

Kazakh Humanitarian Juridical Innovative University  
Department of Information and Technology and Economics

Department of " Finance and accounting"

**6B04116 “ Accounting and audit ”**

**CATALOGUE OF THE ELECTIVE COURSES**

**Year of entrance -2020**

**Duration of study is 4 years**

Semey 2020

Dear student

Dear student of the Kazakh humanitarian law, innovation University, we offer you a Catalog of elective disciplines. This is a systematic list of all elective disciplines with a brief description of them. It is designed for You to provide the possibility of rapid, convenient and comprehensive formation of individual learning trajectory. It is an assistant to create Your individual curriculum. According to the credit technology of training all disciplines are divided into three cycles: compulsory disciplines (OOD), basic disciplines (DB) and profile disciplines (PD). Disciplines in each of these cycles are divided into two types: Mandatory component and elective Component (elective disciplines).

Disciplines of the compulsory component are determined by the State compulsory Standard of education for each specialty and are mandatory for training for all students without exception.

Elective component disciplines are offered by Your Department. From all the proposed list of Elective courses You can choose the most interesting for you. Thus, for each of the cycles of academic disciplines, Your curriculum consists of two groups of disciplines: the Compulsory component and the elective Component (Elective courses).

The method of choosing elective courses using the Catalog to make them into Your individual curriculum is as follows:

1. Find your course And semester in the list
2. Determine the number of credits for this elective discipline from the standard curriculum
3. Carefully read the list of elective courses offered. Pay attention to the unification of academic disciplines in accordance with the selected courses through special codes. Only one discipline can be selected from the group of elective courses.
4. Read a brief description of the elective courses that you are interested in and make your choice.
5. Check that the total number of credits for your chosen courses matches the required amount of credits according to the Standard curriculum.
6. Use the help of an adviser when choosing elective disciplines.

Degree awarded: bachelor of Economics and business in educational program  
 ""6B04117-Accounting and audit "

No	Name of discipline	Number of credits	Prerequisites	Post-requisites	A brief description indicating the purpose of the study, brief content and expected results of the study (knowledge, skills, competencies)
<b>GENERAL EDUCATION DISCIPLINES</b>					
<b>Optional components (OC)</b>					
<b>Module of economic and legal knowledge</b>					
1	Fundamentals of market economy and entrepreneurship	3	Economic theory, Mathematics in Economics	Microeconomics, Macroeconomics	<p><b>The purpose</b> of teaching this discipline is the formation of systematic economic thinking to understand the logic of economic laws of society, processes and phenomena occurring at all levels, with the possibility of applying knowledge in practice in any situation and in any economic system. Mastering of skills of scientific and practical bases of the organization of business activity, methods of its planning and implementation in modern market conditions.</p> <p><b>Contents:</b> consideration of the Institute of entrepreneurship; mastering the economic skills of business organization and evaluation of its effectiveness; definition and use of state mechanisms of regulation and support of entrepreneurship. The study of processes, phenomena of economic life of society; the development of methods, methods, principles, approaches to the study of economic processes;</p> <p><b>Learning outcome:</b></p> <p><b>Know:</b> functions of money, the reasons for differences in pay levels, the main types of taxes; legal forms of business; types of securities; factors of economic growth; the current state of the theory and practice of entrepreneurial activities; the specifics of business activities;</p> <p><b>To be able:</b> to give examples of factors of production and factor incomes, public goods, Kazakhstan enterprises of different organizational forms, global economic problems; to describe the action of the market mechanism, the main forms of wages and incentives, inflation, the main articles of the state budget of Kazakhstan, economic growth, to use the basic terminology of modern entrepreneurship; to use the methods of entrepreneurial activity;</p> <p><b>Skills:</b> obtaining and evaluating economic information; family budgeting; evaluation of their own economic actions as a consumer, family member and citizen.</p> <p><b>Competence:</b> General education, economic</p>
1	Fundamentals of law and anti-corruption culture	2	Psychology	Philosophy	<p><b>The purpose</b> of the discipline: the study of the course and familiarization of students the formation of a system of knowledge on combating corruption and vyrobotka on this basis, the civil position in relation to this phenomenon.</p> <p><b>Content:</b> Fundamentals of anti-corruption culture is a holistic interdisciplinary system of knowledge for all specialties and areas of bachelor's training.</p> <p><b>Expected result:</b></p> <p><b>know:</b> the essence of corruption and the reasons for its</p>

					<p>origin, the measure of moral and legal responsibility for corruption offenses.</p> <p><b>To be able:</b> to possess skills of acquisition of new knowledge about anticorruption culture is a complete interdisciplinary system of knowledge.</p> <p><b>Competence:</b> General education.</p>
Module of economic and natural knowledge					
2	Fundamentals of market economy and entrepreneurship	3	Economic theory, Mathematics in Economics	Microeconomics, Macroeconomics	<p><b>The purpose</b> of teaching this discipline is the formation of systematic economic thinking to understand the logic of economic laws of society, processes and phenomena occurring at all levels, with the possibility of applying knowledge in practice in any situation and in any economic system. Mastering of skills of scientific and practical bases of the organization of business activity, methods of its planning and implementation in modern market conditions.</p> <p><b>Contents:</b> consideration of the Institute of entrepreneurship; mastering the economic skills of business organization and evaluation of its effectiveness; definition and use of state mechanisms of regulation and support of entrepreneurship. The study of processes, phenomena of economic life of society; the development of methods, methods, principles, approaches to the study of economic processes;</p> <p><b>Learning outcome:</b></p> <p><b>Know:</b> functions of money, the reasons for differences in pay levels, the main types of taxes; legal forms of business; types of securities; factors of economic growth; the current state of the theory and practice of entrepreneurial activities; the specifics of business activities;</p> <p><b>To be able:</b> to give examples of factors of production and factor incomes, public goods, Kazakhstan enterprises of different organizational forms, global economic problems; to describe the action of the market mechanism, the main forms of wages and incentives, inflation, the main articles of the state budget of Kazakhstan, economic growth, to use the basic terminology of modern entrepreneurship; to use the methods of entrepreneurial activity;</p> <p><b>Skills:</b> obtaining and evaluating economic information; family budgeting; evaluation of their own economic actions as a consumer, family member and citizen.</p> <p><b>Competence:</b> General education, economic</p>
2	Basics of safety and life	2	Psychology	Philosophy	<p><b>Goal.</b> To form ideas about the safety of life in human life and the possibility of regulating the processes of mutual influence of the environment and the person.</p> <p><b>Content.</b> The study of the basic concepts of life safety, ecology, problems of modern civilization and the environmental consequences of economic and other human activities in the intensification of environmental management, emergencies, civil defense. Disclosure of the principles and methods of protection of the population from various environmental factors, legislation and legal acts in the field of BW. Conservation of the environment and biological resources.</p> <p><b>Expected results of the study:</b></p> <p><b>know:</b> the legislative framework for life safety and environmental control, as well as methods for identifying, eliminating the impact of harmful factors on humans and the environment, and ensuring comfortable</p>

