

**«ALIKHAN BOKEIKHAN UNIVERSITY» EDUCATIONAL  
INSTITUTION**  
DEPARTMENT OF INFORMATION AND TECHNOLOGY AND ECONOMICS  
DEPARTMENT OF «BUSINESS AND MANAGEMENT»

CATALOGUE OF THE ELECTIVE COURSES  
**6B04118 «FINANCE»**  
Year of entrance -2021

Semey, 2021 year

Considered and approved at the meeting of educational-methodic Council of the faculty

Minutes №\_5\_ from 20.05.2021y.

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**Awarded academic degree: Bachelor's degree in Business and Management in the educational program 6B04118 «Finance»**

№ course	Name of the discipline	Number of credits	Prerequisites	Postrekvizity	Brief description indicating the purpose of the study, executive summary, and expected results of the study (knowledge, skills, competencies,)
<b>CYCLE OF BASIC DISCIPLINES</b>					
<b>Component of choice (CC)</b>					
1	<b>Statistics</b>	5	Mathematics in economics	Functional cost analysis, Analysis of financial and economic activities	<p><b>The purpose of studying the discipline:</b> the formation of students' theoretical knowledge about the system of statistical indicators used to reflect the state and development of phenomena and processes of public life, as well as practical skills in the use of statistical methods for processing and analysis of quantitative and qualitative information about the development of socio-economic processes and phenomena.</p> <p><b>Content:</b> The discipline studies the basic concepts and categories of statistics, the process and stages of statistical research, series of dynamics, indices, sample observation, as well as statistical and socio-economic indicators used to analyze the current social and economic situation.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> sample surveys, statistical methods of studying the dynamics of social phenomena, subject and method of statistics, statistical monitoring, statistical summary and grouping, the absolute and relative values, averages and measures of variation, sample surveys, time series, indices, statistical study of relationships of social phenomena, statistics of population and of labor resources, the system of national accounts main macroeconomic indicators, statistics on living standards of the population.</p> <p><b>To be able to:</b> to organize and summarize economic information, to analyze the structure and trends of development of Kazakhstan and the world economy, to forecast economic processes; to collect and record information, conduct primary processing and control of the monitoring data, to perform calculations of statistical indicators and formulate the main conclusions to carry out a comprehensive analysis of the study</p>

					<p>socio-economic phenomena.</p> <p><b>Skills:</b> the use of statistical information in the further development of General and special economic disciplines; the use of statistical methods for processing and analysis of quantitative and qualitative information on the development of socio-economic processes and phenomena.</p> <p><b>Competencies:</b> Economic, organizational and managerial.</p>
1	Socio-economic statistics	5	Mathematics in economics	Functional cost analysis	<p><b>The purpose of studying the discipline:</b></p> <p><b>Content:</b> "Socio-economic statistics" studies the basis and system of indicators of socio-economic statistics, statistics of population and labor resources, statistics of national wealth, costs and intermediate consumption, commodity and monetary circulation, price statistics, statistics of production efficiency, basic macroeconomic indicators, statistical study of the dynamics of socio-economic phenomena.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the main methods of obtaining, processing, analysis and visual presentation of information; statistical indicators and the technique of their calculation; regulations of statistical information;</p> <p><b>To be able to:</b> to apply the acquired knowledge and skills in practice; to carry out a comprehensive analysis of the studied phenomena and processes; to perform the necessary calculations and formulate conclusions; to use special literature, reference material and computer equipment.</p> <p><b>Skills:</b> on the basic provisions of economic statistics; on the General rules and principles of statistical research and observations; on the nature of statistical aggregates; on the methods of solving statistical indicators.</p> <p><b>Competencies:</b> Economic, organizational and managerial.</p>
2	Basics of management and marketing	5	Economic theory	Financial management, Tax management	<p><b>The purpose of studying the discipline:</b> To study the basic methods and principles of production management in a market economy.</p> <p><b>Content:</b> The discipline reveals the content of management, forms a complex of knowledge about management, develops specific skills to implement various types of management activities, analysis of management systems and design. Studying</p>

					<p>"Fundamentals of management and marketing" students acquire knowledge and skills of management in the market conditions, the basics and concepts of marketing in order to effectively establish communication processes.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> use the complex of acquired knowledge to solve all marketing problems; determine the state of the economy, the real state of the company and its position in the market; evaluate the results of marketing activities of the company.</p> <p><b>To be able to:</b> what is an enterprise as an object of marketing activity; what tasks of practical activity of the company are solved within the framework of the marketing concept how it is possible to manage internal processes using marketing tools;</p> <p><b>Skills:</b> own methods of economic analysis of the behavior of economic agents and markets in the global environment; The ability to use modern methods of corporate finance management to solve strategic problems.</p> <p><b>Competencies:</b> formation of economic, organizational and managerial competencies.</p>
2	<b>Market infrastructure</b>	5	Economic theory	Microeconomics, Macroeconomics	<p><b>The purpose of studying the discipline:</b> to study the main economic advantage of a market economy infrastructure.</p> <p><b>Content:</b> It is a scientific discipline that studies the structure of the market, i.e. all the subjects of the economy and relations between them, the system of relations between related institutions, services, enterprises operating within the limits of special markets and ensuring their normal functioning. All economic subjects of the market, relations between them, needs of markets, environment of markets functioning are studied in the discipline.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b>the process of market infrastructure formation in Kazakhstan.</p> <p><b>To be able to:</b> to form students' knowledge about the features of the modern stage of development of the economy of Kazakhstan.</p> <p><b>Skills:</b>work with the basic elements of market infrastructure</p> <p><b>Competencies:</b> formation of economic, organizational and managerial competencies.</p>

3	Basics of economic analysis	4	Economic theory, Mathematics in economics	Analysis of financial and economic activities, Financial management	<p><b>The purpose of studying the discipline:</b> of the discipline is to acquire knowledge about the scientific foundations and principles of economic analysis, historical stages of its development, the methods, special techniques and methodologies; about the organisation and information base of analysis, the order of formation of special analyses and interpretation of data analytical calculations.</p> <p><b>Content:</b> Basics of economic analysis studies methods of cognition of economic processes and phenomena. Subject, content and tasks, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling of interrelation between performance indicators and factors.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> methodological principles of economic analysis; features of the method of economic analysis; content (main sections) of the methodology of analysis; requirements for the initial information for analysis; the order of preparation of analytical information; methods and techniques of analytical calculations.</p> <p><b>To be able to:</b> to formulate the analytical task correctly; to build multifactorial systems; to apply methods of identification of influence of factors on change of the effective indicator;</p> <p><b>Skills:</b> to apply methods of complex assessments of activity of economic entities and their divisions; to interpret results of calculations</p> <p><b>Competencies:</b> professional.</p>
3	Functional cost analysis	4	Mathematics in economics, Socio-economic statistics	Financial analysis, Financial management	<p><b>The purpose of studying the discipline:</b> The purpose of teaching the discipline "Functional-cost analysis" (FSA) is the formation of students' deep knowledge about the essence and content of analysis methods that allow to develop highly economical and competitive products, make the most effective decisions aimed at optimizing the ratio "quality-cost", identifying reserves to reduce costs at different stages of the life cycle of products.</p> <p><b>Content:</b> This discipline discloses the method of complex system research of efficiency of functions of the organization, its resources and objects of the account of</p>

