

ALIKHAN BOKEIKHAN UNIVERSITY

MODULAR EDUCATIONAL PROGRAM
6B04117 Accounting and auditing

Semey 2024

Developed by the Department of Business and Management

Discussed and approved at a meeting of the Department of Business and Management (minutes №. 6 dated 16.02. 2024)

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1. Explanatory note

The modular educational program (MEP) is based on the regulatory documents of the Ministry of Education and Science of the Republic of Kazakhstan and internal regulatory documents of Alikhan Bokeikhan University:

- The state compulsory standard of higher education, approved by order No. 2 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022.

- Rules for organizing the educational process using credit technology of education, approved by order of the Minister of Education and Science of the Republic of Kazakhstan dated April 20, 2011 No. 152

- Model rules for the activities of higher and (or) postgraduate education organizations, approved by order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018 No. 595; - Professional standards: "Activities in the field of planning and analysis of company resources" (Appendix No. 85 of 26.12.2019 No. 263), "Financial management" (Appendix No. 94 of 26.12.2019 No. 263), "Accountant" (Appendix of December 29, 2023 No. 1340)

- Structure of the modular educational program, revision No. 4 of 05.10.2022.

The MEP is developed as a set of sequential training modules for the entire period of study and is aimed at mastering the competencies necessary for awarding a Bachelor of Business and Management degree in the educational program "6B04117 Accounting and Auditing".

The modules of the OOD block (56 academic credits in total) include disciplines common to all educational programs, during the study of which the graduate must master the competencies of general education.

The BD block includes disciplines of the university component (UC) - 58 academic credits and components of choice (EC) - 51 academic credits. The PD block includes disciplines of the university component (UC) - 25 academic credits and components of choice 42 academic credits. The modules of these disciplines allow the formation of a set of the following competencies acquired by the graduate: economic and organizational-managerial, professional, special. Elective disciplines are distributed among courses and semesters taking into account the logical sequence of studying the disciplines.

The criterion for completion of the educational process is the mastering by the student of at least 240 academic credits. When developing the modular educational program, the wishes and recommendations of potential employers were taken into account, aimed at developing additional professional competencies that meet the requirements of the labor market (round table with employers "Integration of the educational process with production and issues of employment of graduates" dated January 26, 2024).

Social partners who took part in the discussion of the IOP: Abzhakov A. T, Director of the Abay region branch of the Academy of Public Administration under the President of the Republic of Kazakhstan; Dariga Abaykyzy, Director of the Career Center of Semey City Department of the Branch of the KSU "Center for Labor Mobility of Abay Region"; Omirkhanov M.E, Director of the KSU "Center for Research of Religious Problems of Abay Region"; Dyusekenov T. T, General Director of Sæt Trans LLP; Lyui A.V, Director of the Rodnoy Gorod Public Foundation; Burkutova E. Z, Deputy Head of the State Revenue Department for Semey; Rakhimbayeva A.K, Chief Accountant of Zelen Stroy LLP; Baiterekova G.E, Director of the Abay region branch of Halyk Bank of Kazakhstan JSC; Daulbaeva N.E, Chief Specialist of the HR Management Department of the Abay region branch of Halyk Bank of Kazakhstan JSC; Omarova A.B., Head of the State Institution "Department of Economy and Finance of Semey City"; Metchinov A.M., Deputy Director for Economic Affairs of the State Institution "Department of Education in Abay Region"; Bazarov S.R., Deputy Head of

the State Institution "Department of the Bureau of National Statistics" of the Agency for Strategic Planning and Reforms of the Republic of Kazakhstan in Abay Region; Sarsekanova Zh.A., Head of the Sales Department of the branch of JSC "Jusan Bank"; Ersinbek O, Director of the State Institution "Semey Qalasy Zhastar Resourcetyk Ortalygy"; Abeukhanova K.Zh., Director of KZ Logistics LLP; Nurtazinova M.N., Head of the Regional Service Center for Semey City of the branch of JSC NC KTZ; Dean of the Faculty of Information Technology and Economics Rakhimzhanova G.A. faculty and students of the Department of Business and Management.

The goal of the modular educational program is to prepare a competitive specialist in demand on the labor market, integrating theoretical and practical knowledge, skills and abilities in maintaining and organizing accounting and auditing in all sectors of the economy..

Requirements for the level of preparation of students are determined on the basis of the Dublin descriptors for the first level of higher education (bachelor's degree) and reflect the acquired competencies expressed in the achieved learning outcomes. Expected results of the modular educational program 6B04117 Accounting and Auditing:

ON1 Analyze the financial and economic activities of an enterprise, the effectiveness of financial indicators, use basic Big Data technologies and master various artificial intelligence models, compile big data arrays, generate budget revenues and calculate government tax policy indicators

ON2 Formulate goals and objectives of statistical research, data analysis of time series, express statistical indicators in indices and summarize the results of observations on socio-economic processes;

ON3 Use financial leverage to increase the income and minimize the costs of the organization, determine the value of assets and business, evaluate business, explore forms and methods of Islamic finance;

ON4 Calculate depreciation of fixed assets of the enterprise, select various methods of assessing short-term assets, use 1C Accounting to keep records of transactions with accounting registers, accounting for production and completion of the period

ON5 Assess cash flows and modern financial processes for the formation of "Green" finance, environmental investments, apply financial, management and tax accounting skills in the real sector of the economy, 1C Accounting, draw up accounting, tax, credit and innovation policies of the enterprise, provide consulting services and draw up documents on the work of the accounting department, prepare financial statements in accordance with IFRS and NSFR.

ON6 Apply terminology in English, Kazakh and Russian for professional communication in the future field of activity, comply with professional and ethical requirements and the basic principles of ethics of a professional accountant and auditor;

ON7 To carry out self-control of placed purchases for compliance with legislation, to assess the development of the financial sector, to justify and evaluate forecasts for increasing the revenue of the state and the profits of organizations; to organize work on the introduction of analytical tools and management solutions based on big data technologies;

ON8 Plan and manage public and private finances, based on the principles of corporate and business law for the organization, reorganization and liquidation of business entities, systematize and summarize information in the field of public procurement, draw up documentation for participation in electronic tenders

ON9 Integrate computer programs in accounting, fill out accounting registers, calculate wages, calculate taxes, prepare financial statements in accordance with international and national standards, organize audit and consulting procedures, monitor public procurement, correctly formulate conclusions and develop recommendations for improving the activities of audited enterprises.