					<p>conditions for human life and activities;  <b>to be able:</b> to systematize safety standards for application in professional activity; to choose methods of protection against dangers in relation to the sphere of the professional activity and to choose ways of ensuring comfortable conditions of activity;  <b>to possess skills</b> of ensuring life safety in industrial, household conditions and in emergency situations, skills of first aid.  <b>Competence:</b> General education</p>
<b>BASIC DISCIPLINE</b>					
<b>Optional components (OC)</b>					
N <sup>o</sup>	Name of discipline	Number of credits	Prerequisites	Post-requisites	A brief description indicating the purpose of the study, brief content and expected results of the study (knowledge, skills, competencies)
1	Statistics	5	Economic theory, Mathematics in Economics	Finance Introduction the Finance	<p><b>The purpose</b> of the discipline is to master students statistical methodology and its application in a comprehensive study.-economic processes occurring in enterprises, and in sectors of the national economy.</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, in addition, statistical and socio-economic indicators used to analyze the current social and economic situation.</p> <p><b>Learning outcome:</b>  <b>To know:</b> sample observations, statistical methods of studying the dynamics of social phenomena  <b>Be able to:</b> systematize and summarize economic information, analyze the structure and trends of development of Kazakhstan and the world economy, predict economic processes;  <b>Skills:</b> the use of statistical information in the further development of economic disciplines.  <b>Competences:</b> formation of economic, organizational and managerial competences</p>

1	Socio-economic statistics	5	Economic theory, Mathematics in Economics	Finance Introduction to the Finance	<p><b>The purpose</b> of the discipline is to master the effective tools of knowledge of mass social phenomena and mastering the basics of methodology and statistical research.</p> <p><b>Content:</b>  "Socio-economic statistics" studies the basics and system of indicators of socio-economic statistics, statistics of population and labor resources, statistics of national wealth, costs and intermediate consumption, commodity and money circulation, price statistics, statistics of production efficiency, the main macroeconomic indicators, statistical study of the dynamics of socio-economic phenomena.</p> <p><b>Learning outcome:</b>  <b>Know:</b> fundamentals of construction, calculation and analysis of the modern system of economic and financial indicators characterizing the activity of economic entities on the micro - and macro-level.  <b>Be able to:</b> analyze the dynamics of macro-and microeconomic indicators, use the data to solve professional problems  <b>Own:</b> modern methods of calculation and analysis of socio-economic indicators, economic processes and phenomena at the micro and macro levels  <b>Competences:</b> formation of economic, organizational and managerial competences</p>
2	Fundamentals of management and marketing	5	Economic theory	Management accounting	<p><b>Purpose:</b> to Study the basic methods and principles of production management in the conditions of market relations.</p> <p><b>Content:</b>  The discipline reveals the content of management, forms a complex of knowledge about management, develops specific skills for the implementation of various types of management activities, analysis of management systems and design. Studying "Fundamentals of management and marketing" students acquire knowledge and skills of management in the market, the basics and concepts of marketing in order to effectively establish communication processes.</p> <p>Expected results of the study:  <b>To know:</b> to use the complex of the received knowledge for the solution of all tasks of marketing;  determine the state of the economy, the real state of the firm and its position in the market;  evaluate the results of marketing activities of the company.  <b>Be able:</b> what is an enterprise as an object of marketing activity;  what tasks of practical activity of firm are solved within the concept of marketing; how it is possible to operate intrafirm processes by means of marketing tools;  <b>Own:</b> methods of economic analysis of the behavior of economic agents and markets in the global environment;  Ability to use modern methods of corporate Finance management to solve strategic tasks.  <b>Competences:</b> formation of economic, organizational and managerial competences</p>

2	Market infrastructure	5	Economic theory	Management accounting	<p><b>Objective:</b> to study the main economic advantage of market economy infrastructure</p> <p><b>Content:</b> It is a scientific discipline that studies the structure of the market, i.e. all economic entities and relations between them, the system of relations of related institutions, services, enterprises operating within special markets and ensuring the normal mode of their functioning. The discipline studies all economic entities of the market, the relationship between them, the needs of markets, the environment of markets.</p> <p><b>Expected results of the study:</b> To know the process of formation of market infrastructure in Kazakhstan.</p> <p><b>To be able</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 main elements of the market and infrastructure</p> <p><b>Competences:</b> formation of economic, organizational and managerial competences</p>
3	Fundamentals of economic analysis	4	Economic theory	Analysis of financial and economic activity, financial analysis	<p><b>The purpose</b> of 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>Contents:</b> Fundamentals of economic analysis studies methods of cognition of economic processes and phenomena. Subject, content and objectives, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling the relationship between performance indicators and factors.</p> <p><b>Expected results of the study:</b> <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 procedure for preparing analytical information; - methods and techniques of analytical calculations.</p> <p><b>Be able to:</b> correctly formulate an analytical task; - build multifactorial systems; - apply methods to identify the impact of factors on the change of the effective indicator;</p> <p><b>Skills:</b> to apply methods of complex assessments of economic entities and their subdivisions; - to interpret the results of calculations</p> <p><b>Competences:</b> formation of economic and professional competences.</p>
3	Functional-cost analysis	4	Economic theory	Analysis of financial and economic activity, financial analysis	<p><b>The purpose</b> of this course is to acquaint students with the basics of functional value analysis in the enterprise management system. Content: the discipline reveals a method of complex system research of efficiency of functions of the organization, its resources and objects of cost accounting, and also is directed on increase (preservation) of functional utility of object at minimization of expenses for its creation and operation. As the main criterion is defined in a special way the ratio of consumer properties on the unit costs.</p> <p><b>Must know:</b> - the history of the development of children</p>

					<p>in our country and abroad, - the sequence of actions during the work at the FSA. - technology of work, - basic methods, new forms of analysis, - areas of its application.</p> <p><b>Should 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>Must have the skills to:</b> - achieve 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; - reduce 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>Competences:</b> formation of economic and professional competences.</p>
4	Finance	4	Economic theory, statistics	<p>Fiscal policy Tax regulation The financing and lending of investments Investment activity of companies</p>	<p><b>Purpose:</b> to Study the role and importance of Finance in the development of the country's economy</p> <p><b>Contents:</b> the subject "Finance" examines the theoretical foundations of Finance, the legal framework of Finance, use of Finance in the system of social production, the organization of financial system of Kazakhstan, financial policy and structure of the financial mechanism, Finance of economic entities, the principle activities of the financial market in a global economy, state finances, state financial regulation of economy, Finance in system of foreign economic relations.</p> <p><b>Expected result of the study:</b></p> <p><b>Know:</b> basic concepts and methods of organization of financial activities of firms and enterprises</p> <p><b>To be able:</b> to apply methods of analysis of financial flows of the enterprise</p> <p><b>Skills:</b> master the skills of independent research work</p> <p><b>Competences:</b> formation of professional competences</p>
4	Introduction Finance	4	Economic theory, statistics	<p>Fiscal policy Tax regulation The financing and lending of investments Investment activity of companies</p>	<p><b>The purpose</b> of the course "Introduction to Finance" is to learn the theoretical and practical foundations of Finance at the macro and micro level</p> <p><b>Contents:</b> the Discipline studies the theoretical and practical foundations of Finance at the macro and micro level, the essence and functions of Finance, their role in the reproduction process; the content and structure of financial system of Kazakhstan; basics of financial management; effective use of financial-credit, investment and insurance tools; skills in financial management for decision-making on formation and use of financial resources.</p> <p><b>Expected results of the study:</b></p> <p>know the basics of the organization and management of public finances, finances of economic entities and financial institutions; terminology and concepts of the subjects of financial relations.</p> <p>be able to analyze the cash flows of the state, economic entities and financial institutions.</p> <p>possess financial management skills to make decisions on the formation and use of financial resources at different levels of society.</p> <p><b>Competences:</b> formation of professional competences</p>
5	The financing and lending of	5	Finance Introducti	Managem ent of	<p><b>The purpose</b> of studying this discipline is to familiarize students with the main sections of the course and arm</p>



