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

AGREED

A.S. Koshkarova

AGREED

AGREE

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

- of Social and Labor Relations, The educational program in the direction of training "7M04108 - State Audit" was developed on the basis of:

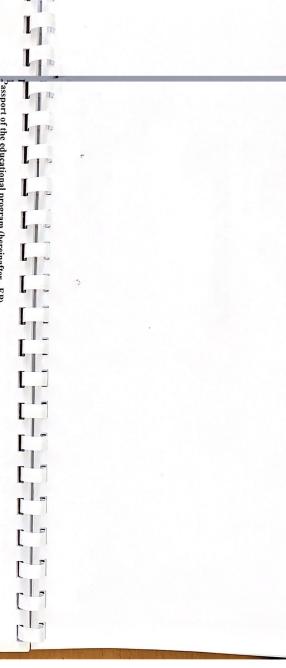
  - Law of the Republic of Kazakhstan dated July 27, 2007 № 319-III "On Education",

  - Law of the Republic of Kazakhstan dated July 11, 1997 № 151-I. "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
- 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.

Form 7. Graduate Model



assport of the educational program (hereinafter - EP)

Code and name of the educational program: "7M04108 - State Audit"

Code and classification of the field of education, areas of study: 7M041 - Business and management, M073 - Audit and taxation

Group of educational programs: State audit

Volume of credits: 60 ECTS

Form of study: full-time

Teaching language: Russian, Kazakh

Type of educational program: current Awarded degree: Master of Business and Management under the educational program "7M04108 - State Audit"

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

0. Level according to the NQF (National Qualifications Framework) - level 7;
1. Level according to the SQF (Industry Qualifications Framework) - level 7.

2. Distinctive features of the OP: -

3. Application number to the license for the direction of personnel training: Application № 016 dated July 28, 2020 to the state license № KZ-31AA00018495 dated July 28, 2020.

4. 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 No. 0168/7 valid from 06/10/2019 to 06/07/2024.

15. The purpose of the EP: training qualified specialists for the development of the economy, industry and culture of the Republic of Kazakhstan, providing conditions for obtaining a full-fledged education, professional competence in the field of accounting, analytical and auditing activities.

16. Qualification characteristics of the graduate:

a) List of graduate positions.

(State Auditor, Auditor, Tax Auditor, Internal Auditor, Budget Coordinator, Audit Assistant, Audit Assistant). A master's degree graduate is awarded a master's degree in business and management under the educational program "7M04108 - State Audit"

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

The sphere of professional activity of graduates under the educational program "7M04108 - State Audit" are:

- experimental and research activities in the scientific field as a researcher of institutes, research programs, international cooperation programs,

bodies, etc. - production activities as a state auditor, auditor, financial director, financial analyst, audit manager, consultant, specialist in administrative

c) Types of professional activity of the graduate:

etc.;

together with other specialists develop and apply the most effective management methods, rules and procedures for organizing activities to take an - organizational and managerial activity. The graduate must have the skills for qualifying work in public institutions, at enterprises of the quasi-public sector, participate in the creation of a scientific, methodological and organizational and technical basis for accounting, state audit, active part in the activities of financial institutions in the capital market; maintain and develop the corporate image of the company;

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

- settlement and design activities of graduates are carried out in the feasibility study of projects with the provision of data for analyzing the

effectiveness of specialized documents (feasibility study, business plan, etc.);

- Experimental and 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 scientific cooperation programs, research organizations and other business entities).

### d) Functions of the professional activity of the graduate:

- conducts an annual audit of financial statements;
- performs compliance audit;
- carries out cameral control in the manner determined by this Law and the rules for conducting cameral control:
- evaluates the effectiveness of the activities of internal audit services;
- conducts performance audits;
- conjunction with budget expenditures; - analyzes the achievement of the goals and objectives of the strategic plan of the state body and programs for the development of territories in
- checks the safety of republican and communal assets and property;
- terms, volume, price, quantity and quality of purchased goods, works, services; conducts an audit of the compliance of procedures for public procurement and execution of the terms of contracts, including in terms of
- verification of the safety of inventories and other assets in the relevant state body;
   issuance of a binding order for all state bodies, organizations and officials to eliminate the identified violations and to consider the

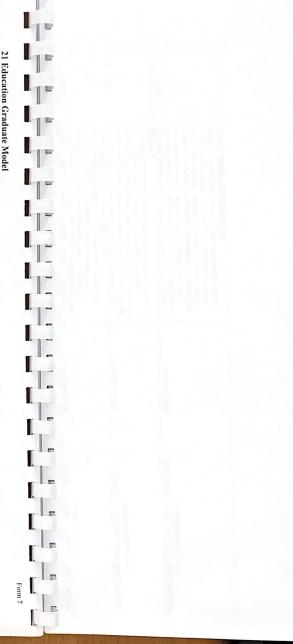
- initiation of administrative proceedings within the competence provided for, etc.

