

ALIKHAN BOKEIKHAN UNIVERSITY

Department of information and technology and economics

Department of business and management

CATALOGUE OF THE ELECTIVE COURSES

6B04117 Accounting and auditing

Year of entrance-2022

Reviewed and approved at the meeting of the Faculty's Educational and Methodological Council
Protocol no. _5_ of _20.05.2022_ year

Chairman of the UMS Faculty _____ Шойбакова Е.О.

Approved at the meeting of the Educational and Methodological Council of the University Pro-
tocol No. _5_ of _25.05.2022_ year

Chairman of the UMS of the University _____ Жарыкбасова К.С.



Student memo

Dear student of "ALIKHAN BOKEIKHAN UNIVERSITY", a catalog of elective disciplines is offered to your attention. This is a systematic list of all optional academic subjects with a brief description. It is designed so that you can quickly, conveniently and comprehensively form an individual learning trajectory. This is an assistant in creating your own curriculum.

In accordance with the credit technology of education, all academic disciplines are divided into three cycles: general education disciplines (GED), basic disciplines (BD) and specialized disciplines (SD). Disciplines in each of these cycles are divided into types: mandatory component, university component and elective component (elective disciplines).

The disciplines of the compulsory component are determined by the state mandatory standard of higher education according to the educational program and are mandatory for students to study.

Disciplines of the elective component are presented according to the educational program at a meeting of the department with the participation of employers and students. From the entire list of elective courses offered, you can choose the most interesting ones.

The methodology for choosing elective courses using the catalog for inclusion in your individual curriculum is as follows:

1. Find the course and academic semester in the list.
2. Determine the number of credits in an elective subject issued from the structure of the educational program of higher education.
3. Carefully read the list of elective courses offered. Focus on combining academic subjects according to the selected courses. Only one subject can be selected from a group of elective courses.
4. Read a brief description of the elective courses you are interested in and make your choice.
5. Check whether the total number of credits for the courses you have chosen corresponds to the required amount of credit in accordance with the structure of the higher education program.
6. When choosing elective disciplines, use the help of an adviser.

Degree awarded: Bachelor of Business and Management in the educational program 6B04117 Accounting and Auditing

Component N of choice	Name of discipline or module	Number of credits	Prerequisites	Postrequisites	Brief description indicating the purpose of the study, brief content and expected learning outcomes (knowledge, skills, competencies)
BASIC DISCIPLINES					
Selectable Components (CV)					
Modul.6 Mathematical methods in economic analysis					
1	Statistics	5	Economical theories	Big Data and business analytics Cloud Computing Services	<p>Content:the discipline studies the basic concepts and categories of statistics of the process and stages of statistical research, series of dynamics, indices, selective observation, in addition, statistical and socio-economic indicators used to analyze the current social and economic situation. Having studied the discipline, the student should know: the basics and methods of calculating individual indicators, building tables and graphs, a system of macroeconomic indicators characterizing changes in socio-economic phenomena and processes, summarizing the available data.</p> <p>Expected results of the study: Know: selective observations, statistical methods of studying the dynamics of social phenomena, the subject and method of statistics, statistical observation, statistical summary and grouping, absolute and relative values, average values and indicators of variation, selective observation, dynamics series, indices, statistical study of the interrelationships of social phenomena, population and labor statistics, the national system-onal accounts, the main macroeconomic indicators, statistics of the standard of living of the population Be able to: formulate the goals and objectives of statistical research; compile statistical research programs, systematize and summarize economic information, analyze the structure and trends of the development of Kazakhstan and the world economy, predict economic processes; collect and register information, carry out primary processing and control of observation materials, perform calculations of statistical indicators and formulate key conclusions, carry out a comprehensive analysis of the studied socio-economic phenomena. apply the acquired knowledge and skills: in practice. the use of statistical information in the further development of general and special economic disciplines; the use of statistical methods for processing and analyzing quantitative and qualitative information about the development of socio-economic processes and phenomena Skills: the use of statistical information in the further development of general and special economic disciplines; the use of statistical methods for processing and analyzing quantitative and qualitative information about the development of socio-economic processes and phenomena. Competencies: economic, organizational and managerial competencies</p>
1	Social-psychological adaptation	5	Economical theories	Big Data and business analytics Cloud Computing Services	<p>Content:the discipline studies the basics and system of indicators and classifiers of socio-economic statistics, statistics of indicators of population size and composition, labor resources, statistics of national wealth, costs and intermediate consumption, commodity and monetary circulation, price statistics, system of macroeconomic indicators and classifiers of socio-economic statistics, production efficiency statistics, basic macroeconomic indicators, statistical study dynamics of socio-economic phenomena and statistics of financial activity of the enterprise..</p> <p>Expected results of the study: Know: methodological foundations of concepts for assessing the state of the economic, social, and political environment; principles of statistical specification of indicator systems of various fields of socio-economic statistics, methods of measuring or calculating them; methodology for constructing and information capabilities of a system of generalizing statistical indicators Be able to: systematize and generalize quantitative and qualitative statistical information; draw up a plan for statistical research of the real socio-economic situation, form a range of initial indicators characterizing it, conduct targeted data collection and statistical analysis using</p>