ON10 Analyze trends and prospects for the development of green and circular economy tools, define basic concepts about economic patterns and problems of effective functioning at the micro and macro levels, use information about the economic laws of a market economy and the forms of their manifestation, predict the economic development of financial market conditions, generalize and implement into the activities of enterprises, the positive experience of financial management of developed countries, the concept of marketing and management in order to increase and develop sustainable competitiveness, effectively establish communication processes for the purpose of sustainable economic development, interaction between the state and business in the field of movement towards sustainable development

ON11 Manage the activities of the enterprise and determine the needs of the market, monitor accounting and audit in the field of procurement, use electronic technologies when placing government orders, design storage technologies, financial planning of the company's activities, explore foreign experience in Islamic finance, apply audit techniques and methods.

ON 12 Apply various forms and methods of accounting in all sectors of the economy, recommend accounting policies based on the characteristics of the organization, consider cost accounting, classification of costs and expenses of the organization, the concept of financial reporting, industry accounting features in public sector institutions in the context of budget classification items;

ON 13 To list the main methods and elements of probability theory, to carry out solutions of functions, integrals, equations, variables, economic and mathematical modeling methods;

ON14 Demonstrate knowledge of the concept of a modern rule of law state in order to instill skills in financial literacy, entrepreneurship, leadership, and receptivity to innovation based on scientific research while adhering to the principles of academic integrity and ensuring safety standards

To create special conditions for obtaining education for individuals with special educational needs, the graduate's competency model is supplemented by professional competencies that ensure the adaptive nature of the main educational program. For this purpose, courses are being introduced into the course catalogue of the additional educational program "Minor" to develop the ability of individuals with special educational needs to successfully socialize in society and actively adapt to the labor market, taking into account the characteristics of the disease.

2. Competency model of a graduate

- Bachelors of OP 6B04117 Accounting and Auditing carry out their professional activities related to the ability to conduct financial and managerial activities in organizations; registration of business transactions on the accounts; analysis and audit of financial statements in accordance with IFRS and ISA.
- General education competencies:
- aimed at forming the ideological, civic and moral positions of the future specialist, competitive on the basis of knowledge of information and communication technologies, building communication programs in Kazakh, Russian and foreign languages, orientation towards a healthy lifestyle, self-improvement and professional success;

- form a system of general competencies that ensure the socio-cultural development of the personality of the future specialist on the basis of the formation of his ideological, civic and moral positions;
 - develop the ability to interpersonal social and professional communication in Kazakh, Russian and foreign languages;
 - contribute to the development of information literacy through mastering and using modern information and communication technologies in all spheres of their life and work;
 - develop skills for self-development and education throughout life;
 - develop a personality capable of mobility in the modern world, critical thinking and physical self-improvement;
 - evaluate the surrounding reality based on ideological positions formed by knowledge of the fundamentals of philosophy, which ensure scientific understanding and study of the natural and social world using methods of scientific and philosophical knowledge, reveal the meaning of the content and specific features of the mythological-religious and scientific worldview;
 - demonstrate a civic position based on a deep understanding and scientific analysis of the main stages, patterns, and uniqueness of the historical development of Kazakhstan, use methods and techniques of historical description to analyze the causes and effects of events in the history of Kazakhstan;
 - evaluate situations in various spheres of interpersonal, social and professional communication, taking into account basic knowledge of sociology, political science, cultural studies, psychology, arguing their own assessment of everything that happens in the social and industrial spheres, as well as synthesize knowledge of these sciences as a modern product of integrative processes;
 - use scientific methods, techniques of research of a specific science, as well as the entire socio-political cluster, make a choice of methodology, analysis and generalize the results of the research;
 - develop their own moral and civic position based on social, business, cultural, legal and ethical norms of Kazakhstani society;
 - apply in practice knowledge in the field of social and humanitarian sciences, which has worldwide recognition, synthesize new knowledge and present it in the form of humanitarian socially significant products;
 - demonstrate knowledge about the idea of a modern legal state to instill skills of financial literacy, entrepreneurship, leadership, receptivity to innovations based on scientific research in compliance with the principles of academic honesty, as well as ensuring safety standards. - engage in oral and written communication in Kazakh, Russian and foreign languages, using language and speech tools based on grammatical knowledge to solve problems of interpersonal, intercultural and industrial (professional) communication, as well as analyze information, actions and deeds of communication participants in accordance with the communication situation; - use various types of information and communication technologies in personal activities: Internet resources, cloud and mobile services for searching, storing, processing, protecting and disseminating information;
- build a personal educational trajectory throughout life for self-development and career growth, focus on a healthy lifestyle to ensure full social and professional activity through the methods and means of physical education;
- know and understand the main patterns of the history of Kazakhstan, the foundations of philosophical, socio-political, economic and legal knowledge, communication in oral and written forms in Kazakh, Russian and foreign languages;
- apply the acquired knowledge for effective socialization and adaptation in changing socio-cultural conditions, possess the skills of quantitative and qualitative analysis of social phenomena, processes and problems.

Economic and organizational-managerial competencies:

- describe the forms and methods of the anti-corruption policy of the Republic of Kazakhstan, know the basics of economics and entrepreneurship, the main economic categories, concepts and terminology of micro- and macroeconomics; determine the conditions and ways of maintaining ecological balance and reducing hazardous and harmful factors of production, master various models of artificial intelligence.
- study professional terminology, features of business communication in English, Kazakh and Russian for professional use in the future field of activity; study state programs and national projects on sustainable development; determine indicators of sustainable development
- choose a method for mathematically solving a problem, as well as software tools for data analysis and cloud services; describe the possibilities of using information technology and an innovative approach; be proficient in the techniques and methods of collecting socio-economic and other statistical information; know the basics and methodology of economic analysis, be able to form the relationship between the green economy and ecology
- know legislative and regulatory legal acts on planning and analysis of the financial and economic activities of an organization; ESG concepts in a closed-loop economy, circular business models.
- manage the assets of the company, apply methods and techniques of enterprise and personnel management, formulate the goals and missions of the enterprise; master the mechanism and principles of organizing marketing and ensuring the competitiveness of firms; classify the methods and systems of labor regulation and remuneration, distinguish the main methods and types of organizing production, logistics of material and information resources.
- demonstrate knowledge of modern concepts of public finance, "Green" finance, have skills in applying Islamic financial instruments for investing in the activities of organizations
- know the tax legislation in force in the Republic of Kazakhstan, the norms and rules for maintaining financial and statistical reporting