	investments		on the Finance	financial results of the enterprise, management analysis of the enterprise	<p>them with scientific and practical knowledge in the field of investment.</p> <p><b>Content:</b> this discipline studies the economic content, types, forms of investment, legislative support of investment activity, investment mechanism, investment policy, sources of financing and lending of investments, state regulation of investment activity, the specifics of lending to investment projects, stages of investment design, the procedure for examination and methods of evaluation of investment projects, feasibility study of investment projects, lending by banks to projects of enterprises and its risks.</p> <p><b>Expected results of the study:</b></p> <p><b>Know</b> the theoretical foundations of investment financing and crediting; □ practical experience in financing and crediting investment activities;</p> <p><b>To be able to</b> collect and analyze information in the field of investment activity; to make calculations of available data to assess the reliability of the enterprise, financial instruments; to assess the level of investment risk; to manage a portfolio of securities;.</p> <p>acquire practical skills: assessing the effectiveness of capital investments; choosing the most optimal way to Finance investment projects.</p> <p><b>Competencies:</b> professional competencies</p>
5	Investment activity of companies	5	Finance Introduction the Finance	Management of financial results of the enterprise, management analysis of the enterprise	<p><b>Purpose:</b> mastering the theory and practice of the organization of regulation and evaluation of investment activity in modern economic conditions.</p> <p><b>Content:</b> Discipline "Investment activity of companies" studies the basics of investment activity of companies, regulation of investment activity: legislation, regulations, government programs, investment design, direct investment and the basics of their planning, business planning of investment projects, economic evaluation of the investment project, especially the formation of investment policy and strategy of the company</p> <p><b>Expected results of the study:</b></p> <p><b>To know:</b> economic essence, types of investments and their classification, real, financial and other investments; investment activity in a section: indicators; factors and the organization; investment and financial markets, institutes and tools; investment policy and ways of state regulation of investments and all investment activity; an order and a mode of functioning of foreign investments in RK and foreign countries;</p> <p><b>To determine</b> the solvency of investment projects, to evaluate them, to find critical points and to conduct sensitivity analysis; to analyze the financial situation as a source of investment activity; to calculate cases on investment projects and publicly defend them.</p> <p><b>Have skills:</b> independent work, self-organization and organization of tasks; - methods of calculation and analysis of socio-economic indicators that characterize investment processes at the meso-and macro-levels.</p> <p><b>Competencies:</b> professional competencies</p>
6	Analysis-financial and economic activity	5	Fundamentals of economic analysis, functional and cost analysis	Financial management, financial management of companies	<p><b>Purpose:</b> mastering the theory and practice of analysis of financial and economic activities of the organization.</p> <p><b>Content:</b> the course examines the financial aspects of hozyaystvennogo.moy organizations, indicators of competitiveness, financial stability, solvency and profitability of the enterprise, evaluation of the efficiency of production and financial resources,</p>

					<p>preparation of analytical materials for selection and management decisions.</p> <p><b>Expected results of the study:</b></p> <p><b>To know:</b> methods of analyses of financial and economic activity of the organizations, indicators of competitiveness, financial stability, solvency and profitability of the enterprise, an assessment of efficiency of use of production and financial resources</p> <p><b>Be able to:</b> analyze the financial and economic activities of the enterprise, to conduct financial analysis of the enterprise.</p> <p><b>Have the skills:</b> independent work, self-organization and organization of tasks; possess the skills of modern methods of calculation and analysis of financial and economic activities.</p> <p><b>Competencies:</b> professional competencies</p>
6	Financial analysis	5	Fundamentals of economic analysis, functional and cost analysis	Financial management, financial management of companies	<p><b>Purpose:</b> mastering the theory and practice of financial analysis.</p> <p><b>Content:</b> Discipline "Financial analysis" studies the content, value and classification of complex economic analysis, analysis of financial statements, analysis of the property status of the organization and evaluation of the effectiveness of its assets, analysis of sources of financing of economic activities of the organization, analysis and evaluation of solvency and liquidity of financial stability, analysis of financial results of the organization and evaluation of the effectiveness of their use</p> <p><b>Expected results of the study:</b></p> <p><b>Know:</b> the content and classification of complex economic analysis, financial statement analysis, analysis of the financial situation of the organization and the assessment of efficiency of use of assets, analysis of sources of financing economic activities of the organization, analysis and assessment of solvency and liquidity of financial stability</p> <p><b>Be able to:</b> analyze the financial and economic activities of the enterprise, to conduct financial analysis of the enterprise.</p> <p><b>Have the skills:</b> independent work, self-organization and organization of tasks; possess the skills of modern methods of calculation and analysis of financial and economic activities.</p> <p><b>Competencies:</b> professional competencies</p>
7	Corporate and business law	5	Fundamentals of market economy and entrepreneurship	Consulting and related services, Financial advisory	<p><b>Purpose:</b> mastering the theory and practice of corporate and business law.</p> <p><b>Content:</b> Discipline corporate and business law studies the principles of business law, the legal features of the creation, reorganization and liquidation of business entities, state regulation of entrepreneurial activity, especially the protection of the rights of entrepreneurs and the resolution of economic disputes, legal regulation of exchange activities, investment activities, foreign economic activity and a simple partnership joint venture agreement, consortium.</p> <p><b>Expected results of the study:</b></p> <p><b>Know:</b> the basics and principles of business law, legal features of the creation, reorganization and liquidation of business entities, state regulation of entrepreneurial activity.</p> <p><b>To be able:</b> to conduct labor and business relations with foreign companies, to have competence in the legal system regulating relations between States, international</p>

					<p>organizations created by them and some other subjects of international communication.</p> <p><b>Have skills:</b> competence in the legal system regulating relations between States, international organizations created by them and some other subjects of international communication.</p> <p><b>Competencies:</b> professional, special competencies.</p>
7	Private international law	5	Fundamentals of market economy and entrepreneurship	Consulting and related services, Financial advisory	<p><b>Purpose:</b> mastering the theory and practice of private international law.</p> <p><b>Contents:</b> this discipline studies the set of legal norms to be applied to civil, family, labor relations with foreign citizens, the legal systems of the state, civil and commercial law, property law, delicate obligations, copyright and patent law, regulation of international transport, settlements, international civil law.</p> <p><b>Expected results of the study:</b></p> <p><b>Know:</b> the set of legal norms to be applied to civil, family, labor relations involving foreign citizens, the legal systems of the state, civil and commercial law, property law</p> <p><b>Be able to:</b> when solving research and practical tasks generate new ideas in the sphere of international private law;</p> <p><b>Have skills:</b> analysis methodological problems arising when solving research and practical problems of civil law</p> <p><b>Competencies:</b> professional, special competencies.</p>
8	Financial management	6	Finance, introduction to Finance	Management of financial results of the enterprise, management analysis at the enterprise	<p><b>Purpose:</b> to teach students the decision-making processes in the financial sector and correct interpretation of the results achieved.</p> <p><b>Content:</b> Discipline "Financial management" is a leading discipline, forming theoretical, methodological and practical knowledge and skills on the basics of financial management, asset management, equity and liabilities, approaches and methods of valuation of the company. Special attention is paid to the management of the securities portfolio, the value of companies, the investment project of companies, risks and cash flows</p> <p><b>Expected results of the study:</b></p> <p><b>Know:</b> theoretical, methodological and practical foundations of financial management, asset management, equity and liabilities, approaches and methods of valuation of the company.</p> <p><b>Be able to:</b> calculate the indicators of the financial condition of the enterprise, the ability to work with financial reporting</p> <p><b>Have skills:</b> work with financial reporting, analyze the financial performance of the enterprise and have the skills of effective financial management.</p> <p><b>Competencies:</b> professional, special competencies.</p>
8	Financial management of companies	6	Finance, introduction to Finance	Management of financial results of the enterprise, management analysis at the enterprise	<p><b>Purpose:</b> mastering the theory and practice of discipline "financial Management of companies"</p> <p><b>Content:</b></p> <p>The discipline "financial Management of companies" studies the features of financial management in the system of financial institutions, management of the company's value, forecasting and optimization of cash flow of the company's investment project, management of the company's dividend policy, management of current assets and short-term liabilities.</p> <p><b>Expected results of the study:</b></p> <p><b>To know:</b> strategy and tactics of financial management of the enterprise in modern market economy; specific</p>

