

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

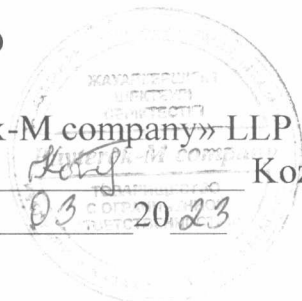
AGREED

Director

«Bayterek-M company» LLP

Kozhanov M.K.

«09» 03 2023



AGREED

Chairman of the Board –Rector

Karagandy University of the name of
academician E.A. Buketov

N.O. Dulatbekov

«09» 03 2023



AGREED

Director

«Aziyaeko» LLP

B.R. Raimbekov

«05» 04 2023



EDUCATIONAL PROGRAM

in the field of training 7M041–Business and Management

M073 –Audit and taxation

Level: Master's Degree

Karaganda, 2023

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-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 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 (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. NQF 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 filling out tax returns;
- restoration and translation of accounting in accordance with IFRS;
- development of regulatory acts regulating accounting (regulatory and methodological activities).

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	Analyzes professional activity in accordance with the features of the current level of development of science, empirical and theoretical levels of scientific knowledge in the field of accounting and auditing. Applies the ideas, principles and categories of the history of philosophy and science in professional activity. Implements scientific knowledge in the developing accounting and auditing system.
	PO 2	Models pedagogical technologies and communications. Applies principles, methods, forms and means of teaching and upbringing in higher education, implements a variety of pedagogical concepts of attracting students to scientific research in the field of accounting and auditing.
	PO 3	Manages negotiations in the field of accounting and auditing and in business communication in general; forms its own management style. Communicates, applies psychological and managerial tools at various levels of interaction.
	PO 4	Compiles standard documents in a foreign language, including annual and interim reports. Freely uses financial (accounting) and audit information in a foreign language, as well as IFRS, GAAP, etc., analyzes financial situations. Forms the basis for preparing for the ACCA, CFA, etc. exams.
2. Digital competencies (Digital skills)	PO 5	Develops the optimal methodology and conduct scientific research. Brings the results of scientific research to the market of goods, processes and services. Practically implements innovative projects in order to extract income. Calculates the most profitable and necessary projects; calculates risks and expenses; liquidity; finds sources of financing for project development.
	PO 6	Applies international auditing standards at various stages of the audit: selects audit strategies, draws up an audit plan and program, conducts an audit, draws up an audit report and reports on the audit results, and so on. Adapts International Financial Reporting Auditing Standards to audit other information and provide related services.
	PO 7	Applies the rules and principles of IFRS in practice, generates accounting and analytical information, prepares financial reports, and prepares consolidated financial statements. Accounts for costs and production costs, reflects business transactions in accounting.
	PO 8	Compiles an econometric model of a financial and economic object. Models processes and dependencies, identifies relationships and patterns in the development of socio-economic phenomena. Generates forecasts of the development of specific economic processes at the micro and macro levels.

3. Professional competencies (Hard skills)	PO 9	Fills out statistical reporting forms on the production and financial activities of enterprises. Compiles accounts for industries, sectors and the economy as a whole, summary tables of the system of national accounts. Performs economic and statistical analysis of the development of the country, regions and sectors. Makes a forecast, develops macroeconomic policy.
	PO 10	Makes short-term management decisions based on available information. Forms proposals for long-term planning and evaluation of performance criteria.
	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 suggestions.
	PO 12	Correctly forms the goals, objectives, problems and hypothesis of the research; can offer scientific novelty and practical significance of the research; presents material on the topic of the dissertation research, i.e. sets out 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 with using the results of new scientific and applied research, demonstrating the breadth of horizons.