					<p>expenses, and also is directed on increase (preservation) of functional utility of object at minimization of expenses for its creation and operation. The main criterion is the ratio of consumer properties per unit of costs, which is determined in a special way.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the history of the development of the FSA in our country and abroad, - the sequence of actions during the work on the FSA. - technology of work, - basic methods, new forms of analysis, - areas of its application.</p> <p><b>To be able to:</b> conduct research aimed at setting goals for the creation or improvement of the object, to find ways to perform functions.- - solve the problems formulated at each stage of the FSA. - implement the obtained solutions.</p> <p><b>Skills:</b> achieving the optimal ratio between the useful effect of the object and the total costs for its life cycle; - finding completely new technical solutions through the use of a functional approach; - reducing the consumption of various types of resources at the stages of the life cycle of the object by eliminating or reducing auxiliary and harmful (unnecessary) functions of the object.</p> <p><b>Competencies:</b> professional.</p>
4	Finance	4	Economic theory	Financial management, Corporate finance	<p><b>The purpose of studying the discipline:</b> The purpose of the discipline "Finance" is mastering by the students a system of knowledge on the basics of Finance theory, practices managing public and municipal finances, skills to apply in their future professional activities of the entire Arsenal of financial and economic calculations.</p> <p><b>Content:</b> The discipline "Finance" studies the theoretical basis of finance, legal basis of finance, the use of finance in the system of public production, the organization of the financial system of the Republic of Kazakhstan, financial policy and structure of the financial mechanism, finance of economic entities, the principle of the financial market in the global economy, public finance, public financial regulation of the economy, finance in the system of foreign economic relations.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> know the basics of organization and management of public</p>

					<p>Finance, Finance of economic entities and financial institutions; terminology and concepts of activity of subjects of financial relations..</p> <p><b>To be able to:</b> be able to analyze the cash flows of the state, economic entities and financial institutions.</p> <p><b>Skills:</b> possess financial management skills to make decisions on the formation and use of financial resources at different levels of society.</p> <p><b>Competencies:</b> Professional, Special.</p>
4	Global financial markets	4	Economic theory, Money, credit, banks.	Financing and lending of the investment, Investment activities of companies	<p><b>The purpose of studying the discipline:</b> The purpose of the discipline "Finance" is mastering by the students a system of knowledge on the basics of Finance theory, practices managing public and municipal finances, skills to apply in their future professional activities of the entire Arsenal of financial and economic calculations.</p> <p><b>Content:</b> The purpose of this discipline is to provide students with the ability to navigate the information on global financial markets, understand the architecture of the global financial market, understand the interdependence between different segments of the financial market, assess the impact of events in the global financial market and other segments of the financial market, and the main trends of development of the global financial market.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> be able to analyze the cash flows of the state, economic entities and financial institutions.</p> <p><b>To be able to:</b> possess financial management skills to make decisions on the formation and use of financial resources at different levels of society.</p> <p><b>Skills:</b> possess financial management skills to make decisions on the formation and use of financial resources at different levels of society.</p> <p><b>Competencies:</b> Professional, Special.</p>
5	Financing and lending of the investment	5	Finance, Financial markets and intermediaries	Administration of investment projects and decisions	<p><b>The purpose of studying the discipline:</b> The aim of the course is to instill in students the ability to navigate in global financial markets, to understand the architecture of the global financial market, understand the interdependence between different segments of the financial market, to assess the impact of events on the world</p>



					<p>financial market the Kazakhstan stock market and other segments of the financial market of Kazakhstan.</p> <p><b>Content:</b> The given discipline studies the economic contents, kinds, forms of investments, legislative maintenance of investment activity, the investment mechanism, an investment policy, sources of financing and crediting of investments, state regulation of investment activity, specificity of crediting of investment projects, stages of investment designing, an expert appraisal order and methods of an estimation of investment projects, drawing up of a feasibility study of the investment project, crediting by banks of projects of the enterprises and its risks.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the nature and significance of investment; infrastructure investment market and the mechanism of its functioning; theoretical and methodological foundations of investment; the functions of the investor and the participant on the investment market, the role of financial intermediaries in the investment; the nature of foreign investment and the need for the recipient country of capital; the mechanism of functioning of the investment market and the risks associated with investing; stages of formation of the investment strategy of the company; the concept of investment project life-cycle; the essence of monitoring the investment process.</p> <p><b>To be able to:</b> to assess the attractiveness of the investment climate of the state and the region; to determine the expediency for the investor to invest in financial and real assets; to assess the possibility of using investments in different directions;</p> <p><b>Skills:</b> tools for assessing the economic efficiency of the implementation of the investment project; methods and means of development and justification of investments in various projects.</p> <p><b>Competencies:</b> professional.</p>
5	Investment activities of companies	5	Financial markets and intermediaries	Evaluating the effectiveness of investment decisions	<p><b>The purpose of studying the discipline:</b> the study of the nature and mechanism of investment; the formation of theoretical and methodological framework necessary to master the practice of using financial instruments to attract investment; the development of the ability to assess and</p>

					<p>analyze the investment policy pursued in the country, investment portfolios and investment projects.</p> <p><b>Content:</b> The discipline "Investment activities of companies" studies the basics of investment activity of companies, regulation of investment activity: legislation, regulations, state programs, investment design, direct investments and the basics of their planning, business planning of investment projects, economic evaluation of the investment project, peculiarities of the formation of investment policy and strategy of the company.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence and content of investments necessary for the creation and development of enterprises; types of sources of investment and ways to attract them; methods of analysis of the target market for the selection of the object of investment; structure and methods of development of investment projects; methods of analysis of the effectiveness of investment projects.</p> <p><b>To be able to:</b> to determine the purpose and objectives of investment activity in business; to develop investment projects of creation and development of enterprises; to analyze efficiency of investment activity; to estimate possible investment risks.</p> <p><b>Skills:</b> tools for analysis of investment activity; methods of development of investment projects.</p> <p><b>Competencies:</b> professional.</p>
6	Professional values and ethics of a financier	5	Finance	Consulting and related services / Financial consulting	<p><b>The purpose of studying the discipline:</b> Discipline "professional values and ethics of the financier" studies moral and social meaning of the profession, moral qualities of a specialist that provide the best execution of their professional duties, especially moral relations professionals and people, especially professional education, adequate, ethical and managerial decisions in Finance.</p> <p><b>Content:</b> The discipline "Professional values and ethics of a financier" studies the moral and social meaning of the profession, the moral qualities of the individual specialist, which provide the best performance of professional duty, the peculiarities of moral relations between specialists and people, the features of professional education, adequate, ethical and managerial decisions in the field</p>

					<p>of finance.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> historical, philosophical and socio-cultural traditions of ethics formation as a science; structure and main functions of modern professional ethics; essence of morality and its interpretation in various ethical theories; specifics of moral values manifestation in professional activity, in family and life; forms and norms of business etiquette realization in professional activity.</p> <p><b>To be able to:</b> to substantiate their spiritual, moral and life position; to assert the principles of justice, freedom and responsibility in the performance of their professional and civic duty; to improve their moral qualities; to use the principles and methods of professional ethics to assess various social and professional phenomena and processes; to present their views and judgments on the problems of professional ethics; to apply the rules and regulations of business etiquette in professional activities.</p> <p><b>Skills:</b> independent work with literature and other sources on the theory and practice of professional ethics and etiquette; opposition, dialogue and discussions on the content of moral values in professional ethics; drawing up the moral characteristics of the personality of a business partner.</p> <p><b>Competencies:</b> professional.</p>
6	Ethics of business communication	5	Finance	Consulting and related services / Financial consulting	<p><b>The purpose of studying the discipline:</b> give students the basics of theoretical knowledge and practical skills on modern forms and methods of influence on the behavior of the individual, group to improve the efficiency of the organization.</p> <p><b>Content:</b> The discipline studies the principles of business communication ethics, ethical norms in the activities of organizations, speech culture of business conversation, non-verbal aspects of business communication, ethical norms of remote communication, manipulation in business communication, culture of polemics, rules of constructive criticism and negotiations with business and foreign partners, conflicts and ways of their resolution, dress code, etiquette of business receptions.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the current state of the theory of organizational behavior and trends of its development; the basis of personal</p>