					<p>appropriate methods; develop specific proposals based on research results, prepare reference and analytical materials for management decisions</p> <p>Skills: conducting a statistical study of the real socio-economic situation, evaluate the proposed options for management decisions and develop proposals for their improvement, taking into account the criteria of socio-economic efficiency</p> <p>Competencies: economic, organizational and managerial competencies</p>
Modul 11. Enterprise activity management					
2	Fundamentals of Management and Marketing	6	Economical theories, Accounting and audit	<p>Financial Management Company Finance Management Planning and Budgeting System</p>	<p>Content: the discipline studies the basics of management in market conditions, the basics and concepts of marketing in order to effectively meet market needs, the organization of product distribution and sales, communication processes. The subject reveals the content of company management, the process of planning, pricing, promotion of ideas, goods and services, develops specific skills for various types of management activities, market analysis and design</p> <p>Expected results of the study:</p> <p>Know: theoretical foundations of the management system, the role and place of management and marketing elements in the production system; historical stages of development of management theory and practice, features of national schools of management and marketing; classical management functions and tools for their implementation in practice; economic and social aspects of management and marketing effectiveness</p> <p>Be able to: develop organizational goals; apply the knowledge acquired in the learning process to make managerial decisions taking into account economic, social, technical and other factors; analyze organizational relationships in the management system; model managerial situations; determine the factors of management and marketing effectiveness</p> <p>Skills: personal and team management; structuring goals and defining strategies and tactics for achieving goals; developing measures to improve the effectiveness of the organization</p> <p>Competences: economic, organizational and managerial competencies</p>
2	Market Infrastructure	6	Economical theories, Accounting and audit	<p>Financial Management Company Finance Management Planning and Budgeting System</p>	<p>Content:the discipline studies the structure of the market, i.e. all subjects of the economy and the relations between them, the system of relations related to each other, operating within special markets and ensuring the normal mode of their functioning, the system of state regulation of the development of the infrastructure of the commodity market, the current state of the infrastructure of the commodity market and the problems of its development; the place and characteristics of the constituent elements of the infrastructure, distinctive features of commercial activity of business entities that make up the infrastructure of the commodity market</p> <p>Expected results of the study:</p> <p>Know: regularities of the functioning of the market and market infrastructure; the essence and role of the commodity market infrastructure in modern socio-economic conditions; elements of the market infrastructure, their tasks and functions; features of business interaction of market infrastructure entities</p> <p>Be able to: to form forecasts of the development of the market situation; to use the information obtained as a result of market research; to determine which services of the subjects of the commodity market infrastructure should be resorted to in the prevailing market situations; to correctly use the features and advantages of the subjects of the market infrastructure in specific conditions; to find rational options for the movement of goods</p> <p>Skills: possess methods of analysis of micro-, meso-, macro-, mega-economic situation; an idea of the current state of the market infrastructure in the state</p> <p>Competencies: economic, organizational and managerial competencies</p>
Modul 11. Enterprise activity management					
3	Fundamentals of economic analysis	4	Economical theories	<p>Big Data and business analytics Cloud Computing Services Valuation of assets and businesses</p>	<p>Content: the discipline studies the basics of economic analysis, methods of cognition of economic processes and phenomena. Subject, content and tasks, considering the method and methodology, methods and techniques of economic analysis. Classification of factors, interdependencies and interrelations between them. Modeling the relationship between performance indicators and factors. Provides complete and reliable analytical information on the analysis and assessment of financial stability, financial results, as well as the effectiveness of activities in general, necessary for the effective management of the enterprise.</p> <p>Expected results of the study:</p> <p>Know: methodological principles of economic analysis, features of the</p>

