology of currency research; modern methods of collecting, processing and analyzing currency and financial and economic data... Competences: economic, organizational and managerial competencies
4	Global financial markets	5	Economical theories	Funding and investment lending Islamic Finance, Taxes and taxation Tax law of the Republic of Kazakhstan	Content: the discipline studies the financial market in the field of securities analysis (financial analytics). The purpose of the course is to instill in students the ability to navigate information on global financial markets, to understand the architecture of the global financial market, to understand the interdependencies between different segments of the financial market, to assess the impact of events on the global financial market; to understand the peculiarities of the securities market development in the Republic of Kazakhstan, the development of methods of functional and cost analysis, systems such as "device" and "technological process", to know the advantages and disadvantages of the Kazakhstan stock market. Expected results of the study: Know: the structure of world financial markets and the patterns of its development; basics of construction, calculation and analysis of the

				<p>system of financial indicators; the role of the exchange rate in the implementation of monetary policy and the development of the national economy.</p> <p>Be able to: use sources of economic, currency, financial information; analyze and interpret domestic and foreign statistics on global financial markets and phenomena, identify trends in currency and financial and economic indicators.</p> <p>Skills: identify factors that contribute to the development of business and increase the competitiveness of domestic enterprises in world markets, the skills of extracting the necessary information on economic and business problems; knowledge of the main instruments of the global foreign exchange market and the loan capital market</p> <p>Competences: economic, organizational and managerial competencies</p>
5	Funding and investment lending	5	Finance Global financial markets	<p>Managing the financial results of the company's activities, Management analysis at the enterprise</p> <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 draft, select funded 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 of the study:</p> <p>Know: the essence and significance of investing; the 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; the essence of monitoring the investment process To 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>
5	Islamic Finance	5	Finance Global financial markets	<p>Managing the financial results of the company's activities, Management analysis at the enterprise</p> <p>Content: the discipline studies the main forms, methods and tools of Islamic finance, the experience of developed countries in the implementation of Islamic finance. It provides an opportunity, based on a 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 main mechanisms of ethical (Islamic) financing, the functioning of Islamic financial institutions in the global economy and the prospects for the development of this industry in the Republic Kazakhstan</p> <p>Expected results of the study:</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; functioning models of Islamic financial systems in different 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; 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 directions 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: apply Islamic financial instruments for investing in the activities of organizations, determine and evaluate the effectiveness of international operations of Islamic banks in financial markets; assess the</p>

					efficiency of activities, as well as risks in the international activities of Islamic banks and Islamic financial institutions Competencies: economic, organizational and managerial competencies.
Modul 11. Enterprise activity management					
6	Taxes and taxation	5	Finance Global financial markets	Tax accounting and reporting Fiscal policy	<p>Content: the discipline forms knowledge in the field of taxes and taxation, 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 the transfer of taxes and fees to the budget; skills in calculating taxes and fees levied to the state budget</p> <p>Expected results of the study: Know: types of taxes and principles of taxation, to study tax accounting, historical stages of the development of the theory of taxation; fundamentals of the construction of taxes and taxation; principles of the formation of the tax system and tax classification. Be able to: determine the tax base, calculate taxes, planning, budgeting and forecasting of financial and economic phenomena, independently make calculations on the calculation of tax payments; calculate deductions, use the legislative framework on taxation. Skills: calculate taxes and fees currently in force in the Republic of Kazakhstan; possess acquired knowledge in the field of taxes and taxation in further practical activities. Competences: economic, organizational and managerial competencies</p>
6	Tax law of the Republic of Kazakhstan	5	Finance Global financial markets	Tax accounting and reporting Fiscal policy	<p>Content: the discipline studies the theoretical foundations of tax law, taxation 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 norms and tax relations, know the characteristics of the current taxation system, the difference and the ratio between taxes and other mandatory payments to the state budget.</p> <p>Expected results of the study 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 legislation; 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 violations committed in the process of fulfilling tax obligations. Skills: to prepare tax reporting and fulfillment of 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; compliance checks tax legislation in the course of activity of business entities Competencies: economic, organizational and managerial competencies</p>
Modul 14. Consulting					
7	Competition law	3	Fundamentals of economic and legal knowledge	final examination	<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 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;</p>