responsibility of the persons who committed them;



## 17 Competency-based formulation of learning outcomes

|  |              | Control (according to Rigorn's Taxonomy)   |
|--|--------------|--|
| Type of competencies                       | outcome code | Cell lill Curvoin vincon and a control of the control of this control of this control of the con |
| Behavioral skills and personal qualities   | PO I         | Uses the knowledge gained in the process of assimilation of management and management psychology in processional activities.   |
| (Soft skills)                              |              | forms and develops a culture of interaction of professional relations between employees in the organization and stresses in the organization with stakeholders; resolves disputes and conflicts in the team, diagnoses and manages conflicts and stresses in the   |
|  |              | organization.  |
|  | PO 2         | Conducts audits of financial statements, performance audits, compliance audits   |
|  | PO 3         | Solves the problems of interpersonal and intercultural interaction in oral and written forms in a foreign language, and interaction.   |
|  | PO 4         | Uses the knowledge gained in the process of assimilation of management and management psychology in professional activities:   |
|  |              | forms and develops a culture of interaction of professional relations between employees in the organization and outside the  |
|  |              | organization with stakeholders; resolves disputes and conflicts in the team, diagnoses and manages conflicts and successes in the  |
|  |              | organization.  |
| 2. Digital competencies (Digital skills)   | 700          | responsibility of persons who committed them   |
|  | PO 6         | Owns the theoretical and practical foundations of IFRS and financial reporting, their techniques and methods, generates accounting over  |
|  |              | and analytical information necessary for reflection in the financial statements on the company's activities, complies accounting was   |
|  |              | estimates for finished products (works, services); keeps records and makes calculations of production and distribution was a configuration of production and distribution of production and distribution was a configuration of production and distribution of production and distribution was a configuration of production and distribution and di |
|  | 2007         | Hospitalistic view of international audit practice and its regulatory regulation by relevant international organizations, applies the  |
|  |              | provisions of international audit standards in domestic and international audit practice   |
|  | PO 8         | Competently reads digital information on economic sciences and statistical accounting, collects statistical data and definite methods  |
|  |              | in socio-economic indicators, is able to calculate economic and socio-economic indicators based on statutary accounting inclusives   |
|  |              | and the current regulatory framework   |
| 3. Professional competencies (Hard skills) | PO9          | Makes short-term management decisions based on available information, and also generates proposals for tong-term panining and  |
|  |              | evaluation of performance criteria   |
|  | PO 10        | Able to study and systematize the achievements of domestic and foreign research in the field of accounting and administration on a holistic transcription of the study and systematize the achievements of domestic and foreign research in the field of accounting and administration of the study and systematize the achievements of domestic and foreign research in the field of accounting and administration of the study and systematize the achievements of domestic and foreign research in the field of accounting and administration of the study and systematize the achievements of domestic and foreign research in the field of accounting and administration of the study and systematize the achievements of domestic and foreign research in the field of accounting and administration of the study and systematic and the study and systematic and the study and study and study are study as the study and study and study are study as the study as  |
|  |              | branches of knowledge, design and implement comprehensive research, including interdisciplinary ones on a nonsine  |
|  |              | systemic scientific worldview using the theoretical knowledge gained in the process of passing industrial practice.  |
|  | PO 11        | Conducts tests taking into account the representativeness of the object of study and compares the data obtained taking into account  |
|  |              | their reliability, analyzes the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the results of the study taking into account incir evidence and evaluates the study taking into account incir evidence and evaluates the study taking into account incir evidence and evaluates the study taking into account incir evidence and evaluates the study taking into account incir evidence and evaluates the study taking into account incir evidence and evaluates the study taking into account incir evidence and ev |
|  |              | standpoint of their effectiveness; formulates recommendations and proposals.   |
|  | PO 12        | Correctly forms the goals, objectives, problems and hypothesis of the study; can ofter scientific novetly and practical significance of  |
|  |              | the regardi, presents material or the whole or the description of the scientific regearch; is able to conduct a scientific discussion, build   |
|  |              | arguments using the results of new scientific and applied research, demonstrating a broad outlook.   |
|  |              |  |



