

**KAZAKH HUMANITARIAN LAW INNOVATIVE UNIVERSITY**

**MODULAR EDUCATIONAL PROGRAM**  
**6B04117 Accounting and auditing**

Semey 2021

Developed by the Department of Business and Management

Discussed and approved at a meeting of the Department of Business and Management (Protocol No.7 of February 03, 2021)

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## **1. Explanatory note**

The Modular Educational Program (MEP) was compiled on the basis of the regulatory documents of the Ministry of Science and Higher Education of the Republic of Kazakhstan and the internal regulatory documents of Alikhan Bokeikhan University.

- State Mandatory Standard of Higher Education approved by the Order of the Ministry of Education and Science of the Republic of Kazakhstan No. 604 dated 31.10.2018;

- Rules for organizing the educational process on credit technology of education, approved by order of the Minister of Education and Science of the Republic of Kazakhstan dated October 12, 2018 No. 563;

- Model rules for the activities of organizations of higher and (or) postgraduate education, approved by order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018 No. 595;

- The structure of the modular educational program

The MEP is designed as a set of consecutive training modules for the entire period of study and is aimed at mastering the competencies necessary for conferring a bachelor's degree in business and management under 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 DB block includes the disciplines of the university component (VC) - 38 credits; and elective components (CV) - 74 credits. The PD block includes disciplines of the university component (VC) - 22 credits and elective components of 45 credits.

Modules of these disciplines allow you to form a complex of the following competencies acquired by a graduate: economic and organizational-managerial, professional, special. Elective disciplines are divided into courses and semesters, taking into account the logical sequence of studying disciplines. The criterion for the completion of the educational process is the student's mastering of at least 240 credits, including at least 228 academic credits of theoretical training and final certification - at least 12 academic credits. The MOS consists of 19 modules.

During the development of the modular educational program, the wishes and recommendations of potential employers were taken into account, aimed at the formation of additional professional competencies that meet the requirements of the labor market (round table with employers "Interaction of the university with social partners as a condition for high-quality training of graduates" from 02/18/2022)

Social partners who took part in the discussion of the MEP: Baysarina A.S.- Head of the Department for work with applicants, support of employers and the organization of CPM, MP and OR of the State Institution "Employment Center of the Akimat of Semey, East Kazakhstan region"; Ilyasova Kh. - Manager of the Damu Entrepreneurship Development Fund JSC for East Kazakhstan Region; Meshelov B.T. - Head of the State Institution "Department of Statistics for Semey City; Baymagulov D.S. - Head of the Personnel Department; Kurmangalieva Zh.A. - Deputy Director for Economics Branch of JSC NC "Kazakhstan Temir Zholy"; Metchinov A.M. - Head of the centralized accounting Department of the State Institution "Department of Education of Semey"; Samyzhn K.- Senior Manager for SMES Branch of JSC "Halyk Bank of Kazakhstan" in Semey; Ospanova N.T. - Head of the branch Branch No. 9 of JSC "Eurasian Bank" in Semey; Ostritseva Yu.S. - Chief accountant of JSC "Cement plant"

**The purpose of the modular educational program** is to train a competitive specialist in demand in the labor market, integrating theoretical and practical knowledge, skills and abilities of conducting and organizing accounting and auditing in all sectors of the economy.

The requirements for the level of training of students are determined on the basis of the Dublin descriptors of the first level of higher education (baka-lavriat) and reflect the acquired competencies expressed in the achieved learning outcomes.

**Expected results of the modular educational program 6B04117 Accounting and audit:**

ON 1 To determine the basic economic concepts, methods and principles that form the basis for the formation of knowledge about economic irregularities and problems of effective functioning at the micro and macro levels, to use information about the economic laws of the market economy and the forms of their manifestation.

ON 2 To list the main methods and elements of probability theory, to carry out solutions of functions, integrals, equations, variables, economic and mathematical modeling methods.

ON 3 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.

ON 4 To assess the economic situation at the micro and macro levels, to predict the economic development of financial market conditions, to generalize and introduce into the activities of enterprises the positive experience of financial management in developed countries, to illustrate the basics and concepts of marketing and management in order to improve efficiency, to establish communication processes

ON 5 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.

ON 6 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 features of accounting in public sector institutions in the context of budget classification items.

ON 7 Study tax accounting, preparation of tax reports and fulfillment of tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan.

ON 8 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.

ON 9 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.

ON 10 Evaluate modern financial processes; planning, budgeting and forecasting of financial and economic phenomena. Systematize knowledge about accounting, financial, managerial and tax accounting in the real sector of the economy and budget organizations, plan the tax, credit, innovation policy of the enterprise for the future period, draw up legal documents, conduct qualification consultations and form in the 1C Accounting program regulated and tax reporting in electronic format according to international and national financial reporting standards.

ON 11 Analyze the financial and economic activity of the enterprise, financial stability, solvency, profitability, business activity, use the basic concepts of Big Data technology, explore the basic forecasting technologies and compile arrays of big data

ON 12 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

ON 13 Manage and regulate the activities of the enterprise, conduct control and audit in the field of procurement, use electronic technologies when placing a state order, design storage technologies, big data analysis process, research foreign experience of Islamic finance

ON 14 Predict, plan and manage public and private finances and assets, choose methods and 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, prepare documentation for participation in electronic auctions

ON 15 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.

To create special conditions for people with special educational needs to receive education, the competence model of a graduate is complemented by professional competencies that ensure the adaptive nature of the main educational program. To this end, the catalog of courses of the additional educational program "Minor" includes courses for the formation of people with special educational needs of the ability to successfully socialize in society and actively adapt to the labor market, taking into account the characteristics of the disease.

## **2. Competitive model manufacturer**

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 accounting accounts; analysis and audit of financial statements in accordance with IFRS and ISA.