					<p>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	Fundamentals of economic and legal knowledge	final examination	<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</p> <p>institutions subordinate to the authorities of the Republic of Kazakhstan</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Modul.11. Enterprise activity management					
8	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 essence, functions and basic principles of the organization of financial management, its information support; modern legislation, regulatory documents and methodological materials that regulate the company's cash flow, payment and settlement systems, the practice of their application; the practice of organizing and regulating the cash flows of an enterprise with the effective use of a financial mechanism and various financial instruments for this purpose; the main directions of activity in the field of financial management, taking into account the specifics of the tasks being solved; financial management of business entities.</p> <p>To be able to: analyze the financial and economic activities of the enterprise, including own methods for calculating financial stability, analyze information and statistical materials for assessing the financial condition of the enterprise, using modern methods and indicators of such an assessment; - use the methods of financing planning and forecasting, as well as budgeting for current activities; own methods for assessing and managing entrepreneurial and financial risks; use modern principles of organization and methods of financial management of an enterprise to regulate socio-economic processes in a market economy; use modern methods for evaluating the effectiveness of investment projects; use modern software to develop and implement financial management</p>

					<p>decisions, as well as evaluate their effectiveness.</p> <p>Skills: effective construction of functionally oriented schemes of financial management; assessment of the effectiveness of the financial activity of an economic entity; reading and evaluating the most important financial documents (reporting); development of budgets, both short-term and long-term, as well as various other forms of financial plans; managing the capital structure and evaluating its profitability; assessment of business, investment and financial risks; building long-term and short-term financial policy at the enterprise; investment portfolio management.</p> <p>Competencies: economic, organizational and managerial competencies.</p>
8	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 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>
Modul 13. Finance					
9	Big Data and business analytics	4	Fundamentals of economic analysis Functional cost analysis	Valuation of assets and businesses Business valuation	<p>Content: The purpose of the discipline is to intensively train students in theoretical and practical aspects in the field of data analysis, as well as improve their skills in related fields such as mathematics, project management and entrepreneurship. In the course of studying the course, the student must: be able to formulate and solve problems that arise in the course of production activities that require in-depth professional knowledge; choose the necessary approaches and methods for analyzing problems, as well as modify existing ones and develop new ones, depending on the tasks of a particular case; analyze and design software tools for data analysis, as well as algorithms, models and methods required for the development of software systems, effective data analysis and knowledge extraction from data; apply quantitative and qualitative methods and techniques to collect primary information for research, as well as to develop effective solutions to problems</p> <p>Expected results of the study:</p> <p>Know: the methodology of knowledge of collecting, analyzing and storing data; methodology, theory and practice of business analytics, master the basic principles and modern approaches to data analysis, models and work with data processing and analysis tools.</p> <p>Be able to: Determine the best methods of business analysis, develop new ones for a specific case; analyze software tools, algorithms, data analysis required to develop software systems, effectively analyze data and extract knowledge from data</p> <p>Skills: modern information technologies and programs, the results of reporting analysis in the process of substantiating the organization's development strategy</p> <p>Competencies: economic, organizational and managerial competencies</p>
9	Cloud Computing Services	4	Fundamentals of economic	Valuation of assets and	<p>Content: the purpose of the discipline is to master cloud technologies by students. In the course of studying the course, the student must know the network models of cloud services and the design features of cloud architectures. Manage and store data. Design cloud solutions and calculate their cost. Define the transition steps to a multi-tenant,</p>

