

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

A.S. Koshtarova



AGREED

Director

Aziyako LLP

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 "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 № 151-1, "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.

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Passport of the educational program (hereinafter - EP)

1. Code and name of the educational program: "7M04108 - State 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: State audit
4. Volume of credits: 60 ECTS
5. Form of study: full-time
6. Teaching language: Russian, Kazakh
7. Awarded degree: Master of Business and Management under the educational program "7M04108 - State Audit"
8. Type of educational program: current
9. ISCED level (International Standard Classification of Education) - level 7;
10. Level according to the NQF (National Qualifications Framework) - level 7;
11. Level according to the SQF (Industry Qualifications Framework) - level 7;
12. Distinctive features of the OP: -

13. 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.

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 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.

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

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

c) Types of professional activity of the graduate:

- 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, together with other specialists develop and apply the most effective management methods, rules and procedures for organizing activities to take an active part 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 in various industries;
- 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;
- analyzes the achievement of the goals and objectives of the strategic plan of the state body and programs for the development of territories in conjunction with budget expenditures;
- checks the safety of republican and communal assets and property;
- conducts an audit of the compliance of procedures for public procurement and execution of the terms of contracts, including in terms of terms, volume, price, quantity and quality of purchased goods, works, services;
- 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 responsibility of the persons who committed them;
- initiation of administrative proceedings within the competence provided for, etc.

17 Competency-based formulation of learning outcomes

Type of competencies	Learning outcome code	Learning Outcome (according to Bloom's Taxonomy)
1. Behavioral skills and personal qualities (Soft skills)	PO 1	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 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, also has communication skills in oral and written forms in a foreign language to solve problems of interpersonal and intercultural 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 stresses in the organization.
2. Digital competencies (Digital skills)	PO 5	Issues binding orders for all state bodies, organizations and officials to eliminate identified violations and to consider the responsibility of persons who committed them
	PO 6	Owens the theoretical and practical foundations of IFRS and financial reporting, their techniques and methods, generates accounting and analytical information necessary for reflection in the financial statements on the company's activities, completes accounting cost estimates for finished products (works, services); keeps records and makes calculations of production and distribution costs, cost estimates.
	PO 7	Has a holistic 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 identifies trends in socio-economic indicators, is able to calculate economic and socio-economic indicators based on standard accounting methods and the current regulatory framework.
3. Professional competencies (Hard skills)	PO 9	Makes short-term management decisions based on available information, and also generates proposals for long-term planning 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 auditing and related branches of knowledge; design and implement comprehensive research, including interdisciplinary ones, based on a holistic 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 their evidence and evaluates the results obtained from the standpoint of their effectiveness; formulates recommendations and proposals.
	PO 12	Correctly forms the goals, objectives, problems and hypothesis of the study; can offer scientific novelty and practical significance of the research; presents material on the topics of the dissertation research, i.e. presents the material in accordance with the purpose of the topic and tasks; presents the main provisions and results of the scientific research; 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 and personal development
Sociability
Tolerance and education
Academic Integrity
Willingness to participate in solving state problems and strategies of Kazakhstan

Competency types	Description of competencies
1. Behavioral skills and personality traits (Soft skills)	<p>Able to speak a foreign language in oral and written form for communication in the educational, scientific, professional and socio-cultural spheres of communication.</p> <p>Able to organize employees in the implementation of specific tasks, issues, as well as delegation of authority; able to manage resources (material, financial, intellectual, etc.) to achieve the goals of the organization; has an idea about the features, patterns, driving forces of personality development and techniques of its study; socio-psychological theories of leadership and leadership at the present stage of development of the psychological science of management</p> <p>Able to use International Financial Reporting Standards and the principles of preparation of consolidated financial statements.</p> <p>Owns methods of adding the financial statements of administrative of budget programs, including consolidated financial statements and government agencies; performs cost-benefit analysis.</p> <p>Has the skills to use modern forms and methods of audits in accordance with international auditing standards, represents the financial management system of an enterprise and makes appropriate management decisions.</p> <p>Understands and applies fundamental theoretical knowledge of national accounting and state reporting of enterprises.</p> <p>Ready for self-development, self-realization, use of creative potential, ready for independent development and application of new research methods and technologies.</p>
2. Digital competencies (Digital skills)	<p>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.</p> <p>Able to manage economic services and divisions at enterprises and organizations of various forms of ownership, in state and municipal authorities.</p>
3. Professional competencies (Hard skills)	<p>Able to develop options for management decisions and justify their choice based on the criteria of socio-economic efficiency.</p> <p>Able to independently plan, organize and conduct scientific research.</p>

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

The educational program was considered by the faculty council from 14.01.2014, Protocol № 4
The educational program was considered at a meeting of the Academic Council dated 18.04.2014 minutes № 5
The educational program was reviewed and approved at a meeting of the University Board dated 26.05.2014, protocol № 12

Member of the Board - Vice-Rector for Academic Affairs

T.Z. Zhussipbek

Director of the Department for Academic Affairs

G.S. Akymbayeva

Dean of the Faculty of Economics

Zh.S. Khusainova

EDUCATIONAL PROGRAM DEVELOPMENT PLAN
7M04108 - State 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	IOAA	Position	3	2	2	1
2.2	IAAR	Position	2	1	1	1
2.3	Atameken	Position	-	5	4	4
3.	Development of educational and scientific-methodical 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



A.N. Lambekova