Professional competencies:

- integrate quantitative and qualitative methods of processing, managing and storing data using information and cloud technologies; identify factors and causes of growth or decline in activity; determine the effectiveness of business processes and methods of product quality management, risks and profitability of implementing innovations and innovative projects; - assess the effectiveness of industries, the agricultural sector and the service sector; assess the effect of creating clusters and other measures to develop regions; assess threats to the economic security of the national economy; carry out a comprehensive assessment of the use of all enterprise resources, as well as the effectiveness of environmental protection measures; analyze and evaluate current trends, forms of international economic relations and foreign economic policy of the country and its potential in the international arena.

Special competencies:

- describe the financial foundations of business and instrumental support for entrepreneurship; explain the principles of economic behavior of market entities; understand the methods of micro and macroeconomic analysis; classify the main resources of a company, concepts and principles of accounting, finance, the securities market, types of investments and investment activities; operate with legal concepts and tax law; distinguish between the main types of taxes, the structure of the IC Accounting program and financial reporting of companies, master various models of artificial intelligence.

- apply mathematical and statistical methods and techniques for analyzing socio-economic and other data; design algorithms, models and methods for software and cloud architectures; analyze the activities and quality of the company, including with the help of software products, to assess the production, innovative potential of companies, as well as situations in the innovation market;

- use micro- and macroeconomic theories in analysis; analyze organizational structures, competitive environment, labor market situation and other marketing research data, carry out cluster and regional analysis; determine strategies and ways to motivate employees; develop enterprise plans and carry out calculations of business planning sections; calculate the company's costs using controlling methods; apply various methods and techniques for analyzing the value of business and assets, methods of forecasting and strategic planning of the national economy; draw up and execute legal documents;

- comprehensively apply the rules and methods of accounting, including in the IC Accounting program; analyze the financial condition of the company and the situation on the financial market, create financial statements, determine the sources of investment and their effectiveness; calculate the main indicators of the company's performance and taxes by type; provide legal advice in the field of taxation;

- organize production processes, material and information-financial flows in time and space; implement a budgeting system and draw up medium-term budgets of companies; systematize and use in practice the main areas of institutional analysis, tools and methods of operational management; manage costs in the short and medium term and use controlling skills; master the methodology of collecting information necessary to assess the value of the company and its assets.

Table 1. Sequence of mastering disciplines in the process of developing special competencies

№	Competencies	List of compulsory and elective disciplines and the sequence of their study		Expected results
		List of disciplines	The sequence of their study (semester)	
1	Special	Accounting and auditing	3	<p>Know: basic knowledge of accounting and auditing, the logic of reflecting the facts of economic activity on accounting accounts, the principles of cost accounting and profit calculation of the company, the procedure and methods of preparing financial statements; the technology of conducting audits, types and methods of collecting audit evidence,</p> <p>Be able to: apply and use legislative, regulatory and instructional materials, methods and techniques, methods of accounting and auditing, keep records and calculate the profitability of production.</p> <p>Skills: reflecting assets, liabilities, capital, income and expenses on accounting accounts in accordance with international financial reporting standards; reflecting the organization's business operations in the form of accounting correspondence; filling out primary documentation and compiling accounting documentation; using financial information to solve optimization problems in the organization, ensure timely crediting of income and accounting expenses..</p>
2	Special	Financial statements of the company	4	<p>Know: concepts of financial reporting, basic principles and rules of accounting for assets, liabilities, costs, financial results, capital of commercial organizations.</p> <p>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</p> <p>Skills: practical application of knowledge in the field of financial reporting in organizations, forecasting of financial and economic phenomena for management decision-making</p>
3	Special	Analysis of financial statements	4	<p>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</p>

				<p>of the organization (enterprise); the methodology of express analysis and in-depth financial analysis.</p> <p>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</p> <p>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</p>
4	Special	Professional ethics of accountant and auditor	5	<p>Know: the essence of professional values of an accountant and auditor; ethical aspects of professional behavior of an accountant and auditor; fundamental, moral principles of an accountant and auditor, potential threats to ethical principles and precautions when providing services to an audit customer; features of professional behavior in various areas of practical accounting in an organization;</p> <p>To be able to: comply with professional and ethical requirements and basic principles of ethics of a professional accountant and auditor; use the acquired knowledge to develop professional behavior of an accountant and auditor in various situations with internal and external opponents;</p> <p>Skills: making the right decision in conflict situations related to the professional activities of an accountant and auditor; skills to eliminate the causes and consequences of conflicts in case of disagreement; must demonstrate the ability and willingness to: develop compromise solutions in conflict situations.</p>
5	Special	Financial accounting	5	<p>Know: forms and methods of accounting, generally accepted rules for the presentation of financial and consolidated financial statements, non-current assets, estimated liabilities, lease accounting, income tax; international financial reporting standards; systems for the preparation and presentation of financial statements.</p> <p>Be able to: calculate depreciation of fixed assets of an enterprise, select various methods for assessing short-term assets, use a system of knowledge about the principles of accounting for the presentation of financial statements; read financial statements prepared in accordance with IFRS;</p> <p>Skills: conduct recognition, assessment of assets, liabilities, capital, income and expenses; preparation of financial statements based on accounting data.</p>

6	Special	Management Accounting	5	<p>Know: tasks of cost accounting, classification of costs and expenses of the organization, formation of information flows in management accounting for calculating the cost of production, accounting for labor costs, accounting for direct and overhead costs, analyzing costs by accounting objects.</p> <p>Be able to: keep records of production and completion of the period, calculate the cost, select and apply appropriate planning and control techniques for making business decisions, for the effective use of business resources;</p> <p>Skills: minimizing the organization's costs; calculating the cost using various methods, drawing up estimates and calculating deviations, assessing the effectiveness of the organization's strategy and the financial consequences of the strategic decisions made.</p>
7	Special	Practical audit	5	<p>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.</p> <p>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.</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>
8	Special	Controlling	5	<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>