Definition of modules of disciplines according to learning outcomes

Learning outcome code	Module name	Name of disciplines	Volume (ECTS)
PO 1	Philosophical and historical aspects of teaching in higher education	History and philosophy of science	4
PO 2		Higher school pedagogy	4
PO 3		Management Psychology	4
		Pedagogical practice	4
PO 4	Professional languages	Foreign language (professional)	4
		Foreign language for academic purposes in the field of accounting and auditing (in English)	5
		Methods of teaching accounting and auditing disciplines	
PO 5	Current issues of research activity	The specifics of accounting and auditing in the organization and planning of scientific research	5
		Organization and planning of scientific research	
		Econometric modeling (in English)	5
		Database design	
PO 6	International financial accounting and auditing	Taxation and tax accounting	5
		Internal and external audit practice	5
PO 7	Advanced accounting and auditing	IFRS: Advanced course	4
		Corporate financial statements	4
		Financial Accounting (advanced)	
		Innovation in accounting and auditing	5
PO 8	Methods of statistics and analysis	In-depth management accounting (in English)	5
		Statistical research methodology	
PO 9		Statistical reporting of enterprises and national accounting	5
		Analysis of investment projects	
PO 10	Research work	Business analysis	6
		Financial analysis and financial management	
PO 11	Final certification	Financial control and audit of financial and budgetary organizations	6
PO 12		Research	14
		Research work of a master's student, including internship and completion of a master's thesis	24
		Preparation and defense of a master's thesis	8

Learning Outcomes Achievability Matrix

№	Name of disciplines	Brief description of the discipline (30-50 words)	Number of credits	Formed learning outcomes (codes)											
				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
Common modules Cycle of basic disciplines															
Philosophical and historical aspects of teaching in higher education															
D1	History and philosophy of science	The course studies the main epistemological models, the nature of the transformation of the concept of rationality; forms and methods of pre-scientific, scientific and extra-scientific cognition, modern approaches to socio-humanitarian and natural science knowledge.	4	+											
D2	Higher school pedagogy	It is studied in order to form ideas about the modern paradigm of higher education and the theory of scientific activity in higher education. The issues of pedagogy, education of professional specialists, professional skills of teaching in educational organizations, pedagogical control and assessment of knowledge in higher education are considered.	4		+										
D3	Management Psychology	It is studied in order to form knowledge about the psychological patterns of managerial activity, the specifics of the use of socio-psychological knowledge in the structure of the manager's activity, the skills of analyzing the socio-psychological principles underlying effective management, theoretical positions and current problems of management psychology; features of management psychology; personal characteristics of the head.	4		+										

D4	Pedagogical practice	It is studied in order to master the skills and knowledge of the internship program, undergraduates should: be guided by the normative legal documents regulating the educational process in higher education organizations; rationally plan and organize their activities and the activities of students; choose optimal methods and techniques to achieve the set learning goals; analyze the pedagogical activities of teachers of higher education institutions; use modern technologies in the process of professional training.	4				+								
Professional languages															
D5	Foreign language (professional)	The course is designed to study a general scientific educational cycle in a foreign language. It is studied in order to develop skills of proficiency in a professional foreign language as a means of intercultural, scientific and professional communication in the field of humanities.	4				+								
D6	Foreign language for academic purposes in the field of accounting and auditing (in English)	It is studied in order to form skills and knowledge about written communications on topics related to the scientific work of a graduate student (scientific article, theses, report, translation, abstracting, annotation), the development of skills in official documentation on various forms of international cooperation (joint programs, projects, grants, etc.), the ability to work with intelligent and bilingual dictionaries, as well as reference literature on the specialty.	5				+								
	Methods of teaching accounting and auditing disciplines	It is studied in order to form the skills and knowledge of undergraduates to apply general concepts and controls of the educational process to the knowledge of accounting disciplines, using methodological techniques to analyze the mental activity of students in the main forms of the educational process, to help students prepare methodological developments of training sessions.													