					<p>development in the organization; factors of group behavior in the structures of state and municipal administration; features of communicative behavior in state organizations and organizations of local self-government; principles of effective team formation; General approaches to the formation of organizational culture of civil servants;</p> <p><b>To be able to:</b> to carry out the scientific analysis of the phenomena and processes of social practice; to direct organizational behavior to the solution of professional tasks; to form and improve organizational culture in structures of the state and municipal management.</p> <p><b>Skills:</b> analysis of relationships in a professional group; building interpersonal relationships; solving real behavioral problems; managing the behavior of the individual and the group to improve the efficiency of the organization.</p> <p><b>Competencies:</b> professional.</p>
7	Taxes and taxation	5	Economic theory, Finance	Fiscal policy, State budget, Tax management	<p><b>The purpose of studying the discipline:</b> Formation of students' complex of theoretical and practical knowledge on the basics of building and functioning of the tax system.</p> <p><b>Content:</b> The course material includes the economic essence of taxes, the content of tax policy, tax mechanism and tax regulation, the content of elements of certain types of taxes and other obligatory payments to the budget, as well as peculiarities of tax calculation.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> historical stages of development of the theory of taxation; bases of construction of taxes and the taxation; principles of formation of tax system and classification of taxes.</p> <p><b>To be able to:</b> independently to make calculations on calculation of tax payments; to calculate deductions, to use legislative base concerning the taxation.</p> <p><b>Skills:</b> skills of calculation, collection and payment of current taxes and fees in the Republic of Kazakhstan; to possess the acquired knowledge in the field of taxes and taxation in further practical activities.</p> <p><b>Competencies:</b> professional.</p>
7	Tax planning	5	Economic theory,	Tax management	<p><b>The purpose of studying the discipline:</b> Students study legal ways to</p>

			Finance		<p>optimize tax payments. In the conditions of high tax burden on economic entities, a lot of changes in tax legislation, tax planning is an important tool to improve the financial stability of organizations.</p> <p><b>Content:</b> This discipline studies the basics of tax planning; methods of tax planning and forecasting in determining revenues to the budget; basics of tax planning in the organization, tax planning at the micro and macro levels, tax control and tax audit in the system of tax authorities of Kazakhstan.</p>
8	Automation of accountancy	6	Accounting and auditing	<p>Financial control and audit, Monitoring, audit and control of procurement of goods, works and services</p>	<p><b>The purpose of studying the discipline:</b> mastering the basic concepts and principles of computerized financial reporting, the study of the structure and content of the system 1 C, the study of accounting elements of 1C, the development of computerized accounting process.</p> <p><b>Content:</b> The discipline forms practical knowledge of the main functional capabilities of the configuration "Accounting for Kazakhstan", skills of accounting of banking and cash transactions, accounting of inventories and long-term assets of the enterprise, personnel accounting and payroll accounting of employees, production accounting, accounting of tax liabilities of the organization, skills of filling in standard and regulated reports.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> The essence of tax planning, ways to optimize tax payments, different tax systems, the conditions of their application.</p> <p><b>To be able to:</b> Plan tax payments both during the establishment of the organization and during its operation, make a calendar of tax payments, choose the forms of contracts that contribute to tax optimization.</p> <p><b>Skills:</b> The study of this course contributes to the training of qualified specialists who possess theoretical knowledge and are able to apply them in practice.</p> <p><b>Competencies:</b> professional.</p>
8	Computer technologies in accounting	6	Accounting and auditing	<p>Audit and Control, Monitoring, audit and control of procurement of goods, works and services</p>	<p><b>The purpose of studying the discipline:</b> obtaining theoretical and practical skills in the software complex 1C-Accounting, the use of knowledge in the field of accounting and auditing.</p> <p><b>Content:</b> Training of students in this discipline will provide mastery of modern information technologies used at the enterprises of wholesale and retail trade, will</p>

					<p>allow to develop their potential for search and introduction of new achievements in practical work.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the system of computerized accounting, features 1C Accounting 8.0 for Kazakhstan, the basics of working with the configuration, the functionality of the system, the main mechanisms of working with the configuration.</p> <p><b>To be able to:</b> perform administrative and configured 1C systems, work with the main data types of 1C system, work with service data types and accounting objects, practically apply the configuration, work with directories, documents and journals, apply the General principles of working with forms.</p> <p><b>Skills:</b> creation of new documents, forms, reports and processing in 1C-Enterprise system, basic configuration functionality, application of accounting and tax accounting automation system, Standard chart of accounts, General accounting parameters.</p> <p><b>Competencies:</b> professional.</p>
9	Fiscal policy	6	Taxes and taxation, Tax planning	Consulting and related services / Financial consulting	<p><b>The purpose of studying the discipline:</b> formation of students' knowledge about the essence and content of the budgeting process in public administration and the application of these skills in practice.</p> <p><b>Content:</b> This discipline studies the basics of the state fiscal policy, the role of taxes in the formation of the budget revenues, the state policy in the field of budget expenditures, management of the state budget funds, fiscal policy of the state, performance indicators of the state fiscal policy.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> document content and principles of organizing the system of state planning of the Republic of Kazakhstan; the budgeting system and fiscal relations of the Republic of Kazakhstan; the nature and content of budgeting, oriented on results.</p> <p><b>To be able to:</b> analyze the external and internal planning system; properly understand and work with the documentation of the state planning system.</p> <p><b>Skills:</b> legal literacy in the organization of the budget process and the structure of the budget system of the Republic of Kazakhstan; the basics of the budgeting process, results-based; basic knowledge of mechanisms and</p>

					tools for monitoring, development, execution of the budget and budget reporting. <b>Competencies:</b> Professional, Special.
9	Tax management	6	Taxes and taxation, Tax planning	Consulting and related services / Financial consulting	<p><b>The purpose of studying the discipline:</b> Students study the basics of tax payments management. Mastering the skills of tax optimization in economic entities.</p> <p><b>Content:</b> The discipline studies tax management as a branch of scientific knowledge related to other sciences; tax management as an integral part of financial management; tax management as a system of tax management at the state and corporate levels; tax accounting and control; minimization of tax risks associated with violations; methods of tax optimization; choice of taxation system as a tool of tax management.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> The concept of tax management, ways to optimize tax payments, different tax systems, the conditions of their application.</p> <p><b>To be able to:</b> Plan tax payments both during the establishment of the organization and during its operation, make a calendar of tax payments, choose the forms of contracts that contribute to tax optimization.</p> <p><b>Skills:</b> The study of this course contributes to the training of qualified specialists who possess theoretical knowledge and are able to apply them in practice.</p> <p><b>Competencies:</b> Professional.</p>
10	Planning and budgeting system	5	Finance	Financial control and audit, Audit and Control	<p><b>The purpose of studying the discipline:</b> formation of students' knowledge about the essence and content of the process of strategic planning and budgeting in public administration and the application of these skills in practice.</p> <p><b>Content:</b> This discipline studies the system of budget planning, budgeting and efficient use of budget funds. Types of planning and budgeting. Assessing the efficiency of budget spending. Drawing up a program of territory development and implementation of investment projects. Attraction of private investments.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the mechanism of implementation of the strategic planning process in public administration; objectives, essence and content of results-based strategic planning; the content of the procedure for monitoring and evaluating the effectiveness of</p>