					<p>features of financial management in corporations and organizations of various organizational and legal forms;</p> <p><b>To be able:</b> to form a modern idea of the management of the assets of the enterprise; to use the methods of financial planning-forecasting, including budgeting of the company's activities;</p> <p><b>Own:</b> methods of analysis of cash flows of the enterprise (business entity); assessment of business, investment and financial risks; construction of long-term and short-term financial policy of the enterprise, the choice of the most effective solution in professional activities</p> <p><b>Competencies:</b> professional, special competencies.</p>
9	Fiscal policy	6	Finance, introduction to Finance	Consulting and related services Financial advisory	<p><b>The purpose</b> of teaching the course is to form a set of students' knowledge and skills in the field of fiscal policy of the state and its importance for the effective management of the national economy.</p> <p><b>Content:</b> this discipline studies the basics of fiscal policy, the role of taxes in the formation of budget revenues, state policy in the sphere of budget expenditures, management of budgetary funds of the state, fiscal policy of the state, indicators of the effectiveness of fiscal policy</p> <p><b>Expected result of the study:</b></p> <p><b>Facts:</b> social and economic essence of the budget; the structure of the budget system of the Republic of Kazakhstan; classification of income and expenditure budgets; problems of balancing budgets; objectives of fiscal policy for the planning period and the future; socio-economic essence of taxes; the classic principles of taxation and their modern interpretation; elements of the legal structure of taxes and fees the Republic of Kazakhstan; methods and ways of taxation;</p> <p><b>Be able to:</b> determine the content of concepts "budget", "budget plan", "budget Fund"; list the functions of the budget, disclose their content; describe the budget structure, principles of construction and functioning of the budget system of the Republic of Kazakhstan; analyze the structure and dynamics of revenues and expenditures of the Federal budget; allocate elements of taxation; analyze, evaluate and summarize statistics on tax payments and fees;</p> <p><b>Own:</b> methods of calculation and methods of optimization of taxation of organizations and problem solving;</p> <p><b>Competences:</b> formation of professional competences</p>
9	Tax regulation	6	Finance, introduction to Finance	Consulting and related services Financial advisory	<p><b>Objective:</b> to obtain skills to identify the actual problems of tax regulation of economic activities and the ability to participate in the discussion and Express their own scientific views on certain issues of taxation.</p> <p><b>Contents:</b> the course "Tax management" studies features of tax regulation of economic activities, tax rates, specifics of application of tax exemptions, benefits deductions in the regulation of economic activities, regulation of the tax burden on economic activities, administration of methods of tax regulation of economic activities</p> <p><b>Expected result of the study:</b></p> <p><b>must know:</b> - tax consequences for economic activities; methods of taxation of economic activities; features of tax regulation of economic activities.</p> <p>should be able to: work with scientific monographic publications in order to summarize the existing</p>

					<p>conceptual studies on tax regulation of economic activities; work with periodicals to study current trends in the field of tax regulation of economic activities; formulate scientific problems in the field of tax regulation of economic activities.</p> <p><b>must possess:</b> practical skills of forecasting the consequences of tax regulation of economic activities; - practical skills of analysis of tax regulation of economic activities.</p> <p><b>Competences:</b> formation of professional competences</p>
10	Planning and budgeting system	5	Finance, introduction to Finance	Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control	<p><b>The purpose</b> of the discipline is the formation of theoretical knowledge about the content, conditions of implementation of budgeting and practical skills of the organization of budget management in the enterprise.</p> <p><b>Content:</b> this discipline studies the system of budget planning, budget formation and effective spending of budget resources. Types of planning and budgeting. Assessment of the efficiency of budget spending. Preparation of the program of development of the territory and implementation of investment projects. Attracting private investment.</p> <p><b>Expected result of the study:</b></p> <p><b>Know:</b> the main systems of management accounting; principles of goal-setting, types and methods of planning and budgeting; varieties of budgets; models of formation of the financial structure of the organization.</p> <p><b>Be able to:</b> calculate and analyze the cost of production and make informed decisions based on management accounting data; plan the operational activities of the organization; to develop private budgets of the organization; to analyze the break-even of the organization; to apply alternative methods of planning the activities of the organization.</p> <p><b>Possess:</b> methods of implementation of basic management functions (decision-making, organization, motivation and control); information necessary to create a system of budget management in the organization;</p> <p><b>Competencies:</b> professional, special competencies.</p>
10	In-house planning and budgeting	5	Finance, introduction to Finance	Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control	<p><b>The purpose</b> is to teach students knowledge, skills and skills in the field of production and economic planning activities.</p> <p><b>Content:</b> to provide the students with the knowledge and skills in basic methodological, organizational and legal aspects of planning at the enterprise, to familiarize them with the technology and economic mechanism of budgeting, problems of introduction of system of budgeting at the enterprise on the basis of use information technologies, to develop skills development plans for socio-economic development of the enterprise, the skills of a qualified management of the financial-economic departments.</p> <p><b>Expected result</b></p> <p><b>Have an idea:</b> - about the features of planning in the market economy; - methods and techniques of organization of planned work at the enterprise; - types of plans and their distinctive features; - the main methods of planning and their application; - the content and purpose of the business plan, the methodology of its development.</p> <p><b>Know:</b> - the basics of the organization of planned work in the enterprise; - the regulatory framework of planning; - the basics of strategic planning; - the basics of production planning</p>

					<p><b>Be able to:</b> - develop an algorithm for carrying out planned work at the enterprise; - evaluate the planned indicators based on the use of a set of planning methods; - calculate and scientifically justify the production program of the enterprise; - calculate the cost of production; - make a balance of working time and predict the number of personnel; - develop a financial plan.</p> <p><b>Competencies:</b> professional, special competencies.</p>
11	Consulting and related services	5	Accounting and audit	Application of knowledge in writing a thesis and further training in the master's degree	<p><b>The purpose</b> of studying the discipline is obtaining knowledge for the organization of activities of individual entrepreneurs and LLP's registration under the Law of the RK, the choice of accounting and tax policies, development of skills of consultation in the field of enterprise management</p> <p><b>Content:</b> when studying the discipline formed knowledge in the field of application of rules for registration of IP and LLP, accounting and tax accounting for simplified and generally established regime, filling in the Declaration, the formation of statistical reports of the enterprise, preparation of design estimates and services in the preparation of business plans, filling and preparation of annual financial reports.</p> <p><b>Learning outcome:</b></p> <p><b>To know:</b> theoretical bases of management consulting, possibilities and restrictions of consulting as a type of professional activity, procedure of search and a choice of the consulting organization, methods of an estimation of efficiency of consulting.</p> <p><b>Be able to:</b> Analyze the problem of the situation, draw conclusions from the analysis, determine the criteria for selection, make a plan to achieve the goal, in order to optimize the client's business.</p> <p>Possess the skills of applying and using the knowledge gained for the implementation of consulting activities.</p> <p><b>Competencies:</b> professional, special competencies.</p>
11	Financial advisory	5	Accounting and audit	Application of knowledge in writing a thesis and further training in the master's degree	<p><b>The purpose</b> of studying the discipline is the training of specialists who possess a system of knowledge about the essence, features, stages of formation, development of financial consulting, skills to use methods of influence on the management structure of the organization and competencies in the field of consulting to achieve the goals of the organization.</p> <p><b>Content:</b> the Discipline "Financial consulting" forms students' knowledge and skills of filling in primary documentation, preparation of financial statements of business entities, as well as the preparation of the calculation part of business projects, development and optimization skills schemes to attract investment.</p> <p><b>Learning outcome:</b></p> <p><b>Know:</b> the main theoretical and practical aspects of financial consulting for the processing of economic data, the criteria for assessing the financial position of the organization, the content of the main forms of accounting, financial reporting.</p> <p><b>Be able to:</b> analyze and interpret financial, accounting and other information contained in the statements of enterprises, justify them and present the results of work in accordance with the standards adopted in the organization.</p> <p><b>To possess:</b> skills of calculation of financial results.</p> <p><b>Competencies:</b> professional, special competencies.</p>