9	Special	Industry Accounting	6	<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 forming accounting data on the cost of construction work and settlements with customers, objects and items of accounting for costs and calculating the cost of agricultural products, as well as the assessment of manufactured products, features of the formation of financial results for each industry taking into account the specifics for analyzing the financial and economic activities of the enterprise,</p> <p>To be able to: use the system of acquired knowledge to develop and justify the accounting policy of the enterprise; solve specific business situations and assessment issues using examples; form accounting information for the purpose of its subsequent use in financial reports and tax calculations,</p> <p>Skills: solve practical and situational problems on filling in accounting registers, calculate wages, calculate taxes; justify the relationship of business transactions with the final financial result, draw up a balance sheet and other forms of reporting.</p>
10	Special	Accounting in the manufacturing sector	6	<p>Know: accounting methods in the manufacturing sector, classification of expenses in manufacturing enterprises; types and content of methods for accounting for production costs and calculating the cost of products (works, services); the procedure for preparing financial statements for enterprises in the manufacturing sector</p> <p>To be able to: calculate production costs and calculate the cost of products (works, services) in the manufacturing sector, apply knowledge to determine the profitability of enterprises in the manufacturing sector.</p> <p>Skills: calculating the sale (delivery) of contract work and settlements with customers by subcontracting organizations, using computer programs in accounting</p>
11	Special	1C-accounting	6	<p>Know: the main types of accounting automation in enterprises. The technology of accounting in the software environment 1C: Accounting.</p> <p>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</p> <p>Skills: work in a typical configuration "Enterprise Accounting" of the "1C: Enterprise" system.</p>
12	Special	Sail 8 accounting	6	<p>Know: the basic terminology of the beginning and end of the system, setting</p>

				<p>parameters, the formation, accounting and reflection in the accounts of budgetary accounting, banking documents.</p> <p>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.</p> <p>Skills: work with counterparties, bank and cash documents, registration of business transactions on an extract from a personal account in the treasury.</p>
13	Special	Accounting policy of the enterprise	7	<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 organizational and methodological aspects of accounting policy</p>
14	Special	Organization of accounting in small businesses	7	<p>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</p> <p>Be able to: calculate depreciation of fixed assets of the enterprise, compile reports of small businesses and maintain regulated and standard reporting.</p> <p>Skills: conduct business operations on accounting accounts and the formation of accounting registers, the skills of calculating and analyzing key economic indi-</p>

				cators of enterprises and organizations with the help of selected tools
15	Special	International and national financial reporting standards	7	<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>
16	Special	National Financial Reporting Standards	7	<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>
17	Special	Tax accounting and reporting	7	<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</p>

				<p>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 and reference documents, calculate taxes.</p>
18	Special	Fiscal policy	7	<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>
19	Special	Accounting in the real sector of economy	8	<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>
20	Special	AIC accounting	8	<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>
21	Special	Accounting in budgetary organizations	8	<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>
22	Special	Accounting and reporting in public sector organizations	8	<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,</p>

				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
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Table 2. Sequence of mastering the disciplines of social and professional interaction

Kypc	Supporting disciplines	Competencies	Expected results
1	History of Kazakhstan	General education	<p>Know: demonstrate knowledge and understanding of the main stages of development of the history of Kazakhstan</p> <p>Be able to: correlate the phenomena and events of the historical past with the general paradigm of the world-historical development of human society through critical analysis; be able to objectively and comprehensively comprehend the immanent features of the modern Kazakhstani model of development</p> <p>Skills: analytical and axiological analysis in the study of historical processes and phenomena of modern Kazakhstan; systematize and give a critical assessment of historical phenomena and processes of the history of Kazakhstan</p>
1	Foreign languages	General education	<p>Know: the minimum vocabulary and language material of topics and subtopics in this discipline (social and everyday life and socio-cultural spheres of communication).</p> <p>To be able to: understand by ear not only individual phrases and frequently used words, but also longer statements on topics directly related to him; understand the main content of short simple messages on the radio, at the airport, at the train station; understand when reading the content of short, simple texts, advertisements, brochures, menus, bus and train schedules, short simple personal letters, e-mails; communicate in simple typical situations that require the exchange of information within the framework of familiar topics and activities, be able to talk about family, living conditions, school activities; write a simple personal letter, note, autobiography.</p> <p>Skills: possess an understanding of foreign language dialogic and monologue speech within the framework of general cultural and professional topics; a foreign language at a level that allows you to carry out the main types of speech activity; various methods of oral and written communication; skills of adequate response in situations of everyday, academic and professional communication; skills of listening, reading and writing.</p>
1	Kazakh (Russian) language	General education	<p>Know: theoretical foundations of the course (language, its functions, speech forms, text, its features, speech styles, functional and semantic types of speech); features of dialogic and monologue speech; types of scientific information and the specifics of its implementation in a scientific text; elements of structural and semantic analysis and semantic analysis of a scientific text, components of a speech situation, the speaker's intentions.</p> <p>To be able to: make the correct choice and use of language and speech means to solve certain problems of communication and cognition based on knowledge of a sufficient volume of vo-</p>

			<p>cabulary, a system of grammatical knowledge, pragmatic means of expressing intentions; compose everyday, socio-cultural, official and business texts in accordance with generally accepted norms, functional focus, using lexical, grammatical and pragmatic material of a certain certification level that is adequate to the goal; convey the factual content of texts, formulate their conceptual information, describe the inferential knowledge (pragmatic focus) of both the entire text and its individual structural elements; interpret text information, explain the stylistic and genre specifics of texts in the socio-cultural, socio-political, official-business and professional spheres of communication within the scope of certification requirements; participate in communication in various situations in different spheres of communication in order to realize one's own intentions and needs (everyday, educational, social, cultural), stating them in an ethically correct, meaningfully complete manner, lexically, grammatically and pragmatically adequate to the situation; discuss ethical, cultural and socially significant issues in discussions, express one's point of view, defend it with arguments, critically evaluate the opinions of interlocutors; build programs of speech behavior in situations of personal, social and professional communication in accordance with the norms of language, culture, specifics of the sphere of communication, and certification requirements; request and provide information in accordance with the communication situation, evaluate the actions and deeds of the participants, use information as a tool for influencing the interlocutor in situations of cognition and communication in accordance with certification requirements. Skills: producing oral and written speech in accordance with the communicative goal and professional sphere of communication; language skills in various situations of everyday, socio-cultural, professional communication; skills of searching and processing information in Russian; types of speech activity.</p>
1	Information and communication technologies	General education	<p>Know: what economic and political factors contributed to the development of information and communication technologies; features of various operating systems, architecture.</p> <p>Be able to: identify the main trends in the field of information and communication technologies; use information resources to search and store information; work with spreadsheets, consolidate data, build graphs; apply methods and means of information security; design and create simple websites; process vector and raster images; create multimedia presentations; use various platforms for communication; calculate and evaluate supercomputer performance indicators; use various forms of e-learning to expand professional knowledge; use various cloud services.</p> <p>Skills: own database structure development; design and create presentations; receive data from the server; create video files; work with Smart applications; work with services on the</p>