					<p>method of economic analysis, the content (main sections) of the methodology of analysis; requirements for the initial information for analysis, the procedure for preparing analytical information, methods and techniques of analytical calculations</p> <p>Be able to: formulate an analytical task; build multifactorial systems; apply methods to identify the influence of factors on the change in the effective indicator; as well as identify economic problems when analyzing specific situations, suggest ways to solve them taking into account the criteria of socio-economic efficiency, risk assessment and possible socio-economic consequences</p> <p>Skills: systematize the main methods of economic analysis, apply methods of complex assessments of the activities of economic entities and their subdivisions; interpret the results of calculations, as well as possess the skills of modern methods of collecting, processing and analyzing economic and social data necessary for the development of plans and justification of management decisions</p> <p>Competencies: economic, organizational and managerial competencies</p>
3	Functional cost analysis	4	Economical theories	<p>Big Data and business analytics Cloud Computing Services Valuation of assets and businesses</p>	<p>Content: the discipline studies the basics of the theory and practice of functional cost analysis, develops skills in using techniques and algorithms for functional cost analysis of various objects using various analysis techniques. Identification of the key problems of saving material, labor and money at various stages of the life cycle of products, maximum use within production reserves, formation of professional competence in the field of resource conservation in market conditions of management.</p> <p>Expected results of the study:</p> <p>Know: fundamentals of functional and cost analysis, recommend accounting policy based on the characteristics of the organization, the history of the development of the FSA in our country and abroad, the sequence of actions when carrying out work on the FSA; technology of work, basic methods, new forms of analysis, areas of its application.</p> <p>Be able to: Identification of key problems of economic resources, conduct research aimed at setting tasks for the creation or improvement of an object, finding ways to perform functions; solve tasks formulated at each stage of the FSA; implement the solutions obtained.</p> <p>Skills: to evaluate the business, to achieve an optimal ratio between the beneficial effect of the object and the total costs for its life cycle, to find completely new technical solutions through the use of a functional approach; to reduce the consumption of various types of resources at the stages of the life cycle of the object by eliminating or reducing auxiliary and harmful (unnecessary) functions of the object</p> <p>Competencies: economic, organizational and managerial competencies</p>
Modul.13. Finance					
4	Finance	5	Economic theory	<p>Funding and investment lending Islamic Finance, Taxes and taxation Tax law of the Republic of Kazakhstan</p>	<p>Content:the discipline studies the theory of finance, the system of distributive monetary relations arising in the process of formation and use of funds of funds from subjects involved in the creation of a total social product. As a result of studying the discipline, the student should know the basic concepts, functions and patterns of development of finance and the financial market, the content and principles of finance, the peculiarities of their manifestation in modern conditions. Apply in practice basic scientific and theoretical knowledge to solve theoretical and practical problems in the financial market.</p> <p>Expected results of the study:</p> <p>Know: theoretical foundations and patterns of financial development, the system of distributive monetary relations, planning, budgeting and forecasting of financial and economic phenomena, basic concepts and methods of organization of financial activities of firms and enterprises</p> <p>Be able to: analyze and interpret financial, accounting and other information contained in the reports of enterprises of various forms of Skillership, organizations, departments, etc. and use the information obtained to make managerial decisions, investigate problematic situations when using a financial mechanism, apply methods of analyzing financial flows of an enterprise, use electronic technologies when placing a state order, design storage technologies, process big data analysis</p> <p>Skills: to possess the mechanism of application of financial categories in the practice of financial work, the application of basic principles of the development of financial markets, independent research work.</p> <p>Competences: economic, organizational and managerial competencies</p>
4	Global financial markets	5	Economic theory	Funding and	<p>Content: the discipline studies the financial market in the field of securities analysis (financial analytics). The purpose of the course is to</p>