12	Management of financial performance of the enterprise	5	Financial management, financial management of companies	Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control	<p><b>The purpose</b> is to train specialists who possess a system of knowledge of the use of management tools in the enterprise to increase its profits</p> <p><b>Content:</b> This discipline studies the methods and methods of financial results management, formation and management, the development of activities that create and use financial results in the required volume, distribution of funds within the organization, analysis of financial results as the main tool of profit management recommendations to increase profits and management efficiency.</p> <p><b>Expected results of the study:</b> <b>To know:</b> methods and articles of management of financial results, formation and management of them, development of actions which create and involve financial results in the required volume, distribution of funds within the organization, analysis of financial results</p> <p><b>Be able to:</b> analyze the financial results of the company, work with financial statements</p> <p>Have skills of calculation and management of financial results of activity of the enterprise</p> <p><b>Competencies:</b> economic organizational and managerial</p>
12	Management analysis at the enterprise	5	Financial management, financial management of companies	Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control	<p><b>The purpose</b> is to form in the process of teaching students analytical, constructive, creative thinking through the development of methodological, methodical fundamentals and acquisition of practical skills to perform analysis procedures.</p> <p><b>Content:</b> This discipline examines the concept and importance of management analysis, methods, tools and techniques of economic analysis and factor analysis methods, methods of measurement of influence of factors in the management review, the method of detection and calculation of reserves analysis, analysis of production and sales, use of labor resources, fixed assets, material resources, cost analysis, business activity, profits and profitability.</p> <p><b>Expected results of the study:</b> <b>Know:</b> methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identification and calculation of reserves in the analysis, analysis of production and sales, use of labor resources, fixed assets, material resources, cost analysis, business activity.</p> <p><b>Be able to:</b> analyze the financial results of the company, work with financial statements</p> <p><b>Have skills</b> of calculation and management of financial results of activity of the enterprise</p> <p><b>Competencies:</b> economic organizational and managerial</p>
13	Accounting policy	5	Accounting and audit, financial accounting, professional ethics of accountant and	Accounting in the real sector of the economy,	<p><b>Purpose:</b> mastering the methodology of formation of accounting policy of the enterprise.</p> <p><b>Content:</b> Discipline studies organizational and methodological aspects of accounting policy of the organization and the acquisition of practical skills for the application of alternative methods and techniques of accounting for certain types of assets, liabilities, income, expenses and financial results of the enterprise.</p> <p><b>Expected results of the study:</b> <b>Facts:</b> the contents of normative documents regulating</p>

			auditor	accounting agribusiness	<p>the legal basis of forming of registration policy of the enterprise; industry-specific features of various enterprises and their influence on the formation of accounting policies; the principles and factors influencing the formation of accounting policies; major accounting policies; the content, advantages and disadvantages of alternative methods of valuation and accounting of certain types of assets, liabilities, income, expenses and financial results; conditions and methods of application of change in accounting policy;</p> <p><b>Be able to:</b> freely apply the acquired theoretical knowledge for the formation of the accounting policy of the enterprise; make an order on the accounting policy of the enterprise; justify the economic feasibility and optimality of the selected accounting option and predict the consequences of the decision; assess the impact of accounting policy on the financial statements of the enterprise, assessment of its financial condition and business activity.</p> <p><b>Have skills:</b> using methods to assess the effectiveness of the current accounting and tax policy of the enterprise.</p> <p><b>Competencies:</b> professional, special competencies.</p>
13	Organization of accounting in small businesses	5	Accounting and audit, financial accounting, professional ethics of accountant and auditor	Accounting in the real sector of the economy, accounting agribusiness	<p><b>Purpose:</b> to study the organization of accounting in small businesses.</p> <p><b>Content:</b> This discipline forms the knowledge of accounting in the subjects small business of the Republic of Kazakhstan, tax accounting in the simplified form of taxation, preparation and submission of reports of small businesses conducting regulated and standard reporting.</p> <p><b>Expected results of the study:</b></p> <p><b>To know:</b> modern methods and techniques of collection and analysis of initial data necessary for calculation of economic and socio-economic indicators characterizing the activities of economic entities</p> <p><b>To be able:</b> to make statements of subjects of small business and to conduct the regulated and standard reporting.</p> <p><b>To have skills:</b> skills of practical reflection of economic operations on accounts of accounting and formation of accounting registers.</p> <p><b>Competencies:</b> professional, special competencies.</p>
14	Valuation of assets and business	5	Fundamentals of economic analysis, functional and cost analysis	Accounting in the real sector of the economy, accounting agribusiness, accounting in budget organizations, accounting and reporting in the public	<p><b>Objective:</b> to Form a student's idea of the methodology of valuation of various types of assets and types of organizations (business);</p> <p><b>Content:</b> Asset valuation studies the theory of valuation, objectives, principles of valuation, standards of value. Normative-legal acts of the Republic of Kazakhstan in the field of appraisal activity. Assessment methodology. Organization of market research in order to assess a particular object. Business analysis using internal and external information. Discount rates and capitalization ratios. Correct execution of the report in accordance with the requirements.</p> <p><b>Expected result of the study:</b></p> <p><b>Know:</b> the basic concepts used in valuation; the main methods of valuation of assets and business companies.</p> <p><b>Be able to:</b> collect data for evaluation, systematize and interpret them; to assess the value of assets and businesses by various methods; to compare the results and summarize them in the evaluation report.</p> <p>Have the skills (gain experience) of data collection,</p>



				sector organizations	object comparison and practical valuation of the company, assets, business. <b>Competences:</b> the formation of the economic, organizational and managerial competencies.
14	Business valuation	5	Fundamentals of economic analysis, functional and cost analysis	Accounting in the real sector of the economy, accounting agribusiness, accounting in budget organizations, accounting and reporting in the public sector organizations	<b>The purpose</b> of studying the discipline-the formation of students' knowledge, skills in the field of theory and practice of business value management. <b>Content:</b> the purpose of the discipline is the formation of the listener on practical examples of skills in the application of methods of business valuation. The discipline reveals the economic content of the basic concepts of valuation in General and business valuation in particular; examines the theoretical aspects of the assessment of the company's capital and shares in it; determines the array of information required for the assessment. <b>Expected result of the study:</b> <b>Know:</b> the Legislative and regulatory framework of the Republic of Kazakhstan in the field of valuation; principles of business valuation; requirements for appraisers and documents governing the relationship between the customer and the appraiser; basic procedures for collecting and requirements for information required for business valuation; types of value; approaches and methods to business valuation; <b>Possess:</b> Skills of applying different approaches and methods of assessment; <b>Be able to:</b> formulate the purpose of evaluation and priorities for the use of methods for specific evaluation purposes and features of the evaluated business; to collect and adjust the financial and other information necessary for the evaluation work; to prepare the final conclusion (report) on the valuation of the business. <b>Competences:</b> the formation of the economic, organizational and managerial competencies.
15	Monitoring, audit and control in the sphere of procurement of goods, works and services	4	Practical audit, controlling	Application of knowledge in writing a thesis and further training in the master's degree	<b>The purpose</b> of the discipline is the formation of students knowledge, skills in the field of theory and practice of monitoring, audit and control in the field of procurement of goods, works and services. <b>Content:</b> This discipline forms knowledge in the field of management, provision of electronic services of subjects of the public procurement system, preparation of a summary analytical report, compliance with legislation and procurement procedures by specific customers, audit in the field of procurement, assessment of the validity and effectiveness of budget expenditures, monitoring to identify and suppress specific violations <b>Expected results of the study:</b> <b>To know:</b> preparation of the summary analytical report, observance of the legislation and procedures of purchases, an assessment of validity and efficiency of budgetary expenses. <b>Be able to:</b> assess the validity and effectiveness of budget expenditures. <b>Have skills:</b> audit in the field of procurement. <b>Competencies:</b> professional, special competencies.
15	Budgetary control	4	Practical audit, controlling		<b>The purpose</b> of the discipline is to obtain systematic knowledge in the field of organization of budget control and implementation of its results. <b>Content:</b> This discipline forms knowledge in the field of: legal regulation of budget control, the specifics of the basic methods of supervision, monitoring, audits,