### **Competencies of general education:**

- aimed at forming the worldview, civil 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, focusing on 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, civil 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 the mastery and use of modern information and communication technologies in all areas of their lives and activities;
- form skills of self-development and education throughout life;
- form a personality capable of mobility in the modern world, critical thinking and physical self-improvement;
- to evaluate the surrounding reality on the basis of worldview positions formed by knowledge of the fundamentals of philosophy, which provide scientific understanding and study of the natural and social world by methods of scientific and philosophical cognition, to reveal the meaning of the content and specific features of the mythological, religious and scientific worldview;

- to show a civic position on the basis of a deep understanding and scientific analysis of the main stages, patterns, peculiarities of the historical development of Kazakhstan, to use methods and techniques of historical description to analyze the causes and consequences of events in the history of Kazakhstan;
- assess situations in various spheres of interpersonal, social and professional communication, taking into account basic knowledge of sociology, political science, cultural studies, psychology, arguing their Skills assessment of everything happening in the social and industrial spheres, as well as synthesize knowledge of these sciences as a modern product of integrative processes;
- to use scientific methods, methods of research of a specific science, as well as the entire socio-political cluster, to carry out the selection of methodology, analysis and generalize the results of the study;
- to develop their Skills moral and civic position on the basis of social, business, cultural, legal and ethical norms of the Kazakh society;
- to put into practice knowledge in the field of social sciences and humanities, which has worldwide recognition, synthesize new knowledge and present it in the form of humanitarian socially significant products;
- to engage in communication in oral and written forms in Kazakh, Russian and foreign languages, using linguistic and speech means based on grammatical knowledge to solve problems of interpersonal, intercultural and industrial (professional) communication, as well as to analyze information, actions and deeds of communication participants in accordance with the communication situation;
- to use various types of information and communication technologies in personal activities: Internet resources, cloud and mobile services for the search, storage, processing, protection and dissemination of information;
- to build a personal educational trajectory throughout life for self-development and career growth, to focus on a healthy lifestyle to ensure full-fledged social and professional activities through methods and means of physical culture;
- to know and understand the basic laws of the history of Kazakhstan, the basics 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 and managerial competencies:**

- to describe the forms and methods of the anti-corruption policy of the Republic of Kazakhstan, to know the basics of economics and entrepreneurship, the main economic categories, concepts and terminology of micro- and macroeconomics; to determine the conditions and ways to preserve ecological balance and reduce hazardous and harmful factors of production;
- to study professional terminology, features of business communication in English, Kazakh and Russian languages for professional use in the future field of activity;
- to choose a method of mathematical solution of the problem, as well as software tools for data analysis and cloud services; to describe the possibilities of using information technologies and an innovative approach; to possess techniques and methods of collecting socio-economic and other statistical information; to know the basics and methodology of economic analysis.

- to determine the specifics of the development of the country's economy and the content of public-private partnership; to determine the current state of industries, the agricultural sector and the service sector; to distinguish the principles and market conditions of the functioning of the agricultural economy as a whole and agribusiness entities;

-apply methods and methods of enterprise and personnel management, formulate the goals and missions of the enterprise; master the mechanism and principles of marketing organization and ensuring the competitiveness of firms; classify methods and systems of rationing and payment of labor, distinguish the main methods and types of production organization, logistics of material and information resources.

### **Professional competencies**

-to integrate quantitative and qualitative methods of data processing, management and storage using information and cloud technologies; to identify factors and causes of growth or decline in activity; to determine the effectiveness of business processes and methods of product quality management, risks and profitability of innovation and innovative projects;

-to assess the effectiveness of the main methods of state regulation and PPP models; to assess the efficiency of the industry, the agricultural sector and the service sector; to assess the effect of the creation of clusters and other measures for the development of regions; to assess threats to the economic security of the national economy; to carry out a comprehensive assessment of the use of all resources of the enterprise, as well as the effectiveness of measures environmental protection; 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:**

- characterize the financial foundations of business and instrumental support of entrepreneurship; explain the principles of economic behavior of market entities; understand the methods of micro and macroeconomic analysis; classify the main resources of the company, concepts and principles of accounting, finance, securities market, types of investments and investment activities; operate with legal concepts and norms of tax law; distinguish the main types of taxes, the structure of the IC Accounting and Financial Reporting program of firms;

-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 activity and quality of the company's work, including with the help of software products, to assess the production, innovation potential of firms, as well as situations in the innovation market;

-to use micro- and macroeconomic theories in analysis; to analyze organizational structures, the competitive environment, the situation on the labor market and other marketing research data, to carry out cluster and regional analysis; to determine strategies and ways to motivate employees; to develop enterprise plans and carry out calculations of business planning sections; to calculate the costs of the company using controlling methods; apply various methods and methods of 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 in the financial market, create financial statements, determine the sources of investments and their effectiveness; calculate the main indicators of the company 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 budgeting systems and make medium-term budgets of firms; 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; Skills the methodology of collecting information necessary to assess the value of the company and its assets.

**Таблица 1. Последовательность освоения дисциплин в процессе формирования специальных компетенций**

№	Competencies	The list of compulsory, 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, logs of the reflection of the facts of economic activity on accounting accounts, the procedure and methods of preparing financial statements; technology for conducting audits, types and methods of collecting audit evidence, solvency, profitability, business activity</p> <p>Be able to: apply various forms and methods of accounting and use legislative, regulatory and instructional materials, methods and techniques, methods of accounting and auditing</p> <p>Skills: reflection of assets, liabilities, capital, income and expenses on accounting accounts in accordance with international financial reporting standards; reflection of business operations of the organization in the form of accounting correspondence; filling in primary documentation and preparation of accounting documentation; use of financial information to solve optimization problems in the organization</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</p>

				in organizations, forecasting of financial and economic phenomena for management decision-making
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 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 with the task and evaluating the results of financial analysis.</p>
4	Special	Professional ethics of an accountant and an auditor	5	<p>Know: the essence of professional values of an accountant and an auditor; ethical aspects of professional behavior of an accountant and an auditor; fundamental, moral principles of an accountant and an 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>Be able to: comply with professional and ethical requirements and basic principles of ethics of a professional accountant and auditor; use the knowledge gained to develop professional behavior of an accountant and auditor in various situations with internal and external opponents</p> <p>Skills: skills of making the right decision in conflict situations related to the professional activities of an accountant and an auditor; skills of eliminating the causes and consequences of conflicts in the event of a difference of opinion; must demonstrate the ability and willingness: in conflict situations to develop compromise solutions.</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 of assessing short-term assets, use a system of knowledge about accounting principles for the presentation of financial statements; read financial statements prepared in accordance with IFRS</p> <p>Skills: recognition, valuation 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, учет прямых и накладных расходов, анализа затрат по объектам учета</p> <p>Be able to: accounting for 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 costs of the organization; calculating the cost by various methods, making estimates and calculating deviations, evaluating the effectiveness of the organization's strategy and the financial consequences of strategic decisions taken.</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	Accounting in industries	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 the formation of accounting data on the cost of construction work and settlements with customers, objects and items of cost accounting and calculating the cost of agricultural production, as well as the evaluation of products, features of the formation of financial results for each industry with taking into account the specifics for the analysis of the financial and economic activities of the enterprise</p> <p>Be able to: to use the system of acquired knowledge for the development and justification of the accounting policy of the enterprise; to solve specific business situations, valuation issues by examples; to form accounting information for the purpose of its subsequent use in financial reports and tax calculations</p> <p>Skills: to solve practical and situational tasks of filling out accounting registers, calculating wages, calculating taxes; substantiating the relationship of business transactions with the final financial result, drawing up the balance sheet and other forms of reporting</p>
10	Special	Accounting in the production sector	6	<p>Know: methods of accounting in the production sphere, classification of expenses at production enterprises; types and content of methods of accounting for production costs and calculating the cost of products (works, services); the procedure for compiling financial statements for enterprises in the pro-</p>