				investment lending Islamic Finance Taxes and taxation Tax law of the Republic of Kazakhstan	<p>instill in students the ability to navigate information on global financial markets, to understand the architecture of the global financial market, to understand the interdependencies between different segments of the financial market, to assess the impact of events on the global financial market; to understand the peculiarities of the securities market development in the Republic of Kazakhstan, the development of methods of functional and cost analysis, systems such as "device" and "technological process", to know the advantages and disadvantages of the Kazakhstan stock market.</p> <p>Expected results of the study:</p> <p>Know: the essence and structure of financial markets, features of the development of financial markets, determine the value of assets and business, the structure of the world monetary system and the patterns of its development; the basics of building, calculating and analyzing the system of currency indicators; the role of the exchange rate in the implementation of monetary policy and the development of the national economy.</p> <p>Be able to: navigate information on global financial markets, planning, budgeting and forecasting of financial and economic phenomena, apply conceptual and categorical apparatus in professional activities; search for information on the received task, data collection, analysis; use sources of economic, currency, financial information; analyze and interpret data from domestic and foreign statistics on currency processes and phenomena, identify trends in currency and financial and economic indicators, design storage technologies, big data analysis process,</p> <p>Skills: navigate information on global financial markets, planning, budgeting and forecasting of financial and economic phenomena, apply conceptual and categorical apparatus in professional activities; search for information on the received task, data collection, analysis; use sources of economic, currency, financial information; analyze and interpret data from domestic and foreign statistics on currency processes and phenomena, identify trends in currency and financial and economic indicators, design storage technologies, big data analysis process</p> <p>Competences: economic, organizational and managerial competencies</p>
5	Funding and investment lending	5	Finance Global financial markets Macroeconomics	-	<p>Content: the discipline forms knowledge of the economic essence of investments and their structure, forms and methods of financing investment projects, the ability to draft, select funded projects for investment opportunities, assess credit risk for an investment project; skills in calculating project performance indicators, methods of assessing credit risk in project financing and investment lending, organizing the investment decision-making process.</p> <p>Expected results of the study:</p> <p>Know: theoretical and practical foundations of the analysis of the effectiveness of capital investments and assessment of the quality and effectiveness of financial investments., theoretical foundations of financing and crediting investments; practical experience in financing and crediting investment activities;</p> <p>Be able to: assess the development of the financial sector, justify and evaluate forecasts for an increase in the revenue of the state and the profits of organizations, collect and analyze information in the field of investment activity; calculate available data to assess the reliability of the enterprise, financial instruments; assess the level of investment risk; manage a portfolio of securities;</p> <p>Skills: methods and techniques for analyzing economic phenomena and processes using standard theoretical models; choosing the most optimal way to finance investment projects, manage and regulate the activities of the enterprise</p> <p>Competencies: economic, organizational and managerial competencies</p>
5	Islamic Finance	5	Finance Global financial markets Macroeconomics	-	<p>Content: the discipline forms knowledge about the main forms and methods of Islamic finance, the tools of Islamic finance, the experience of developed countries in the introduction of Islamic finance. It provides an opportunity, based on theoretical and practical analysis of the functioning of the Islamic financial industry, generalization of foreign experience, as well as the study of legislative and regulatory documents, to gain knowledge on the basic mechanisms of ethical (Islamic) financing and prospects for the development of this industry in the Republic of Kazakhstan.</p> <p>Expected results of the study:</p> <p>Know: directions for improving the management of Islamic finance in various spheres and links of the financial system; definition of the</p>

