

Қазақ инновациялық гуманитарлық- заң университеті  
Казахский гуманитарно-юридический инновационный университет  
Kazakh Humanitarian Juridical Innovative University

Ақпараттық технологиялар және экономика факультеті  
Факультет информационных технологий и экономики  
Faculty of Information Technologies and Economics

«Қаржы және есеп» кафедрасы  
Кафедра «Финансы и учет»  
Department of "Finance and accounting"

**5B050800 «ЕСЕП ЖӘНЕ АУДИТ»**  
**5B050800 «УЧЕТ И АУДИТ»**  
**5B050800 «ACCOUNTING AND AUDITING»**

**ЭЛЕКТИВТІ ПӘНДЕР КАТАЛОГЫ**  
**КАТАЛОГ ЭЛЕКТИВНЫХ ДИСЦИПЛИН**  
**CATALOGUE OF THE ELECTIVE COURSES**

**Түскен жылы - 2018**  
**Год поступления - 2018**  
**Year of entrance -2018**

Семей, 2018 жыл  
Семей, 2018 год  
Semey 2018

**Academic degree: Bachelor of Economics and Business**  
**On specialty 5B050800 - Accounting and audit**

**Educational trajectories:**

1. The educational trajectory "Accounting in the real sector of the economy"
2. Educational trajectory "Accounting in financial organizations"

№ disciplines of choice	Name of the discipline	Amount of credits		Prerequisites	Postrequisites	Brief description of the purpose of the study, summary and expected results of the study (knowledge, skills, skills, competences)
		RK	ECTS			
GENERAL DISCIPLINES						
Elective courses (EC)						
1	Ecology with the basics of life safety	2	3	Mathematics, physics, chemistry (as part of the school curriculum))		<p><b>Purpose:</b> formation of ecological knowledge, obtaining deep knowledge about the basics of sustainable development of nature and society, obtaining theoretical and practical knowledge on modern methods of environmental protection, protection and rational use of natural resources and familiarization of students with the basics of safe interaction with the human environment and the basics of protection from negative factors in dangerous and extremely dangerous situations.</p> <p><b>Contents:</b> Introduction, Ecology and problems of modern civilization. Autecology, population ecology, synecology. The doctrine of the biosphere and noosphere. Sustainable development concept. Legal and legal acts in the field of life safety. Tasks, principles of formation and functioning of civil defense of Kazakhstan. Classification of emergency situations in different situations. Protection against weapons of mass destruction.</p> <p><b>Expected result:</b> preparation of environmentally literate specialists who are actively involved in the processes of preservation and restoration of the environment in conjunction with the requirements of the technical safety of effective professional activity and protection of the human being that guarantees the preservation of health and of human health and the preparation for action in emergency situations.</p> <p><b>Competence:</b> General educational, social and ethical</p>
1	Psychology	2	3	Mathematics, physics, chemistry (as part of the school curriculum))		<p><b>Purpose:</b> formation of an integrated worldview of psychological culture of students.</p> <p><b>Contents:</b> application of special psychology. Special psychology as a science. Methods and principles of special psychology. The causes of the disorder of civilization and their classification. Defective structure of development and mechanisms of formation of system deviations. Mental development of General and real development.</p> <p><b>Expected result:</b> Must know: the General characteristics of psychology as a science; the main stages; the subject of psychology; the object of science; modern ideas on the topic; high mental functions; activity in psychology; the concept of reflection and psychology; the emergence and development of consciousness.</p> <p>There is a General concept: perception; feeling; memory; attention; emotions; thinking; speech; consciousness; personality; will.</p>

						Be able to: make abstracts; write abstracts; use their psychological skills in dealing with people. <b>Competence:</b> General educational, social and ethical
2	Fundamentals of Anti-Corruption Culture	2	3	Modern history of Kazakhstan	Philosophy	<b>Purpose:</b> The goal: to create a professional culture, improve the image, optimize interaction with the external environment and within our culture, improve the management structure, i.e. sustainable development in the conditions of modern changes. <b>Content:</b> The basics of anti-corruption culture is a holistic interdisciplinary knowledge system for all specialties and areas of bachelor's training <b>Know:</b> the nature of corruption and the causes of its origin, the measure of moral and moral and legal responsibility for corruption offenses <b>To be able:</b> to have the skills to acquire new knowledge about anti-corruption culture is a holistic interdisciplinary system of knowledge. <b>Competences:</b> General education, social and ethical
2	Political science			Modern history of Kazakhstan	Philosophy	<b>Content:</b> Introduction to political science. History of political doctrines. Institutional aspects of policy. Political relations and processes. World politics and international relations. The methodology for the study of political truth. <b>Expected results:</b> in the process of studying the discipline the student must know: Must know: the place and role of Kazakhstan in the process of world civilization. Be able to: describe political events (know the specific material) and apply algorithms for their interpretation. <b>Skills:</b> independent work with literature and sources. <b>Competencies:</b> General education, social and ethical
2	Sociology			Modern history of Kazakhstan	Philosophy	<b>Purpose:</b> formation of logic of thinking among students, help in understanding social problems, identifying the sources of their origin and ways to solve them. <b>Contents:</b> preliminary and socio-philosophical preconditions of socialization as a science. History of social thought. The basics of the methods and techniques of sociological research. Society as a socio-cultural system. Social view as a person. Personality in the system of social relations. Social change. <b>Expected result:</b> Should know: features of the social structure of society; the main aspects of the development of society; the essence and content of social changes in modern society; especially the functioning of society; the process of formation of social structures. Be able to: understand modern social processes; understand and interpret the main events of social life; analyze the social structure at the level of organization and in society. <b>Skills:</b> development of a project of sociological research; identification of social problems in the organization; search for necessary information through library collections, computer information systems, periodicals. <b>Competencies:</b> General education, social and ethical

2	Culturology					<p><b>Purpose:</b> formation of practical skills for future professionals with important socio-cultural significance, promoting the formation of cultural and personal position of perception of the world, the formation of skills to assess the socio-cultural results of decisions in the field of professional activity.</p> <p><b>Contents:</b> cultural Studies as a field of science. The concept and methods of cultural studies. Dynamics and morphology of culture, the content of its scientific concept. Culture is a system of values, meanings and symbols. Culture of primitive and archaic periods. The ratio of the concepts of "culture" and "civilization". Culture of the ancient world. Culture of the middle Ages and Renaissance. Culture of the new time. World Outlook installations of education. Culture of the postmodern era. Russian culture in the Russian era of Kiev and Moscow. Modern domestic culture. Culture of post-industrial society and global problems of our time.</p> <p><b>Expected result:</b>  I must know: the main approaches to the study of culture, the most important cultural schools, the characteristics of the cultural era, the features of modern culture.  Be able to: be guided by the basic concepts of the theory of culture, characterizing the methodical apparatus of culture, as well as scientific categories.  Skills: comparative analyses of culture, mapping of various fields of culture, localization, axiological, semiotic and translational aspects of research culture.</p> <p><b>Competencies:</b> General education, social and ethical</p>
3	Religious Studies	3	5	Philosophy	Professional ethics of accountants and auditors, professional ethics and values of accountants	<p><b>Purpose:</b> the formation of tolerance to the traditions and cultures of other peoples of the world</p> <p><b>Contents:</b> Components of religion as subject matter, the concept of religion, religion and ritual, religion and mythology, religion and magic, religion and mysticism, religion and spirituality, the concept of religious experience, religion and faith, religion and its role in society, religion, national and world</p> <p>The expected results of the study:  <b>To know:</b> the specific features of the subject of religion, signs of religious belief, the structure and specifics of the religious consciousness.  Be able to: recognize the signs of religious faith  <b>Skills:</b> mutual understanding, harmonization of interpersonal relations between members of different religious and non-religious worldviews</p> <p><b>Competencies:</b> Socio-ethical competence</p>
<b>Basic disciplines</b>						
<b>Elective courses (EC)</b>						
1	History and development of record-keeping	3	5		Basics of Accounting	<p><b>Purpose:</b> the formation of future specialists knowledge of the history and patterns of accounting development, the desire to use historical experience to improve the modern theory and practice of accounting.</p> <p><b>Contents:</b> The emergence and development of accounting. The main stages of the evolution of accounting. The emergence and evolution of a double entry in accounting; Formation of economic interpretation of accounting and reporting. Regularities of forms of accounting and reporting. Balance theory of accounting. Forms of accounting, balance, classification of accounts in the light of various</p>

						<p>theories. Concepts and principles of accounting. Elements of financial statements. Formation of modern accounting and reporting and its problems.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> to know the basic stages of the emergence and development of accounting principles and methods in different historical epochs, the role of professional accountancy organizations for the development of accounting.</p> <p><b>To be able:</b> to determine the main differences and similarities between accounting systems at different historical stages, in different countries, to apply the knowledge gained in studying the discipline to assess the problems of the accounting science in the past and present.</p> <p><b>Skills:</b> application of historical experience of development of accounting in scientific and practical work; to analyze modern balance systems of different countries;</p> <p><b>Competences:</b> professional</p>
1	Becoming of record-keeping is in an economy	3	5		Basics of Accounting	<p><b>Purpose:</b> the formation of knowledge among students on the theoretical aspects of the formation of accounting in the economy. <b>Contents:</b> The origins of the development of accounting. The concept of economic accounting. Types of meters used in economic accounting. Requirements for accounting and its tasks. The concept of the balance sheet and its structure. Types of balance sheet. Types of changes in the balance sheet. Practical task. Accounting accounts. The structure of the account. Active and passive accounts. Double-entry method. Synthetic and analytical accounts.</p> <p><b>Expected Result:</b> Know: the development stages of accounting as a science To be able: to apply in practice knowledge of the basic postulates of accounting</p> <p><b>Skills:</b> Forming skills to use the innovation of accounting. <b>Competences:</b> professional,</p>
2	Statistics	3	5	Economic theory	Financial analysis	<p><b>Purpose:</b> this discipline is knowledge in the field of theory and methods of statistics <b>Content:</b> Subject and method of statistics. Statistical observation. Statistical summary and grouping. Absolute and relative magnitudes. Average values and indices of variation. Selective observation. Rows of dynamics. Indices. Statistical study of the interrelationships of socio-economic phenomena. Statistics of the population and labor resources. System of national accounts, basic macroeconomic indicators. Statistics of the standard of living of the population. <b>Expected Result:</b></p> <p><b>Know:</b> selective observations, statistical methods of studying the dynamics of social phenomena; subject and method of statistics, statistical observation, statistical summary and grouping, absolute and relative values, averages and variation indicators, selective observation, dynamics series, indices, statistical study of the interrelationships of public phenomena, population and labor statistics, the system of national accounts, basic macroeconomic indicators, statistics on the standard of living of the population.</p> <p><b>To be able:</b> to systematize and generalize economic information, analyze the structure and development trends of the Kazakhstan and world economy, predict economic processes; collect and register information,</p>