			analysis Functional cost analysis	businesses Business valuation	dedicated, custom, multi-tenant architecture. Create models for organizing a multi-tenant data warehouse Expected results of the study: Know: the area of management of data collection, analysis and storage; IBM cloud solution, implementation of the IaaS, SaaS, PaaS model within not only public, but also private and hybrid clouds. Be able to: Compute cloud data that can significantly reduce information technology infrastructure costs (in the short and medium term) and respond flexibly to changing computing needs using the elastic computing properties of cloud services. Skills: knowledge of modern information technologies and programs, skills in using types of cloud computing, the main types of cloud services and their advantages that help companies solve complex problems in the digital age Competencies: economic, organizational and managerial competencies.
Modul.16. Calculation of financial results					
10	Planning and Budgeting System	6	Macroeconomics Management Accounting	Public procurement State monitoring	Content: the discipline studies a set of knowledge and skills on the main methodological, organizational and legal aspects of planning at an enterprise, introduces them to the technology and economic mechanism of budgeting, to the problems of implementing a budgeting system at an enterprise based on the use of information technology, forms the skills to develop plans for the socio-economic development of an enterprise, skills of qualified management of the financial and economic divisions of the enterprise. Expected results of the study: Know: modern approaches, methods, technologies of forecasting and planning enterprise activities; technology and economic mechanism of budgeting, problems of implementing a budgeting system in an enterprise based on the use information technologies. To be able to: make rational decisions and propose measures to improve the activities of the enterprise as a whole and improve the use of certain types of resources, calculate the effectiveness of the proposed measures and reflect these activities in the relevant sections of the plan, skills of qualified management of financial and economic divisions of the enterprise. Skills: development and justification of the strategy of the enterprise, forecasting the volume of sales of products (works, services) and drawing up a sales plan, forming the production program of the enterprise, substantiating its resources with material, technical, labor, financial, etc. Competencies: economic, organizational and managerial competencies
10	In-house planning and budgeting -	6	Macroeconomics Management Accounting	Public procurement State monitoring	Content the discipline studies the main methodological, organizational and legal aspects of enterprise planning, familiarization with the technology and economic mechanism of budgeting, gives skills for implementing a budgeting system at an enterprise based on the use of information technology, develops plans for socio-economic development of the enterprise, skills of qualified management of financial and economic divisions of the enterprise, allows you to choose the most effective ways of enterprise development, which makes it possible to evaluate the effectiveness of the company's activities Expected results of the study: Know: the basics of the organization of planned work at the enterprise, the regulatory framework of planning; the basics of strategic planning; the basics of planning production Be able to: apply budget regulations in the operational management system; correctly use the system of regulatory and methodological documents on budgeting; apply modern methods of budget management to increase the focus of budgeting on the required results; develop requirements for the preparation of a budgeting information system; apply financial planning and budgeting tools; use financial forecast data to develop budgets to form an enterprise budget model based on a systematic coverage of all aspects of a modern company's activities with the allocation of levels and planning horizon Skills: development and justification of the strategy of the enterprise, forecasting sales volumes of products (works, services) and drawing up a sales plan, forming the production program of the enterprise, substantiating its resources — material, technical, labor, financial, etc. Competencies: economic, organizational and managerial competencies.

Modul.14 Consulting					
11	Consulting and related services	5	Corporate and Business Law The international private law	Final examination	<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 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: 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. 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. Skills: apply and use the acquired knowledge to carry out consulting activities, in the IC accounting program regulated and tax reporting in electronic format according to international and national financial reporting standards Competencies: economic, organizational and managerial competencies.</p>
11	Financial consulting	5	Corporate and Business Law The international private law	Final examination	<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: 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. 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 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 Competencies: economic, organizational and managerial competencies..</p>
Modul.16 Calculation of financial results					
12	Managing the financial results of the company's activities	5	Financial Management Company Finance Management Financing and investment lending Islamic Finance	Public procurement State monitoring	<p>Content: the discipline studies the methodology and basic techniques of financial analysis, methods and articles of financial results management, the formation and management of them, the development of measures that create and use financial results in the required volume, the distribution of funds within the organization, the analysis of financial results as the main tool for profit management, recommendations for increasing profits and management efficiency, timely elimination of shortcomings in the development of the enterprise, improving the financial condition and ensuring the financial stability of its activities</p> <p>Expected results of the study: Know: methods and articles of financial results management, formation and management, development of measures that create and use financial results to the required extent, distribution of funds within the organization, analysis of financial results Be able to: analyze the financial results of the company's activities, work</p>