				<p>duction sector</p> <p>Be able to: calculate the costs of production and calculating the cost of production (works, services) in the production sector, the use of knowledge to determine the profitability of enterprises in the production sector.</p> <p>Skills: calculation of the implementation (delivery) of contract works and settlements with customers by subcontracting organizations, with the use of computer programs in accounting</p>
11	Special	1C- accounting	6	<p>Know the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting.</p> <p>Be able to: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting</p> <p>Skills: to make correspondence of accounts, accounting works in the standard configuration "Accounting of the enterprise" of the system "1C: Enterprise "</p>
12	Special	Sail 8 -Accounting	6	<p>Know: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting.</p> <p>Be able to: use 1C Accounting to keep records of transactions with accounting registers for calculations and procedures for business transactions</p> <p>Skills: bank and cash documents, registration of business transactions on the statement from the personal account in the treasury</p>
13	Special	Accounting policy of the company	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</p>

				<p>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 business entities	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 indicators of enterprises and organizations with the help of selected tools</p>
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: theoretical provisions of tax accounting in accordance with established legislation, to study tax accounting, 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 and taxation.</p> <p>Be able to: use the system of knowledge about the principles of tax accounting to develop and justify accounting policies for tax purposes, 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 tax calculations and payments to the budget, prepare tax reports.</p> <p>Skills: use the system of knowledge about the principles of tax accounting to develop and justify accounting policies for tax purposes, 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 tax calculations and payments to the budget, prepare tax reports.</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 the 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 budget 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, the ability to analytically process accounting and reporting information in order to make management decisions and obtain an assessment of the effectiveness of efficiency of functioning of budgetary institutions, the ability to practically apply the principles and rules of auditing business operations in budgetary institutions</p>

**Table 2. The sequence of mastering the disciplines of social and professional interaction**

Course	Providing disciplines	Competencies	Expected results
1	Modern history of Kazakhstan	General education	<p>know: demonstrate knowledge and understanding of the main stages of history development of Kazakhstan</p> <p>Be able to: 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 multi-sided comprehend the immanent features of the modern Kazakh model of development</p> <p>Skills: possess the skills of analytical and axiological analysis in the study of historical processes and phenomena of modern Kazakhstan; systematize and critically evaluate historical phenomena and the processes of the history of Kazakhstan</p>
1	Foreign language	General education	<p>Know: lexical minimum and language material of topics and subtopics in a given discipline (social and social and cultural spheres of communication).</p> <p>Be able to: understand by ear not only individual phrases and frequently used words, but also more voluminous statements on topics directly related to it, understand the main content of short simple content on the radio, at the airport, at the 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, training sessions. write a simple letter of a personal nature, a note, an autobiography.</p> <p>Skills: 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 to carry out the main types of speech activity; different ways of oral and written communication; skills of adequate response in situations of everyday, academic and professional communication; skills of listening, reading, writing.</p>
1	Kazakh (Russian) language	General education	<p>Know: theoretical foundations of the course (language, its functions, forms of speech, text, its features, styles of speech, 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-semantic analysis and semantic analysis of a scientific text, components of a speech situation, speaker's intentions.</p> <p>Be able to: to carry out the correct choice and use of language and speech means for</p>

			<p>solving certain problems of communication and cognition based on knowledge of a sufficient amount of vocabulary, 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 orientation, using lexicogrammatical and pragmatic material of a certain certification level that is adequate to the goal; interpret the information of the text, explain in the scope of the certification requirements the style and genre specifics of the texts of the socio-cultural, socio-political, official business and professional spheres of communication; participate in communication in various situations in different spheres of communication in order to realize their own intentions and needs (everyday, educational, social, cultural), declaring them ethically correct, meaningfully complete, lexico-grammatically and pragmatically adequate to the situation; discuss ethical, cultural, socially significant issues in discussions, express their point of view, defend it with arguments, critically evaluate the opinion of interlocutors; build speech behavior programs in situations of personal, social and professional communication in accordance with the norms of the language, culture, specifics of the sphere of communication, certification requirements; request and communicate information in accordance with the situation of communication, evaluate the actions and deeds of participants, use information as a tool to influence the interlocutor in situations of knowledge and communication in accordance with certification requirements.</p> <p>Skills: the skills of producing oral and written speech in accordance with the communicative goal and the professional sphere of communication; language skills in various situations of everyday, socio-cultural, professional communication; skills of searching, processing information in Russian; types of speech activity.</p>
1	Information and communication technologies (in English)	General education	<p>Know: what economic and political factors contributed to the development of information and communication technologies; features of various operating systems, architecture; be able to: identify the main trends in the field of information and communication technologies; se information resources to search and store information; work with spreadsheets, perform data consolidation, build graphs; apply methods and means of information</p> <p>Be able to: design and create simple websites; to process vector and bitmap images; to create multimedia presentations; to use various platforms for communication; calculate and evaluate performance indicators of supercomputers; use various forms of e-learning to expand professional knowledge; use various cloud services.</p> <p>Skills: database structure development; designing and creating presentations; receiving</p>

			data from the server; creating video files; working with Smart applications; working with services on the e-government website
1	Sociology	General education	<p>Know: patterns and stages of the historical process, the main historical facts, dates, events and names of world and domestic historical figures; the main events and processes of national 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 activities; use various philosophical methods to analyze trends in the development of modern society, philosophical and legal analysis</p> <p>Skills: skills of a holistic approach to the analysis of society's problems; methods of philosophical, historical and cultural studies, techniques and methods of analyzing the problems of society; causal relationships in the development of Kazakhstan society; the place of a person in the historical process and the political organization of society; skills of respectful and careful attitude to the historical heritage</p>
1	Politology	General education	<p>Know: the main stages of the development of political knowledge in the history of civilization; schools and directions of modern political science; political life of society; the political system and its institutions; the essence of political processes in the country and the world.</p> <p>Be able to: analyze the features of political systems and the functioning of political institutions; critically evaluate the theoretical approaches of political science; identify the interrelationships and patterns of the political process; compare political systems, institutions and actors in the cross-country and subnational context, based on the knowledge gained and the methods mastered.</p> <p>Skills: the skills (gain experience) of working with primary sources on the topics of the course; analysis of regulatory legal acts and other documents; search, processing and analysis of information; solving problems related to the assessment of the political course; working in groups, project activities, business games; public speaking; academic writing. the skills to express their thoughts and opinions in interpersonal and business communication in a foreign language; the skills to extract the necessary information from the original text in a foreign language.</p>
1	Culturology	General education	<p>Know: basic theories of culture, basic concepts of cultural studies; the main directions of the methodology of modern cultural analysis</p> <p>the history of the formation of world culture and civilization, theoretical features of basic</p>