					<p>essence, study of the main forms and methods of Islamic finance, to explore the foreign experience of Islamic finance</p> <p>Be able to: to assess modern processes and form forecasts for the development of Islamic finance at the micro and macro levels, analyze investment activities and lending of investment projects, study the essence of financial instruments of Islamic finance, use financial leverage to increase income and minimize the costs of the organization</p> <p>Skills: to compose investment projects, the use of Islamic financial instruments for investing in the activities of organizations, to determine and evaluate the effectiveness of international operations of Islamic banks in financial markets; to assess the effectiveness of activities, as well as risks in the international activities of Islamic banks and Islamic financial institutions</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Modul 11. Enterprise activity management					
6	Taxes and taxation	5	Finance Global financial markets	Tax accounting and reporting Fiscal policy	<p>Content: the discipline forms knowledge in the field of taxes and taxation, principles of construction and elements of tax systems, the ability to use regulatory documents in the field of taxes, calculate taxes and fees paid by organizations and individuals, draw up payment documents for the transfer of taxes and fees to the budget; skills in calculating taxes and fees levied to the state budget</p> <p>Expected results of the study:</p> <p>Know: types of taxes and principles of taxation, to study tax accounting, historical stages of the development of the theory of taxation; fundamentals of the construction of taxes and taxation; principles of the formation of the tax system and tax classification.</p> <p>Be able to: determine the tax base, calculate taxes, planning, budgeting and forecasting of financial and economic phenomena, independently make calculations on the calculation of tax payments; calculate deductions, use the legislative framework on taxation.</p> <p>Skills: calculate taxes and fees currently in force in the Republic of Kazakhstan; possess acquired knowledge in the field of taxes and taxation in further practical activities.</p> <p>Competences: economic, organizational and managerial competencies</p>
6	Tax law of the Republic of Kazakhstan	5	Finance Global financial markets	Tax accounting and reporting Fiscal policy	<p>Content: the discipline studies the theoretical foundations of tax law, taxation practice and the main problems of legislation on taxes and other mandatory payments to the state budget at the present stage. As a result of studying the course, students should: have a clear understanding of the basic concepts of tax law, tax and legal norms and tax relations, know the characteristics of the current taxation system, the difference and the ratio between taxes and other mandatory payments to the state budget.</p> <p>Expected results of the study</p> <p>Know: basic concepts of tax law, tax and legal norms and tax legal relations; preparation of tax reporting and fulfillment of tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan;</p> <p>Be able to: correctly formulate conclusions and develop recommendations for improving the activities of the audited enterprises, use regulatory materials related to taxation and tax activities, as well as in law enforcement activities in the tax sphere.</p> <p>Skills: preparation of tax reports, understanding of the content of legal rights and obligations of subjects of tax legal relations, the mechanism of their interaction</p> <p>Competencies: economic, organizational and managerial competencies</p>
Modul 14. Consulting					
7	Corporate and Business Law	5	Professional ethics of accountant and auditor	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies corporate and business law, principles, legal features of the creation, reorganization and liquidation of business entities, state regulation of entrepreneurial activity, the system of norms regulating the peculiarities of the protection of the rights of entrepreneurs and the resolution of economic disputes. Legal regulation of exchange, investment and foreign economic activity, formation of knowledge in the field of legal regulation of certain types of entrepreneurial activity, creation, reorganization and liquidation of legal entities.</p> <p>Expected results of the study</p> <p>Know: fundamentals and principles of business law, legal features of the creation, reorganization and liquidation of business entities, state regulation of business activity.</p> <p>Be able to: predict, plan and manage public and private finances and assets, conduct labor and business relations with foreign companies, have competencies in the legal system regulating relations between states, international organizations created by them and some other subjects of</p>