			e-government website.
1	Sociology	General education	<p>Know: patterns and stages of the historical process, basic historical facts, dates, events and names of world and domestic historical figures; basic events and processes of domestic history in the context of world history</p> <p>Be able to: critically perceive, analyze and evaluate historical information, factors and mechanisms of historical changes; analyze civil and ideological positions in society, form and improve their views and beliefs, transfer philosophical worldview to the field of material and practical activity; use various philosophical methods to analyze trends in the development of modern society, philosophical and legal analysis</p> <p>Skills: a holistic approach to the analysis of social problems; methods of philosophical, historical and cultural studies, techniques and methods for analyzing social problems; cause-and-effect relationships in the development of Kazakhstani society; the place of man in the historical process and political organization of society; skills of respectful and careful attitude to historical heritage</p>
1	Philosophy	General education	<p>Know: the main stages of development of political knowledge in the history of civilization; schools and directions of modern political science; political life of society; political system and its institutions; essence of political processes in the country and the world.</p> <p>To be able to: analyze the features of political systems and functioning of political institutions; critically evaluate theoretical approaches of political science; identify interrelations and patterns of the political process; compare political systems, institutions and actors in the intercountry and subnational context, based on the acquired knowledge and mastered methods.</p> <p>Skills: working with primary sources on course topics; analysis of regulatory legal acts and other documents; searching, processing and analyzing information; solving problems related to the assessment of the political course; group work, project activities, business games; public speaking; academic writing; have the skills to express your thoughts and opinions in interpersonal and business communication in a foreign language; skills to extract the necessary information from the original text in a foreign language.</p>
1	Culturology	General education	<p>Know: the main theories of culture, the basic concepts of cultural studies; the main directions of the methodology of modern cultural analysis; the history of the formation of world culture and civilization, theoretical features of the basic cultural concepts, various interpretations of culture and civilization in world and domestic literature; current problems of the development of modern culture; the idea of culture as a socio-historical phenomenon; patterns of development of world cultures, as well as the typology of the classification of</p>

			<p>cultures; basic knowledge of the history of the most important cultures of mankind; about the methods of acquiring, storing and transmitting the basic values of culture - about the diversity and intrinsic value of various cultures, forms and types of culture, patterns of their functioning and development, the main cultural and historical regions - the history of Kazakh culture, its place in the system of world culture and civilization</p> <p>To be able to: highlight the features of a given culture, the values dominant in it; explain the specifics of intercultural communication; conduct independent professional activities in a dynamically changing multicultural society; navigate the cultural environment of modern society; explain the phenomenon of culture, its role in human life; navigate cultural issues, independently understand issues of the influence of cultural factors on the behavior of individuals;</p> <p>Skills: preservation and enhancement of national and world cultural heritage; practical skills in the practical use of knowledge and skills in matters of taking into account the specifics of the cultural behavior of various individuals and groups in the modern conditions of the formation of civil society in the Republic of Kazakhstan.</p>
1	Psychology	General education	<p>Know: the meaning and place of psychology in the system of sciences; the main directions of personality development in modern psychology; personal values and meanings in professional self-determination; the relationship and mutual influence of the psyche and body; techniques and methods of effective communication.</p> <p>To be able to: interpret the main psychological theories, concepts; use methods and mechanisms for regulating emotions in everyday life; identify behavior patterns in a conflict situation and conduct self-diagnosis.</p> <p>Skills: to master the definitions of individual psychological characteristics of a person, value-semantic ideas in professional self-determination of a person; recognition of psychological impact and effective communication.</p>
1/2	Physical Education	General education	<p>Know: the role of physical education in the development and training of a specialist; the fundamentals of the state policy of the Republic of Kazakhstan in the field of physical education and sports; the theoretical and methodological foundations of physical education; the main achievements of the Republic of Kazakhstan in the field of physical education; hygienic and organizational foundations of physical education and sports.</p> <p>To be able to: use in life practical skills and abilities that ensure the preservation and strengthening of health, the development and improvement of psychophysical abilities and qualities; use physical education, sports and health activities to achieve life and professional goals; apply the rules for the safe conduct of physical exercise and sports.</p>

			Skills: organizing sports and mass competitions; exercises in professional and pedagogical physical training, general physical training, special physical training, as well as apply special games in practice; a system of practical skills that ensure the preservation and strengthening of health, the development and improvement of psychomotor abilities and qualities.
1	Fundamentals of economic and legal knowledge	General education	Know: methods of scientific research in economics, various theories of entrepreneurial activity, financial literacy and market economy, types of entrepreneurial activity, sphere of entrepreneurship, to master various quantitative and qualitative methods for creating a future own business, entrepreneurial calculations, analytical calculations and forecasts, the main provisions of the Constitution and current legislation of the Republic of Kazakhstan, the system of government bodies and the scope of their powers, the mechanism of interaction of substantive and procedural law, the essence of corruption and the reasons for its origin, current legislation in the field of combating corruption. To be able to: analyze and justify the feasibility of business plans, market segmentation, competently and professionally assess the market situation for organizing your business, creatively approach the solution of various business problems, possess practical skills in independently conducting economic work in the field of entrepreneurship, calculate a personal budget, have clear initial information and a quick and correct orientation to economic indicators, analyze events and actions from the point of view of the field of legal regulation and be able to refer to the necessary regulations, navigate the current legislation, using the law to protect your rights and interests, use spiritual and moral mechanisms to prevent corruption. Skills: acquire practical skills in constructing graphs and charts illustrating various economic models, independently conducting economic work in the field of entrepreneurship, quickly and correctly navigate the actual initial information and calculated economic indicators, determine levels of financial security, have skills in identifying economic problems when analyzing specific situations and solving them taking into account the actions of economic laws at the micro and macro levels, conducting discussions on legal issues, on issues of applying standards in the modern period, analyzing a situation of conflict of interest and moral choice.
1	Fundamentals of scientific and environmental knowledge	General education	Know: forms and methods of pre-scientific, scientific and extra-scientific knowledge, modern approaches to socio-humanitarian knowledge and their commensurability; basic epistemological models, nature of transformations of the concept of rationality; fundamentals of ecology and safe human life in the environment, environmental factors and their impact on living organisms, methods for identification, elimination of the impact of harmful factors on humans and the environment, and ensuring comfortable conditions for human life and activity;