			<p>cultural concepts, various interpretations of culture and civilization in world and domestic literature; actual problems of the development of modern culture;  the idea of culture as a socio-historical phenomenon; patterns of the development of world cultures, as well as the typology of the classification of cultures; basic knowledge about the history of the most important cultures of mankind; about the ways of acquiring, storing and transmitting the basic values of culture - about the diversity and self-worth 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>Be able to: identify the features of this culture, the dominant values in it; explain the specifics of intercultural communication; conduct independent professional activity 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 the issues of the influence of cultural factors on the behavior of individuals</p> <p>Skills: practical skills in the preservation and enhancement of national and world cultural heritage; practical skills of practical use of knowledge and skills in taking into account the specifics of cultural behavior of various individuals and collectives 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 techniques of effective communication.</p> <p>Be able to: interpret basic psychological theories, concepts; use methods and mechanisms of emotion regulation in everyday life; identify patterns of behavior in a conflict situation and conduct self-diagnosis.</p> <p>Skills: determination of individual psychological characteristics of personality, value-semantic representations in professional self-determination of personality; recognition of psychological impact and effective communication.</p>
1/2	Physical training	General education	<p>Know: the role of physical culture in the development and training of a specialist; fundamentals of the state policy of the Republic of Kazakhstan in the field of physical culture and sports; theoretical and methodological foundations of physical culture; the main achievements of the Republic of Kazakhstan in the field of physical culture; hygienic and organizational bases of physical culture and sports.</p>

			<p>Be able to: use practical skills and abilities in life that ensure the preservation and strengthening of health, development and improvement of psychophysical abilities and qualities; use physical culture, sports and wellness activities to achieve life and professional goals; apply the rules for the safe conduct of physical exercises and sports.</p> <p>Skills: the skills of organizing mass sports competitions; exercises for 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, development and improvement of psychomotor abilities and qualities.</p>
1	Fundamentals of market economy and entrepreneurship	General education	<p>Know: to study various scientific theories about the market economy, entrepreneurial activity, to consider the types of entrepreneurial activity, industry, market mechanism. Master various quantitative methods for entrepreneurial calculations, marketing research, analytical calculations and forecasts, master the methodology for calculating general and specific indicators of production and business projects;</p> <p>Be able to: analyze and justify the reality of business plans, Market Segmentation, competently and professionally assess market conditions for organizing your own business, be creative in solving various economic tasks, analyze the economic situation in the field of entrepreneurship and correctly assess qualitative changes in the development of the economy; possess practical skills of independent conduct of Economic Work at the enterprise,</p> <p>Skills: mechanisms of the foundations of a market economy and entrepreneurship; basic teachings, concepts and directions of development of a market economy and entrepreneurship; methodology for constructing graphs and schemes illustrating various economic models and types of business plans; directions for assessing economic processes and phenomena; methods for identifying problems of an economic nature in the analysis of actual problems of the modern economy, ways to solve them, taking into account the actions of economic laws at the micro and macro levels.</p>
1	Fundamentals of law and anti-corruption culture	General education	<p>Know: the basic concepts and essence of legal relations, as well as legal mechanisms for regulating legal relations, the procedure for applying responsibility in legal relations, the importance of the principles and culture of academic honesty, the measure of moral and legal responsibility for corruption offenses.</p> <p>Be able to: has an intolerant attitude to corrupt behavior, respects the law and the law</p> <p>Skills: conducting discussions on legal issues, on the application of norms in the modern period.</p>

1	Economic theory	Economic and organizational and managerial competencies	<p>Know: basic economic concepts, basic economic categories in educational and scientific activities; methods of studying economic processes and phenomena; basic principles of economic behavior of various subjects; 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 markets of finished products and resources, formation of factor incomes; the system of national accounts and the main macroeconomic indicators of the national economy; the reasons for the cyclical development of the market economy and its instability; tools and methods of state regulation of the economy.</p> <p>Be able to: predict the economic development of the conjuncture, 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; build curves of demand, supply, indifference, equal product, costs, budget constraint lines, equal costs, etc. use different ways to measure the level of prices, employment and unemployment; to build curves of aggregate demand, supply, consumer spending, investment, etc. to critically comprehend economic practice; to put forward hypotheses about the causes of certain economic situations in Kazakhstan and the world, the main directions, tools for their resolution.</p> <p>Possess the following skills: methodology of micro- and macroeconomic analysis; critical and analytical approach in the process of perception of economic information.</p> <p>Skills: methodology of micro- and macroeconomic analysis; critical and analytical approach in the process of perception of economic information.</p>
1	Mathematics in economics	Economic and organizational and managerial competencies	<p>Know: an idea of the methods of mathematics, economic and mathematical modeling methods, its role in the development of other sciences, where and how mathematical methods are used; to know the basic definitions, theorems, rules, mathematical methods and practical applications.</p> <p>Be able to: to build mathematical models; to set mathematical problems; to select suitable mathematical methods and algorithms for solving the problem; to apply numerical methods using modern computer technology to solve the problem; to provide qualitative mathematical research; to develop practical recommendations based on the conducted mathematical analysis.</p> <p>Skills: culture of thinking, capable of generalization, analysis, perception of information, setting goals and choosing ways to achieve it; be able to logically correctly, ar-</p>