				Application of knowledge in writing a thesis and further training in the master's degree	<p>inspections and other methods of budget control, the organization of the work of budget control bodies for the preparation and conduct of control procedures, maintaining the procedure for registration of control results and their implementation.</p> <p><b>Expected results of the study:</b></p> <p><b>Know:</b> the specifics of the main methods of supervision, monitoring, audits, inspections and other methods of budget control, the organization of the work of budget control bodies for the preparation and conduct of control procedures, maintaining the procedure for registration of control results and their implementation.</p> <p><b>Be able to:</b> monitor budget expenditures, organize the work of budget control bodies.</p> <p><b>To have skills:</b> working with the laws governing the organizational and methodological envisagecore control.</p> <p><b>Competencies:</b> professional, special competencies.</p>
<b>Profile disciplines</b>					
<b>Optional components (OC)</b>					
1	Financial statements of the enterprise	5	Accounting and audit, professional ethics of accountant and auditor	Financial accounting, management accounting	<p><b>Objective:</b> to acquire a set of theoretical knowledge of the conceptual foundations of financial reporting, methods of analytical data processing and practical skills for the analysis of financial statements of organizations in different fields of activity.</p> <p><b>Content:</b> the Study of this discipline is aimed at mastering progressive methods, techniques and practices in the preparation of regulated financial statements of the enterprise, the study of the structure and content of the balance sheet, the methodology of the profit and loss statement, cash flow statement, statement of changes in equity, analysis of financial statements of enterprises.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the basic principles and rules of accounting of assets, liabilities, costs, financial results, capital of commercial organizations.</p> <p><b>To be able:</b> to solve in relation to a concrete situation questions of an assessment of objects accounting, registration of information for the purpose of its subsequent presentation in financial statements and use in decision-making.</p> <p><b>Skills:</b> practical application of knowledge in the field of financial reporting in organizations</p> <p><b>Competencies:</b> special</p>
1	Analysis of financial statements	5	Accounting and audit, professional ethics of accountant and auditor	Financial accounting, management accounting	<p><b>Purpose:</b> formation of knowledge in the field of complex analysis of enterprise reporting.</p> <p><b>Content:</b> This discipline studies the contents and methods of financial analysis of enterprise profitability analysis of enterprise dynamics and structure of assets of the enterprise and sources of their formation, financial stability and solvency, business activity of the economic entity, the failure of the enterprise and business risk.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the essence and content of financial analysis, its place in the enterprise management system, the basic techniques and methods of financial analysis, its information support, the methodology of financial analysis.</p> <p><b>Be able:</b> to analyze the financial statements of the company, to assess the financial condition of the company and its development trends.</p> <p><b>Skills:</b> Develop arguments and solve problems of an</p>

					<p>economic nature through the collection, analysis, systematization of information about the financial and economic activities of enterprises.</p> <p><b>Competencies:</b> professional</p>
2	Practical audit	5	Accounting and audit	<p>Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control</p>	<p><b>Purpose:</b> to study the complex of economic knowledge and practical skills of students on the basic principles of auditing accounting objects, evaluation of internal control of the organization, planning and auditing of financial statements of economic entities of various forms of ownership.</p> <p><b>Content:</b> this discipline studies the essence of practical audit, methodological, legal and organizational bases, methods and techniques of audit, the correctness of accounting of authorized capital, inventory, cash and settlements, costs, reliability of balance sheet and financial reporting forms, the rules of drawing up an audit opinion, assessment of the state of economic entities, development of recommendations for optimization</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the subject, goals, objectives of practical audit, the main terms and definitions used in the audit, the system of regulatory regulation of audit activities, regulatory documents and sources of information used in the audit of individual accounting objects, methods of audit (including obtaining information) at all its stages, audit technology.</p> <p><b>Be able to:</b> analyze and critically comprehend the read economic literature, interpret the provisions of regulatory documents, plan, organize and conduct an audit of all aspects of accounting and reporting, develop audit programs, summarize and interpret the results, formulate problems and propose solutions, develop recommendations to the management of the economic entity on the results of the audit.</p> <p><b>Skills:</b> audit of financial and economic activities of economic entities, determining the direction of the audit, execution of working documents and results of the audit</p> <p><b>Competencies:</b> professional, special competencies.</p>
2	Controlling	5	Accounting and audit	<p>Monitoring, audit and control in the sphere of procurement of goods, works and services, budget control</p>	<p><b>Purpose:</b> formation of students' clear idea of controlling as a control and information system of enterprise development management.</p> <p>Brief description of the course: this discipline studies the subject and content of controlling; the use of strategies in the activities of enterprises; methods of control; analysis of the sequence of value creation in the enterprise; cost management tools for creating value; profit planning and budgeting system; application of development strategy in the activities of the enterprise.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> control methods used in the enterprise.</p> <p><b>To be able:</b> to define approaches of the cost-oriented management of the enterprise;</p> <p><b>Skills:</b> normative and methodological, organizational and managerial, accounting and analytical work to ensure the management of enterprise development based on the measurement of resources, costs and results of intra-economic activities, business processes of the enterprise.</p> <p><b>Competencies:</b> professional, special competencies.</p>
3	Accounting in industries	6	Financial accounting,	Accounting in the real sector	<p><b>The purpose</b> of the study: to provide the necessary level of training of students on theoretical and practical issues of accounting and document management in trade, in</p>