			<p>To be able to: formulate and solve problems arising in the course of scientific research and requiring in-depth professional knowledge; modify existing and develop new methods based on the objectives of a specific study; choose methods of protection against hazards applicable to the sphere of their professional activity and choose ways to ensure comfortable living conditions;</p> <p>Skills: skills in conducting independent scientific research and scientific and pedagogical activity requiring broad education in the relevant area; the ability to apply methodological and methodological knowledge in conducting scientific research; skills to ensure life safety in professional activities, everyday conditions and in emergency situations.</p>
1	Economical theories	Economic and organizational-managerial competencies	<p>Know: the main economic categories in educational and scientific activities; methods of studying economic processes and phenomena; fundamental principles of economic behavior of various entities; the subject and place of economic theory in the system of economic knowledge; methods of cognition of economic processes; basic concepts and categories of economic science; general foundations of economic development; mechanisms of functioning of markets for finished products and resources, formation of factor income; the system of national accounts and the main macroeconomic indicators of the national economy; reasons for the cyclical development of the market economy and its instability; tools and methods of state regulation of the economy, ESG concepts in a closed-loop economy.</p> <p>To be able to: form the relationship between the green economy and ecology; explain the principles of economic behavior of market entities, summarize the results of the analysis of economic information; substantiate the economic aspects of various issues and problems of social development, navigate the main problems of the market economy; calculate the main micro- and macroeconomic indicators; construct curves of demand, supply, indifference, equal product, costs, budget constraint lines, equal costs, etc.; use various methods of measuring price levels, employment and unemployment; construct curves of aggregate demand, supply, consumer spending, investment, etc.; critically comprehend economic practice; put forward hypotheses about the causes of certain economic situations in Kazakhstan and the world, the main directions, and tools for resolving them.</p> <p>Skills: master the methodology of micro- and macroeconomic analysis; critical and analytical approach in the process of perceiving economic information.</p>
1	Mathematics in Economics	Economic and organizational-managerial competencies	<p>Know: an idea of the methods of mathematics, its role in the development of other sciences, where and how mathematical methods are applied; know the basic definitions, theorems, rules, mathematical methods and practical applications.</p> <p>Be able to: choose a method for mathematically solving a problem, apply mathematical and statistical methods and techniques for analyzing socio-economic and other data, build math-</p>

			<p>ematical models; pose mathematical problems; select suitable mathematical methods and algorithms for solving a problem; apply numerical methods using modern computing technology to solve a problem; provide high-quality mathematical research; develop practical recommendations based on the mathematical analysis</p> <p>Skills: possess a culture of thinking, are capable of generalizing, analyzing, perceiving information, setting a goal and choosing ways to achieve it; be able to logically correctly, reasonably and clearly construct oral and written speech; readiness to cooperate with colleagues, work in a team; use the basic laws of disciplines in professional activities, apply methods of mathematical analysis and modeling, theoretical and experimental research</p>
2	Psychology	General education	<p>Know: the basic philosophical concepts and categories, the laws of development of nature, society and thinking; the essence of philosophical categories, the terminology of philosophy and the structure of philosophical knowledge, the functions of philosophy, methods of philosophical research; the place and role of philosophy in public life;</p> <p>To be able to: use the foundations of philosophical knowledge to form an ideological position; analyze ideological, socially and personally significant philosophical problems; navigate the system of philosophical knowledge as a holistic idea of the foundations of the universe and the prospects for the development of planetary society; understand the characteristic features of the modern stage of development of philosophy</p> <p>Skills: philosophical analysis of various types of worldview; skills of philosophical thinking to develop a systemic, holistic view of the problems of society; skills of analyzing texts with philosophical contentание</p>
2	Professional Kazakh (Russian) language	Professional	<p>Know: professional vocabulary and terminology; specific features of oral communication in the professional sphere; linguistic features of oral and written communication; features of business communication and business etiquette.</p> <p>To be able to: use the Russian language in interpersonal communication and professional activities; carry out business communication and conduct business conversations on professional topics; formalize and convey the necessary information in writing; explain your point of view and critically evaluate the proposed provisions; create your own statements, essays, etc., apply business etiquette standards in speech</p> <p>Skills: expressing your thoughts and opinions in interpersonal and business communication in Russian; professional terms and concepts; analyzing a professional text; information competence: the ability to work with a book, textbook, reference literature, dictionaries, find the necessary information.</p>
2	Professionally-oriented	Professional	<p>Know: vocabulary on the topics of this discipline; regulatory requirements for formatting (of-</p>