					with financial statements, analyze the financial and economic activities of the company, financial stability, solvency, profitability, business activity Skills: calculation and management of the financial results of the enterprise, the methodology of analysis and evaluation of the management system of the financial and economic activities of the enterprise; skills of assessing the reserves of the financial and economic activities of the enterprise; the methodology of diagnostics of the production and economic potential of the enterprise Competencies: economic, organizational and managerial competencies
12	Management analysis at the enterprise	5	Financial Management Company Finance Management Financing and investment lending Islamic Finance	Public procurement State monitoring	Content: the discipline studies the concepts and meanings of managerial analysis, methods, techniques and methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identifying and calculating reserves in analysis, analysis of production and sales of products, the use of labor resources, fixed assets, material resources, cost analysis, business activity, profit and profitability, internal resources of the enterprise and its external capabilities, a comprehensive analysis of the state of the enterprise Expected results of the study: Know: classification of costs and expenses of the organization, methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identifying and calculating reserves in analysis, analysis of production and sales of products, use of labor resources, fixed assets, material resources, cost analysis, business activity. Be able to: it is economically correct to formulate the task statement, correctly and effectively use the analytical tools of management analysis, make informed decisions aimed at formulating economic strategy and management tactics, improving the efficiency of economic activity and rationalization of enterprise management Skills: methodology and methodology of management analysis, analytical tools of management analysis for solving economic problems at the enterprise level, when evaluating business and making management decisions Competencies: economic, organizational and managerial competencies
Modul 15. Organization of accounting					
13	Accounting policy of the enterprise	5	Accounting and auditing, Financial accounting,	Accounting in the real sector of economy AIC accounting	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 Expected results of the study: 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 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. 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 organizational and methodological aspects of accounting policy

					Competencies: special
13	Organization of accounting in small businesses	5	Accounting and auditing, Financial accounting,	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</p> <p>Competencies: special</p>
Modul.16 Calculation of financial results					
14	Asset and business valuation	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: 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. 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 evaluation report. 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>
14	Business valuation	5	Big Date and business analytics Cloud Computing Services Fundamentals of economic analysis Functional cost analysis	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: 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 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. Skills: apply various approaches and evaluation methods, organize work on the implementation of technology-based analytical tools and management solutions</p>

					Competencies: economic and organizational and managerial competencies
Modul.17 Budgeting and audit					
15	Public procurement	4	Managing the financial results of the company's activities Management analysis at the enterprise Planning and Budgeting System Inside Production Planning and Budgeting	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: 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. 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 Skills: in the field of procurement for state needs; theoretical and methodological methods of research of modern problems in the 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 Competencies: economic and organizational and managerial competencies</p>
15	State monitoring	4	Managing the financial results of the company's activities Management analysis at the enterprise Planning and Budgeting System Inside Production Planning and Budgeting analysis at the enterprise	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: 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. 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. 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</p>

					results of inspections, audits, supervisory activities Competencies: economic and organizational and managerial competencies
PROFILING DISCIPLINES					
Selectable Components (CV)					
Modul. 12. Accounting and reporting					
1	Financial statements of the company	5	Accounting and auditing, Professional ethics of accountant and auditor 1C-accounting Parus 8-Accounting	International and national financial reporting standards National Financial Reporting Standards	<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 reporting in organizations, forecasting of financial and economic phenomena for management decision-making Competencies: special</p>
1	Analysis of financial statements	5	Accounting and auditing, Professional ethics of accountant and auditor 1C-accounting Parus 8-Accounting	International and national financial reporting standards National Financial Reporting Standards	<p>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.</p> <p>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</p>
Modul 12. Accounting and reporting					
2	Practical audit	5	Accounting and auditing	Industry Accounting in the manufacturing sector Manufacturing practice II	<p>Content: the discipline studies the essence of practical audit, methodological, legal and organizational foundations, methods and 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,</p>