Current issues of research activity

D7	The specifics of accounting and auditing in the organization and planning of scientific research	It is studied in order to form skills and ideas about the world and as an institution. The following issues are considered: classification of sciences, theoretical foundations of scientific research, logical foundations of research, methodological foundations of research, organization of research, planning of research, stages of research in the field of accounting and auditing, ways of developing the abilities and skills of a researcher.	5					+							
D8	Econometric modeling (in English)	It is studied in order to form the skills and knowledge of undergraduates of scientific ideas about methods, models and techniques that allow obtaining quantitative expressions of the laws of economic theory based on economic statistics using mathematical and statistical tools; acquisition by undergraduates of skills and skills in the field of practical construction of econometric models using modern computer programs; formation of conceptual ideas about the basic principles of mathematical modeling.	5					+							

	Database design	It is studied in order to form skills and knowledge of the basics of modern information technologies for the creation, design and use of databases and database management systems. The main objectives of the course are to study the theoretical, methodological and practical problems of building relational database systems, the principles of designing database structures based on relational algebra and the ER diagram method, methods of bringing database structures to normal forms, learning the basics of the SQL language and performing basic data operations.												
Modules by specialty Cycle of specialized disciplines														
International financial accounting and auditing														
D9	Taxation and tax accounting	It is studied in order to form the skills and knowledge of future specialists of theoretical knowledge and practical skills in the methodology and organization of tax accounting of income, expenses and profits. In the course of training, undergraduates should learn how to independently form a system of analytical registers of income, expenses, assets, business transactions for tax purposes and summarize the information accumulated in them.	5					+						
D10	Internal and external audit practice	It is studied in order to acquire skills and knowledge of a systematic approach to internal and external audit, practical skills in using internal and external audit techniques in organizations. The course is intended for the study of the conceptual foundations of internal and external audit; the study and application of professional standards of internal audit; the formation and application of audit procedures for the collection and evaluation of audit evidence, the skills of their systematic practical use in the field of internal audit.	5					+						

D14	Statistical research methodology	It is studied in order to form the knowledge and skills of specialists who possess modern methodology of statistical assessment and analysis of socio-economic processes, as well as the collection and processing of primary data, calculations of macroeconomic indicators and analysis of the state and development of the country's economy as a whole, its industries and sectors, building an intersectoral balance.	5											
	Statistical reporting of enterprises and national accounting	It is studied in order to form ideas and skills about the possibilities of using quantitative and qualitative methods in the study of accounting and auditing, acquaintance with the variety of mathematical and statistical methods in accounting, methods of computer processing of the results of pedagogical research, their specifics and the order of use; practical development of mathematical and statistical methods of processing and analysis of research results in accounting.												
D15	Analysis of investment projects	It is studied in order to form ideas and skills for conducting economic analysis of investments in real assets, taking into account modern market requirements; gives an understanding of the basic methodological concepts, an idea of the requirements for the information base, predictive work; instills skills in applying modern methods and algorithms for conducting analytical work on the development and evaluation of investment projects by professional financial market participants, taking into account financial and non-financial constraints, country, industry and internal risks.	5											
		It is studied in order to form ideas and skills of undergraduates of competencies aimed at mastering theoretical knowledge and skills in organizing a controlling system at a												

	Business analysis	commercial enterprise as an implementation of the function of business analysis, providing receipt, processing, generalization of information and justification based on it of management decisions.												
D16	Financial analysis and financial management	It is studied in order to form knowledge and skills of the basics of financial control and audit in financial and budgetary organizations, the assimilation of which will help them master control techniques. This will allow for the examination and analysis of the accounting statements of financial and budgetary organizations, develop recommendations to eliminate the identified deficiencies, improve and strengthen the financial condition of financial and budgetary organizations.	6											
	Financial control and audit of financial and budgetary organizations	It is studied in order to form knowledge and practical skills of applying methods of financial analysis and financial management in the economic activity of the enterprise. The course is designed to study methods of financial analysis, tools for managing assets and sources of financing of an enterprise, methods for assessing the risk and profitability of assets of an enterprise, methods for evaluating the effectiveness of investment projects.												
Additional types of training Cycle of specialized disciplines														
Research work														
D17	Research	The main purpose of the master's research practice is to study theoretical, methodological and technological achievements of domestic and foreign science, as well as to consolidate practical skills in applying modern methods of scientific research, processing and interpretation of experimental data in dissertation research.	14											+