						<p>conduct initial processing and monitoring of observation materials, perform calculations of statistical indicators and formulate the main conclusions, carry out a comprehensive analysis of the socio-economic phenomena studied.</p> <p><b>Skills</b> in the use of statistical information in the further development of general and special economic disciplines; the application of statistical methods for the processing and analysis of quantitative and qualitative information on the development of socio-economic processes and phenomena.</p> <p><b>Competences:</b> economic and organizational-managerial</p>
2	Economic statistics	3	5	Economic theory	Financial analysis	<p><b>Purpose:</b> the formation of students a coherent system of economic knowledge, contributing to a systematic approach to the analysis of mass socio-economic phenomena and processes <b>Contents:</b> Introduction to economic statistics. The quantitative aspect of the socio-economic processes taking place in the country. Population statistics. Statistics of labor resources. Statistics of national wealth. Statistics of the distribution of social product. Statistics of financial results of the enterprise. <b>Expected result:</b></p> <p><b>Know:</b> the main ways to obtain, process, analyze and visualize information; statistical indicators and techniques for their calculation; normative acts of statistical information;</p> <p><b>To be able:</b> to apply the received knowledge and skills in practice; to carry out a complex analysis of the phenomena and processes under study; carry out the necessary calculations and formulate conclusions; use in work special literature, reference material and computer facilities.</p> <p><b>Skills:</b> on the main provisions of economic statistics; on general rules and principles of statistical research and observations; on the nature of statistical aggregates; about ways of the decision of statistical indicators</p> <p><b>Competences:</b> economic and organizational and managerial</p>
3	Pricing	2	3	Economic theory, (A on the base SH Prerequisites are not present)	Management Accounting 1,2	<p><b>Purpose:</b> To disclose necessary knowledge on the formation and use of prices in the market economy.</p> <p><b>Content:</b> Price as a category of the market. Models of price formation. The price system and the composition of the price system. Composition of prices. Classification of prices. Price strategy of the enterprise. Methods of pricing. Discounts in pricing. The system of world prices. Formation of foreign trade prices. <b>Expected Result:</b></p> <p><b>Know:</b> the main regulatory documents relating to pricing and directly related areas.</p> <p><b>Be able to:</b> intelligently and competently use the methods of formation of pricing, pricing strategies and methods to develop business solutions that increase business efficiency. <b>Skills:</b> to master the methodology of calculation of retail, wholesale, foreign trade, world prices, international contract prices. <b>Competences:</b> economic and organizational and managerial</p>
3	State regulation of prices	2	3	Economic theory	Management Accounting 1,2	<p><b>Purpose:</b> the assimilation of knowledge in the field of the fundamentals of state regulation of prices</p> <p><b>Contents:</b> Formation of the market mechanism of pricing. State regulation of prices and tariffs. Transitional economy of Kazakhstan and the process of</p>

					<p>price liberalization. The process of pricing and tariffs. Mechanism for regulating prices and tariffs. Regulation of prices (tariffs) for products (services) of natural monopoly industries. Regulation of tariffs for products (services) of housing and communal services organizations. Regulation of prices and tariffs abroad.</p> <p><b>Expected result::</b></p> <p><b>Know:</b> the role and importance of state regulation of prices, the need for price regulation, methods of state regulation of prices: direct and indirect, state regulation of trading activities.</p> <p><b>To be able:</b> to regulate the prices of products of monopoly enterprises, to regulate prices in the branches of natural monopolies.</p> <p><b>Skills:</b> work with normative documents on state regulation of prices; work with statistical directories; analysis of price information and documentation; preparation of analytical information documents on state price regulation.</p> <p><b>Competences:</b> economic and organizational and managerial</p>
4	Basics of financial analysis	3	5	Mathematics in Economics	<p>The financial analysis</p> <p><b>Purpose:</b> To provide systematic knowledge to students in the field of financial analysis based on financial reporting data.</p> <p><b>Contents:</b> Analysis of the activity of an economic entity in a market economy (subject, purpose and objectives, objects and subjects of analysis, requirements for economic analysis). Economic reading of the balance sheet. Asset analysis. Composition and structure of mobilized funds.</p> <p><b>Expected Result: Know:</b> methods and methods of financial analysis, the scientific basis of financial analysis; the content, purpose, objectives, methods and methods of financial analysis in organizations (enterprises); sources of analytical information; a system of absolute and relative financial indicators characterizing the availability, location and efficiency of the use of financial resources of the organization (enterprise); the method of express analysis and in-depth financial analysis.</p> <p><b>To be able:</b> to analyze a financial condition of the managing subject; Analyze the processing of 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 subject; independently choose the best option for solving economic and financial situations; make reasoned conclusions and suggestions on the results of the analysis done to improve the effectiveness of the organization (enterprise); use analysis techniques, practical skills in calculating and evaluating 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 business entity; selecting the most effective</p>

						<p>methods and approaches for analyzing and evaluating alternative options for justifying the development of an economic entity; conduct analytical procedures and summarize in their future scientific or practical activities; practical application of financial analysis of companies' activities and skills of calculation and analysis of retail, wholesale, prices.</p> <p><b>Competences:</b> Economic and organizational-managerial</p>
4	Organization of analysis in the enterprise	3	5	Mathematics in Economics	The financial analysis	<p><b>Purpose:</b> mastering the system of concepts, regularities, interrelations and indicators of the economic processes of the functioning of enterprises.</p> <p><b>Content:</b> Analysis of the use of economic potential of economic entities of various forms of ownership, the rational organization of the production process, production capacity, the formation of production costs, the formation of income and expenditure of the enterprise, increasing production efficiency</p> <p><b>Expected result::</b></p> <p><b>Know:</b> the essence of the main economic phenomena and processes that make up the content of the economic activity of the enterprise, their interconnection and interdependence; modern methods of economic research of economic activity of enterprises, which are applied at different stages and directions of its complex analysis, including methods of factor analysis, functional-cost analysis, margin analysis; subject interrelations of the theory of economic analysis with economic theory, management, finance, statistics, accounting.</p> <p><b>To be able:</b> to select the methodology and conduct analytical calculations based on the data of accounting, statistical and operational accounting; to evaluate the results of the enterprise's activities taking into account previously adopted decisions; determine the causes and factors affecting the economic performance of the company and the financial condition of the enterprise. Identify reserves to improve the efficiency of the enterprise and develop practical recommendations based on them. Skills: concepts of analyzing the financial and economic activities of enterprises; methods of analyzing financial statements and financial forecasting; methods of assessing current and future financial flows; methods of management and evaluation of the capital structure.</p> <p><b>Competencies:</b> Economic and organizational-managerial</p>
5	Management	3	5	Economic theory	Management Accounting 1,2	<p><b>Purpose:</b> To introduce students to the main provisions of scientific management, the genesis of world management thought, the essence and content of management, its basic ideas and modern development trends</p> <p><b>Content:</b> The essence and characteristics of modern management. External and internal environment of the organization. Management functions. System of management methods. Communication in management. Business conversation. Methods of management. Fundamentals of personnel management. <b>Expected Result:</b></p> <p><b>To know</b> the theoretical foundations and patterns of functioning of a market economy, including transient processes; methods of organizing and conducting research work on the problems of management; the basis of design, construction, operation of the enterprise, the sources of their financing.</p>



						<p><b>To be able</b> to use schematic methods, methods of forecasting, quality control, decision theory, queuing, imitation theory of reserves and networks.</p> <p><b>Skills:</b> Have a holistic view of the essence and content of discipline, its place among the social sciences and in economic practice; <b>Competences:</b> Economic and organizational-managerial, professional</p>
5	Management Theory	3	5	Economic theory	Management Accounting 1,2	<p><b>Purpose:</b> To orient students towards solving any problems</p> <p><b>Contents:</b> Introduction to management. The main periods of development of management thought. The main stages of development of management thought in Kazakhstan. The concept of the organization, its essence and attributes. Organizational structures. Organizational design. Varieties of organizations. System of laws of organization. Fundamentals of organizational behavior. Personality in the organization. Motivation of activities. Management process and management decisions. Group management and team building. Leadership and management styles. Power and partnership in the management of the organization. Conflicts and negotiations. Knowledge management.</p> <p><b>Expected result::</b></p> <p><b>Know:</b> the main stages of the development of management as a science and profession; principles of development and patterns of the functioning of the organization; roles, functions and tasks of a manager in a modern organization; the main business processes in the organization; principles of goal-setting, types and methods of organizational planning; types of organizational structures, their main parameters and the principles of their design; basic types and procedures of internal control; types of management decisions and methods for their adoption; basic theories and concepts of people's interaction in the organization, including issues of motivation, group dynamics, team building, communications, leadership and conflict management; types of organizational culture and methods of its formation; basic theories and approaches to the implementation of organizational change.</p> <p><b>To be able:</b> to set goals and formulate tasks related to the implementation of professional functions; analyze the external and internal environment of the organization, identify its key elements and assess their impact on the organization; to analyze the organizational structure and develop proposals for its improvement; organize team interaction to solve managerial tasks; analyze communication processes in the organization and develop proposals to improve their effectiveness; to diagnose the organizational culture, to identify its strengths and weaknesses, to develop proposals for its improvement; Develop programs to implement organizational changes and evaluate their effectiveness.</p> <p><b>Skills:</b> methods of implementing the basic management functions (decision-making, organization, motivation and control); modern technologies of effective influence on individual and group behavior in the organization.</p> <p><b>Competences:</b> Economic and organizational-managerial, professional</p>
	Enterprise economy	3	5	Microeconomics	International and national	<p><b>Purpose:</b> Forming students' bases of economic thinking, understanding the activities of primary production links</p>

