

Ministry of Education and Science of the Republic of Kazakhstan
NLC "Karagandy University of the name of academician E.A. Buketov"

AGREED
Director
Zhaskerim LLP

"14" 02 2014

A.S. Koshtarkova

AGREED
Director
Azyaeko LLP

"14" 02 2014

B.R. Raimbekov

AGREED
Chairman of the Board – Rector
Karagandy University of the name of
academician E.A. Buketov
N.O. Dulatbekov



EDUCATIONAL PROGRAM

in the field of training 7M041 – Business and Management

M073 – Audit and taxation
Level: Master's Degree

Karaganda, 2022

- The educational program in the direction of training "7M04107 - Accounting and Audit" was developed on the basis of:
- Law of the Republic of Kazakhstan dated July 27, 2007 № 319-III "On Education",
 - Law of the Republic of Kazakhstan dated July 11, 1997 № 151-1. "On languages in the Republic of Kazakhstan",
 - State obligatory standard of postgraduate education dated August 31, 2018 № 604,
 - The National Qualifications Framework dated March 16, 2016 by the Republican Tripartite Commission on Social Partnership and Regulation of Social and Labor Relations,
 - Order of the Ministry of Education and Science of the Republic of Kazakhstan "On approval of the Rules for organizing the educational process on credit technology" dated October 2, 2018 № 152,
 - Classifier of areas for training personnel with higher and postgraduate education dated October 13, 2018 № 569.

Contents

Nº	Passport of the educational program	Page
1	Code and name of the educational program	4
2	Code and classification of the field of education, areas of training	4
3	Group of educational programs	4
4	Volume of loans	4
5	Form of study	4
6	Language of instruction	4
7	Degree awarded	4
8	EP type	4
9	ISCED level	4
10	NOF level	4
11	ORC level	4
12	Distinctive features of the EP	4
	Partner university (DDOP)	4
13	Application number to the license for the direction of personnel training	4
14	Name of the accreditation body and the period of validity of the EP accreditation	4
15	Purpose of the EP	4
16	Qualification characteristics of a graduate	4
a)	List of graduate positions	4
b)	Sphere and objects of professional activity of the graduate	4
c)	Types of professional activity of a graduate	5
d)	Functions of the graduate's professional activity	6
17	Form 2. Formulation of learning outcomes based on competencies	7
18	Form 3. Definition of modules of disciplines in accordance with learning outcomes	8
19	Form 4. Achievability Matrix of Learning Outcomes	9
20	Form 6. Alignment of planned learning outcomes with teaching and assessment methods within the module	19
21	Form 7. Graduate Model	21

Passport of the educational program (here in after - EP)

1. Code and name of the educational program: "7M04107- Accounting and audit"
2. Code and classification of the field of education, areas of study: 7M041 - Business and management, M073 - Audit and taxation
3. Group of educational programs: Accounting and audit
4. Volume of credits: 120 ECTS
5. Form of study: full-time

6. Teaching language: Russian, Kazakh
7. Awarded degree: Master of Economics in the educational program "7M04107 – Accounting and Audit"

8. Type of educational program: current

9. ISCED level (International Standard Classification of Education) - level 7;

10. NOF level (National Qualifications Framework) - level 7

11. Level according to the SQF (Industry Qualifications Framework) - level 7.

12. Distinctive features of the EP: -

13. Annex number to the license for the direction of personnel training: Annex № 016 dated July 28, 2020 to the state license № KZ83LAA00018495 dated July 28, 2020.

14. Name of the accreditation body and the period of validity of the accreditation of the EP: Independent Agency for Quality Assurance in Education (IAQA). Certificate SA-A №0168/7 valid from 06/10/2019 to 06/07/2024.

15. The purpose of the EP: training of highly qualified and competitive specialists who carry out accounting and auditing in organizations of various forms of ownership, industries and spheres of activity, develop and form financial and statistical reports, apply analytical methods in management, research and teaching activities.

16. Qualification characteristics of the graduate:

a) List of graduate positions.