D18	Research work of a master's student, including internship and completion of a master's thesis	Studied in order to form the knowledge and skills of a master's degree student is to organize, plan and implement the process of scientific research. This work includes the analysis, evaluation and comparison of various theoretical concepts in the field of research and drawing conclusions. Research work involves the analysis and processing of information and conducting independent scientific research, characterized by academic integrity, based on modern theories and methods of analysis.	24											+	
Final certification															
D19	Preparation and defense of a master's thesis	Knowledge and systematic understanding of the research area. The ability to systematize, consolidate and expand theoretical knowledge and practical skills in the specialty and apply them in solving specific scientific, practical tasks.	8											+	

Alignment of planned learning outcomes with teaching and assessment methods within the module

Learning Outcomes	Planned learning outcomes for the module	Teaching methods	Assessment Methods
PO 1	Analyzes professional activity in accordance with the peculiarities of the current level of development of science, empirical and theoretical levels of scientific knowledge in the field of accounting and auditing. Apply the ideas, principles and categories of the history of philosophy and science in professional activity. To implement scientific knowledge in the developing accounting and auditing system.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 2	Models pedagogical technologies and communication. Apply principles, methods, forms and means of teaching and upbringing in higher education, implement a variety of pedagogical concepts of attracting students to scientific research in the field of accounting and auditing	Case Methods	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 3	Manages negotiations in the field of accounting and auditing and in business communication in general; form your own management style. Communicate, apply psychological and managerial tools at various levels of interaction.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 4	Compiles standard documents in a foreign language, including annual and interim reports. Freely use financial (accounting) and audit information in a foreign language, as well as IFRS, GAAP, etc., analyze financial situations. To form a base for preparing for the ACCA, CFA, etc. exams.	Project based learning	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 5	Develops the optimal methodology and conduct scientific research. To bring the results of scientific research to the market of goods, processes and services. Practically implement innovative projects, generate income. Calculate the most profitable and necessary projects; calculate risks and expenses; liquidity; find sources of financing for project development.	Case Methods	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 6	Applies international auditing standards at various stages of the audit: to choose audit strategies, to draw up an audit plan and program, to conduct an audit, to draw up an audit report and reporting on the audit results, etc. Adapt International Financial Reporting Auditing Standards for auditing other information and related services.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 7	Applies the rules and principles of IFRS in practice, form accounting and analytical information, prepare financial statements, prepare consolidated financial statements. Take into account the costs and cost of production. Reflect business transactions in accounting.	Round table	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 8	Compiles an econometric model of a financial and economic object. Simulate processes and dependencies. To identify relationships and patterns in the development of socio-economic phenomena. To	Case Methods	Test, oral survey, discussion, round table, colloquium, presentation, project work

	form forecasts of the development of specific economic processes at the micro and macro levels.		
PO 9	Fills out statistical reporting forms on the production and financial activities of enterprises. Compile accounts by industry, sectors and the economy as a whole, summary tables of the system of national accounts. To carry out economic and statistical analysis of the development of the country, regions and sectors. Make a forecast, develop macroeconomic policy.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 10	Makes short-term management decisions based on available information. Form proposals for long-term planning and evaluation of performance criteria.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 11	Conducts tests taking into account the representativeness of the object of research 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 suggestions.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work
PO 12	Correctly forms the goals, objectives, problems and hypothesis of the research; can offer scientific novelty and practical significance of the research; presents material on the topic of the dissertation research, i.e. sets out the material in accordance with the purpose of the topic and objectives; presents the main provisions and results of the conducted scientific research; is able to conduct a scientific discussion, build arguments using the results new scientific and applied research, demonstrating the breadth of horizons.	Interactive lecture	Test, oral survey, discussion, round table, colloquium, presentation, project work