					<p>achieving strategic goals and objectives;</p> <p><b>To be able to:</b> analyze internal and external environment of planning object; to properly understand and work with the documents of state planning system; competently apply knowledge of methods of monitoring and assessment of efficiency achievement and realization of strategic goals and objectives in the strategic planning system.</p> <p><b>Skills:</b> methods of monitoring and evaluating the effectiveness of achieving and implementing strategic goals and objectives in the strategic planning system; SWOT analysis; use of tools to support the development of the strategic planning system of the state in their workplaces; technology implementation of the strategic planning process in public administration;</p> <p><b>Competencies:</b> Special.</p>
10	Internal production planning and budgeting	5	Financial management, Corporate finance	Financial control and audit, Audit and Control	<p><b>The purpose of studying the discipline:</b> this course is to develop students' economic thinking based on the study of the economic mechanism of the enterprise in the market type of management.</p> <p><b>Content:</b> The purpose of the discipline is to form a complex of knowledge and skills in basic methodological, organizational and legal aspects of planning at the enterprise, to acquaint them with technology and economic mechanism of budgeting, with the problems of implementation of budgeting system at the enterprise on the basis of information technologies, to form the skills of development of plans of social and economic development of the enterprise, skills of qualified management of financial and economic departments of the enterprise.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> to know modern approaches, methods, technologies of forecasting and planning of activity of the enterprise;</p> <p><b>To be able to:</b> to acquire skills in the development on the basis of available information the major sections of a business plan enterprise in both a temporal and functional context, namely, skills in the development and justification of the strategy of the company, forecasting sales of products (works, services) and the plan of distribution, the formation of the production program, justification of resources — material and technical, labor, financial, etc.;</p>



					<p><b>Skills:</b> learn to make rational decisions and propose measures to improve the activities of the enterprise as a whole and improve the use of certain types of resources, to calculate the effectiveness of the proposed activities and reflect these activities in the relevant sections of the plan.</p> <p><b>Competencies:</b> Special.</p>
11	Consulting and related services	5	Professional values and ethics of a financier	Monitoring, audit and control of procurement of goods, works and services	<p><b>The purpose of studying the discipline:</b> Understanding the role and place of consulting services in modern management, the value of services in modern society dynamic environment services.</p> <p><b>Content:</b> When studying the discipline the knowledge in the field of application of rules for registration of IE and LLP, accounting and tax accounting in a simplified and generally established mode, filling in the declaration, formation of statistical reports of the enterprise, preparation of design and estimate documentation and services in the preparation of business plans, filling in and preparation of annual financial reports is formed.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> modern technologies of management consulting, stages of this process, with specific approaches, methods and procedures; information concerning educational and consulting services, innovative processes in the organization.</p> <p><b>To be able to:</b> to use management methods for the analysis of problems of corporate governance and management situations; to choose and consciously apply methods of research and analysis of corporate processes in specific situations; to apply the recommendations received during management consulting for regulation of the environment of corporate governance;</p> <p><b>Skills:</b> the ability to design the organizational structure, to carry out the distribution of powers and responsibilities on the basis of their delegation.</p> <p><b>Competencies:</b> Special.</p>
11	Financial consulting	5	Professional values and ethics of a financier	Monitoring, audit and control of procurement of goods, works and services	<p><b>The purpose of studying the discipline:</b> the aim is to form a system of in-depth knowledge, theoretical and practical skills of effective use of modern methodological apparatus of financial analysis in the work of business consultants.</p> <p><b>Content:</b> The discipline "Financial Consulting" forms students' knowledge and</p>

					<p>skills of filling in primary documentation, preparation of financial statements of business entities, as well as preparation of the settlement part of business projects, development and optimization skills of investment attraction schemes.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the main results of the latest research in the field of financial analysis theory; modern methods of financial analysis</p> <p><b>To be able to:</b> identify problems and assess the quality of financial management in the analysis of specific situations, formulate recommendations for their solution; present the results of the analysis in the form of analytical reports, taking into account the requirements of different groups of users of financial information; combine heterogeneous management information into a single whole in order to make effective management decisions with the help of consultants.</p> <p><b>Skills:</b> independent work on the analysis of specific situations, identification of existing problems, formulation of conclusions and recommendations.</p> <p><b>Competencies:</b> Special.</p>
12	<b>Bankruptcy and reorganisation of organisations</b>	5	Financial management, Corporate finance	<p>Application of knowledge in the performance of diploma works and further training in the master's degree</p>	<p><b>The purpose of studying the discipline:</b> to Provide theoretical and practical training of students in the assimilation of categories, concepts, terms used in mergers, acquisitions and bankruptcies of companies, their classification, meaning and place in socio-economic processes.</p> <p><b>Content:</b> This discipline examines the formation and development of bankruptcy in the economy of Kazakhstan, the legal regulation of bankruptcy, the main procedures of bankruptcy, the organization of rehabilitation procedures, reorganization and bankruptcy of legal entities, the main areas of prevention of bankruptcy of organizations, state regulation of the bankruptcy process.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the theory and practice of corporate bankruptcy in a market economy, especially the reorganization of corporations of various forms of ownership and management;</p> <p><b>To be able to:</b> assess the anti-crisis situation of the Corporation;</p> <p><b>Skills:</b> making the right financial</p>

					decisions in an unstable economy in various areas of the Corporation. <b>Competencies:</b> Special.
12	Mergers and restructuring of the company	5	Insurance, Corporate finance	Application of knowledge in the performance of diploma works and further training in the master's degree	<p><b>The purpose of studying the discipline:</b> formation of theoretical and practical knowledge in the field of bankruptcy of companies.</p> <p><b>Content:</b> The discipline studies economic bases of merger and restructuring of enterprises; technologies of restructuring at increase in scales of activity; SWOT-analysis of models of restructuring, complex diagnostics of the enterprise; analysis of risks of models of restructuring; planning of restructuring at various stages of development; restructuring of assets and liabilities of the enterprise; management of merge and acquisition of the enterprises.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> motives and mechanisms for the implementation of mergers and acquisitions; sources of value creation and destruction in horizontal, vertical integration and corporate expansion transactions; features of the evaluation of companies in international M&amp;A and be able to apply them in practice.</p> <p><b>To be able to:</b> to assess the effectiveness of transactions on the transfer of corporate control; to analyze the various factors and indicators of operational and financial activities of the company that affect the strategy of M&amp;A; to analyze the various ways of restructuring the company to assess the feasibility of their use in each specific situation.</p> <p><b>Skills:</b> to determine the feasibility of concluding a specific M&amp;a transaction; to use the basics of legal, tax and accounting aspects of mergers and acquisitions; to apply management decisions, assess their possible consequences and bear responsibility for them; to set, translate legal and ethical standards in professional and social activities; to use specific methods and tools to build financial models; to use methods, techniques and techniques of presentation of results; communications for the presentation of restructuring strategies using specific methods of situation analysis.</p> <p><b>Competencies:</b> Special.</p>
13	Analysis of financial and economic	5	Functional cost analysis,	Application of knowledge in the	<p><b>The purpose of studying the discipline:</b> mastering the system of concepts, patterns, relationships and indicators of</p>