The list of graduate positions, graduates of this educational program "7M04107 – Accounting and audit" can work in the following positions:

- Teaching staff of universities in the field of accounting, analysis and audit;
- Specialists-professionals in budget planning and analysis;
- Financial analysts and professional specialists;
- Management and business consultants;
- Specialists-professionals in the field of human resource management;
- Leading researcher at the Research Institute;
- Leading specialist and head of a division of a state and local government body;
- auditor, accountant, tax accountant, accountant-auditor, budget coordinator, planning economist, accountant assistant, accountant assistant, Specialist of production and economic, social and managerial, marketing, financial and analytical services of enterprises, business structures, organizations and departments.

b) The scope and objects of professional activity of the graduate:

The sphere of professional activity of graduates of this educational program "7M04107 – Accounting and audit" are:
- scientific and pedagogical activity in the system of higher, postgraduate education and the scientific field;

- production activity as an accountant, financial director, auditor, financial analyst, accounting manager, consultant, specialist of administrative bodies, researcher of institutes, research programs, international cooperation programs, etc.;

- educational, managerial and planning activities in accordance with the obtained Master's degree in Economics;

The objects of professional activity of masters under the educational program "7M04107 – Accounting and audit" are:

- higher educational institutions;

- research organizations; organizations, firms, corporations, regardless of the type of activity, size or form of ownership; various financial structures; public administration bodies.

The subject of professional activity of graduates under the educational program "7M04107 – Accounting and audit" are financial, economic and managerial activities in organizations:

- scientific and pedagogical activity; organization and conduct of scientific, educational and educational process in educational organizations according to the profile;

- research activities;

- accounting of business operations at enterprises of various organizational and legal forms and branches of the economy;

- preparation and analysis of financial statements in accordance with IFRS and ISA;

- information processing, various accounting and auditing programs;

- formation, analysis and use for management of information on assets, liabilities, capital, cash flow, income and expenses, as well as financial results of enterprises and institutions to improve the use of the economic potential of economic entities;

- rational organization of their financial and economic relations; assistance in protecting the economic interests and property of individuals and legal entities.

c) Types of professional activity of the graduate:

- Organizational and managerial activities. The graduate must have the skills for qualifying work in financial and tax authorities, at the enterprise, in insurance organizations, banks and other financial institutions, participate in the creation of scientific and methodological and organizational and technical base of accounting, together with other specialists develops and applies the most effective management methods, rules and procedures of business organization, accept active participation in the activities of financial institutions in the capital market; maintain and develop the corporate image of the company;

- Production and technological activity is the prerogative for graduates in this specialty, since the educational process requires them to thoroughly study all issues related to the process of collecting registration and summarizing information;

- The calculation and design activities of graduates are carried out in the feasibility study of projects with the provision of data for the analysis of the effectiveness of specialized documents (feasibility study, business plan, etc.) related to the organization of a new enterprise or economic project and necessary to obtain loans, loans and other types of financial support for the expansion of activities;

- Educational (pedagogical) activity of graduates of this profile consists in the organization and conduct of scientific, educational and educational process in educational organizations according to the profile; teaching of economic disciplines in the system of higher education

- Research activities of masters can be carried out in various organizational forms: independently or jointly with external objects (within the framework of research programs of higher educational institutions, international programs of scientific cooperation, research organizations and other economic entities) – educational (pedagogical) activity in this specialty is connected with the functions of teaching accounting and auditing disciplines in general and secondary vocational educational institutions, as well as in advanced training and retraining courses. Students of training

courses and seminars can be schoolchildren, students, specialists of other training profile, managers of lower and middle level of economic entities, as well as the general public. Masters can perform academic work as teachers, the content of methodological materials should correspond to the above-mentioned level of teaching.

d) Functions of the professional activity of the graduate:

- - collecting accounting and statistical information, processing data and preparing it for use by managers in making managerial decisions, investors, creditors, external and internal users;
- analysis and evaluation of alternative solutions for pricing, investments, production methods;
- management and control over the activities of the organization as a whole;
- checking the compliance of accounting with legislative and regulatory acts, as well as the provision of advisory services (audit and consulting activities);
- preparation of financial statements in accordance with IFRS;
- preparation of consolidated financial statements;
- preparation of tax reports and filing out tax returns;
- restoration and translation of accounting in accordance with IFRS;
- development of regulatory acts regulating accounting (regulatory and methodological activities);

21 Education Graduate Model

Graduate Graduate Attributes

Deep professional knowledge in their field of study
Interest in mastering trends in education and science
Ability to collaborate in the professional community
Independence in the search for opportunities for professional and personal development
Communication skills
Tolerance and good manners
Academic integrity
Willingness to participate in solving state tasks and strategies of Kazakhstan