			gumentatively and clearly build oral and written speech; willingness 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.
2	Psychology	General education	<p>Know: basic philosophical concepts and categories, patterns of development of nature, society and thinking; the essence of philosophical categories, terminology of philosophy and the structure of philosophical knowledge, functions of philosophy methods of philosophical research; the place and role of philosophy in public life</p> <p>Be able to: to use the basics of philosophical knowledge to form a worldview position; - analyze ideological, socially and personally significant philosophical problems; to orient oneself in the system of philosophical knowledge as a holistic view of the foundations of the universe and the prospects for the development of planetary society; to understand the characteristic features of the modern stage of philosophy development</p> <p>Skills: the skills of philosophical analysis of various types of worldview; the skills of philosophical thinking to develop a systematic, holistic view of the problems of society; the skills of analyzing texts with philosophical content</p>
2	Professional Russian (Kazakh) language	Professional	<p>Know: professional vocabulary and terminology; the specifics of oral communication in the professional field; linguistic features of oral and written communication; features of business communication and business etiquette.</p> <p>Be able to: use the Russian language in interpersonal communication and professional activities; to carry out business communication and conduct business conversations on professional topics; to make out and transfer the necessary information in writing; explain your point of view and critically evaluate the provisions put forward; create your own statements, essays, etc. apply business etiquette in speech.</p> <p>Skills: skills of expressing one's thoughts and opinions in interpersonal and business communication in Russian; professional terms and concepts; analysis of professional text; information competence: the ability to work with a book, textbook, reference literature, dictionaries, find the necessary information.</p>
2	Professionally oriented foreign language	Professional	<p>Know: lexical material on the topics of this discipline; regulatory requirements for registration (official letter, essay, etc.); improve pronunciation skills; develop productive and receptive lexical and grammatical skills; to improve the skills of dialogic speech of a general nature associated with situations of everyday and professional communication; develop listening skills (with a full understanding of what they heard); develop and improve writing skills; improve the skills of introductory, studying, viewing and search</p>



			<p>reading.</p> <p>Be able to: automate the technical skills of reading to oneself; develop the ability to transfer scientific information and literature of a socio-political nature; develop the skills of monologue (prepared) speech - the deployment of the thesis; master reversed reading aloud of the prepared message; teach referencing skills.</p> <p>Skills: complexity in solving practical, educational, educational and developmental goals (at the same time, practical goals act as leading ones); communicative orientation of the learning process.</p>
2	Microeconomics	Economic, organizational and managerial	<p>Know: the problems of effective functioning at micro and macro levels are the basic concepts and methodology of microeconomics; the main methods of microeconomic analysis; the mechanism of functioning of the market economy at the micro level; laws and laws manifested in the behavior of individual economic entities; economic mechanisms of functioning of the firm (enterprise) in market conditions; microeconomic tools for assessing the effectiveness of the economic activity of the company (enterprise); the mechanism of formation of prices for goods in various market structures; necessity, methods and consequences of state regulation of organizations' activities</p> <p>Be able to: predict economic development, use microeconomic theories to analyze the behavior of economic agents; assess the state of individual markets, explain the reasons for the behavior of consumers and firms, apply methods of microeconomic analysis in the interpretation of economic reality; apply the knowledge gained when considering specific situations.</p> <p>Skills: critical analysis and evaluation of various economic concepts, their role in economic science; research of patterns of economic development at the micro level; application of theoretical propositions in solving practical problems; determination and analysis of indicators of the effectiveness of the functioning of a 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, organizational and managerial	<p>Know: the terminology of macroeconomics, the main patterns of development of the market economy; the main features of the functioning of the national economy; the characteristics of economic relations at the level of macroeconomics as the basic level of economic development; the main theoretical provisions and key concepts of macroeconomics; methods and directions of state influence on the economic system; features of the implementation of state economic policy in Kazakhstan conditions; the relationship of the discipline studied with others sciences.</p>

			<p>Be able to: economic laws and problems of effective functioning at micro and macro levels, understand the methods of macroeconomic analysis; use macroeconomic theories to analyze the types and tools of macroeconomic policy; develop recommendations for improving macroeconomic analysis; calculate the most important indicators and coefficients of macroeconomical processes and phenomena; use the methods of macroeconomical analysis in the interpretation of economic reality; understand the essence and content of economic processes and phenomena described by macroeconomical models and functional dependencies; apply the knowledge gained when considering specific situations, economic development of financial market conditions;</p> <p>Skills: knowledge of the basic conceptual and categorical apparatus of macroeconomics; methods of macroeconomic analysis and calculation of key indicators; ability to assess the effectiveness and socio-economic consequences of specific government measures used in the implementation of the stabilization policy of the state.</p>
2	Statistics	Economic and organizational and managerial competencies	<p>Know: selective observations, statistical methods of studying the dynamics of social phenomena, the subject and method of statistics, statistical observation, statistical summary and grouping, absolute and relative values, average values and indicators of variation, selective observation, dynamics series, indices, statistical study of the interrelationships of social phenomena, population and labor statistics, the national system-onal accounts, the main macroeconomic indicators, statistics of 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, analyze the structure and trends of the development of Kazakhstan and the world economy, predict economic processes; collect and register information, carry out primary processing and control of observation materials, perform calculations of statistical indicators and formulate key conclusions, carry out a comprehensive analysis of the studied socio-economic phenomena. apply the acquired knowledge and skills: in practice.</p> <p>the use of statistical information in the further development of general and special economic disciplines; the use of statistical methods for processing and analyzing quantitative and qualitative information about the development of socio-economic processes and phenomena</p> <p>Skills: the use of statistical information in the further development of general and special economic disciplines; the use of statistical methods for processing and analyzing quantitative and qualitative information about the development of socio-economic</p>

			processes and phenomena.
2	Socio-economic statistics	Economic and organizational and managerial competencies	<p>Know: methodological foundations of concepts for assessing the state of the economic, social, and political environment; principles of statistical specification of indicator systems of various fields of socio-economic statistics, methods of measuring or calculating them; methodology for constructing and information capabilities of a system of generalizing statistical indicators</p> <p>Be able to: systematize and generalize quantitative and qualitative statistical information; draw up a plan for statistical research of the real socio-economic situation, form a range of initial indicators characterizing it, conduct targeted data collection and statistical analysis using appropriate methods; develop specific proposals based on research results, prepare reference and analytical materials for management decisions</p> <p>Skills: conducting a statistical study of the real socio-economic situation, evaluate the proposed options for management decisions and develop proposals for their improvement, taking into account the criteria of socio-economic efficiency</p>
2	Fundamentals of Management and Marketing	Economic and organizational and managerial competencies	<p>Know: theoretical foundations of the management system, the role and place of management and marketing elements in the production system; historical stages of development of management theory and practice, features of national schools of management and marketing; classical management functions and tools for their implementation in practice; economic and social aspects of management and marketing effectiveness</p> <p>Be able to: develop organizational goals; apply the knowledge acquired in the learning process to make managerial decisions taking into account economic, social, technical and other factors; analyze organizational relationships in the management system; model managerial situations; determine the factors of management and marketing effectiveness</p> <p>Skills: personal and team management; structuring goals and defining strategies and tactics for achieving goals; developing measures to improve the effectiveness of the organization</p>
2	Market infrastructure	Economic and organizational and managerial competencies	<p>Know: regularities of the functioning of the market and market infrastructure; the essence and role of the commodity market infrastructure in modern socio-economic conditions; elements of the market infrastructure, their tasks and functions; features of business interaction of market infrastructure entities</p> <p>Be able to: to form forecasts of the development of the market situation; to use the information obtained as a result of market research; to determine which services of the subjects of the commodity market infrastructure should be resorted to in the prevailing</p>