					<p>formulate problems and propose solutions, develop recommendations to the management of organizations based on the results of the audit.</p> <p>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</p> <p>Competencies: special</p>
2	Controlling	5	Accounting and auditing	<p>Industry Accounting Accounting in the manufacturing sector, Manufacturing practice II</p>	<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:</p> <p>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</p> <p>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</p> <p>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.</p> <p>Competencies: special</p>
Modul 18 Industry accounting					
3	Accounting in industries	6	Practical audit Controlling Management Accounting	<p>Accounting in the real sector of economy AIC accounting</p>	<p>Content: the discipline studies the financial and economic activities of enterprises and organizations of various sectors of the economy, forms students' professional knowledge of accounting in these sectors of the economy, where there are certain features, study legislative and regulatory acts regulating the activities of agricultural, construction, trading enterprises, features related to the production of products, the nature of services provided, forms of sales, technological features and the formation of financial statements in various industries.</p> <p>Expected results of the study:</p> <p>Know: accounting methods in all sectors of the economy, the methodology of accounting for the movement of goods 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 with taking into account the specifics for the analysis of the financial and economic activities of the enterprise</p> <p>Be able to: to use the system of acquired knowledge for the development and justification of the accounting policy of the enterprise; to solve specific business situations, valuation issues by examples; to form accounting information for the purpose of its subsequent use in financial reports and tax calculations</p> <p>Skills: to solve practical and situational tasks of filling out accounting registers, calculating wages, calculating taxes; substantiating the relationship of business transactions with the final financial result, drawing up the balance sheet and other forms of reporting</p> <p>Competencies: special</p>
3	Accounting in the production sector	6	Practical audit Controlling Management Accounting	<p>Accounting in the real sector of economy AIC accounting</p>	<p>Content: the discipline studies accounting for the release and sale of finished products, accounting for production costs, methods of accounting for production costs and calculating the cost of production, accounting and distribution of material costs, the procedure for reflecting production costs on accounting accounts, accounting for all cash flows and information about the costs of the enterprise that affect the formation of the cost of products the services provided, the formation of a transparent and clear document flow, the preparation of financial and tax reports.</p>

					<p>Expected results of the study: Know: methods of accounting in the production sphere, classification of expenses at production enterprises; types and content of methods of accounting for production costs and calculating the cost of products (works, services); the procedure for compiling financial statements for enterprises in the production sector Be able to: calculate the costs of production and calculating the cost of production (works, services) in the production sector, the use of knowledge to determine the profitability of enterprises in the production sector. Skills: calculation of the implementation (delivery) of contract works and settlements with customers by subcontracting organizations, with the use of computer programs in accounting Competencies: special</p>
Modul.14 Consulting					
4	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 subject, functions and capabilities of the software 1C Accounting software for the organization and accounting at the enterprise. Preparation of regulated and tax reporting forms. Expected results of the study: Know the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting. Be able to: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting Skills: to make correspondence of accounts, accounting works in the standard configuration "Accounting of the enterprise" of the system "1C: Enterprise " Competencies: special</p>
4	Sail 8 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 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 Expected results of the study: Know: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting. Be able to: use 1C Accounting to keep records of transactions with accounting registers for calculations and procedures for business transactions Skills: bank and cash documents, registration of business transactions on the statement from the personal account in the treasury Competencies: special</p>
Modul.15 Organization of accounting					
5	International and national financial reporting standards	5	Financial accounting 1C-accounting Sail 8 accounting Financial statements of the company Analysis of financial statements	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. Expected results of the study: 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</p>

					<p>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>Financial accounting</p> <p>IC-accounting</p> <p>Sail 8 accounting</p> <p>Financial statements of the company</p> <p>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>
Modul 14 Consulting					
6	Tax accounting and reporting	5	<p>Taxes and taxation</p> <p>Tax law of the Republic of Kazakhstan</p>	<p>Accounting in the real sector of economy,</p> <p>AIC accounting</p> <p>Manufacturing practice III</p>	<p>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,</p> <p>Expected results of the study:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Competencies: special</p>
6	Fiscal policy	5			<p>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..</p>