6					financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Contents:</b> Characteristics of the development of the economy Republic of Kazakhstan and its state regulation. Enterprise as an object management. Economic and social efficiency of production. The basic capital of the enterprise. Raw materials, material and fuel-energy resources. Working capital of the enterprise. Labor resources. Remuneration for enterprise. Investment and innovation policy of the enterprise. Costs of production and sales products. Marketing and production activity of the enterprise. Ensuring competitiveness products. Income and profitability production. Finance of the enterprise.</p> <p><b>Expected result::</b></p> <p><b>To know:</b> the essence of the enterprise as an object of management, an agent of a market economy, its place and role in the system of the national economy, taking into account the state regulation of market relations; the resource base of the enterprise and the efficiency of the use of various resources; economic mechanism of the enterprise; financial results of the enterprise;</p> <p><b>To be able:</b> to apply the acquired knowledge to construct an effective system of calculation and analysis of the enterprise, and to have the competence necessary to develop arguments, justify ways to solve problems arising in the course of the functioning of the enterprise; Demonstrate knowledge and understanding in the field of economics of the functioning of a production enterprise, including the features of organizing activities at Kazakh enterprises; to collect and interpret scientific-practical, statistical information for making judgments of a practical and scientific-theoretical nature; clearly and clearly communicate their findings and knowledge and their rationale to specialists and laymen</p> <p><b>Skills:</b> associated with mastering the methodology of economic calculations for the analysis and adoption of economic and managerial decisions both executive and managerial nature; for further creative, active professional work as an economist of the enterprise, for continuing education with a higher degree of independence</p> <p><b>Competences:</b> Economic and organizational-managerial, professional</p>
6	Entrepreneurship	3	5	Microeconomics	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Purpose:</b> The aim of the study is to develop the students' skills and competences for successful work in the field of entrepreneurship in the Republic of Kazakhstan Content: Entrepreneurship: the essence, content and conditions for the formation of entrepreneurship. Unity and difference of concepts of entrepreneurship and entrepreneurship. Subjects and objects of entrepreneurial activity. Entrepreneurship Code of the Republic of Kazakhstan. Business - planning in the system of entrepreneurial activity. Financing of entrepreneurial activity. Entrepreneurial mystery and ways to protect it. Analysis and evaluation of business performance. Termination of business activities Causes, factors and conditions, termination of business activities.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> the form of the enterprise; how to analyze, forecast and develop recommendations for improving the state of the enterprise</p>

						<p><b>Be able to assess</b> the financial stability of the enterprise and determine the ways to achieve it, determine the competitive advantages of the enterprise and its products to represent</p> <p><b>Skills:</b> to improve their skills in the field of entrepreneurial activities in the national economy</p> <p><b>Competences:</b> Economic and organizational-managerial, professional</p>
7	Theory and organization taxes	3	5	Economic theory	Taxes and taxation, Taxes of foreign countries	<p><b>Purpose:</b> to reveal the essential foundations interaction theory and practice of accounting tax obligations, the need for management of tax activity, content of its traditional and special functions, roles and values of this management in modern conditions.</p> <p><b>Content:</b> Economic content and definition of theoretical aspects of functioning and development of taxes, stages of formation and development of the tax system of the Republic of Kazakhstan. The relationship of tax production with the characteristics of economic development, etc.</p> <p><b>Expected Result:</b></p> <p><b>To know:</b> the normative acts regulating the relations of the organization and the state in the field of taxation, the Tax Code of the Republic of Kazakhstan, the economic essence of taxes, the principles of construction and elements of tax systems, types of taxes in the RK and the procedure for their calculation.</p> <p><b>To be able:</b> to be guided by the current tax legislation, to understand the nature and procedure for calculating taxes.</p> <p><b>Skills:</b> be able to calculate taxes in accordance with the Tax Code to complete tax returns, apply the provisions of the tax legislation of the Republic of Kazakhstan in dealing with specific issues of taxation of legal entities and individuals</p> <p><b>Competences:</b> professional</p>
7	The organization of tax control	3	5	Economic theory	Taxes and taxation, Taxes of foreign countries	<p><b>Purpose:</b> to study the theoretical foundations of the organization of tax control</p> <p><b>Contents:</b> Tax authorities in the RK: their composition and character. Powers of tax authorities. Essence, subject and forms of tax control. Types and forms of the tax control. Organization of state tax control. Normative-legal and information bases of the tax control. Costs associated with the implementation of taxation control</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> A student is able to set tasks for the implementation of tax activities and change the position of taxes in the financial system.</p> <p><b>Be able to</b> freely navigate in the tax legislation of Kazakhstan</p> <p><b>Skills:</b> Has skills in the field of tax mechanism organization and in the implementation of tax management</p> <p><b>Competences:</b> professional</p>
8	Theory and organization taxes	2(a)	3(a)	Economic theory	Taxes and taxation, Taxes of foreign countries	<p><b>Purpose:</b> to reveal the essential foundations interaction theory and practice of accounting tax obligations, the need for management of tax activity, content of its traditional and special functions, roles and values of this management in modern conditions.</p> <p><b>Content:</b> Economic content and definition of theoretical aspects of functioning and development of taxes, stages of formation and development of the tax system of the Republic of Kazakhstan. The relationship of tax</p>

						<p>production with the characteristics of economic development, etc.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> The student is able to set tasks for the implementation of tax activities and change the position of taxes in the financial system.</p> <p><b>Be able to</b> freely navigate in the tax legislation of Kazakhstan</p> <p><b>Skills:</b> Has skills in the field of tax mechanism organization and in the implementation of tax management.</p> <p><b>Competencies:</b> professional</p>
8	The organization of tax control	2(a)	3(a)	Statistics, economic statistics	Taxes and taxation, Taxes of foreign countries	<p><b>Purpose:</b> to study the theoretical foundations of the organization of tax control</p> <p><b>Contents:</b> Tax authorities in the RK: their composition and character. Powers of tax authorities. Essence, subject and forms of tax control. Types and forms of the tax control. Organization of state tax control. Normative-legal and information bases of the tax control. Costs associated with the implementation of taxation control</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> A student is able to set tasks for the implementation of tax activities and change the position of taxes in the financial system.</p> <p><b>Be able to</b> freely navigate in the tax legislation of Kazakhstan</p> <p><b>Skills:</b> Has skills in the field of tax mechanism organization and in the implementation of tax management.</p> <p><b>Competences:</b> professional</p>
9	Accounting for branches	3	5	Economic theory	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>The purpose</b> of the study is to provide the necessary level preparation of students on theoretical and practical organization of accounting and document circulation in trade, in motor transport enterprises, in tourism and hotel business, in construction.</p> <p><b>Contents:</b> Accounting in trade. Accounting at public catering establishments. Accounting in construction. Accounting in the tourist and hotel business. Accounting in agriculture. Accounting in the KSK. Accounting of foreign economic activity.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> the methodology of accounting for commodity circulation and the formation of financial results in wholesale and retail trade, the procedure for the formation of accounting data on the cost of construction and settlements with customers, objects and articles of cost accounting and calculation of the cost price of agricultural production, as well as evaluation of products, features of the formation of financial results for each industry, taking into account the specifics of their activities.</p> <p><b>To be able:</b> to use the system of the received knowledge for working out and a substantiation of an accounting policy of the enterprise (managing subject); to decide on examples of specific economic situations, evaluation issues; generate accounting information for the purpose of its subsequent use in financial statements and tax calculations.</p> <p><b>Skills:</b> solving practical and situational problems; substantiation of the interrelation of economic operations with the final financial result, drawing up of the balance</p>

						sheet and other forms of reporting. <b>Competences:</b> special
9	Accounting in the production sphere	3	5	Economic theory	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Purpose:</b> to familiarize students with the organization of inventory of calculations with the personnel on payment, production costs, finished goods (works, services) in various enterprises of the production sphere of the Republic of Kazakhstan.</p> <p><b>Contents:</b> Forms of organization of building production. Organization of logistical support of construction industry. Features of inventory on construction sites and in accounting. Account title buildings and structures. Cost accounting manual for construction machines and mechanisms. Cost accounting the main and auxiliary production.</p> <p>Expected results: to know: the concept and classification of expenses of industrial enterprises; types and content of accounting methods of production costs and cost calculation of goods (works, services);</p> <p><b>To be able to:</b> take into account production costs and cost calculation of goods (works, services) in manufacturing enterprises.</p> <p><b>Skills:</b> implementation (delivery) contract work and payments to subcontractors customers.</p> <p>Competences: special</p>
10	Computerization of accounting	4	6	Fundamentals of accounting	Financial statements consolidated enterprise reporting	<p><b>Purpose:</b> -development of the basic concepts and principles of computerized financial reporting, - study of the structure and content of the system 1 C; - studying the accounting system elements 1C; - development of computerized accounting process.</p> <p><b>Contents:</b> Introduction. General principles of construction and capabilities of automation software. Purpose, structure and general principles of the package "1C: Accounting". Purpose, structure of the package "1C: - Accounting". The main features of 1C "Accounting" Program call. Exit the program. Screen view: header line; menu bar; a ruler of pictograms; information line; window workspace. Use the mouse. Set up accounts, sub-checkpoints and other options. Synthetic accounting. Chart of accounts. Adjustment of the chart of accounts: the length of account codes and sub-accounts; the input of a new account or sub-account; deletion of an account or sub-account; adjustment of the list of accounts. Purpose of the transaction log. Postings and documents. The format of the transaction log. View and print the transaction log. Sorting of postings. Quick search in the transaction log. Correcting the transaction log: entering new postings; Copying of postings; posting adjustment; delete postings. Documents and calculations. Standard reports and reports of arbitrary shape. Generating standard reports: setting up a report; common formation parameters.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> the theoretical basis of computerization of accounting; understand its essence and meaning; the content of computerization of accounting, its purposes and basic functions; method of accounting management.</p> <p><b>To be able to:</b> keep inventory of inventory, trade operations, banking and cash transactions, fixed assets and intangible assets, basic and auxiliary production, indirect expenses, VAT, excise, wages and personnel, make final operations of the month, draw up standard</p>