	<b>activities</b>		Financial management	performance of diploma works and further training in the master's degree	<p>economic processes of enterprises.</p> <p><b>Content:</b> In the program of a course the analysis of financial and economic activity of the organizations, indicators of competitiveness, financial stability, solvency and profitability of the enterprise, an estimation of efficiency of use of industrial and financial resources, preparation of analytical materials for a choice and acceptance of administrative decisions are studied.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence of the main economic phenomena and processes that make up the content of economic activity of the enterprise, their interrelation and interdependence; modern methods of economic research of economic activity of enterprises, which are used at different stages and directions of its complex analysis, including methods of factor analysis, functional-cost analysis, margin analysis; subject relationship of the theory of economic analysis with economic theory, management, Finance, statistics, accounting.</p> <p><b>To be able to:</b> to select the methodology and carry out analytical calculations on the basis of accounting, statistical and operational accounting; to evaluate the results of the enterprise taking into account earlier decisions; to determine the reasons and factors affecting the economic performance and financial condition of the enterprise.</p> <p>Identify reserves to improve the efficiency of the enterprise and develop on their basis practical recommendations.</p> <p><b>Skills:</b> concepts of analysis of financial and economic activity of enterprises; methods of analysis of financial statements and financial forecasting; methods of assessment of current and future financial flows; methods of management and evaluation of capital structure.</p> <p><b>Competencies:</b> professional.</p>
13	<b>Financial analysis</b>	5	Functional cost analysis, Financial management	Application of knowledge in the performance of diploma works and further training in	<p><b>The purpose of studying the discipline:</b> To give systematic knowledge to the students in the field of financial analysis based on data from the financial statements.</p> <p><b>Content:</b> The discipline "Financial analysis" studies the content, meaning and classification of complex economic analysis, analysis of financial statements, analysis of</p>

				<p>the master's degree</p> <p>the property status of the organization and assessment of the effectiveness of the use of its assets, analysis of sources of financing of economic activity of the organization, analysis and assessment of solvency and liquidity of financial stability, analysis of financial performance of the organization and assessment of the effectiveness of their use.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> methods and techniques of financial analysis, scientific basis of financial analysis; content, purpose, objectives, methods and techniques of financial analysis in organizations (enterprises); sources of analytical information; system of absolute and relative financial indicators characterizing the availability, location and efficiency of financial resources of the organization (enterprise); methodology of rapid analysis and in-depth financial analysis.</p> <p><b>To be able to:</b> analyze the financial condition of the economic entity; analytically process financial statements in order to make management decisions and obtain an assessment of the effectiveness of the organization (enterprise); calculate and correctly assess the value of financial ratios that characterize the financial condition of the organization (enterprise); identify internal reserves to strengthen the financial condition of the analyzed entity; independently choose the best solution to economic and financial situations; to make reasoned conclusions and suggestions on the results of the analysis in order to improve the efficiency of the organization (enterprise); to use methods of analysis, practical skills in the calculation and evaluation of the main indicators of the enterprise, identifying reserves and developing measures to improve the economic mechanism.</p> <p><b>Skills:</b> professional formation of the information base and use of all possible information sources of financial information about the internal and external environment of any economic entity; selection of the most effective methods and approaches for the analysis and evaluation of alternative options for justifying the development of an economic entity; analytical procedures and generalization in their future scientific or practical activities; practical application of financial analysis of companies and their</p>
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					methods of calculation and analysis of retail, wholesale, prices. <b>Competencies:</b>
14	<b>Valuation of assets and business</b>	5	Financial management	Administration of investment projects and decisions	<p><b>The purpose of studying the discipline:</b> the aim is to master the whole set of modern knowledge in the field of valuation and management of the company's value.</p> <p><b>Content:</b> Asset valuations study the valuation theory, objectives, valuation principles and standards. Regulatory legal acts of the Republic of Kazakhstan in the field of valuation activities. Valuation methodology. Organization of market research in order to assess a specific object. Business analysis using internal and external information. Discount rates and capitalization ratios. Proper preparation of the report in accordance with the requirements.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the need for business valuation; the role of business valuation in the system of value-oriented management; the process of business valuation; information support for business valuation; ways to assess the value of the company.</p> <p><b>To be able to:</b> theoretical approaches and models of company value management based on business valuation; mechanism of financial policy development aimed at long-term maximization of company value.</p> <p><b>Skills:</b> ability to possess methods of analytical work related to the financial aspects of the activities of commercial and non-profit organizations of various organizational and legal forms, including financial and credit.</p> <p><b>Competencies:</b> Special.</p>
14	<b>Business valuation</b>	5	Financial management	Evaluating the effectiveness of investment decisions	<p><b>The purpose of studying the discipline:</b> is to obtain and consolidate students' knowledge in the field of theory and practice of evaluation and organization of business enterprises.</p> <p><b>Content:</b> The purpose of mastering the discipline is to form the skills of applying methods of business valuation on the basis of practical examples. The discipline discloses the economic content of the basic concepts of evaluation in general and business valuation in particular; considers the theoretical aspects of the assessment of the company's capital and shares in it; determines the amount of information required for the assessment.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the main official methodological</p>

					<p>documents regulating evaluation activity and evaluation work in the country; selection rules appraiser organization and the documents governing the relationship between the client and the appraiser; the basic procedures of collection and information requirements needed to assess the value of the enterprise and its business lines.</p> <p><b>To be able to:</b> to formulate the purpose of the assessment of the property complex and the priorities of the use of methods for specific assessment purposes and features of the assessed business; to collect, verify the reliability and necessary work to adjust the financial and other information.</p> <p><b>Skills:</b> to prepare the final conclusion on business valuation; to use practical methods of business restructuring to manage the cost of capital and the value of the enterprise.</p> <p><b>Competencies:</b> Special.</p>
15	Monitoring, audit and control of procurement of goods, works and services	4	Automation of accountancy	Application of knowledge in the performance of diploma works and further training in the master's degree	<p><b>The purpose of studying the discipline:</b> learning the basics of monitoring and control in procurement and the formation of students' systematic knowledge in management, placement, execution and government procurement, allowing professional activities effective use of budget funds and extra-budgetary sources of funding for state and municipal needs, and also build competencies to implement them in practical work.</p> <p><b>Content:</b> This discipline forms knowledge in the field of maintenance and provision of electronic services to the subjects of the public procurement system, preparation of a consolidated analytical report, compliance with legislation and procurement procedures by specific customers, conducting audits in the field of procurement, assessment of the feasibility and effectiveness of budget expenditures, monitoring to identify and suppress specific violations.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> procurement legislation and its control, principles and methods of monitoring and auditing in the procurement of goods, works and services.</p> <p><b>To be able to:</b> monitor, audit and control procurement of goods, works and services.</p> <p><b>Skills:</b> be able to work with the legislation in the field of procurement of</p>

					<p>goods, works and services, professional qualities of a specialist in the field of organizational and managerial, administrative, information and analytical, research and project activities in the context of management of the procurement system of goods, works and services.</p> <p><b>Competencies:</b> Special.</p>
15	Budgetary control	4	State budget	<p>Application of knowledge in the performance of diploma works and further training in the master's degree</p>	<p><b>The purpose of studying the discipline:</b> it consists in deepening the applied knowledge of students in the field of control over public finances, studying the legal and methodological principles of the organization of budget control in its various directions.</p> <p><b>Content:</b> This discipline forms knowledge in the field of: legal regulation of budget control, specifics of the main methods of supervision, monitoring, audits, inspections and other methods of budget control, organization of the work of budget control bodies on the preparation and conduct of control procedures, maintaining the order of registration of control results and their implementation.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> about functions, the rights and duties of the state governing bodies and local governments responsible for standard and legal regulation and control in budgetary system; about system of responsibility for violation of the legislation regulating the inter-budgetary relations;</p> <p><b>To be able to:</b> to apply the methods and forms of budgetary control use financial documents for the budget control; use financial statements in order to carry out control activities; determine the types of violations of the budget legislation and responsibility for the offenses.</p> <p><b>Skills:</b> to generalize modern problems of the organization and carrying out budget control; to formulate own opinion on investigated modern problems in the field of budget control;</p> <p><b>Competencies:</b> Special.</p>
<b>Profiling disciplines</b>					
<b>Optional components (OC)</b>					
1	Financial markets and intermediaries	5	Economic theory	<p>Insurance, Financing and lending of the investment</p>	<p><b>The purpose of studying the discipline:</b> learning the basics of the financial market and its infrastructure with the peculiarities of its development in the Republic of Kazakhstan, activities of financial</p>