			Taxes and taxation Tax law of the Republic of Kazakhstan	Accounting in the real sector of economy AIC accounting Manufacturing practice III	<p>Expected results of the study:</p> <p>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.</p> <p>Be able to: analyze the problems of taxation of organizations and 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>
Modul. 18. Industry accounting					
7	Accounting in the real sector of economy	5	Tax accounting and reporting Fiscal policy Accounting policy Organization of accounting in small businesses Accounting in industries Accounting in production	Manufacturing practice III Final examination	<p>Content: the discipline studies accounting in the real sector of the 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>
7	AIC accounting	5	Tax accounting and reporting Fiscal policy Accounting policy Organization of accounting in small businesses Accounting in industries Accounting in production	Manufacturing practice III Final examination	<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>
Modul.18 Industry accounting					
8	Accounting in budgetary	5	Financial	Final examination	<p>Content: the discipline studies legislative and regulatory documents on the regulation of budget accounting and financial reporting; formation</p>

	organizations		accounting		<p>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 and special requirements of regulatory documents on accounting in state institutions</p> <p>Competencies: special</p>
8	Accounting and reporting in public sector organizations	5	Financial accounting	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:</p> <p>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,</p> <p>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</p> <p>Competencies special</p>

LIST

of selectable courses for educational program
6B04117 Accounting and auditing

Duration of training- 4 year
Form of training-full-time

Year of entry: 2023

№	Name of the discipline	Discipline code	credits	Term
2. Basic disciplines				
1	Selectable component 1		5	3
	Statistics	Sta 2211		
	Social-psychological adaptation	SPA 2211		
2	Selectable component 2		6	3
	Fundamentals of Management and Marketing	FMM 2212		
	Market Infrastructure	MI 2212		
3	Selectable component 3		4	4
	Fundamentals of economic analysis	FEA 2213		
	Functional cost analysis	FCA 2213		
4	Selectable component 4		5	4
	Finance	Fin 2214		
	Global financial markets	GFM 2214		
5	Selectable component 5		5	5
	Funding and investment lending	FIL 3215		
	Islamic Finance	IF 3215		
6	Selectable component 6		5	5
	Taxes and taxation	TT 3216		
	Tax law of the Republic of Kazakhstan	TLRK 3216		
7	Selectable component 7		3	8
	Competition law	CL 4217		
	Business law	BL 4217		
8	Selectable component 8		5	6
	Financial Management	FM 3218		
	Company Finance Management	CFM 3218		
9	Selectable component 9		4	6
	Big Data and business analytics	BDA 3219		
	Cloud Computing Services	CCS 3219		
10	Selectable component 10		6	6
	Planning and Budgeting System	PBS 3220		
	Inside Production Planning and Budgeting	IPPB 3220		
11	Selectable component 11		5	7
	Consulting and related services	CRS 4221		
	Financial advisory	FA 4221		
12	Selectable component 12		5	7
	Managing the financial results of the company's activities	MFRCA 4222		
	Management analysis at the enterprise	MAE 4222		
13	Selectable component 13		5	7

	Accounting policy of the enterprise	APE 4223		
	Organization of accounting in small businesses	OASB 4223		
14	Selectable component 14		5	7
	Valuation of assets and businesses	VAB 4224		
	Business valuation	BV 4224		
15	Selectable component 15		4	8
	Public procurement	PP 4225		
	State monitoring	SM 4225		
3. Main subjects				
1	Selectable component 1		5	4
	Financial statements of the company	FSC 2306		
	Analysis of financial statements	AFS 2306		
2	Selectable component 2		5	5
	Practical audit	PA 3307		
	Controlling	Con 3307		
3	Selectable component 3		6	6
	Industry Accounting	IA 3308		
	Accounting in the manufacturing sector	AMS 3308		
4	Selectable component 4		5	6
	IC-accounting	ICA 3309		
	Sail 8 accounting	S8A 3309		
5	Selectable component 5		5	7
	International and national financial reporting standards	INFRS 4310		
	National Financial Reporting Standards	NFRS 4310		
6	Selectable component 6		5	7
	Tax accounting and reporting	TAR 4311		
	Fiscal policy	FP 4311		
7	Selectable component 7		5	8
	Accounting in the real sector of economy	ARSE 4312		
	AIC accounting	AICA 4312		
8	Selectable component 8		5	8
	Accounting in budgetary organizations	ABO 4313		
	Accounting and reporting in public sector organizations	ARPSO 4313		