						<p>accounting reports.</p> <p><b>Skills:</b> compilation of regulated reporting, assimilation of service capabilities, creation of new documents, forms, reports and processing in the system, basic configuration functionality, application of the automation of accounting and tax accounting, the Standard Chart of Accounts, general accounting parameters. <b>Competences:</b> Economic and organizational-managerial professional</p>
10	1C - Accounting	4	6	Fundamentals of accounting	Financial statements consolidated enterprise reporting	<p><b>Purpose:</b> get the theoretical and practical skills in the program 1C-Accounting, use the knowledge gained in the field of accounting and auditing.</p> <p><b>Contents:</b> Basic concepts of system "1C: Accounting". Accounting software systems: Luka Altyn, 1C-Accounting. Built-in programming language 1C-Accounting. Configure. Configuration accounting. Programming language high-level Object Pascal. The creation of databases. Database management. The solution of economic tasks using Object Pascal.</p> <p><b>Expected results:</b></p> <p>Facts: the Mode of accounting in the "1C: Accounting". To be able to: work with the program "1C: Accounting".</p> <p><b>Skills:</b> work in the program 1C-Accounting, to use the obtained knowledge in accounting and auditing.</p> <p>Competences: Economic and organizational-managerial professional</p>
11	Basis of audit	2	3	Economic theory	Practical audit, financial control and audit	<p><b>Purpose:</b> The goal is to teach students the basic concepts of auditing, the theoretical fundamentals of auditing, the general technology of auditing.</p> <p><b>Content:</b> In studying the discipline, the following topics are considered: reports, professional ethics, audit standards, analytical procedures and planning, materiality and risk, internal control and audit sampling, audit evidence and auditor working papers.</p> <p><b>Expected Result:</b></p> <p><b>Know:</b> The Law "On Auditing and Other Legislative Acts of the Republic of Kazakhstan"; principles and standards of audit, the main concepts of auditing, the legal regulation of audit, the organization and technology of audits, documenting the results of audit.</p> <p><b>To be able:</b> to plan and organize audit of certain aspects of accounting; summarize the results of the audit; organize and carry out a check on the state of internal control; use the results of the audit in improving internal control, accounting and management of entrepreneurial activities.</p> <p><b>Skills:</b> Defining the type of audit to apply to a specific organization, conducting procedures for collecting audit evidence, organizing audit of certain sections of accounting, compiling audit reports.</p> <p><b>Competences:</b> Economic and organizational-managerial professional</p>
11	Controlling	2	3	Economic theory	Practical audit, financial control and audit	<p><b>Purpose:</b> is to familiarize and study students' theory and practice in the field of controlling, supporting and coordinating the processes of planning, providing information, controlling and adapting, evaluating and determining the effectiveness of enterprise management.</p> <p><b>Content:</b> The concept of controlling in the enterprise management system, Strategic and operational controlling, Role of controlling service in the organizational structure of enterprise management in market conditions, Expert diagnostics of the financial</p>

						<p>and economic state of the enterprise</p> <p><b>Expected Result:</b> Know: controlling tools, factors and reserves for improving the efficiency of production, the theory and practice of managing the costs of an enterprise, the features of management in various types of responsibility centers, the structure of the information support system for making effective management decisions, profitability and profitability indicators, Features of the analysis of the financial condition of the enterprise.</p> <p><b>To be able:</b> to use graphic and mathematical methods in controlling, to systematize and model the interrelations arising between elements of the enterprise; determine the impact of factors, analyze the dynamics of company costs, organize accounting for responsibility centers, develop various types of intra-firm budgets, diagnose the strategic position of the enterprise, apply economic and mathematical modeling in controlling, perform a comprehensive assessment of financial and economic performance indicators, analyze performance of financial and financial activities, formulate management decisions based on the data of the analysis.</p> <p><b>Skills:</b> principles of construction of calculation systems, the criterion for making managerial decisions in the process of analyzing typical controlling tasks, bases for evaluating the results of production and financial activities; to identify reserves of increasing the efficiency of production, methods of developing managerial decisions</p> <p><b>Competences:</b> Economic and organizational-managerial professional</p>
12	Taxes and taxation	3	5	Theory and organization of taxes, Organization of tax control	Tax accounting and reporting, taxation of economic entities	<p><b>Purpose:</b> Formation at students of a complex of theoretical and practical knowledge on the basics of construction and operation of the tax system.</p> <p><b>Contents:</b> the Economic essence of taxes. Basis of taxation. Tax policy of the state system. The formation and development of the tax system in Kazakhstan. Accounting and reporting to tax authorities. Tax service in Kazakhstan. Control of tax authorities for the calculation and payment of taxes. Taxes of foreign developed countries.</p> <p>Expected result:</p> <p><b>Facts:</b> historical stages of development of the theory of taxation; - fundamentals of taxes and taxation, principles of tax system and classification of taxes; To be able: independently to make calculations for the calculation of tax payments.</p> <p><b>Skills:</b> skills in calculating, collecting and paying current taxes and fees in the Republic of Kazakhstan; to possess knowledge in the area of taxes and on - logoonline in further practical activities.</p> <p><b>Competences:</b> professional</p>
12	Taxes of foreign countries	3	5	Theory and organization of taxes, Organization of	Tax accounting and reporting, taxation of economic entities	<p><b>Goal:</b> to familiarize students with theoretical bases of the organization of the tax system in developed countries.</p> <p><b>Content:</b> the integration of Kazakhstan into world economic space is the need to learn the basics of tax systems in developed countries.</p> <p>Expected results:</p> <p><b>know:</b> theoretical and practical basis for the organization</p>

				tax control		<p>of the tax systems of foreign countries, be able to: distinguish the features of the tax systems of foreign countries, have the skills of calculation of taxable base of the SRS, to be competent in the organization of tax systems of foreign countries.</p> <p>Competences: professional</p>
13	Accounting in agribusiness organizations	3	5	Fundamentals of accounting,	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Purpose:</b> to provide advanced knowledge to students on the organization of accounting in the agricultural sector.</p> <p><b>Contents:</b> sobennosti in the agricultural sector; organization of accounting in General. Cost accounting for the production of food products. The calculation of cost of production (by production) production of the processing industry. Organization of accounting of expenses on the maintenance of the processing machinery. The accounting for the sale of finished products and determination of financial results.</p> <p>Expected results:</p> <p><b>facts:</b> the system of regulatory accounting in the agricultural sector in modern conditions; organization of accounting in agriculture; features of calculation of the cost of processing production in agriculture; to be able: to organise document management in agriculture; to organize the accounting in the agricultural sector; to determine the cost of all types of agricultural production and processing; prepare reports with APK; have the skills of documenting accounting operations; prepare and submit financial statements in accordance with accounting standards; collection, storage and processing of the accounting information used in agriculture.</p> <p>Competences: special</p>
13	Accounting for foreign economic activity	3	5	Fundamentals of accounting,	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Objective:</b> to study the peculiarities of accounting of foreign economic activity.</p> <p><b>Contents:</b> the contents of foreign economic activities and accounting features. Accounting of currency values and organizations. The basic conditions of supply of export and import goods and their impact on accounting. Accounting of export operations. Accounting of import operations. Forms of payment used in foreign trade. Accounting FEA is determined by the characteristics, the significance for accountants and managers, the aim and objectives of the study. Expected result: to Know: Main terms of supply of export and import goods and their impact on accounting.</p> <p>To be able to: raschityval shape used in the FEA.</p> <p><b>Skills:</b> Accounting, currency values and organizations.</p> <p>Competences: special</p>
14	Budget accounting and reporting	2	3	Fundamentals of accounting	The state budget, budgeting	<p><b>Goal:</b> Learning the principles, fundamentals, and rules of conducting accounting and drawing up financial statements of public institutions in accordance with international financial reporting standards for the public sector.</p> <p><b>Contents:</b> Introduction of IPSAS on the accrual basis. Of a methodology - strategic and regulatory framework for the implementation of IPSAS. Characteristics of IPSAS 1 – Presentation of financial statements. IPSAS 2-Reports on cash flow. IPSAS 3 – Accounting policies, OS 11 – construction Contracts. OS 5 – borrowing Costs. IPSAS 12 – Inventories IPSAS 13 – leases 11 IPSAS 16</p>