					<p>intermediaries and their role in improving the functioning of the financial market as a whole.</p> <p><b>Content:</b> This discipline studies the financial market infrastructure and its main elements; features of the money, deposit, credit, currency, pension, insurance market; real estate market, precious metals and stones market, securities market; state regulation of the financial market of Kazakhstan.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> fundamentals of the financial market, the main segments of the financial market.</p> <p><b>To be able to:</b> apply knowledge in solving problems in the field of regulation of the financial market and financial institutions, to highlight the features of each market.</p> <p><b>Skills:</b> analysis of financial instruments, be competent in the financial market and its segmentation; analysis and use of financial instruments.</p> <p><b>Competencies:</b> professional.</p>
1	<b>Financial markets and financial institutions</b>	5	Economic theory, Money, credit, banks.	Financing and lending of the investment	<p><b>The purpose of studying the discipline:</b> formation of knowledge with existing mechanisms of self-regulation in the world.</p> <p><b>Content:</b> This discipline studies the structure and trend of development of the Kazakhstan financial market, mechanisms of functioning of the securities market and its professional participants, economic and legal relations between participants of the financial market and institutions, regulatory and legislative basis of organization of the securities market in Kazakhstan, assessment of risks and profitability of financial investments in securities.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the structure of the modern financial market; the essence and main types of financial instruments; the essence and types of securities; regulatory documents regulating operations in the financial markets.</p> <p><b>To be able to:</b> to analyze the financial and economic processes occurring in the financial markets; to identify the causes of crises arising in the financial markets; to evaluate different types of securities; to perform analytical calculations related to financial instruments; to use the theoretical knowledge in practice.</p> <p><b>Skills:</b> methodology of economic</p>

					research; modern methods of collection, processing and analysis of economic data characterizing the state of financial markets. <b>Competencies:</b> professional.
2	<b>Banking</b>	5	Money, credit, banks.	Leasing and leasing operations	<p><b>The purpose of studying the discipline:</b> to give all the information about the banking industry in the field of service in the most comprehensive, structured way, which allows to greatly facilitate the study of the process of functioning of banks.</p> <p><b>Content:</b> "Banking" studies economic and organizational-legal bases of banking activity, structure of commercial banks' resources, main banking operations: active, passive, commission-intermediary, peculiarities of banking marketing and management, supervisory practices and regulation of the banking sector, basics of the National Bank of the Republic of Kazakhstan, forms of creation, reorganization and liquidation of banks.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> economic and legal basis of commercial Bank activity in market conditions; classification and essence of active and passive banking operations; essence and value of economic standards of banking activity; basic mechanisms of banking activity management.</p> <p><b>To be able to:</b> to perform operations on formation of own and borrowed funds of the credit institution, to assess their structure; justify the choice of the mechanism of crediting of legal and physical persons; to calculate and assess the prudential operation of credit institutions; to calculate and analyze the indicators of the financial activities of credit institutions; to assess the creditworthiness of natural and legal persons in connection with the choice of lending mechanism; 6 assess the quality of the Bank's assets and its main portfolios (credit, securities, participation); make conclusions and analytical lists.</p> <p><b>Skills:</b> modern technologies of banking operations; skills of analytical work, organization and management of banking activities in a market economy on the basis of international and domestic experience.</p> <p><b>Competencies:</b> professional.</p>
2	<b>Bank management</b>	5	Money, credit, banks.	Leasing and leasing operations	<p><b>The purpose of studying the discipline:</b> Mastering by students the necessary theoretical and practical knowledge</p>

					<p>in the field of analysis of market opportunities for marketing development and assessment of the level of management in banks of Kazakhstan.</p> <p><b>Content:</b> "Bank management" studies the importance of management to ensure the reliability of the bank, the content of banking marketing, personnel management of commercial banks, strategy for managing banking risks, management of profits, liquidity, profitability of individual areas of the bank, management of assets and liabilities of the bank, management of the loan portfolio of the bank, ways to assess the performance of the bank.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> Uncover the basics of Bank management, its nature; to study the principles of building the management system of banks, formation of Bank policy; the effectiveness of the organization and management of the Bank in constantly changing conditions; to reveal the role and place of the planning system of the Bank's activities, analysis, regulation and supervision; to consider the specifics of the management and assessment of banking management; to consider the quality of management based on marketing principles and technologies.</p> <p><b>To be able to:</b> In the process of studying discipline the student should know: system of governance of the banking business and Bank staff, principles of organization of banking activities, procedure of formation of Bank policy, management of own capital, assets and liabilities of the Bank.</p> <p><b>Skills:</b> To acquire skills to analyze the concepts of production improvement; to develop banking policy and banking strategy in certain areas of the Bank, to determine the risks of banking operations, to identify errors in management, to calculate the profitability and profitability of the Bank.</p> <p><b>Competencies:</b> Special.</p>
3	Insurance	6	Finance, Financial management	Administration of investment projects and decisions, Evaluating the effectiveness	<p><b>The purpose of studying the discipline:</b> to give students in-depth theoretical knowledge of the basics of insurance business, the principles of formation of insurance rates, the features of industries and types of insurance, the specifics of the Kazakh insurance market.</p> <p><b>Content:</b> "Insurance" studies theoretical</p>

				of investment decisions	<p>bases of insurance, legislative regulation of insurance activity, peculiarities of insurance types, definition and payment of insurance sum by types of insurance, mechanism of taxation of insurance organization and insurers, insurance market, foreign insurance and reinsurance.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence and mechanisms of insurance functioning, the structure of the modern insurance market; classical principles of insurance; types of risks and their classification; economic essence of insurance; classification of branches and types of insurance; legal basis of insurance.</p> <p><b>To be able to:</b> to analyze insurance processes occurring in the country, to use actuarial calculations in calculation of tariff rates by types of insurance; to calculate indicators of financial stability and solvency of the insurance organization.</p> <p><b>Skills:</b> the use of theoretical knowledge to make the right practical decisions in the field of insurance, in the analysis of the financial activities of insurance companies; in the calculation of the main indicators of insurance statistics; in determining insurance rates for various types of insurance; in the preparation and drafting of insurance documents.</p> <p><b>Competencies:</b> professional.</p>
3	<b>Financial risk management</b>	6	Corporate finance, Financing and lending of the investment	Administration of investment projects and decisions, Evaluating the effectiveness of investment decisions	<p><b>The purpose of studying the discipline:</b> The purpose of the discipline is to provide students with strong theoretical knowledge and practical skills in the field of risk assessment and management in a modern enterprise.</p> <p><b>Content:</b> The discipline studies peculiarities of organization of financial risk management at the enterprise; types of financial risks; methods of assessment and analysis of financial risks; methods of financial risk management; strategy and tactics of financial risk management; types of financial plans and financial risk management plan.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the main types of financial risks, the basics of risk management methodology, existing methods of identification, analysis and forecasting of risks, risk assessment and management;</p> <p><b>To be able to:</b> to carry out accounting</p>