	foreign language		<p>ficial letter, essay, etc.), improve pronunciation skills; develop productive and receptive vocabulary and grammar skills; improve general dialogic speech skills related to everyday and professional communication situations; develop listening skills (with full understanding of what is heard); develop and improve writing skills; improve familiarization, study, review and search reading skills.</p> <p>To be able to: automate technical silent reading skills; develop the ability to convey scientific information and literature of a socio-political nature; develop monologue (prepared) speech skills - thesis development; master reversed reading aloud of a prepared message; teach abstracting skills.</p> <p>Skills: possess a comprehensive approach to solving practical, educational, developmental and developmental goals (with practical goals acting as leading ones); communicative orientation of the learning process.</p>
2	Microeconomics	Economic and organizational-managerial	<p>Know: basic concepts and methodology of microeconomics; basic methods of microeconomic analysis; the mechanism of functioning of the market economy at the micro level; laws and patterns manifested in the behavior of individual economic entities; economic mechanisms for the functioning of a firm (enterprise) in market conditions; microeconomic tools for assessing the effectiveness of the economic activity of a firm (enterprise); the mechanism of price formation for goods in various market structures; the necessity, methods and consequences of state regulation of the activities of organizations.</p> <p>Be able to: assess the economic situation at the micro level, use microeconomic theories to analyze the behavior of economic agents; evaluate the state of individual markets, explain the reasons for the behavior of consumers and firms, apply the methods of microeconomic analysis in interpreting economic reality; apply the acquired knowledge when considering specific situations.</p> <p>Skills: critical analysis and evaluation of various economic concepts, their role in economics; studies of patterns of economic development at the micro level; application of theoretical provisions in solving practical problems; determination and analysis of performance indicators of the firm (enterprise); analysis of the activities of an individual firm (enterprise) and trends in the development of the economic system as a whole.</p>
2	Macroeconomics	Economic and organizational-managerial	<p>Know: the terminology of macroeconomics, the main patterns of development of a market economy; the main features of the functioning of the national economy; characteristics of economic relations at the level of macroeconomics as a basic level of economic development; basic theoretical provisions and key concepts of macroeconomics; methods and directions of state influence on the economic system; features of the implementation of the state</p>

			<p>economic policy in Kazakhstan; connection of the studied discipline with other sciences.</p> <p>Be able to: evaluate the economic situation at the macro level, understand the methods of macroeconomic analysis; use macroeconomic theories to analyze the types and instruments of macroeconomic policy; develop recommendations for improving macroeconomic analysis; make calculations of the most important indicators and coefficients of macroeconomic processes and phenomena; use the methods of macroeconomic analysis in the interpretation of economic reality; understand the essence and content of economic processes and phenomena described by macroeconomic models and functional dependencies; apply the acquired knowledge when considering specific situations.</p> <p>Skills: possession of the basic conceptual and categorical apparatus of macroeconomics; methods of macroeconomic analysis and calculation of key indicators; the ability to assess the effectiveness and socio-economic consequences of specific government measures used in the implementation of the state's stabilization policy.</p>
2	Statistics	Economic and organizational-managerial	<p>Know: the subject and method of statistics, statistical observation, the basics and methods of calculating individual indicators, statistical summary and grouping, absolute and relative values, average values and indicators of variation, selective observation, series of dynamics, indices, statistical study of the interrelationships of social phenomena, population and labor statistics, the system of national accounts, basic macroeconomic indicators, statistics on the standard of living of the population</p> <p>Be able to: formulate the goals and objectives of statistical research; compile 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 basic conclusions, compile tables and graphs, as well as systems of macroeconomic indicators</p> <p>Skills: to 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 about the development of socio-economic processes and phenomena.</p>
2	Fundamentals of Management and Marketing	Economic and organizational-managerial	<p>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;</p> <p>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;</p> <p>Skills: to possess methods of economic analysis of the behavior of economic agents and</p>

			markets in a global environment
2	Market Infrastructure	Economic and organizational-managerial	<p>Know: evaluate the results of the company's marketing activities; the process of forming the market infrastructure in Kazakhstan.</p> <p>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.</p> <p>Skills: ability to use modern methods of corporate finance management to solve strategic problems, works are the main elements of the market infrastructure</p>
2	Fundamentals of economic analysis	Economic and organizational-managerial	<p>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</p> <p>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>
2	Functional cost analysis	Economic and organizational-managerial	<p>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</p> <p>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 re-</p>

			sults 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
2	Financs	Economic and organizational-managerial	<p>Know: the concept of finance and financial instruments, the basics of the organization and management of public finance, finance of business entities and financial institutions; terminology and concepts of the activities of subjects of financial relations, modern concepts of public finance, "Green" finance, environmental investments, ESG bonds</p> <p>Be able to: analyze and manage the activities of financial and investment markets, be able to analyze cash flows at macro and micro levels, apply conceptual and categorical apparatus in professional activities; search for information on the received task, collect, analyze data;</p> <p>Skills: financial management to make decisions on the formation and use of financial resources at different levels of social structure, to master the methodology of currency research; modern methods of collecting, processing and analyzing currency and financial and economic data</p>
3	Circular Economics	Economic and organizational-managerial	<p>Know: The basic principles of the circular economy. The structure and features of the circular economy model. The role and significance of the ESG (Environmental, Social, Governance) concept in a closed-loop economy. Circular business models and their content. The role of the circular economy at the levels of micro- and macroeconomics, ESG concepts in a closed-loop economy, circular business models.</p> <p>Be able to: Apply the principles of circular economy to optimize the use of resources. Analyze and evaluate circular business models in practice. Develop and implement circular economy strategies in practice. Identify and solve problems related to the implementation of circular practices. To predict the consequences of making circular decisions at the level of micro- and macroeconomics.</p> <p>Skills: Analyze and interpret data related to the circular economy. Develop and present projects based on the principles of circular economy. To interact with stakeholders for the successful implementation of circular initiatives. Apply innovative approaches to resource management and production processes. To think critically and make informed management decisions in the context of a circular economy.</p>
3	Funding and investment lending	Economic and organizational-managerial	<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 asso-</p>

			<p>ciated 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>
3	Islamic Finance	Economic and organizational-managerial	<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 international activities of Islamic banks and islamic financial institutions.</p>
3	Taxes and taxation	Economic and organizational-managerial	<p>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.</p> <p>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</p>

			<p>managerial decisions; analyze situational problems in the field of tax legal relations and find ways to solve them.</p> <p>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</p>
3	Tax law of the Republic of Kazakhstan	Economic and organizational-managerial	<p>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.</p> <p>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.</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>
3	Competition law	Economic and organizational-managerial	<p>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</p>