Competency types	Description of competencies
1. Behavioral skills and personality traits (Soft skills)	<ul style="list-style-type: none"> - Is able to use knowledge of traditional and modern problems of history and philosophy of science in research activities in the professional direction; demonstrates the level of preparation for solving psychological and pedagogical tasks in the educational process of higher education; has an idea of the features of the laws driving forces of personality development; methods and techniques of its study; socio-psychological theories of leadership and leadership at the present stage of development of the psychological science of management; he is ready to implement educational programs in the academic subject, in particular in the disciplines of accounting and auditing, in accordance with the requirements of educational standards and is able to design the trajectories of his professional growth and personal development; - Can choose the technology of a scientific experiment, estimate the costs and organize its implementation, develop a technology for commercializing the results of scientific research; understands the role of innovation in the development of society and science in the field of accounting and auditing; is ready to self-develop, self-actualize, use creative potential; is ready for independent development and application of new methods and technologies; - Acquires skills in modern forms and methods of auditing in accordance with international standards; uses international financial reporting standards and principles of preparation of consolidated financial statements; uses modern methods of organizing financial and managerial accounting; - Represents the financial management system of the enterprise and the adoption of appropriate management decisions; understands and applies fundamental theoretical knowledge on national accounting and state reporting of enterprises; - Is able to perform research, make a choice of research topic, carry out research planning, independently collect and process factual material, independently plans, organizes and conducts scientific research; - Able to manage economic services and divisions at enterprises and organizations of various forms of ownership, in state and municipal authorities; - Able to develop options for management decisions and justify their choice based on criteria of socio-economic efficiency; - Is able to apply modern methods and methods of teaching economic disciplines in professional educational organizations; educational institutions of higher education, additional professional education; - Is able to develop curricula, programs and appropriate methodological support for teaching economic disciplines in professional educational organizations; educational institutions of higher education, additional professional education.
2. Digital competencies (Digital skills)	
3. Professional competencies (Hard skills)	

Developers:

Members of the working group:

Head of the department

PhD, associate professor

m.e.s., lecturer

Master student

Employer, Deputy Director



A.N. Lambekova

D.T. Syzdykova

A.B. Akhmetova

N.A. Kasymova

B.R. Raimbekov

The educational program was considered by the faculty council from 11.08.2014 Protocol No. 4
The educational program was considered at a meeting of the Academic Council dated 18.08.2014 minutes No. 5
The educational program was reviewed and approved at a meeting of the University Board dated 18.08.2014 protocol No. 14

Member of the Board - Vice-Rector for Academic Affairs



T.Z. Zhussipbek

Director of the Department for Academic Affairs



G.S. Akypbayeva

Dean of the Faculty of Economics



Zh.S. Khusainova

EDUCATIONAL PROGRAM DEVELOPMENT PLAN
7M04107 - ACCOUNTING AND AUDIT

The purpose of the Plan - is to contribute to improving the quality of the conditions for the implementation of the educational program, taking into account the current requirements of the labor market and the achievements of modern science.

Target indicators

Nº	Indicators	Unit of measurement	2022-2023 (in fact)	2023-2024 (plan)	2024-2025 (plan)	2025-2026 (plan)
1	Human resources development					
1.1	Increase in the number of teachers with academic degrees	Number of people	7	1	-	1
1.2	Advanced training in the teaching profile	Number of people	10	10	11	12
1.3	Involvement of practitioners in teaching	Number of people	5	6	6	7
1.4	Other	Number of people	-	-	-	-
2	Promotion of the EP in the ratings					
2.1	IQA	Position	3	2	2	1
2.2	LAAR	Position	2	1	1	1
2.3	Atameken	Position	-	5	4	4
3.	Development of educational and scientific-methodological literature, electronic resources					
3.1	Textbooks	Number	-	1	-	1
3.2	Training manuals	Number	1	1	2	2
3.3	Methodological recommendations/instructions	Number	1	1	2	2
3.4	Electronic textbook	Number	1	2	2	2
3.5	Video/audio lectures	Number	-	1	1	1
3.6	Other	Number	-	-	-	-
4.	Development of educational and laboratory facilities	Number				

4.1	Purchase of software products	Number	1	1	2	2
4.2	Purchase of equipment	Number	1	2	2	2
4.3	Other	Number	-	-	-	-
5.	Updating the content of the EP			+	-	-
5.1	Updating the learning outcomes and the list of disciplines taking into account the requirements of the labor market, scientific achievements, professional standards	Year	-			
5.2	Introduction to the EP of academic disciplines in foreign languages*	Year	-	-	-	-
5.3	Introduction of new teaching methods	Year	-	-	-	+
5.4	Opening of joint/two-degree program on the basis of the EP	Year	+	-	+	-
5.5	Other	Year	-	-	-	-

Head of the Department of Accounting and Audit

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A.N. Lambekova