					<p>and assessment of business risks at different stages of the life cycle of the enterprise and at the stages of crisis management;</p> <p><b>Skills:</b> in the choice of effective ways of risk management in business and crisis management of the organization.</p> <p><b>Competencies:</b> Special.</p>
4	State budget	5	Finance, Taxes and taxation	Financial control and audit, Audit and Control	<p><b>The purpose of studying the discipline:</b> study of the practice of functioning of the budget system of the Republic of Kazakhstan, development of analytical thinking skills, as well as the possibility of using certain financial instruments in specific economic situations.</p> <p><b>Content:</b> This discipline studies the formation of the state budget and separate types of budget, budget system and budget process, unified budget classification, inter-budgetary relations, economic content of budget revenues, the basis of budget expenditures, budget preparation and execution, development and approval of budgets of different levels, public credit and public debt, the role of the state budget in the financial system.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the main theoretical aspects of the functioning of the budget system of the country;</p> <p><b>To be able to:</b> calculate revenues and expenditures according to the budget classification (functional group, function, subfunction, institution, program, subprogram, category, class, subclass and specifics);</p> <p><b>Skills:</b> to assess the effectiveness of budget investments; to choose the most optimal way to Finance budgets; to allocate budget expenditures for education; to forecast tax revenues.</p> <p><b>Competencies:</b> professional.</p>
4	Financial planning and forecasting	5	Financial management, Corporate finance	Management of public and private property, Financial resources management	<p><b>The purpose of studying the discipline:</b> formation of theoretical and methodological knowledge about the role of financial forecasting and planning in the development and adoption of management decisions in financial management at the enterprise level, as well as obtaining professional skills in the field of financial planning.</p> <p><b>Content:</b> Financial planning and forecasting studies economic bases of financial forecasting; state forecasts and</p>

					<p>programs of social and economic development; methodology of financial planning; strategic financial planning and forecasting at the enterprise; financial planning and forecasting as an element of business planning at the enterprise.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence of predictive financial analysis of enterprises; the main stages of the process of financial forecasting; methods of financial forecasting; types of financial planning and forecasting; types of operating and financial budgets.</p> <p><b>To be able to:</b> develop basic forecast documents for any period of forecasting and planning; assess the future financial position of the enterprise; determine the best options for the development of the enterprise. to analyze economic phenomena and processes at the micro level in interrelation.</p> <p><b>Skills:</b> methodology of financial forecasting; skills of processing and analysis of economic and financial indicators; methodology of formation of forecast documents; skills of development of financial plans and forecasts.</p> <p><b>Competencies:</b> Special, professional.</p>
5	<b>Financial control and audit</b>	5	Automation of accountancy, State budget	<p>Application of knowledge in the performance of diploma works and further training in the master's degree</p>	<p><b>The purpose of studying the discipline:</b> to give students system knowledge of theoretical, methodological and organizational bases of financial control and audit in financial and budgetary organizations, to study the main problems and to give possible variants of improvement of financial control, and also to open tendencies of development, reserves and ways of successful implementation of economic policy, effective use of budgetary, target, credit and other money.</p> <p><b>Content:</b> The discipline studies the meaning, types and forms of financial control, legislative and regulatory acts regulating the activity of control, revision and audit, organization of control (audit), examination and analysis of financial statements of financial and budgetary organizations.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> legislation in the field of state financial control; competence of financial control bodies; stages and specifics of audit; difference between audit and audit;</p> <p><b>To be able to:</b> plan and program of audit in the public sector; to use the</p>

					<p>terminology of the auditor and auditor.</p> <p><b>Skills:</b> the organization and carrying out audit in financial and budgetary organizations; drawing up the act of audit.</p> <p><b>Competencies:</b> Special.</p>
5	<b>Audit and Control</b>	5	Automation of accounting, Planning and budgeting system	Application of knowledge in the performance of diploma works and further training in the master's degree	<p><b>The purpose of studying the discipline:</b> the aim is to give students a systematic knowledge of the theoretical, methodological and organizational foundations of financial control in financial and budgetary organizations.</p> <p><b>Content:</b> The discipline "Audit and Control" studies the basics of control and audit, goals, objectives, types of control and audit, methods and techniques of their implementation, methods and techniques of conducting and documenting control and audit activities, audit and control over the formation of financial results of activities and capital of the enterprise, assessment of the state of accounting and reliability of reporting of the enterprise.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> legislation in the field of state financial control; competence of financial control bodies; stages and specifics of audit.</p> <p><b>To be able to:</b> plan and program of audit in the public sector; to use the terminology of the auditor and auditor.</p> <p><b>Skills:</b> the organization and carrying out audit in financial and budgetary organizations; drawing up the act of audit.</p> <p><b>Competencies:</b> Special.</p>
6	<b>Management of public and private property</b>	5	Basics of management and marketing	Financial mechanisms for public-private partnerships	<p><b>The purpose of studying the discipline:</b> formation of a scientifically grounded idea about the formation, development and current state of the management system of state and municipal property; mastering the specifics and objectives of the state and municipal property management bodies, the main indicators and criteria of its effectiveness, the relationship with real economic and social processes.</p> <p><b>Content:</b> The discipline "Management of public and private property" studies the theoretical foundations of public property management at different levels, the peculiarities of sectoral specifics of management, methods of analysis of the efficiency of public property management, principles of planning the main performance indicators of public institutions and enterprises, which are managed by public</p>

					<p>property objects.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence, content and principles of management of the property complex of organizations and enterprises; elements of organizational structures for strategic management of the property complex.</p> <p><b>To be able to:</b> to understand the formation of state policy in relation to property in accordance with the goals and objectives; to monitor the effectiveness of the use of state and municipal property.</p> <p><b>Skills:</b> analysis of the use of property and the ability to manage the resources of the territories; the use of financial instruments to fill local budgets.</p> <p><b>Competencies:</b> Special.</p>
6	<b>Financial resources management</b>	5	Financial planning and forecasting	<p>Administration of investment projects and decisions, Evaluating the effectiveness of investment decisions</p>	<p><b>The purpose of studying the discipline:</b> To reveal essential bases of interaction of the theory and practice of management, necessity of management of financial resources, the maintenance of its traditional and special functions, a role and value of this management in modern conditions.</p> <p><b>Content:</b> "Financial resources management" studies the specifics of financial resources management; the system of public financial resources; management of public financial resources; management of cash and circulating assets of enterprises; methods of evaluation of capital financial assets; methods of financial resources management.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> theory and practice of financial resources management in modern conditions; features of financial resources systems of various economic entities; methods of cash flow analysis and cash flow forecasting; fundamentals of financial calculations;</p> <p><b>To be able to:</b> forecast cash flows; manage cash; оценивать evaluate the effectiveness of financial resources; analyze the probability of bankruptcy; make an analytical assessment of possible financial difficulties; apply methods of accounting and control of receivables.</p> <p><b>Skills:</b> financial calculations, analysis of financial resources, development of methods of effective management of financial resources.</p> <p><b>Competencies:</b> Special.</p>



7	Financial mechanisms for public-private partnerships	4	Management of public and private property	Application of knowledge in the performance of diploma works and further training in the master's degree	<p><b>The purpose of studying the discipline:</b> formation of a clear idea of the possibilities of public-private partnership and standard solutions in this area. Special emphasis is placed on the mechanisms of management and regulation in the field of public-private partnership.</p> <p><b>Content:</b> The discipline "Financial mechanisms of public-private partnership" studies the importance and role of public-private partnership in the financial system, principles, risks, and models of public-private partnership, the importance of public-private partnership in the innovation sphere, other forms of public-private partnership financing.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the essence and legal, technical, financial features of various contracts of public-private partnership; to have knowledge of regularities and features of the mechanism of project financing; modern legislation, methodological, regulatory and other legal documents regulating the activities of private investors in cooperation with public authorities.</p> <p><b>To be able to:</b> to structure ways and sources of financing of budgetary investment projects within the investment plan; to estimate financial position of Corporation, to make strategic, current and operational financial plans, and forecasts; to estimate economic, financial efficiency of the investment project.</p> <p><b>Skills:</b> application of the method of analysis of benefits and costs during the economic examination of the concession proposal; have the skills to make optimal financial decisions in a market economy in various schemes of financing public-private partnership.</p> <p><b>Competencies:</b> Special.</p>
7	Leasing and leasing operations	4	Banking, Financial management	Evaluating the effectiveness of investment decisions	<p><b>The purpose of studying the discipline:</b> Formation of University graduates knowledge that contribute to the formation of skills and abilities in the development of the mechanism of leasing transactions, methods of calculation and justification of lease payments, methods of analysis of the effectiveness of leasing projects, assessment of the benefits of leasing and minimize</p>