			<p>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>
3	Business law	Economic and organizational-managerial	<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>
3	Financial Management	Economic and organizational-managerial	<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>
3	Financial management of companies	Economic and organizational-managerial	<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 en-</p>

			terprise (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
3	Big Data and business analytics	Economic and organizational-managerial	<p>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>
3	Cloud Computing Services	Economic and organizational-managerial	<p>Know: knowledge of data collection, analysis and storage; IBM cloud solution implements IaaS, SaaS, PaaS models within not only public, but also private and hybrid clouds.</p> <p>Be able to: cloud computing 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.</p> <p>Skills: possession of modern information technologies and programs, skills in using types of cloud computing, the main types of cloud services and their advantages, which help companies solve complex problems in the digital age</p>
4	Economics of Sustainable Development	Economic and organizational-managerial	<p>Know: The main goals of sustainable development and their importance. Economic models of sustainable development and their features. The relationship between sustainable development and environmental pollution problems. Sustainable development financing mechanisms and their role in achieving sustainable development goals. The role of the state and business in promoting the movement towards sustainable development and their interaction, study state programs and national projects on sustainable development, determine indicators of sustainable development</p> <p>To be able to: Apply the principles of sustainable development when developing economic strategies. Analyze and evaluate the impact of economic decisions on the environment and natural resources. Develop mechanisms for financing sustainable development projects. Interact with public and private entities to implement sustainable projects. Make management</p>

			<p>decisions, taking into account the principles of sustainable development and economic efficiency.</p> <p>Skills: Analyze and interpret data on the state of the environment and resources. Develop and evaluate sustainable development projects taking into account economic and environmental aspects. Interact with stakeholders to achieve sustainable development goals. Apply financial instruments that meet the goals of sustainable development. Develop sustainable development strategies that take into account the needs of society and the conservation of natural resources.</p>
4	Consulting and related services	Economic and organizational-managerial	<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>
4	Financial consulting	Economic and organizational-managerial	<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>
4	Valuation of assets and businesses	Economic and organizational-	<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</p>

		managerial	<p>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 evaluation report.</p> <p>Skills: collecting data, comparing objects and conducting a practical assessment of the value of the company, assets, business</p>
4	Business valuation	Economic and organizational-managerial	<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>
4	Public procurement	Economic and organizational-managerial	<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</p>

			<p>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 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>
4	State monitoring	Economic and organizational-managerial	<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>

3. List of modules included in the educational program

Module N	Module name	List of disciplines included in the module	Block	Semester	Volume of loans	Form of control	Total credits per module
M1	Module of historical and philosophical knowledge	History of Kazakhstan	GED CC	2	5	GE	10
		Psychology	GED CC	4	5	Exm	
M2	Module of Historical and Philosophical Knowledge	Kazakh (Russian) language	GED CC	1,2	10	Exm	25
		Foreign languages	GED CC	1,2	10	Exm	
		Information and communication technologies	GED CC	1	5	Exm	
M3	Module of socio-political knowledge	Sociology	GED CC	2	2	Exm	8
		Political science	GED CC	2	2	Exm	
		Culturology	GED CC	2	2	Exm	
		Psychology	GED CC	1	2	Exm	
M4	Economic, legal and environmental knowledge module	Fundamentals of economic and legal knowledge	GED UC	2	3	Exm	5
		Fundamentals of scientific and environmental knowledge	GED UC	2	2	Exm	
M5	Economic Theory Module	Economical theories	BD UC	1	6	Exm	8
		Study practice	BD UC	2	2	Final assessment of the practice	

M 6	Economic knowledge module	Mathematics in Economics	BD UC	1	5	Exm	14
		Microeconomics	BD UC	3	5	Exm	
		Macroeconomics	BD UC	4	4	Exm	
M 7	Health promotion module	Physical Education	GED CC	1,2,3,4	8	Dif offset	8
M 8	Professional Linguistics Module	Professional Kazakh (Russian) language	BD UC	3	3	Exm	6
		Professionally-oriented foreign language	BD UC	4	3	Exm	
M9	Control and statistics module	Fundamentals of Management and Marketing / Market Infrastructure	BD CC	3	6	Exm	16
		Statistics	BD UC	3	5	Exm	
		Financs	BD UC	4	5	Exm	
M 10	Introduction to the profession module	Accounting and auditing	BD UC	3	4	Exm	15
		Fundamentals of economic analysis / Functional cost analysis	BD UC	4	4	Exm	
		Professional ethics of accountant and auditor	PD UC	3	5	Exm	
		Internship practice I	BD UC	4	2	Final assessment of the practice	
M 11	Module IT technologies in accounting and analysis	1C-accounting / Sail 8 accounting	PD CC	5	5	Exm	14
		Big Date and business analytics / Cloud Computing Services	BD CC	6	4	Exm	
		Financial Management / Company Finance Management	BD CC	6	5	Exm	

M 12	Practical accounting and auditing module	Practical audit / Controlling	PD CC	5	5	Exm	14
		Financial accounting	PD UC	5	5	Exm	
		Internship practice II	BD UC	6	4	Final assessment of the practice	
M 13	Module Budgeting and Rights	Taxes and taxation / Tax law of the Republic of Kazakhstan	BD CC	5	5	Exm	13
		Competition law / Business law	BD CC	8	3	Exm	
		Funding and investment lending / Islamic Finance	BD CC	5	5	Exm	
M 14	Module development of sustainable competitiveness	Circular Economics	BD UC	6	5	Exm	10
		Economics of Sustainable Development	BD UC	7	5	Exm	
M 15	Accounting and reporting module	Tax accounting and reporting / Fiscal policy	PD CC	7	5	Exm	15
		Financial statements of the company / Analysis of financial statements	PD CC	4	5	Exm	
		Management Accounting	PD UC	5	5	Exm	
M 16	Consulting module and business valuation	Consulting and related services / Financial advisory	BD CC	7	5	Exm	14
		Valuation of assets and businesses / Business valuation	BD CC	7	5	Exm	
		Public procurement / State monitoring	BD CC	8	4	Exm	
M 17	Accounting Standardization Module	International and national financial reporting standards / National Financial Reporting Standards	PD CC	6	6	Exm	11

		Accounting policy of the enterprise / Organization of accounting in small businesses	BD CC	7	5	Exm	
M 18	Industry accounting module	Accounting in the real sector of economy / AIC accounting	PD CC	7	5	Exm	26
		Accounting in budgetary organizations / Accounting and reporting in public sector organizations	PD CC	8	5	Exm	
		Industry Accounting / Accounting in the manufacturing sector	PD CC	6	6	Exm	
		Internship practice III	PD UC	8	8	Final assessment of the practice	
		Pre-diploma practice	PD UC	8	2	Final assessment of the practice	
M 19	Final certification	Final certification	ATT	8	8	FE	8
	Total						240