			<p>market situations; to correctly use the features and advantages of the subjects of the market infrastructure in specific conditions; to find rational options for the movement of goods</p> <p>Skills: possess methods of analysis of micro-, meso-, macro-, mega-economic situation; an idea of the current state of the market infrastructure in the state</p>
2	Fundamentals of economic analysis	Economic and organizational and managerial competencies	<p>Know: methodological principles of economic analysis, features of the method of economic analysis, the content (main sections) of the methodology of analysis; requirements for the initial information for analysis, the procedure for preparing analytical information, methods and techniques of analytical calculations</p> <p>Be able to: formulate an analytical task; build multifactorial systems; apply methods to identify the influence of factors on the change in the effective indicator; as well as identify economic problems when analyzing specific situations, suggest ways to solve them taking into account the criteria of socio-economic efficiency, risk assessment and possible socio-economic consequences</p> <p>Skills: systematize the main methods of economic analysis, apply methods of complex assessments of the activities of economic entities and their subdivisions; 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 and cost analysis	Economic and organizational and managerial competencies	<p>Know: fundamentals of functional and cost analysis, recommend accounting policy based on the characteristics of the organization, the history of the development of the FSA in our country and abroad, the sequence of actions when carrying out work on the FSA; technology of work, basic methods, new forms of analysis, areas of its application.</p> <p>Be able to: Identification of key problems of economic resources, conduct research aimed at setting tasks for the creation or improvement of an object, finding ways to perform functions; solve tasks formulated at each stage of the FSA; implement the solutions obtained.</p> <p>Skills: to evaluate the business, to achieve an optimal ratio between the beneficial effect of the object and the total costs for its life cycle, to find completely new technical solutions through the use of a functional approach; to reduce the consumption of various types of resources at the stages of the life cycle of the object by eliminating or reducing auxiliary and harmful (unnecessary) functions of the object</p>
2	Finance	Economic and organizational and managerial competencies	<p>Know: theoretical foundations and patterns of financial development, the system of distributive monetary relations, planning, budgeting and forecasting of financial and</p>

		gerial competencies	<p>economic phenomena, basic concepts and methods of organization of financial activities of firms and enterprises</p> <p>Be able to: analyze and interpret financial, accounting and other information contained in the reports of enterprises of various forms of Skillsership, organizations, departments, etc. and use the information obtained to make managerial decisions, investigate problematic situations when using a financial mechanism, apply methods of analyzing financial flows of an enterprise, use electronic technologies when placing a state order, design storage technologies, process big data analysis</p> <p>Skills: to possess the mechanism of application of financial categories in the practice of financial work, the application of basic principles of the development of financial markets, independent research work.</p>
2	Global financial markets	Economic and organizational and managerial competencies	<p>Know: the essence and structure of financial markets, features of the development of financial markets, determine the value of assets and business, the structure of the world monetary system and the patterns of its development; the basics of building, calculating and analyzing the system of currency indicators; the role of the exchange rate in the implementation of monetary policy and the development of the national economy.</p> <p>Be able to: navigate information on global financial markets, planning, budgeting and forecasting of financial and economic phenomena, apply conceptual and categorical apparatus in professional activities; search for information on the received task, data collection, analysis; use sources of economic, currency, financial information; analyze and interpret data from domestic and foreign statistics on currency processes and phenomena, identify trends in currency and financial and economic indicators, design storage technologies, big data analysis process,</p> <p>Skills: navigate information on global financial markets, planning, budgeting and forecasting of financial and economic phenomena, apply conceptual and categorical apparatus in professional activities; search for information on the received task, data collection, analysis; use sources of economic, currency, financial information; analyze and interpret data from domestic and foreign statistics on currency processes and phenomena, identify trends in currency and financial and economic indicators, design storage technologies, big data analysis process</p>
3	Financing lending investments	Economic and organizational and managerial competencies	<p>Know: theoretical and practical foundations of the analysis of the effectiveness of capital investments and assessment of the quality and effectiveness of financial investments., theoretical foundations of financing and crediting investments; practical experience in financing and crediting investment activities;</p>

			<p>Be able to: assess the development of the financial sector, justify and evaluate forecasts for an increase in the revenue of the state and the profits of organizations, collect and analyze information in the field of investment activity; calculate available data to assess the reliability of the enterprise, financial instruments; assess the level of investment risk; manage a portfolio of securities;</p> <p>Skills: methods and techniques for analyzing economic phenomena and processes using standard theoretical models; choosing the most optimal way to finance investment projects, manage and regulate the activities of the enterprise</p>
3	Islamic financing	Economic and organizational and managerial competencies	<p>Know: directions for improving the management of Islamic finance in various spheres and links of the financial system; definition of the essence, study of the main forms and methods of Islamic finance, to explore the foreign experience of Islamic finance</p> <p>Be able to: to assess modern processes and form forecasts for the development of Islamic finance at the micro and macro levels, analyze investment activities and lending of investment projects, study the essence of financial instruments of Islamic finance, use financial leverage to increase income and minimize the costs of the organization</p> <p>Skills: to compose investment projects, the use of Islamic financial instruments for investing in the activities of organizations, to determine and evaluate the effectiveness of international operations of Islamic banks in financial markets; to assess 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 and managerial competencies	<p>Know: types of taxes and principles of taxation, to study tax accounting, historical stages of the development of the theory of taxation; fundamentals of the construction of taxes and taxation; principles of the formation of the tax system and tax classification.</p> <p>Be able to: determine the tax base, calculate taxes, planning, budgeting and forecasting of financial and economic phenomena, independently make calculations on the calculation of tax payments; calculate deductions, use the legislative framework on taxation.</p> <p>Skills: calculate taxes and fees currently in force in the Republic of Kazakhstan; possess acquired knowledge in the field of taxes and taxation in further practical activities.</p>
3	Tax law of the Republic of Kazakhstan	Economic and organizational and managerial competencies	<p>Know: basic concepts of tax law, tax and legal norms and tax legal relations; preparation of tax reporting and fulfillment of tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan;</p> <p>Be able to: correctly formulate conclusions and develop recommendations for improving the activities of the audited enterprises, use regulatory materials related to taxation and</p>