#### 21 Education Graduate Model

#### Graduate Graduate Attributes

| Deep professional knowledge in your field of study Ability to collaborate in the professional community Autonomy in seeking opportunities for professional | nunity<br>nunity<br>sional and nersonal development  |
|--|--|
| Autonomy in seeking opportunities for professional and personal development<br>Sociability   | sional and personal development  |
| Tolerance and education  |  |
| Academic Integrity   |  |
| Willingness to participate in solving state problems and strategies of Kazakhstan  | olems and strategies of Kazakhstan   |
| Competency types   | Description of competencies  |
| . Behavioral skills and personality traits (Soft skills)   | Able to speak a foreign language in oral and written form for communication in the educational, scientific, professional and socio-<br>tultural spheres of communication:  Able to organize employees for the implementation of specific tasks, issues, as well as delegation of authority; able to manager resources (material, financial, infecticul, etc.) to achieve the goals of the organization; has an idea about the features, patterns, driving forces of personality development; methods and techniques of its study; socio-psychological theories of leadership and the present stage of development of the psychological science of management.  Able to use international Financial Reporting Standards and the principles of preparation of consolidated financial statements. |
| Digital competencies (Digital skills)  | Owns methods of auditing the financial statements of administrators of budget programs, including consolidated financial statements, and government agencies; performs compliance audits; and government agencies; performs compliance audits; I has the skills to use modern forms and methods of laudits in accordance with international auditing standards, represents the financial management system of an enterprise and makes appropriate management decisions: I Indexstands and applies fundamental theoretical knowledge of national accounting and static reporting of enterprises; Ready for self-development, self-realization, use of creative potential; ready for independent development and application of new research methods and technologies.                           |
| 3. Professional competencies<br>(Hard skills)  | Able to perform EIR, make a choice of research topic, carry out research planning, independently collect and process factual material, independently plan, organize and conduct 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 the criteria of socio-economic efficiency;  Able to develop options for management decisions and justify their choice based on the criteria of socio-economic efficiency;  Able to independently plan, organize and conduct scientific research.  |

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.I. Syzdykova
A.B. Akhmetova
N.A. Kasymova
B.R. Raimbekov

Member of the Board - Vice-Rector for Academic Affairs

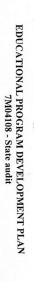
Director of the Department for Academic Affairs

Dean of the Faculty of Economics

T.Z.Zhusipbek

G.S.Akybayeva

Zh.S.Khusainova



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

| ators Unit of 2022-2023 measurement (in fact)  nt Chers with academic Number of people ing profile Number of 10 | Unit of measurement Number of people Number of | № Indic             | 1 Human resources development | 1.1 Increase in the number of teachers with academic | degrees | 1.2 Advanced training in the teaching profile |        |   | 1.3 Involvement of practitioners in |      |                     |                               | <i>ii</i> 4 |   |    |   |       |       |     |       |   |               |           |   |  |
|---|--|---------------------|-------------------------------|--|---------|---|--------|---|-------------------------------------|------|---------------------|-------------------------------|-------------|---|----|---|-------|-------|-----|-------|---|---------------|-----------|---|--|
|   | 2022-2023<br>(in fact)<br>7<br>7<br>10         | Indicators Unit     |                               |  |         |   | people | Z |                                     | peoj | people<br>Number of | people<br>Number of<br>people |             |   |    |   |       |       |     |       |   |               |           |   |  |
| 2024-2025<br>(plan)<br>-<br>-<br>11   |  | 2025-2026<br>(plan) |                               | 1  |         | 12  |        | 7 |                                     |      |                     |                               |             | 1 | 11 | 4 | 4 1 1 | 4 1 1 | 1 1 | 1 1 2 | 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 2 2 2 1 4 1 1 | 1 2 2 2 1 | 1 |  |

| 5.5       | 5.4  | 5:3                                  | 5.2  |                        |  |   | 5.1  | 'n                             | 4.3    | 4.2                       | 4.1                               |
|-----------|--|--------------------------------------|--|------------------------|--|---|--|--------------------------------|--------|---------------------------|-----------------------------------|
| 5.5 Other | Opening of joint/two-degree program on the basis of the EP | Introduction of new teaching methods | Introduction to the EP of academic disciplines in foreign languages* | professional standards | the labor market, scientific achievements, | disciplines taking into account the requirements of | Updating the learning outcomes and the list of | Updating the content of the EP | Other  | 4.2 Purchase of equipment | 4.1 Purchase of software products |
| Year      | Year   | Year                                 | Year   |                        |  |   | Year   |                                | Number | Number                    | Number                            |
| -         | +  |                                      |  |                        |  |   |  |                                | -      | 1                         | 1                                 |
| -         | -  |                                      |  |                        |  |   | +  |                                |        | 2                         | 1                                 |
| -         | +  |                                      |  |                        |  |   |  |                                | ,      | 2                         | 2                                 |
|           |  | +                                    |  |                        |  |   |  |                                |        | 2                         | 2                                 |

Head of the Department of Accounting and Audit



A.N. Lambekova