			managem ent accountin g	of the economy, accounting in agriculture , Accountin g in budgetary organizati ons, accounting and reporting in public sector organizati ons	road transport enterprises, in tourism and hotel business, in construction. <b>Content:</b> the Discipline "Accounting in industries" is designed to deepen the knowledge of accounting in the sectors of the economy such as construction, tourism, agriculture, including crop production and animal husbandry, accounting at trade enterprises, public catering. <b>Expected result:</b> <b>Facts:</b> the methodology of distribution and formation of financial results in the wholesale and retail trade, the order of formation of accounting data on the cost of construction and settlement with customers, the objects and articles of cost accounting and cost calculation of agricultural production, and evaluation of products, features of formation of financial results for each sector taking into account the specifics of their activities. Be able to: use the system of knowledge to develop and justify the accounting policy of the enterprise (business entity); to solve specific economic situations, assessment issues on examples; to form accounting information for the purpose of its subsequent use in financial statements and tax calculations. <b>Skills:</b> solving practical and situational problems; substantiation of the relationship of economic operations with the final financial result, the balance sheet and other forms of reporting. <b>Competencies:</b> professional, special competencies.
3	Accounting in the production sector	6	Financial accountin g, managem ent accountin g	Accountin g in the real sector of the economy, accounting in agriculture , Accountin g in budgetary organizati ons, accounting and reporting in public sector organizati ons	<b>Purpose:</b> to familiarize students with the organization of inventory accounting, calculations with personnel on wages, production costs, finished products (works, services) at various enterprises of the production sector of the Republic of Kazakhstan. <b>Contents:</b> the Discipline studies the release and sales of finished products, wetstraat on the production, the accounting methods of production costs and calculation of cost of production, accounting and distribution of costs of materials, the order of reflection of production costs on the accounts. <b>Expected result:</b> <b>Know:</b> the concept and classification of costs at production enterprises; types and content of methods of accounting for production costs and costing of products (works, services); <b>Be able to:</b> calculate the cost of production and calculation of the cost of products (works, services) in the production sector. <b>Skills:</b> implementation (delivery) of contract works and settlements with customers subcontractors. <b>Competencies:</b> professional, special competencies.
4	Automation of accounting	5	Accounti ng and audit	Internation al and national financial reporting standards, National financial reporting standards	<b>The purpose</b> is to learn the basic principles of accounting and generalization of accounting information, the acquisition of theoretical knowledge of the approaches to automation of accounting on the basis of information systems and practical skills in the application of modern accounting technology. <b>Content:</b> the Discipline forms practical knowledge of the basic functionality of the configuration "Accounting for Kazakhstan", skills of accounting of Bank and cash transactions, accounting of TMZ and long-term assets of the enterprise, personnel accounting and payroll accounting, production accounting, accounting of tax liabilities of the organization, skills of filling standard

					<p>and regulated reports.</p> <p><b>Expected result of the study:</b></p> <p><b>Must know:</b> the main types of automated accounting in the enterprise.</p> <p><b>Must be able to:</b> all necessary accounting calculations and procedures for business transactions in the automated form of accounting with the help of the program " 1C: Accounting»;</p> <p><b>Skills:</b> composing correspondence accounts and all necessary accounting calculations and procedures for business transactions in an automated form.</p> <p><b>Competencies:</b> professional, special competencies.</p>
4	Computer technologies in accounting	5	Accounting and audit	International and national financial reporting standards, National financial reporting standards	<p><b>The purpose</b> of the study is to form students ' theoretical knowledge about approaches to accounting automation based on information systems and practical skills in the application of modern software products in solving practical problems related to accounting.</p> <p><b>Content:</b> Training students submitted discipline will provide possession of modern information technologies used in the wholesale and retail trade, will develop their potential to find and implement new achievements in practical work.</p> <p><b>Expected result</b></p> <p><b>Know:</b> classification of automated information systems of accounting; technology of automated accounting based on automated systems.</p> <p><b>Must be able to:</b> make primary documents in an automated way; configure and operate automated accounting software.</p> <p><b>Skills:</b> use of software and tools for analysis and processing of accounting and audit.</p> <p><b>Competencies:</b> professional, special competencies.</p>
5	International and national financial reporting standards	5	Financial statements of the enterprise, analysis of financial statements	Accounting in the real sector of the economy, accounting in agriculture, Accounting in budgetary organizations, accounting and reporting in public sector organizations	<p><b>Objective:</b> Formation of solid theoretical knowledge and practical skills to create a system of national accounting and reporting standards that provide useful information to users, first of all investors, ensuring the linkage of accounting reform in Kazakhstan with the main trends of harmonization of standards at the international level.</p> <p><b>Content:</b> the content of the discipline consists of conceptual provisions of IFRS and IFRS, defining the principles of preparation and presentation of separate and consolidated financial statements, its composition and content for public organizations.</p> <p>The course covers the preparation of statements in accordance with national standards and provisions of IFRS such as IAS, as well as the requirements for the formation of reporting indicators.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the substantive characteristics of national accounting standardsaw: apply the fundamental assumptions and qualitative characteristics of IFRS and IFRS;</p> <p><b>Skills:</b> in the preparation and presentation of financial information to different users in accordance with international financial reporting standard</p> <p><b>Competencies:</b> professional, special competencies.</p>
5	National financial reporting standards	5	Financial statements of the enterprise, analysis of	Accounting in the real sector of the economy, accounting	<p><b>Objective:</b> to form a modern system of knowledge among students about the conceptual foundations of the national standard of financial reporting accounting and financial reporting in accordance with the strategy of application of the national standard of financial reporting in Kazakhstan.</p>

			financial statements	in agriculture, Accounting in budgetary organizations, accounting and reporting in public sector organizations сектора	<p><b>Contents:</b> this discipline studies the role of National financial reporting standards (IFRS) in the harmonization of financial accounting and reporting, qualitative characteristics and elements of financial information, criteria for their recognition, methods of evaluation, adjustment of financial statements, preparation of interim, segment and consolidated statements.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the procedure for accounting and reporting of the main items of financial statements, the fundamental differences of Kazakhstan's accounting regulations and international accounting standards.</p> <p><b>Be able to:</b> prepare financial statements of a particular company for one financial year in accordance with the IFRS.</p> <p><b>Skills:</b> prepare financial statements in accordance with the requirements of the national accounting standard.</p> <p><b>Competencies:</b> professional, special competencies.</p>
6	Tax accounting and reporting	5	Accounting and audit	Accounting in the real sector of the economy, accounting in agriculture	<p><b>Purpose:</b> Mastering theoretical knowledge and practical skills on reliable formation of income and deductions, determination of amounts of tax payments and organization of tax accounting of CIT.</p> <p><b>Contents:</b> the Course contains basic information on the calculation of the amounts of the tax payments under the Tax code of the RK as well as the procedures of tax accounting and tax reporting and solution of problems arising in practical activities of organizations on tax calculation.</p> <p><b>Expected result:</b></p> <p><b>To know:</b> methodological bases of the modern taxation, principles of the taxation and principles of construction of tax system, tax control in system of the state financial control, the basic legislative, standard and other documents on tax accounting, functional purpose, methodology of the tax accounting; interrelation of the tax accounting with accounting and taxation.</p> <p><b>Be able to:</b> practically calculate the main types of taxes and fees, fill in tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make calculations on taxes and payments to the budget, prepare tax reports.</p> <p><b>Skills:</b> to calculate taxes and fees, legal entities and individuals; independently work with legislative acts, normative and methodological and reference documents.</p> <p><b>Competencies:</b> professional, special competencies.</p>
6	Taxes and taxation	5	Accounting and audit	Accounting in the real sector of the economy, accounting in agriculture	<p><b>Purpose:</b> Mastering theoretical knowledge and practical skills on reliable formation of income and deductions, determination of amounts of tax payments and taxation.</p> <p><b>Content:</b> this discipline studies taxes and taxation in the economic system of society, the occurrence of taxes and their necessity, types of taxes and objects of taxation, tax mechanism: content, structure and characteristics of elements, tax classification, tax administration, deductions for fixed assets.</p> <p><b>Expected result:</b></p> <p><b>To know:</b> methodological bases of the modern taxation, principles of the taxation and principles of construction of tax system, tax control in system of the state financial control, the basic legislative, standard and other documents on tax accounting, functional purpose, methodology of the tax accounting; interrelation of the</p>