					<p>emerging financial risks.</p> <p><b>Content:</b> The discipline "Leasing and leasing operations" studies the place and role of leasing in the system of sources of financing of fixed assets of the enterprise; normative regulation of leasing; process of pricing of leasing and schemes of leasing payments; insurance of leasing operations; analysis of advantages and disadvantages of leasing and other sources of investment of the enterprise.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the basic concepts used in leasing operations; methods for determining lease payments; the process of forming an investment project and methods for assessing the effectiveness of investment leasing projects and the degree of risk associated with their implementation;</p> <p><b>To be able to:</b> calculate lease payments using various methods; assess the effectiveness of leasing compared to other types of financing; analyze the possible risks of leasing activities.</p> <p><b>Skills:</b> to perform calculations of leasing payments; to form the leasing contract, to create leasing companies; to develop leasing investment projects; to carry out procedures of selection and an assessment of the offered investment leasing projects-to be guided in the regulatory documents regulating activity on leasing.</p> <p><b>Competencies:</b> Special.</p>
8	Administration of investment projects and decisions	3	Valuation of assets and business	Application of knowledge in the performance of diploma works and further training in the master's degree	<p><b>The purpose of studying the discipline:</b> Acquisition of basic knowledge and formation of basic skills in mathematical representation and analysis of the effectiveness of the investment project, as well as the choice of the best project among the alternatives.</p> <p><b>Content:</b> This discipline studies the importance of the investment project, the main stages of administration of the investment activity of the enterprise, planning and development of the project, making management decisions on the project implementation, control of the project implementation, evaluation and analysis of the achieved results after the completion of the project.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> the basic concepts used in</p>

					<p>leasing operations; methods for determining lease payments; the process of forming an investment project and methods for assessing the effectiveness of investment leasing projects and the degree of risk associated with their implementation;</p> <p><b>To be able to:</b> calculate lease payments using various methods; assess the effectiveness of leasing compared to other types of financing; analyze the possible risks of leasing activities.</p> <p><b>Skills:</b> to perform calculations of leasing payments; to form the leasing contract, to create leasing companies; to develop leasing investment projects; to carry out procedures of selection and an assessment of the offered investment leasing projects-to be guided in the regulatory documents regulating activity on leasing.</p> <p><b>Competencies:</b> Special.</p>
8	Evaluating the effectiveness of investment decisions	3	Business valuation, Leasing and leasing operations	<p>Application of knowledge in the performance of diploma works and further training in the master's degree</p>	<p><b>The purpose of studying the discipline:</b> When studying the discipline, students must learn to make management decisions on their own to address the selection of investment proposals, the formation of investment projects and programs, planning sources of financing and management of investment projects.</p> <p><b>Content:</b> This discipline studies the subject, the content of evaluation of investment decisions, its goals and objectives, cash flows and outflows of investment project, evaluation of investment efficiency and project justification, selection of investment projects with a limited budget, financial analysis of investment projects, analysis of financial and economic risks, indicators of commercial, budgetary and economic efficiency.</p> <p><b>Learning Outcome:</b></p> <p><b>Know:</b> Know the methodology of organization of collection, processing, analysis and systematization of statistical, scientific, legal and other information on innovative development of economic systems. Know the basic methods and means of solving problems in the framework of the study, taking into account its functional area and focus. Know the principles, methodology and procedure for the formation of reports, reviews, publications on the results of research.</p>

					<p><b>To be able to:</b> Be able to choose methods and means of solving problems adequate to the objectives of the study. To be able to structure reports, reviews, publications, to determine the logic of their presentation, to issue in accordance with accepted norms and standards. Apply modern mathematical tools to solve substantive economic problems in the innovation sector of the economy.</p> <p><b>Skills:</b> Have experience in conducting research in the subject area. To possess skills of formation of reports, reviews, publications on results of the carried-out researches.</p> <p><b>Competencies:</b> Special.</p>
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**LIST OF DISCIPLINES**  
**components of choice for educational program**  
**6B04118 «FINANCE»**

Full-time course of study – 2 year

Year of entrance -2021

Name of the discipline	Code of discipline	Number of credits	Semester
<b>BASIC DISCIPLINES</b>			
<b><i>Elective course 1</i></b>			1
Statistics	Sta 2211	5	
Socio-economic statistics	SES 2211	5	
<b><i>Elective course 2</i></b>			1
Basics of management and marketing	BMM 2212	5	
Market infrastructure	MI 2212	5	
<b><i>Elective course 3</i></b>			2
Basics of economic analysis	BEA 2213	4	
Functional cost analysis	FCA 2213	4	
<b><i>Elective course 4</i></b>			2
Finance	Fin 2214	4	
Global financial markets	GFM 2214	4	
<b><i>Elective course 5</i></b>			2
Financing and lending of the investment	FLI 3215	5	
Investment activities of companies	IAC 3215	5	
<b><i>Elective course 6</i></b>			1
Professional values and ethics of a financier	PVEF 3216	5	
Ethics of business communication	EBC 3216	5	
<b><i>Elective course 7</i></b>			2
Taxes and taxation	TT 3217	5	
Tax planning	TP 3217	5	
<b><i>Elective course 8</i></b>			3
Automation of accountancy	AA 3218	6	
Computer technologies in accounting	CTA 3218	6	
<b><i>Elective course 9</i></b>			3
Fiscal policy	FP 3219	6	
Tax management	TM 3219	6	
<b><i>Elective course 10</i></b>			3
Planning and budgeting system	PBS 3220	5	
Internal production planning and budgeting	IPPB 3220	5	
<b><i>Elective course 11</i></b>			4
Consulting and related services	CRS 4221	5	
Financial consulting	FC 4221	5	
<b><i>Elective course 12</i></b>			4
Bankruptcy and reorganisation of	BRO 4222	5	

organisations			
Mergers and restructuring of the company	MRC 4222	5	
<b><i>Elective course</i></b> 13			
Analysis of financial and economic activities	AFEA 4223	5	4
Financial analysis	FA 4223	5	
<b><i>Elective course</i></b> 14			
Valuation of assets and business	VAB 4224	5	4
Business valuation	BV 4224	5	
<b><i>Elective course</i></b> 15			
Monitoring, audit and control of procurement of goods, works and services	MACPGWS 4225	4	4
Budgetary control	BC 4225	4	
<b>PROFILING DISCIPLINES</b>			
<b><i>Elective course</i></b> 1			
Financial markets and intermediaries	FMI 2306	5	3
Financial markets and financial institutions	FMFI 2306	5	
<b><i>Elective course</i></b> 2			
Banking	Ban 3307	5	3
Bank management	BM 3307	5	
<b><i>Elective course</i></b> 3			
Insurance	Ins 3308	6	4
Financial risk management	FRM 3308	6	
<b><i>Elective course</i></b> 4			
State budget	SB 3309	5	4
Financial planning and forecasting	FPF 3309	5	
<b><i>Elective course</i></b> 5			
Financial control and audit	FCA 4310	5	4
Audit and Control	AC 4310	5	
<b><i>Elective course</i></b> 6			
Management of public and private property	MPPP 4311	5	4
Financial resources management	FRM 4311	5	
<b><i>Elective course</i></b> 7			
Financial mechanisms for public-private partnerships	FMPPP 4312	4	3
Leasing and leasing operations	LLO 4312	4	
<b><i>Elective course</i></b> 8			
Administration of investment projects and decisions	AIPD 4313	3	4
Evaluating the effectiveness of investment decisions	EEID 4313	3	