						<p>– Investment property. IPSAS 17 – fixed assets. IPSAS 31 – Intangible assets.</p> <p>Expected results:</p> <p><b>Facts:</b> methodological and regulatory basis IPSAS. Comparative characteristics of traditional accounting and accounting according to IPSAS.</p> <p>Be able to: use basic provisions of IPSAS and content of the international standards of the accounting organization.</p> <p><b>Skills:</b> basic rules, principles, features of accounting in public institutions in accordance with IFRS OS.</p> <p>Competences: special</p>
14	Accounting and reporting in public sector organizations	2	3	Fundamentals of accounting	The state budget, budgeting	<p><b>Objective:</b> to Learn the fundamentals of accounting and reporting in financial and budgetary organizations</p> <p>Providing the theoretical and practical training of students in learning accounting accounting for the execution of cost estimates in budgetary institutions, its techniques, and or institutions in accordance with the requirements of requirements of the associations contained in the state budget the conditions of market economy.</p> <p><b>Content:</b> the Nature, object and forms of budget accounting. International the practice of budget accounting. The organization the budget accounting. Regulatory and information basis of budgetary accounting.</p> <p>Expected result:</p> <p><b>Knowledge:</b> Know the basics of budgetary accounting</p> <p><b>Skills:</b> independently analyze the budgetary accounting</p> <p><b>Skills:</b> practical skills</p> <p>applying knowledge of budgetary accounting</p> <p>Competences: special</p>
15	The state budget	3	5	Introduction to Finance	Tax accounting and reporting, taxation of business entities	<p><b>Purpose:</b> the Aim of teaching this course is the study of the peculiarities of the state budget as an economic category, as the most important lever for financial regulation and economic instrument of state control, as in the study of the structure, types and characteristics budgetary systems, which allow to identify the advantages and disadvantages of their operation</p> <p><b>Contents:</b> the Study of questions of formation and use, analysis of the structure of revenue and expenditure of the state budget, the problems of deficit and public debt.</p> <p><b>Expected result:</b></p> <p><b>Facts:</b> in practical activities in the banking and financial system</p> <p>To be able to: Use methods and forms of assessment of efficiency of planning.</p> <p><b>Skills:</b> use of results the key financial management processes including budgeting, calculation of budget revenues and expenditures of the state, formation of state budget funds, use of program-target methods and the organization of effective system of public control of spending of budgetary foundations</p> <p>Competences: professional</p>
15	Budgeting	3	5	Introduction to Finance	Tax accounting and reporting, taxation of business	<p><b>Objective:</b> providing the students with knowledge of modern principles, methods and means of preparation and execution of financial plans of enterprises on the basis of budgeting.</p> <p><b>Contents:</b> about the technology budget planning; reflection characteristics of the organization of budgetary</p>

					entities	<p>process at the stages of formation, consideration, adoption and execution of the budget plan of the enterprise; formation of practical skills in budget planning of the company by conducting independent analytical studies; prepare for practical training in enterprises.</p> <p><b>Expected result:</b>  <b>to Know:</b> the Student must possess certain theoretical knowledge and practical skills in budget planning of the company.  <b>To be able:</b> to plan the budget of the enterprise  Skills: analytical studies of the organization.  Competences: professional</p>
16	The state budget	2 (a)	3(a)	Introduction to finance	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Purpose:</b> the Aim of teaching this course is the study of the peculiarities of the state budget as an economic category, as the most important lever for financial regulation and economic instrument of state control, as in the study of the structure, types and characteristics budgetary systems, which allow to identify the advantages and disadvantages of their operation</p> <p><b>Contents:</b> the Study of questions of formation and use, analysis of the structure of revenue and expenditure of the state budget, the problems of deficit and public debt.</p> <p><b>Expected result:</b>  <b>Facts:</b> in practical activities in the banking and financial system  To be able to: Use methods and forms of assessment of efficiency of planning.  <b>Skills:</b> use of results the key financial management processes including budgeting, calculation of budget revenues and expenditures of the state, formation of state budget funds, use of program-target methods and the organization of effective system of public control of spending of budgetary foundations  Competences: professional</p>
16	Budgeting	2(a)	3(a)	Introduction to finance	International and national financial reporting standards, peculiarities of IFRS application at the enterprise	<p><b>Objective:</b>providing the students with knowledge of modern principles, methods and means of preparation and execution of financial plans of enterprises on the basis of budgeting.</p> <p><b>Contents:</b> about the technology budget planning; reflection characteristics of the organization of budgetary process at the stages of formation, consideration, adoption and execution of the budget plan of the enterprise; formation of practical skills in budget planning of the company by conducting independent analytical studies; prepare for practical training in enterprises.</p> <p><b>Expected result:</b>  <b>to Know:</b> the Student must possess certain theoretical knowledge and practical skills in budget planning of the company.  <b>To be able:</b> to plan the budget of the enterprise  Skills: analytical studies of the organization.  Competences: professional</p>
17	The financial analysis	3	5	Fundamentals of financial analysis	The application of knowledge in the implementation of the	<p><b>Purpose:</b> the purpose of this discipline is the consideration and valuation of financial instruments</p> <p><b>Contents:</b> assessment of the financial condition of the company on the basis of data of financial statements, assessment of financial results of activity, definition of financial stability and financial independence of the enterprise liquidity analysis of the balance sheet,</p>

					thesis and further education in the magistracy	determination of solvency of the company, assessment of efficiency of use of capital and forecasting activities <b>Expected result:</b> <b>Knowledge:</b> Mastery of theoretical foundations and practical knowledge in the field of financial analysis. <b>Skills:</b> to apply modern methods of analysis, in developing measures to improve economic performance. <b>Skills:</b> A comprehensive assessment of revealing of reserves of increase of production efficiency. Competences: professiona
17	Analysis of financial statements	3	5	Management accounting 1	The application of knowledge in the implementation of the thesis and further education in the magistracy	<b>Purpose:</b> formation of knowledge in the field financial and management analysis the efficiency of production management, synthesis of the results analysis and decision optimal management decisions. <b>Content:</b> Concept, meaning and objectives analysis of financial statements. Information providing financial analysis of the structure balance. Analysis of liquidity balance. Analysis financial results. production and the sale of products. <b>Expected result:</b> <b>Knowledge:</b> to Master the methodology and methods discipline "AFO", the main economic indicators to demonstrate acquired knowledge and understanding in this area. Ability to analyze production and economic activities of the organization, to generalize particular results of analysis and make appropriate conclusions with a view to adopting optimal management decisions. <b>Skills:</b> to Develop arguments and solve economic problems by the collection, analysis, systematization of information about financial and economic activities enterprises. <b>Competences:</b> professiona
18	Management analysis	3	5	Management accounting	The use of knowledge gained in the performance of the thesis and further training in the magistracy	<b>Purpose:</b> formation of students ' skills in drawing up a business plan. results of financial calculations use and management at all levels learn to make decisions. <b>Contents:</b> theoretical basis of analysis of financial statements. Form № 1 analysis "balance sheet". Evaluation of the property of a commercial organization. Commercial organization (balance sheet akivi) assessment of property status. Financial the structure and composition of resources the analysis of the dynamics. Enterprise payment financial stability assessments. Business activity of the enterprise analysis. "Report on income and expenditure" analysis form № 2 "issuance of certificates of personal subsidiary plots". Enterprise analysis of financial performance. "Statement of changes in equity" № 3 analysis form. «Money "on the movement of trains." Forecasting of financial reports. Complex financial condition of the enterprise valuation & bankruptcy analysis. <b>Expected result:</b> be able to: analyze financial

						<p>calculations objects; various organizational and legal calculations of enterprises in the form of content and interaction of structures analysis of financial calculations; content and priority.</p> <p><b>Must be able to:</b> carry out the balance sheet, its main articles and calculated indicators analysis; the analytical balance; the vertical and horizontal analysis, income and expenses in sales of products; trend analysis and trend and stability of the organization, analysis of cost structures and companies evaluation of financial performance, statement of cash flows in education analysis of information, production and economic, financial and investment activities performance evaluation.</p> <p><b>Skills:</b> financial activities of a commercial organization comprehensive assessment of the state of entrepreneurship; the economic entity and the sources of risks in assessment of the possibility of bankruptcy.</p> <p><b>Competence:</b> professional.</p>
18	Analysis of management decision alternatives	3	5	Management accounting	<p>The use of knowledge gained in the performance of the thesis and further training in the magistracy</p>	<p><b>Purpose:</b> portfolio of securities at the enterprise methods of species formation the formation of a strategic portfolio item theoretical and practical aspects of software knowledge system in generalized form formation Contents: the concept of portfolio securities and the portfolio the essence of investment. Portfolio securities in the formation profitability analysis. Securities expectation profitability and profitability risks. Valuation of return on assets model. Portfolio management efficiency evaluation. In the unknown case, and decision making in case of risk. VaR parametric model.</p> <p><b>Expected result:</b></p> <p><b>Must know:</b> investment policy in the market features the work of institutions, values structure of the securities market and the structure of the securities marke the concept of the investor's portfolio; securities from dependent position features of the formation of the securities, theoretical basis of assessment</p> <p><b>Be able to:</b> securities market position, tasks, specifics of activity,you need to decipher; the securities in the calculation of profitability and exchange value research method in the enterprise; compatible formation of portfolio securities</p> <p><b>Skills:</b> portfolio managemen securities analysis methods during the formation and successful tukela assessment skills.</p> <p><b>Competence:</b> professional.</p>
19	Accounting and reporting in commercial banks	3	5	Introduction to Finance	<p>Ethics of accountants and auditors, professional ethics and values of accountants</p>	<p><b>The aim of the study:</b> the study of characteristics and objectives accounting in banks, understanding of its of subject and method, the ability to navigate in basic issues of technology and organization, as well as the principles and main content of financial statements.</p> <p><b>Short contents:</b> Subject and tasks accounting in banks. The organization accounting and operational work in the Bank. Bank balance and the principles of its construction. Documentation document management and control in the commercial</p>

						<p>banks. The account transactions. Accounting interbank relations. Accounting for cash operations. Discounting cash flows. Future and current value. Account credit operations. Accounting of Deposit operations. Accounting operations with securities. Management of operations foreign currency. Accounting operations with the main funds, inventories, intangible assets. Accounting income and expenses of the Bank. Management of operations own capital of the Bank. Accounting the taxation of banks. Financial statements banks of the second level</p> <p><b>The expected results of the study:</b>  <b>Knowledge:</b> Knows basic principles and methods accounting in banks  <b>Skills:</b> is Able to independently maintain accounting in banks of the second level  <b>Skills:</b> practical skills  application of knowledge in accounting accounting in banks  <b>Competences:</b> special</p>
19	Financial analysis of commercial banks	3	5	Introduction to Finance	<p>Ethics of accountants and auditors, professional ethics and values of accountants</p>	<p><b>Objective:</b> to Study the characteristics of financial analysis in commercial banks  Brief description of the course: the Features financial analysis for commercial banks, information security financial analysis. The role and importance of financial analysis in business banks. The techniques and methods of analysis of the Bank's balance sheet.  Analysis of the performance and adequacy the use of the Bank's equity.  An analysis of revenue and expenses analysis taxation and financial results.  The main analytical techniques. Methods methods for estimating the costs of raising resources, the profitability of the operation and risk assessment.</p> <p><b>Expected results:</b>  <b>Knowledge:</b> students should know: - methods and methods of analysis of the Bank's balance sheet the procedure of analysis of indicators of use the Bank's capital, income and expenses  <b>Competences:</b> special</p>