					<p>tax accounting with accounting and taxation.</p> <p><b>Be able to:</b> practically calculate the main types of taxes and fees, fill in tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make calculations on taxes and payments to the budget, prepare tax reports.</p> <p><b>Skills:</b> search for the necessary regulatory and legislative documents and skills to work with them in the formation of taxable indicators</p> <p><b>Competencies:</b> professional, special competencies.</p>
7	Accounting in the real sector of the economy	4	Financial accounting, management accounting	Application of knowledge in writing a thesis and further training in the master's degree	<p><b>Purpose:</b> is the assimilation of students' knowledge about the features of accounting in the real sector of the economy.</p> <p><b>Content:</b> Accounting in the real sector of the economy studies the basic legislative framework of industry accounting, practical principles of accounting by industry, document flow, forms of financial reporting, methods and functions of accounting in the real sector of the economy.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> the basic legislative framework of industry accounting, practical principles of accounting by industry, document flow, forms of financial reporting, methods and functions of accounting in the real sector of the economy.</p> <p><b>Be able to:</b> document management, work with financial reporting systems, properly use the methods and functions of accounting in the real sector of the economy.</p> <p><b>Skills:</b> document management, financial reporting, correct use of methods and functions of accounting in the real sector of the economy</p> <p><b>Competencies:</b> professional, special competencies.</p>
7	Accounting in agriculture	4	Financial accounting, management accounting	Application of knowledge in writing a thesis and further training in the master's degree	<p><b>Purpose:</b> to give in-depth knowledge to students on the organization of accounting and reporting in the agro-industrial complex.</p> <p><b>Content:</b> the Discipline studies accounting in agriculture, accounting features associated with the specifics of agricultural production, cost accounting and costing of livestock and crop production, accounting of agricultural products and inventories, documentation and accounting output.</p> <p><b>Expected result:</b></p> <p><b>Facts:</b> the system of regulatory accounting in the agricultural sector in modern conditions, the organization of accounting in the agricultural sector, especially cost calculation processing in Apcolite: to organize the workflow in the agricultural sector, to organize accounting in the agricultural sector; to determine the cost of all types of agricultural production and processing, to prepare reports with APK</p> <p><b>Skills:</b> documenting accounting operations; formation and presentation of financial statements in accordance with accounting standards; collection, storage and processing of accounting information used in agriculture.</p> <p><b>Competencies:</b> professional, special competencies.</p>
8	Accounting in budget organizations	3	Financial accounting,	Application of knowledge in writing a thesis	<p><b>Purpose:</b> to study the theories and practices of accounting organizations in state bodies and to master the skills of students for the formation of reporting of state institutions.</p> <p><b>Contents:</b> Accounting in budget organizations studies</p>

			managem ent accountin g	and further training in the master's degree	<p>the basic legislative framework of budget accounting, practical principles of accounting in budget organizations, document flow, forms of financial reporting, methods and functions of accounting in budget organizations, the similarity and difference of the chart of accounts of budget and commercial organizations.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> General principles of organization of accounting in public institutions in accordance with normative acts applicable in the state institutions of primary documents and accounting registers, chart of accounts of accounting in public institutions.</p> <p><b>Be able:</b> to use the theory of accounting for the organization of accounting operations with budgetary and extra-budgetary funds of state institutions.</p> <p><b>Skills:</b> use of special terminology of accounting in state, budgetary institutions, preparation of accounting policy of the state institution, reflection in the account of economic operations according to the General and special requirements of normative documents on accounting in state institutions.</p> <p><b>Competencies:</b> professional, special competencies.</p>
8	Accounting and reporting in public sector organizations	3	Financial accountin g, managem ent accountin g	Applicatio n of knowledge in writing a thesis and further training in the master's degree	<p><b>Purpose:</b> is the formation of students ' theoretical knowledge and skills of practical work on the organization and maintenance of accounting in budgetary institutions.</p> <p><b>Contents:</b> This discipline studies the basic principles of accounting and accounting in the sector of public administration, budget classification and accounting of financial assets, liabilities, internal control and inventory of property, the procedure for the preparation and presentation of public administration organizations accounting.</p> <p><b>Know:</b> basic concepts of budget accounting and reporting in the public administration sector</p> <p><b>To be able:</b> to elaborate a rational system of organization of accounting and audit in budget institutions, the ability to analytically process accounting information for the purpose of making management decisions and evaluating the performance of budgetary institutions, the ability to practically apply principles and rules of audit of business operations in budgetary institutions;</p> <p><b>Skills:</b> providing theoretical and practical training of students in mastering accounting for the execution of cost estimates in budgetary institutions, its methods and organization in accordance with the requirements for the work of organizations contained in the state budget in a market economy.</p> <p><b>Competencies:</b> professional, special competencies.</p>



LIST  
components of choice for educational program  
6B04117 " Accounting and audit"  
Form of training: full-Time - 4 years  
Year of admission: 2019

Name of discipline	Code of discipline	Number of	Semester
		subjects	
1. General education disciplines			
Component of choice 1			
Module of economic and legal knowledge		5	
Fundamentals of market economy and entrepreneurship		3	2
Fundamentals of law and anti-corruption culture		2	2
Component of choice 2			
Module of economic and natural knowledge		5	
Fundamentals of market economy and entrepreneurship		3	2
Fundamentals of life safety and ecology		2	2
2. Basic discipline			
Component of choice 1			
Statistics	SES 2211	5	3
Socio-economic statistics	SES 2211		
Component of choice 2			
Fundamentals of management and marketing	FMM 2212	5	3
Market infrastructure	MI 2212		
Component of choice 3			
Fundamentals of economic analysis	OFA 2213	4	4
Functional-cost analysis	FCA 2213		
Component of choice 4			
Finance	Fin 2214	4	4
Introduction Finance	IF 2214		
Component of choice 5			
The financing and lending of investments	FIL 3215	5	5
Investment activity of companies	IAC 3215		
Component of choice 6			
Analysis of financial and economic activities	AFEA 3216	5	5
Financial analysis	FA 3216		
Component of choice 7			

Corporate and business law	KBL 3217	5	5
Private international law	PL 3217		
<b>Component of choice 8</b>			
Financial management	FM 3218	6	6
Financial management of companies	CFM 3218		
<b>Компонент по выбору 9</b>			
Fiscal policy	FP 3219	6	6
Tax regulation	TR 3219		
<b>Component of choice 10</b>			
Planning and budgeting system	PBS 3220	5	6
In-house planning and budgeting	IPPB 3220		
<b>Component of choice 11</b>			
Consulting and related services	CRS 4221	5	7
Financial advisory	FC 4221		
<b>Component of choice 12</b>			
Management of financial performance of the enterprise	MFPE 4222	5	7
Management analysis at the enterprise	OAE 4222		
<b>Component of choice 13</b>			
Accounting policy	AP 4223	5	7
Organization of accounting in small businesses	OASB 4223		
<b>Component of choice 14</b>			
Valuation of assets and business	VAB 4224	5	7
Business valuation	OAE 4224		
<b>Component of choice 15</b>			
Monitoring, audit and control in the sphere of procurement of goods, works and services	MACFPGW S 4225	4	8
Budgetary control	BC 4225		
<b>2. Main subject</b>			
<b>Component of choice 1</b>			
Financial statements of the enterprise	FSC 2306	5	4
Financial statement analysis	AFS 2306		
<b>Component of choice 2</b>			
Practical audit	PA 3307	5	5
Controlling	Con 3307		
<b>Component of choice 3</b>			
Accounting in industries	AI 3308	6	6
Accounting in the production sector	AP 3308		
<b>Component of choice 4</b>			
Automation of accounting	AA 3309	5	6
Computer technologies in accounting	CTA 3309		

<b>Component of choice 5</b>			
International and national financial reporting standards	INFRS 4310	5	7
National financial reporting standards	NFRS 4310		
<b>Component of choice 6</b>			
Tax accounting and reporting	TAR 4311	5	7
Taxes and taxation	ATL 4311		
<b>Component of choice 7</b>			
Accounting in the real sector of the economy	ARSE 4312	4	8
Accounting in agriculture	AA 4312		
<b>Component of choice 8</b>			
Accounting in budget organizations	ABO 4313	3	8
Accounting and reporting in public sector organizations	ARPSO 4313		