			tax activities, as well as in law enforcement activities in the tax sphere. Skills: preparation of tax reports, understanding of the content of legal rights and obligations of subjects of tax legal relations, the mechanism of their interaction
3	Corporate and Business law	Economic and organizational and managerial competencies	Know: fundamentals and principles of business law, legal features of the creation, reorganization and liquidation of business entities, state regulation of business activity. Be able to: predict, plan and manage public and private finances and assets, conduct labor and business relations with foreign companies, have competencies in the legal system regulating relations between states, international organizations created by them and some other subjects of international communication. Skills: possess competencies in the legal system regulating relations between States, international organizations created by them and some other subjects of international communication
3	Private international law	Economic and organizational and managerial competencies	Know: a set of legal norms of the Republic of Kazakhstan, to choose methods and principles of corporate and entrepreneurial law for the organization, a set of legal norms to be applied to civil, family, labor relations with the participation of foreign citizens, the legal systems of their state, civil and commercial law, property law Be able to: generate new ideas in the field of private international law when solving research and practical tasks; Skills: analysis of methodological problems arising in solving research and practical tasks of civil law by organizations
3	Financial management	Economic and organizational and managerial competencies	Know: 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. Be able to: calculate the indicators of the financial condition of the enterprise, the ability to work with financial statements, systematize knowledge, analyze statistical materials on monetary circulation Skills: analyze the financial performance of the company and have the skills of effective financial management, identify management errors, calculate the profitability and profitability of the organization
3	Financial management of companies	Economic and organizational and managerial competencies	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>Be able to: evaluate modern financial processes, form a modern understanding of the asset management of the enterprise; use methods of financial planning and forecasting, including budgeting of the company's activities;</p> <p>Skills: skills of the big data analysis process, methods of analyzing the cash flows of the enterprise (business entity); assessment of entrepreneurial, investment and financial risks; building long-term and short-term financial policy of the enterprise, choosing the most effective solution in professional activity</p>
3	Big Data and Business analytics	Economic and organizational and managerial competencies	<p>Know: methods of data collection, analysis and storage methodology, theory and practice of business analytics, to master the basic principles and modern approaches to data analysis, models and working with tools for data processing and analysis.</p> <p>Be able to: process cloud computing data, which can significantly reduce the cost of information technology infrastructure (in the short and medium term) and flexibly respond to changes in computing needs, using the properties of elastic computing cloud services.</p> <p>Skills: possess modern information technologies and programs, the result of the analysis of reporting in the process of substantiating the development strategy of the organization</p>
3	Cloud Computing Services	Economic and organizational and managerial competencies	<p>Know: network models of cloud services, use the basic concepts of Big Data technology, explore the basic forecasting technologies and compile arrays of big data; IBM cloud solution, implements IaaS, SaaS, PaaS models within not only public, but private and hybrid clouds.</p> <p>Be able to: to organize work on the implementation of analytical tools and management solutions based on big data technologies; to process cloud computing data, which can significantly reduce the costs of information technology infrastructure (in the short and medium term) and flexibly respond to changes in computing needs using the properties of elastic computing cloud computing services.</p> <p>Skills: use the types of cloud computing, the main types of cloud services, determine their advantages that help companies solve complex problems in the digital age to use electronic technologies when placing a government order</p>
3	Planning and budgeting system	Economic and organizational and managerial competencies	<p>Know: the mechanism of implementation of the strategic planning process in public administration; goals, essence and content of results-oriented strategic planning; the content of the procedure for monitoring and evaluating the effectiveness of achieving strategic goals and objectives; budgeting and effective spending of budget funds. Types of planning and budgeting. Assessment of the effectiveness of budget spending. Drawing up a program for the development of the territory and the implementation of investment projects.</p>



			<p>Be able to: analyze the external and internal environment of the planning object; correctly understand and work with the documentation of the state planning system; competently apply in practice knowledge of the methodology for monitoring and evaluating the effectiveness of achieving and implementing strategic goals and objectives in the strategic planning system.</p> <p>Skills: use methods of monitoring and evaluating the effectiveness of achieving and implementing strategic goals and objectives in the strategic planning system; conducting SWOT analysis; using tools to support the development of the strategic planning system of the state in their workplaces; technologies for implementing the strategic planning process in public administration;</p>
3	In-house planning and budgeting -	Economic and organizational and managerial competencies	<p>Know: the basics of the organization of planned work at the enterprise, the regulatory framework of planning; the basics of strategic planning; the basics of planning production</p> <p>Be able to: apply budget regulations in the operational management system; correctly use the system of regulatory and methodological documents on budgeting; apply modern methods of budget management to increase the focus of budgeting on the required results; develop requirements for the preparation of a budgeting information system; apply financial planning and budgeting tools; use financial forecast data to develop budgets to form an enterprise budget model based on a systematic coverage of all aspects of a modern company's activities with the allocation of levels and planning horizon</p> <p>Skills: development and justification of the strategy of the enterprise, forecasting sales volumes of products (works, services) and drawing up a sales plan, forming the production program of the enterprise, substantiating its resources — material, technical, labor, financial, etc.</p>
4	Consulting and related services	Economic and organizational and managerial competencies	<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</p>

			accounting program regulated and tax reporting in electronic format according to international and national financial reporting standards
4	Financial consulting	Economic and organizational and managerial competencies	<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	Management of the financial results of the company's activities	Economic and organizational and managerial competencies	<p>Know: methods and articles of financial results management, formation and management, development of measures that create and use financial results to the required extent, distribution of funds within the organization, analysis of financial results</p> <p>Be able to: analyze the financial results of the company's activities, work with financial statements, analyze the financial and economic activities of the company, financial stability, solvency, profitability, business activity</p> <p>Skills: calculation and management of the financial results of the enterprise, the methodology of analysis and evaluation of the management system of the financial and economic activities of the enterprise; skills of assessing the reserves of the financial and economic activities of the enterprise; the methodology of diagnostics of the production and economic potential of the enterprise</p>
4	Management analysis at the enterprise -	Economic and organizational and managerial competencies	<p>Know: classification of costs and expenses of the organization, methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identifying and calculating reserves in analysis, analysis of production and sales of products, use of labor resources, fixed assets, material resources, cost analysis, business activity.</p> <p>Be able to: it is economically correct to formulate the task statement, correctly and effectively use the analytical tools of management analysis, make informed decisions aimed at formulating economic strategy and management tactics, improving the efficiency of</p>