#### PROFILING DISCIPLINES

##### Elective courses

1	Financial accounting 2	2	3	Financial accounting 1	<p>The application of knowledge in the implementation of the thesis and further education in the magistracy</p>	<p><b>Goal:</b> to train highly qualified specialists in the field of accounting and auditing, responding to increased requirements for professional knowledge and skills: to analyze and to make management decisions, create and present financial statements in accordance with IFRS.</p> <p><b>Contents:</b>  Financial accounting 2 aims to study topics related to the International financial reporting standards, including income tax, introduction to international corporate investments and accounting of foreign economic activity of the organization.</p> <p><b>Expected result:</b>  <b>To know:</b> Knowledge of basic regulations for the presentation of financial statements the main provisions of the NFRS and IFRS  <b>to be able to:</b> Ability to prepare documentation, to present the economic situation in the system of accounts in the financial statements;</p>
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						<b>skills:</b> to Work in a team, to create a positive climate in the accounting Department, able to lead account service <b>Competences:</b> professional
1	Accounting and reporting on tax liabilities	2	3	Financial accounting 1	<p>The application of knowledge in the implementation of the thesis and further education in the magistracy</p>	<b>Purpose:</b> The aim of the study of the theory and practice of taxation, formation of the complex theoretical and practical knowledge on the basics of functioning and the calculation of tax liabilities of business entities. <b>Brief description of the course:</b> The study of the theoretical aspects of taxes and obligations, namely the disclosure of economic content, functions and principles of taxes. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need for and the economic content of tax control. Appealing results of tax audits and acts (omission of act) of officials of tax authorities. <b>Expected results:</b> <b>facts:-</b> the functioning and development of tax obligations; - the functioning of individual groups of taxes and fees, the mechanism of their calculation and payment; <b>Skills:</b> in the field of tax planning and tax control, formation of modern economic thinking <b>Skills:</b> tax audits and laboratory control. <b>Competences:</b> professional
2	Financial accounting 2	3(a)	5(a)	Financial accounting 1	<p>The application of knowledge in the implementation of the thesis and further education in the magistracy</p>	<b>Purpose:</b> The aim of the study of the theory and practice of taxation, formation of the complex theoretical and practical knowledge on the basics of functioning and the calculation of tax liabilities of business entities. <b>Brief description of the course:</b> The study of the theoretical aspects of taxes and obligations, namely the disclosure of economic content, functions and principles of taxes. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need for and the economic content of tax control. Appealing results of tax audits and acts (omission of act) of officials of tax authorities. <b>Expected results:</b> <b>facts:-</b> the functioning and development of tax obligations; - the functioning of individual groups of taxes and fees, the mechanism of their calculation and payment; <b>Skills:</b> in the field of tax planning and tax control, formation of modern economic thinking <b>Skills:</b> tax audits and laboratory control. <b>Competences:</b> professional
2	Accounting for tax obligations	3(a)	5(a)	Financial accounting 1	<p>The application of knowledge in the implementation of the thesis and further education in the magistracy</p>	<b>Purpose:</b> The aim of the study of the theory and practice of taxation, formation of the complex theoretical and practical knowledge on the basics of functioning and the calculation of tax liabilities of business entities. <b>Brief description of the course:</b> The study of the theoretical aspects of taxes and obligations, namely the disclosure of economic content, functions and principles of taxes. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need for and the economic content of tax control. Appealing results of tax audits and acts

						<p>(omission of act) of officials of tax authorities.</p> <p><b>Expected results:</b></p> <p><b>facts:-</b> the functioning and development of tax obligations;</p> <p>- the functioning of individual groups of taxes and fees, the mechanism of their calculation and payment;</p> <p><b>Skills:</b></p> <p>in the field of tax planning and tax control, formation of modern economic thinking</p> <p><b>Skills:</b> tax audits and laboratory control.</p> <p>Competences: professional</p>
3	Financial statements	3	5	Fundamentals of accounting, statistics, economic statistics	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose:</b> development of the basic concepts and principles of financial reporting</p> <p>Content: Statements of how the system of the indicators reflecting results of economic activities of the organization, its financial and property status. Qualitative characteristics of financial statements. Criteria for recognition and measurement. Balance, structure and content.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> normative acts regulating the accounting in the real sector of the economy; national and international financial reporting standards; comparative accounting, harmonization of accounting standards</p> <p>To be able to: identify the differences and particularities of accounting in various sectors of the economy depending on organizational forms; analyze and solve future issues of financial accounting and reporting.</p> <p>Skills: basic new methods and approaches in the field of financial accounting and reporting</p> <p>Competences: special</p>
3	Consolidated reporting of the enterprise	3	5	Fundamentals of accounting, statistics, economic statistics	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Goal:</b> to provide the necessary level training of students to preparation of consolidated financial statements according to accounting principles.</p> <p><b>Contents:</b> Presentation of consolidated financial statements Consolidation method of acquisition (subsidiary) Union enterprise. Method purchase. Consolidated financial reporting.</p> <p><b>Expected result:</b></p> <p><b>To know:</b> to calculate the financial results of joint ventures</p> <p><b>To be able to:</b> be able to maintain effective accounting of the assets of PREDPRIYATIE</p> <p><b>Skills:</b> preparation of consolidated financial statements in accordance with IFRS</p> <p>Competences: special</p>
4	Administrative accounting 2	3	5	Management accounting 1, pricing, state regulation of prices	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>The purpose</b> of the study is to provide the professionals of the economic information to perform management functions, which include: planning, coordination, control, analysis, decision-making, incentives.</p> <p><b>Contents:</b> cost Management. Assessment of costs. Cost allocation support services to production units. The account of losses in production. Functional costing (ABC). The system of "just in time". Planning, monitoring and measurement of performance indicators. Estimating on the basis of the functional cost (ABC). Variance analysis transfer pricing. Financial performance of divisions. The return on</p>

						<p>investment, economic value added. Analysis of decision-making</p> <p><b>Expected result:</b></p> <p><b>Know:</b> to have knowledge and understanding of content, concepts, and values statements for internal and external users, including information needs for financial decision-making</p> <p>to be able to make decisions in difficult and unusual situations in the field of organization and management of economic activities of the enterprise (firm)</p> <p><b>skills:</b> presentation reasonable conclusion based on credentials for adoption by the economic and administrative decisions</p> <p>Competences: special</p>
4	Accounting in financial structures	3	5	Management accounting 1, pricing, state regulation of prices	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose:</b> formation of a system of knowledge for students on the preparation and practical application of financial statements of companies.</p> <p><b>Content:</b> the Course provides basic knowledge and skills in the preparation, analysis and forecasting of various forms of financial statements of companies. This discipline contains questions relating to the disclosure of the economic content of accounting in financial structures, features of the analysis of financial and economic activity of the enterprise by studying the various components and structures, elements, the order of financial reporting, the main types of financial statements, the content of the assessment of the bankruptcy of the enterprise.</p> <p><b>Expected result:</b></p> <p><b>Must know:</b> General rules of organization of accounting in financial structures in accordance with the current regulatory legal acts of the Republic of Kazakhstan; primary documents and accounting registers used in financial structures, a standard chart of accounts in financial structures and instructions for its application, financial assets, non-financial assets, accounting of financial institutions' liabilities, operations to authorize the expenditure part of the budget; fundamentals of accounting in financial institutions, the nature and importance of financial statements, their types and presentation.</p> <p><b>Be able to:</b> use the theory of accounting for the organization of accounting operations with budgetary and extra-budgetary instruments in financial organizations, use the standard chart of accounts in financial organizations, instructions for their use, fill in primary documents and accounting registers, make accounting records in accordance with the plans of accounts for each type of financial organizations.</p> <p><b>Skills:</b> application of special terminology of accounting in financial institutions, preparation of accounting policies of financial institutions, reflection in the accounting of business transactions in accordance with the General and special requirements of regulatory documents on accounting in public institutions.</p> <p><b>Competences:</b> special</p>
5	International and national financial reporting	3	5	Basis of accounting, financial statements consolidated	The application of knowledge in the implementation	<p><b>Purpose:</b> formation at students of system knowledge on the preparation and practical use of financial statements of companies.</p> <p>Brief course description: the course provides basic knowledge and skills in planning, analyzing, and</p>



	standards			financial statements of the company	n of the thesis and further education in the magistracy	<p>predicting various forms of financial statements of companies. This discipline covers a range of issues that reveal the economic content of the accounting financial institutions, the composition and structure of different financial statements and their elements, the order of reference and preparation of primary financial statements, especially analysis of financial-economic activity of the enterprise through studying financial statements, the contents and specificity of an estimation of bankruptcy of the enterprise.</p> <p><b>Expected results:</b> to know regulatory and tax reporting in the Republic of Kazakhstan.</p> <p><b>Skills:</b> to analyze what is happening in the country's financial processes, to give them an objective evaluation, to find ways of optimizing solutions in the field of management accounting</p> <p><b>Skills:</b> financial reporting. Competences: special</p>
5	Features application of IFRS in enterprises	3	5	Basis of accounting, financial statements consolidated financial statements of the company	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Learning goal:</b> to Familiarize students with the composition, structure and application of national financial reporting standards or their groups on the</p> <p><b>Summary:</b> This course focuses on methods, analysis and techniques of application of national financial reporting standards for companies</p> <p><b>The expected results of the study:</b> <b>Knowledge:</b> know the concepts and principles of accounting; the main elements of the balance sheet and the procedure for drawing up the accounting balance sheet; <b>Skills:</b> Knows how to formulate and solve specific tasks in a simplified form of accounting. <b>Skills:</b> Have skills in filling in the primary documentation, accounting registers. Competences: special</p>
6	Accounting in construction organizations	3	5	Accounting in branches, Accounting in the manufacturing sector	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose of study:</b> This course is in accordance with other disciplines of accounting gives in-depth knowledge to students on organization of accounting and document flow in construction</p> <p><b>Synopsis:</b> Organization of the accounting service in construction organisations. The composition of the accounting documentation in construction organizations. Documentation on account of settlement operations, payroll, cost accounting.</p> <p>The expected results of the study: <b>Knowledge:</b> organization accounting in construction; features of calculation the cost of services in construction <b>Skills:</b> organization accounting in construction; features of calculation the cost of services in construction <b>Skills:</b> documentary registration of accounting operations;</p>