Criteria for assessing the achievability of learning outcomes

RO codes	Criteria
RO 1	<p>Knows: organization of research and professional pedagogical activities on the theoretical and methodological basis of linguistic and pedagogical sciences;</p> <p>Can: use a foreign language as a means of communication at an intercultural level;</p> <p>Owens: application of the conceptual and categorical apparatus for solving research problems and problems of a practical nature;</p>
RO 2	<p>Knows: principles of designing the management structure;</p> <p>Can: organize educational and scientific activities in educational and scientific systems;</p> <p>Owens: technology of organizational decision-making; management of organizational improvement processes;</p>
RO 3	<p>Knows: the main provisions and features of the activity of a practical psychologist in the field of managerial activity; ways and techniques to improve the efficiency of the organization.</p> <p>Can: ability to abstract thinking, analysis, synthesis; the ability to use in management activities, knowledge in the field of theory and practice of organizing potentialities in the organizational sphere, on the possibilities of using the studied materials in the practical activities of a psychologist in the management sphere and in the field of resolving conflict situations between subjects of interaction; about acceptable limits and ways of influencing employees; about the procedure and patterns of mediative conflict resolution.</p> <p>Owens: Skills of working with participants of the conflicting parties, organizational system, providing them with psychological assistance in the management sphere; willingness to communicate to solve problems in the field of management psychology; the ability to take into account the interests, positions and motives of employees; resolution of professional conflicts in the organization.</p>
RO 4	<p>Knows: organizational bases of financial accounting; IFRS and the ability to apply them in practical situations;</p> <p>Can: describe the role and principles of financial accounting and reporting; develop the accounting policy of the organization; timely record the movement of property, liabilities and capital in accounting documents; prepare financial statements for the organization in accordance with IFRS ; develop recommendations to improve the financial situation of the organization.</p> <p>Owens: Accounting.</p>
RO 5	<p>Knows: methods of cost accounting and costing used in domestic and foreign practice, the essence and specificity of each method, work with all regulations, see their relationship, critically approach their content; in revealing the essence and significance of in-depth management accounting in the cost and production management system for making the best decision</p> <p>Can: understand the place of in-depth management accounting as an integral part of accounting; distinguish between managerial and financial accounting; be Can attribute costs to certain classification groups; learn how to make cost estimates for stocks, products and analyze them; to study domestic and foreign methods of costing ; learn how to use the results of management analysis for forecasting and making informed management decisions.</p>

	<p>Owens: in the organization of accounting for costs and production costs and evaluation of the results of the analysis of deviations in costs and expenses.</p>
RO 6	<p>Knows: the procedure for compiling development sheets and tables, how to correctly draw up corrective accounting entries (reversal and additional) for identified violations and errors, and then make changes to the financial statements in order to ensure their reliability; know the conceptual foundations of international auditing standards, understand the organization of an audit based on the application of ISAs.</p> <p>Can: own the basic techniques, techniques and technology of audit; identify errors and violations in the work of economic entities; formulate entries in the audit reports and draw up conclusions; master the skills of working with regulatory documents; be Canapply International Standards on Auditing in the organization and planning of an audit .</p> <p>Owens: to use the basic rules of reading (analysis methods) of financial reports, drawing up analytical tables and calculating the corresponding financial ratios; application of international auditing standards in auditing activities</p>
RO 7	<p>Knows: statistical forms of enterprises , the order of presentation of primary statistical data, understanding of statistical observation and nationwide statistical observation; the cycle of obtaining macroeconomic indicators, the methodology for their calculation n, the most important areas of statistics based on macrostatistics data .</p> <p>Can: use primary statistical data, use statistical methodology, use techniques and methods for collecting, processing and analyzing data.</p> <p>Owens: the use of statistical analysis in the study of socio-economic phenomena and processes, possess the skills of independent collection and processing of the necessary economic information, including with the involvement of secondary statistics</p>
RO 8	<p>Knows: the conceptual apparatus of financial analysis and the essence of financial and economic relations, the principles and methods of increasing the market value of companies, the main types of functional dependencies, with the help of which economic and social phenomena are analyzed, the main issues of organizational, technological, economic and financial areas, composition, structure and performance indicators for the use of all assets of the enterprise.</p> <p>Can: apply the methods, methods and tools of financial analysis, special techniques for analyzing the technical and organizational level, the influence of the external environment, the level of competitiveness, the formation and use of the economic potential of subjects, analyze the management structure at the enterprise, analyze the relationship between financial risks and the profitability of the company, develop effective approaches to managing the company's working capital, operational management of its cash flows</p> <p>Owens: knowledgeanalytical thinking and interest in independent work , <i>the</i> use of special techniques for conducting analysis, work in the field of theory and practice of financial management of an organization independent financial calculations and subsequent economic interpretation of the results.</p>