			<p>economic activity and rationalization of enterprise management</p> <p>Skills: methodology and methodology of management analysis, analytical tools of management analysis for solving economic problems at the enterprise level, when evaluating business and making management decisions</p>
4	Asset and business valuation	Economic and organizational and managerial competencies	<p>Know: the theory of valuation, substantiate and evaluate forecasts to increase the revenue of the state and the profit of organizations; the basic concepts used in valuation activities; the regulatory framework and the system of organization of valuation activities the main methods of assessing the value of assets and business of companies.</p> <p>Be able to: use financial levers to increase the income and minimize the costs of the organization, collect data for evaluation, systematize and interpret them; evaluate the value of assets and business by various methods; compare the results and summarize them in the 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 and managerial competencies	<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 and managerial competencies	<p>Know: legislative regulation of the sphere of public procurement, systematize and summarize information in the field of public procurement, the basic concepts and elements of the system of public orders, the basic principles of procurement organization</p> <p>Be able to: to carry out self-control of placed purchases for compliance with legislation, analyze the process of placing orders, simulate the situation of the behavior of the parties in the process of placing a state order, prepare documentation for participation in electronic sales;</p> <p>Skills: conduct control and audit in the field of procurement, improve procedures for</p>

			placing orders, create effective and understandable tools for creating favorable conditions for the growth of the effectiveness of public procurement
4	State monitoring	Economic and organizational and managerial competencies	<p>Know: monitoring systems and services included in the global monitoring system and the state monitoring system, analytical support for monitoring</p> <p>Be able to: design storage technologies, show the main opportunities for participation in the state order of the Republic of Kazakhstan, changes in Skillsership forms and relations</p> <p>Skills: formation of practical skills for solving typical tasks on the methods of participation in the state order and on the methods of property valuation</p>

### **3. List of modules included in the educational program**

Module No.	Name of the module	The list of disciplines included in the module	Block	Term	Volume of loans	Form of control	Total credits by module
M.1	Information and communication technologies	Information and communication technologies (in English language)	GD GED	1	5	Exe.	5
M.2	Languages	Foreign language	GD GED	1,2	10	Exe	20
		Kazakh (Russian) language	GD GED	1,2	10	Exe	
M.3	Fundamentals of Economics	Economic theory	BD UK	1	6	Exe	8
		Educational practice	БД ВК	2	2	Final grade in practice	
M.4	History	Modern history of Kazakhstan	GD GED	2	5	SE	5
		Philosophy	GD GED	4	5	Exe	

M.5	Socio-political knowledge	Sociology	GD GED	2	2	Exe	13
		Political Science	GD GED	2	2	Exe	
		Cultural studies	GD GED	2	2	Exe	
		Psychology	GD GED	1	2	Exe	
M.5	Economic and legal knowledge	Fundamentals of market economy and entrepreneurship	UK GED	2	3	Exe	5
		Fundamentals of law and anti-corruption culture	UK GED	2	2	Exe	
M.6	Математические методы в экономическом анализе	Mathematics in Economics	BD GED	1	5	Exe	14
		Accounting and auditing	BD GED	3	4	Exe	
		Statistics/ socio-economic statistics	BD GED	3	5	Exe	
M. 7	Sport	Physical Culture	GD GED	1,2,3,4	8	Dif credit	8
M.8	Principles of economics	Microeconomics	BD GED	3	5	Exe	11
		Macroeconomics	BD UK	4	4	Exe	
		Industrial practice I	BD UK	4	2	Final grade in practice	
M.9	Professional and ethical values	Professional ethics of an accountant and an auditor	MS UK	3	5	Exe	5
M.10	Professional language	Professional Kazakh (Russian) language	BD GED	3	3	Exe	6
		Professionally-oriented foreign language	BD GED	4	3	Exe	
		Production practice II	BD GED	6	4	Final grade in practice	

M.11	Management of the company's activities	Fundamentals of Management and Marketing/ market infrastructure	BD GED	3	5	Exe	22
		Fundamentals of Economic Analysis/Functional and Cost analysis	BD GED	4	4	Exe	
		Taxes and taxation/Tax law of the Republic of Kazakhstan	BD GED	5	5	Exe	
		Financial management/financial management of the company	BD GED	6	6	Exe	
M.12	Accounting and reporting	Financial accounting	MS UK	5	5	Exe	20
		Management accounting	MS UK	5	5	Exe	
		Financial statements of the company/analysis of financial statements	MS UK	4	5	Exe	
		Practical audit/ controlling	MS UK	5	5	Exe	
M.13	Finance	Finance/ Global Financial Markets	BD GED	4	5	Exe	15
		Financing and crediting of investments/ Islamic Finance	BD GED	5	5	Exe	
		Big Data and Business Analytics/ Cloud Compu- ting Services	BD GED	4	5	Exe	
M.14	Consulting	Corporate and Business Law/ Private Interna- tional Law	BD GED	5	5	Exe	20
		Consulting and related services/ financial con- sulting	BD GED	7	5	Exe	
		1C- accounting/Sail 8 -Accounting	MS UK	6	5	Exe	

		Tax accounting and reporting/ Fiscal Policy	MS UK	7	5	Exe	
M.15	Organization of accounting	Accounting policy of the enterprise/organization of accounting in small business entities	BD GED	7	5	Exe	10
		International and National Financial Reporting Standards /National Financial Reporting Standards	MS UK	7	5	Exe	
M.16	Calculation of financial results	Planning and budgeting system/In-house planning and budgeting	BD GED	6	5	Exe	15
		Financial results management figure-enterprise news /Management analysis at the enterprise	BD GED	7	5	Exe	
		Asset and business valuation/Business valuation	BD GED	7	5	Exe	
M.17	Budgeting and auditing	Public procurement/State monitoring	BD GED	8	4	Exe	4
M.18	Professional practice	Production practice III	MS UK	8	5	Final grade in practice	7
		Pre-graduate practice	MS UK	8	2	Final grade in practice	
M.18	Industry accounting	Accounting in industries/Accounting in the production sector	MS UK	6	6	Exe	13
		Accounting in the real sector of the economy/Accounting in the agro-industrial complex	MS UK	8	4	Exe	
		Accounting in budget organizations/Accounting and reporting in public sector organizations	MS UK	8	3	Exe	
M.19	Final certification	Writing and defending a thesis, graduation project, or preparing and passing a comprehensive exam	DVO	8	12	FC	12
	Total						240