						formation and presentation of financial statements in accordance with accounting standards; collecting, storing and processing accounting information used in the field of professional activities. Competences Special
6	Organization of entrepreneurial activity	3	5	Accounting in branches, accounting in the manufacturing sector	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose of study:</b> This course is in accordance with other disciplines of accounting gives in-depth knowledge to students on organization of accounting and document flow in construction</p> <p><b>Synopsis:</b> Organization of the accounting service in construction organisations. The composition of the accounting documentation in construction organizations. Documentation on account of settlement operations, payroll, cost accounting. The expected results of the study:</p> <p><b>Knowledge:</b> organization accounting in construction; features of calculation the cost of services in construction</p> <p><b>Skills:</b> organization accounting in construction; features of calculation the cost of services in construction</p> <p><b>Skills:</b> documentary registration of accounting operations; formation and presentation of financial statements in accordance with accounting standards; collecting, storing and processing accounting information used in the field of professional activities.</p> <p><b>Competences Special</b></p>
7	Practical audit	3	5	Basis of audit, controlling	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose:</b> the aim of study of discipline "Practical auditing" is the practical application of the fundamentals of auditing, organization and methods in conducting thematic audits</p> <p><b>Content:</b> practical audit, objectives of audit. Auditing activity and its legal regulation. Rights and obligations and responsibilities of the parties during an audit.</p> <p><b>Expected result:</b></p> <p><b>Facts:</b> what is the purpose of testing facilities audit, which sources of information should be used, how to conduct audit procedures, calculations, how to analyze the condition of the examined objects, how to formulate conclusions about the state of control objects. to be able to draw up a programme of audits to make the verification tests of the internal control system and accounting.</p> <p><b>skills:</b> determine the direction of the audit, registration, working documents and test results.</p> <p><b>Competences Special</b></p>
7	Financial control and audit	3	5	Basis of audit, controlling	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Objective:</b> to create a body of knowledge in the field of financial control.</p> <p><b>Brief content:</b> the course content enables us to study the impact of the state on sphere of financial relations through a tax policy, regulation of credit relations, financial market regulation, the formation of a sinking Fund and the system of state support. We study the growth of production efficiency and spending, ensuring compliance with current legislation in the area of taxation of legal entities belonging to different organizational and legal forms, correctness of</p>

						<p>accounting, correctness of drawing up and execution of the budget checking status and the effective use of financial, human and material resources of companies and institutions.</p> <p><b>The expected results of the study:</b></p> <p><b>to know:</b> methods of analysis of various aspects of economic activities are presented using real data from financial and management accounting. to be able to substantiate managerial decisions on optimization of structure of production and the cost of its production.</p> <p><b>Skills:</b> development of methods of control of funds of the enterprise</p> <p>Competences Special</p>
8	Tax Accounting and Reporting	3	5	Theory and organization of taxes, taxes and taxation	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Goal:</b> Mastering theoretical knowledge and practical skills according to reliable generation of income and deductions, determination of the amounts of tax payments and tax accounting for CIT</p> <p><b>Content:</b> Tax accounting and its place in the accounting system. The legislative framework governing the organization and maintenance of tax accounting. Accounting and tax policies of enterprises. The definition of total annual income. Income included in aggregate annual income.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> information of financial accounting to tax accounting and corporate income tax</p> <p><b>to be able to:</b> recording, processing and systematization of the information of accounting data for use in tax accounting, bookkeeping of the current tax accounting, preparation of declarations for all types of tax liabilities.</p> <p><b>skills:</b> tax planning and tax control, formation of modern economic thinking</p> <p>Competences: Special</p>
8	Taxation of economic entities	3	5	Theory and organization of taxes, taxes and taxation	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p>The aim of the study of the theory and practice of taxation, formation of the complex theoretical and practical knowledge on the basics of operation and tax of economic entities and population.</p> <p><b>Contents:</b> the study of the theoretical aspects of taxes and tax system, namely the disclosure of economic content, functions and principles of taxes, historical stages of formation and development of taxes and tax system of the RK, the basic concepts of tax reform in the country. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need for and the economic content of tax control. Appealing results of tax audits and acts (omission of act) of officials of tax authorities.</p> <p><b>Expected result:to know:</b> the functioning and development of taxes; establishment and development of the tax system of the Republic of Kazakhstan; to be able: to calculate a separate tax types;</p> <p><b>Skills:</b> calculation and payment; liability for tax evasion, for sanctions for violation of tax legislation.</p> <p>Competences: professional</p>

9	Tax accounting and reporting	2 (a)	3 (a)	Theory and organization of taxes, taxes and taxation	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Goal:</b> Mastering theoretical knowledge and practical skills according to reliable generation of income and deductions, determination of the amounts of tax payments and tax accounting for CIT</p> <p><b>Content:</b> Tax accounting and its place in the accounting system. The legislative framework governing the organization and maintenance of tax accounting. Accounting and tax policies of enterprises. The definition of total annual income. Income included in aggregate annual income.</p> <p><b>Expected result:</b></p> <p><b>Know:</b> information of financial accounting to tax accounting and corporate income tax</p> <p><b>to be able to:</b> recording, processing and systematization of the information of accounting data for use in tax accounting, bookkeeping of the current tax accounting, preparation of declarations for all types of tax liabilities.</p> <p><b>skills:</b> tax planning and tax control, formation of modern economic thinking</p> <p>Competences: professional</p>
9	Taxation of economic entities	2 (a)	3 (a)	Theory and organization of taxes, taxes and taxation	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p>The aim of the study of the theory and practice of taxation, formation of the complex theoretical and practical knowledge on the basics of operation and tax of economic entities and population.</p> <p><b>Contents:</b> the study of the theoretical aspects of taxes and tax system, namely the disclosure of economic content, functions and principles of taxes, historical stages of formation and development of taxes and tax system of the RK, the basic concepts of tax reform in the country. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need for and the economic content of tax control. Appealing results of tax audits and acts (omission of act) of officials of tax authorities.</p> <p><b>Expected result:to know:</b> the functioning and development of taxes; establishment and development of the tax system of the Republic of Kazakhstan; to be able: to calculate a separate tax types;</p> <p><b>Skills:</b> calculation and payment; liability for tax evasion, for sanctions for violation of tax legislation.</p> <p>Competences: professional</p>
10	Accounting in tourism	3	5	Fundamentals of accounting, Accounting in the manufacturing sector	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Goal:</b> the Main goal of discipline is mastering by the students theoretical knowledge on management accounting in tourism organisations.</p> <p><b>Contents:</b> Tourism as a specific form of international trade in services. Economy tourism organization. Economic aspects of selection organizations of tourism business in accounting policy. Cost accounting, forming the cost of tourism product in the tourism business. The basic principles of trading and commercial activities of subjects of RK.</p> <p><b>Expected result:</b></p> <p><b>know:</b> -the specifics of organization of accounting in tourism business; - the process of implementation of the tourism product; -maintenance and management of tourist enterprise.</p> <p><b>to be able to:</b> calculate the cost of tourism products.</p> <p><b>Skills:</b> construction accounting in tourism and hotel</p>

						business. Competences: Special
10	Organizational accounting in small business entities	3	5	Fundamentals of accounting, accounting in the manufacturing sector	The application of knowledge in the implementation of the thesis and further education in the magistracy	<p><b>Purpose of study:</b> to study the basic methods of accounting in small businesses with the transition to integrating short-term and long-term assets, liabilities and equity of small businesses.</p> <p><b>Abstract:</b> a study of accounting for students of specialties of higher education, which is based on generally accepted accounting standards and preparation of simplified financial statements.</p> <p><b>The expected results of the study:</b></p> <p><b>Knowledge:</b> know the concepts and principles of accounting; the main elements of the balance sheet and the procedure for drawing up the accounting balance sheet;</p> <p><b>Skills:</b> Knows how to formulate and solve specific tasks in a simplified form of accounting.</p> <p><b>Skills:</b> Have skills in filling in the primary documentation, accounting registers.</p> <p>Competencies: professional, special Competence Competences: Special</p>
11	Ethics of accountants and auditors	3	5	Basis of accounting	The use of knowledge gained in the performance of the thesis and further training in the magistracy	<p><b>Objective:</b> development of enterprises and workflow in terms of organization and business relations theoretical knowledge in the field he has practical skills training of specialists.</p> <p><b>Content:</b> Office work and its modern entity in the field of management. Record keeping in Kazakhstan. Organizational- administrative and reference information characteristics of documentation. Informational- reference documentation. Labour back to documentation general characteristic. Document management. Book-entry operation of the head. Business ethics of communication. "Manager-hand" ethics of the system of relations. Ethics of registration office. Business etiquette. Business the image of a person. Expected learning outcomes:</p> <p><b>Education:</b> office work in Kazakhstan fundamentals of management, organizational and administrative and information and reference services documentation, business etiquette rules know. Qualification: the organizer-administrative nature and individual purpose documentation building skills, abilities and skills writing and execution of commercial letters, application of business etiquette rules. Skills: organizational and administrative skills of preparation of documentation, workpreparation of documentation on issues, ability to manage documentation, thinking culture, development of business etiquette rules skills.</p> <p><b>Competencies:</b> professional, special</p>
11	Professional ethics and values of accountants	3	5	Basis of accounting	The use of knowledge gained in the performance of the thesis and further training in the magistracy	<p><b>The purpose of training:</b> to equip future professionals with theoretical and practical methods of professional ethics accountant.</p> <p><b>Course summary:</b> fundamentals of management science in the system of economic Sciences. object. Theoretical and methodical bases of professional ethics. Ethics and essence of values principles.</p> <p><b>Expected results:</b> the student must be familiar with</p>

						personnel management and management decisions. for perception of need to fully understand the fundamentals and characteristics of ethics Competencies: special, professional
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A- Disciplines for accelerated forms of learning (on the base Second higher education, SH)

### DISCIPLINE LIST COURSES ON SELECTION

The term of study is 4 years.