<p>RO 9</p>	<p>Knows: issues of modern Kazakh and foreign research in the field of accounting and audit; conceptual and categorical apparatus in the field of accounting, auditing, economic analysis, regulatory documents.</p> <p>Can: collect, systematize, process and analyze financial information, and on its basis to analyze the main indicators of the accounting activity of the enterprise; analyze research and economic experience in the field of accounting and auditing; independently determine the purpose, objectives and plan of the study; adequately select and use research methods; summarize and interpret the results.</p> <p>Owens: mastery of initial professional experience, independent development of new research methods, design and presentation of research results.</p>
<p>RO 10</p>	<p>Knows: basic scientific approaches when writing an experimental research paper;</p> <p>Can: use scientific methods when writing a research paper;</p> <p>Owens: application of theoretical and practical knowledge for the analysis of the object of study;</p>
<p>RO 11</p>	<p>Knows: modern legislation, methodological, regulatory and other legal documents governing accounting and auditing, the procedure for conducting audits and providing analytical procedures.</p> <p>Can: work with International Financial Reporting Standards and apply them in practical situations; see the relationship between IFRS and NFRS and other regulations, critically approach their content, express their opinion on controversial provisions; use scientific methods when writing a master's thesis;</p> <p>Owens: application of theoretical and practical knowledge for the analysis of the object of study; properly organize accounting operations; timely record the movement of property, liabilities and capital in accounting documents; prepare financial statements for the organization in accordance with IFRS; to understand the methodology of accounting;</p>
<p>RO 12</p>	<p>Knows: modern legislation, methodological, regulatory and other legal documents governing accounting and auditing, the procedure for conducting audits and providing analytical procedures.</p> <p>Can: work with International Financial Reporting Standards and apply them in practical situations; see the relationship between IFRS and NFRS and other regulations, critically approach their content, express their opinion on controversial provisions; use scientific methods when writing a master's thesis;</p> <p>Owens: application of theoretical and practical knowledge for the analysis of the object of study; properly organize accounting operations; timely record the movement of property, liabilities and capital in accounting documents; prepare financial statements for the organization in accordance with IFRS; understand accounting methods.</p>

Education Graduate Model

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.
2. Digital competencies (Digital skills)	<ul style="list-style-type: none"> - 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 static reporting of enterprises.
3. Professional competencies (Hard skills)	<ul style="list-style-type: none"> -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.
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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 15.03.2023 Protocol № 8

The educational program was considered at a meeting of the Academic Council dated 28.04.23 minutes № 5

The educational program was reviewed and approved at a meeting of the University Board dated 30.05.23 protocol № 12

Member of the Board - Vice-Rector for Academic Affairs

T.Z. Zhusipbek

Acting Director of the Department for Academic Work

S.A. Smailova

Dean of the Faculty of Economics

Zh.S. Khusainova