Full-time form of - education.

Name of the discipline	Code of discipline	Amount of credits		Seme ster
		RK	ECTS	
General educational disciplines				
Selectable component 1				
Ecology with the basics of life safety	EWBS1106	2	3	1
Psychology	Psy1106	2	3	1
Selectable component 2				
The fundamentals of anti-corruption culture	FACC 2107	2	3	3
Political Science	PS 2107			
Sociology	Soc 2107			
Culturology	Cul 2107			
Selectable component 1				
Religious	Rel 3108	3	5	5
Basic disciplines				
Selectable component 1				
Statistics	Sta 1209	3	5	2
Economic statistics	ES 1209	3	5	2
Selectable component 2				
Pricing	PRI 1210	3	5	2
State regulation of prices	SRP 1210	3	5	2
Selectable component 3				
Basics of financial analysis	BFA 1211	2	3	2
Organization of analysis in the enterprise	oae 1211	2	3	2
Selectable component 4				
Accounting policy of the interprice	APE 2212	3	5	3
Tax policy	TP 2212	3	5	3
Selectable component 5				
Management	Man 2213	3	5	3
Management Theory	mt 2213	3	5	3
Selectable component 6				
Enterprise economy	Ee 2214	2	3	3
Entrepreneurship	Ent 2214	2	3	3
Selectable component 7				
Theory and organization of taxes	TOt 2215	3	5	4
Organization of tax control	Otc 2215	3	5	4
Selectable component 8				
Accounting for branches	AB 2216	3	5	4
Accounting in the production sphere	ABS 2216	3	5	4
Selectable component 9				
Computerization of accounting	CA 2217	4	6	4
IC – Accounting	1C-A 2217	4	6	4
Selectable component 10				
Basics of audit	Ba 3218	3	5	5
Financial control and audit	FCA 3218	3	5	5
Selectable component 11				

Taxes and taxation	tt 3219	3	5	5
Taxation of economic entities	tfc 3219	3	5	5
<b>Selectable component 12</b>				
Accounting in agribusiness organizations	AAO 3220	4	6	5
Accounting for foreign economic activity	AFEA 3220	4	6	5
<b>Selectable component 13</b>				
Budget accounting and reporting	BAR 3221	3	5	5
Accounting and reporting in public sector organizations	ARPSO 3221	3	5	5
<b>Selectable component 14</b>				
The state budget	SB 3222	2	3	6
Budgeting	Bud 3222	2	3	6
<b>Selectable component 15</b>				
The financial analysis	FA 3223	3	5	6
Analysis of financial statements	AFS 3223	3	5	6
<b>Selectable component 16</b>				
Management analysis	MA 3224	3	5	6
Analysis of management decision alternatives	AMDA 3224	3	5	6
<b>Selectable component 17</b>				
Accounting and reporting in commercial banks	ARCB 3225	3	5	6
Financial analysis of commercial banks	FACB 3225	3	5	6
<b>Main subjects</b>				
<b>Selectable component 1</b>				
Financial accounting 2	FA II 3303	3	5	5
Accounting for and reporting on tax liabilities	ARTL 3303	3	5	5
<b>Selectable component 2</b>				
Financial statements	FS 3304	3	5	6
Consolidated reporting of the enterprise	CRE 3304	3	5	6
<b>Selectable component 3</b>				
Administrative accounting 2	AA II 3305	3	5	6
Accounting in financial structures	AFS 3305	3	5	6
<b>Selectable component 4</b>				
International and national financial reporting standards	INFRS4306	3	5	7
Features application of IFRS in enterprises	FAIFRSE4306	3	5	7
<b>Selectable component 5</b>				
Accounting in construction organizations	ACO 4307	3	5	7
Accounting in small business organizations	ASBO 4307	3	5	7
<b>Selectable component 6</b>				
Practical audit	PA 4308	3	5	7
Financial control and audit	FCA 4308	3	5	7
<b>Selectable component 7</b>				
Tax accounting and reporting	TAR 4309	3	5	7
Taxation of economic entities	TEE 4309	3	5	7
<b>Selectable component 8</b>				
Accounting in tourism	AIT 4310	3	5	7
Organization of accounting in small business entities	OASBE 4310	3	5	7
<b>Selectable component 9</b>				
Accounting and auditing ethics	AAE 4311	3	5	7
Professional ethics and the values of accountants	PEVA4311	3	5	7

## DISCIPLINE LIST COURSES ON SELECTION

Term of training is 3 years  
Form of education-evening

Name of the discipline	Code of discipline	Amount of credits		Seme ster
		RK	ECTS	
Basic disciplines				
Selectable component 1				
Statistics	Sta 1209	3	5	2
Economic statistics	ES 1209	3	5	2
Selectable component 2				
Pricing	PRI 1210	3	5	2
State regulation of prices	SRP 1210	3	5	2
Selectable component 3				
Basics of financial analysis	BFA 1211	3	5	2
Organization of analysis in the enterprise	OAE 1211	3	5	2
Selectable component 4				
Management	Man 2212	3	5	3
Management Theory	MT 2212	3	5	3
Selectable component 5				
Enterprise economy	EE 2213	2	3	3
Entrepreneurship	Ent 2213	2	3	3
Selectable component 6				
Theory and organization of taxes	TOT 2214	2	3	3
Organization of tax control	OTC 2214	2	3	3
Selectable component 7				
Accounting for branches	AB 2215	3	5	4
Accounting in the production sphere	APS 2215	3	5	4
Selectable component 8				
Basics of audit	BA 2216	2	3	4
Financial control and audit	FCA 3216	2	3	4
Selectable component 9				
Taxes and taxation	TT 3217	3	5	5
Taxation of economic entities	TFC 3217	3	5	5
Selectable component 10				
Accounting in agribusiness organizations	AAO 3218	3	5	5
Accounting for foreign economic activity	AFEA 3218	3	5	5
Selectable component 11				
Budget accounting and reporting	BAR 3219	2	3	5
Accounting and reporting in public sector organizations	ARPSO 3219	2	5	5
Selectable component 12				
The state budget	SB 3220	2	3	5
Budgeting	Bud 3220	2	3	5
Selectable component 13				
The financial anlysis	FA 3221	3	5	5
Analisy of financial statements	AFS 3221	3	5	5
Selectable component 14				
Management analysis	MA 3222	3	5	6
Analysis of management decision alternatives	AMBA 3222	3	5	6
Main subjects				
Selectable component 1				
Financial accounting 2	FA II 2303	3	5	4
Accounting for and reporting on tax liabilities	ARTL 2303	3	5	4
Selectable component 2				
Financial statements	FS 2304	3	5	4
Consolidated reporting of the enterprice	CRE 2304	3	5	4
Selectable component 3				
Administrative accounting 2	AA II 3305	3	5	5



Accounting in financial structures	AFS 3305	3	5	5
<b>Selectable component 4</b>				
Accounting in construction organizations	ACO 3307	3	5	6
Accounting in small business organizations	ASBO 3307	3	5	6
<b>Selectable component 5</b>				
International and national financial reporting standards	INFRS 3306	3	5	6
Features application of IFRS in enterprises	FAIFRSE 3306	3	5	6
<b>Selectable component 6</b>				
Practical audit	PA 3308	3	5	6
Financial control and audit	FCA 3308	3	5	6
<b>Selectable component 7</b>				
Ethics of accountants and auditors	AAE 3309	3	5	6
Professional ethics and values of accountants	PEVA 3309	3	5	6

### DISCIPLINE LIST COURSES ON SELECTION

Term of training is 2 years.

Form of education-evening

Name of the discipline	Code of discipline	Amount of credits		Seme ster
		RK	ECTS	
Basic disciplines				
Selectable component 1				
Statistics	Sta 1209	3	5	1
Economic statistics	ES 1209	3	5	1
Selectable component 2				
Pricing	Pri 1210	3	5	1
State regulation of prices	SRP 1210	3	5	1
Selectable component 3				
Basics of financial analysis	BFA 1211	3	5	1
Organization of analysis in the enterprise	OAE 1211	3	5	1
Selectable component 4				
Theory and organization of taxes	TOT 1212	2	3	2
Organization of tax control	OTC 1212	2	3	2
Selectable component 5				
Accounting for branches	AB 1213	3	5	2
Accounting in the production sphere	APS 1213	3	5	2
Selectable component 6				
Basics of audit	BA 2214	2	3	2
Financial control and audit	FCA 3214	2	3	2
Selectable component 7				
Taxes and taxation	TT 2215	3	5	5
Taxation of economic entities	TFC 2215	3	5	5
Selectable component 8				
Accounting in agribusiness organizations	AAO 2216	3	5	3
Accounting for foreign economic activity	AFEA 2216	3	5	3
Selectable component 9				
The state budget	SB 3222	2	3	3
Budgeting	Bud 3222	2	3	3
Selectable component 10				
The financial anlysis	FA 3223	3	5	4
Analisyis of financial statements	AFS 3223	3	5	4
Main subjects				
Selectable component 1				
Financial accounting 2	FA II 2303	3	5	4

Accounting for and reporting on tax liabilities	ARTL 2303	3	5	4
<b>Selectable component 2</b>				
Administrative accounting 2	AA II 2304	3	5	4
Accounting in financial structures	AFS 2304	3	5	4
<b>Selectable component 3</b>				
International and national financial reporting standards	INFRS 2305	3	5	4
Features application of IFRS in enterprises	FAIFRSE 2305	3	5	4
<b>Selectable component 4</b>				
Tax accounting and reporting	TAR 2306	3	5	4
Taxation of economic entities	TEE 2306	3	5	4
<b>Selectable component 5</b>				
Ethics of accountants and auditors	AAE 2307	3	5	4
Professional ethics and values of accountants	PEVA 2307	3	5	4