					<p>international communication.</p> <p>Skills: possess competencies in the legal system regulating relations between States, international organizations created by them and some other subjects of international communication</p> <p>Competencies: economic, organizational and managerial competencies</p>
7	The international private law	5	Professional ethics of accountant and auditor	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies a set of legal norms to be applied to civil, family, and labor relations involving foreign citizens. The legal systems of one's state are civil and commercial law, property law, delicate obligations, copyright and patent law, regulation of international transportation, settlements, international civil processes, methods of legal regulation of private international law, fundamentals of the application of foreign law, conflict of laws issues of property rights.</p> <p>Expected results of the study:</p> <p>Know: a set of legal norms of the Republic of Kazakhstan, to choose methods and principles of corporate and entrepreneurial law for the organization, a set of legal norms to be applied to civil, family, labor relations with the participation of foreign citizens, the legal systems of their state, civil and commercial law, property law</p> <p>Be able to: generate new ideas in the field of private international law when solving research and practical tasks;</p> <p>Skills: analysis of methodological problems arising in solving research and practical tasks of civil law by organizations</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Modul.11. Enterprise activity management					
8	Financial Management	5	Fundamentals of Management and Marketing Market Infrastructure	Managing the financial results of the company's activities Management analysis at the enterprise	<p>Content: the discipline studies theoretical, methodological and practical issues on the basics of financial management, basic principles, asset management, own capital and liabilities, approaches and methods of assessing the value of the company. Particular attention is paid to the management of the securities portfolio, the value of companies, the investment project of companies, risks and cash flows, basic concepts of financial management about its role in the market economy, the content of financial planning and forecasting, taking into account risks</p> <p>Expected results of the study:</p> <p>Know: theoretical, methodological and practical foundations of financial management, the experience of financial management in developed countries, asset management, equity and liabilities, approaches and methods of assessing the value of the company.</p> <p>Be able to: calculate the indicators of the financial condition of the enterprise, the ability to work with financial statements, systematize knowledge, analyze statistical materials on monetary circulation</p> <p>Skills: analyze the financial performance of the company and have the skills of effective financial management, identify management errors, calculate the profitability and profitability of the organization</p> <p>Competencies: economic, organizational and managerial competencies.</p>
8	Company Finance Management	5	Fundamentals of Management and Marketing Market Infrastructure	Managing the financial results of the company's activities Management analysis at the enterprise	<p>Content: the discipline studies financial management in the system of financial institutions, management of the company's value, forecasting and optimization of the cash flow of the company's investment project, management of the company's dividend policy, management of current assets and short-term liabilities. Application of methods for assessing financial assets and modern financial resource management technologies, formation of an idea of financial management of companies, mastering the tools for assessing various types of risk, profit management of the company.</p> <p>Expected results of the study:</p> <p>Know: methods of managing and optimizing the cash flow of the company's investment project, using financial levers to increase revenues and minimize the costs of the organization, the strategy and tactics of financial management of the enterprise in the modern market economy; specific features of financial management in corporations and organizations of various organizational and legal forms;</p> <p>Be able to: evaluate modern financial processes, form a modern understanding of the asset management of the enterprise; use methods of financial planning and forecasting, including budgeting of the company's activities;</p> <p>Skills: skills of the big data analysis process, methods of analyzing the cash flows of the enterprise (business entity); assessment of entrepreneurial, investment and financial risks; building long-term and short-term financial policy of the enterprise, choosing the most effective solution in professional activity</p> <p>Competencies: economic, organizational and managerial competencies.</p>

Modul 13. Finance

9	Big Data and business analytics	4	Fundamentals of economic analysis Functional cost analysis Statistics Socio-economic statistics	Valuation of assets and businesses Business valuation	<p>Content: the discipline studies the basics of Big data Definition of big data. Big data storage technologies. The process of analyzing big data. Big data analysis technologies. Scientific problems in the field of big data. Forecasting and foresight in socio-political and media processes. Forecasting methods. Statistical information processing programs. Presentation of the capabilities of the SPSS Statistics package for the purposes of analyzing socio-political processes. development of new models of enterprise information infrastructure taking into account the capabilities of big data technologies</p> <p>Expected results of the study: Know: methods of data collection, analysis and storage methodology, theory and practice of business analytics, to master the basic principles and modern approaches to data analysis, models and working with tools for data processing and analysis. Be able to: process cloud computing data, which can significantly reduce the cost of information technology infrastructure (in the short and medium term) and flexibly respond to changes in computing needs, using the properties of elastic computing cloud services. Skills: possess modern information technologies and programs, the result of the analysis of reporting in the process of substantiating the development strategy of the organization Competencies: economic, organizational and managerial competencies</p>
9	Cloud Computing Services	4	Fundamentals of economic analysis Functional cost analysis Statistics Socio-economic statistics	Valuation of assets and businesses Business valuation	<p>Content: the discipline studies introduction to cloud technologies. General information. Network models of cloud services. Features and main aspects of cloud architecture design. Instance management. Data storage. Deployment models. Architecture and general characteristics. Data models. Features of designing cloud solutions. The cost of a "cloud" solution. Stages of transition to a multitenant architecture. Dedicated architecture. Customizable architecture. Multitenant architecture. Organization models of multi-tenant data storage Separate databases. Cloud Deployment Strategy.</p> <p>Expected results of the study: Know: network models of cloud services, use the basic concepts of Big Data technology, explore the basic forecasting technologies and compile arrays of big data; IBM cloud solution, implements IaaS, SaaS, PaaS models within not only public, but private and hybrid clouds. Be able to: to organize work on the implementation of analytical tools and management solutions based on big data technologies; to process cloud computing data, which can significantly reduce the costs of information technology infrastructure (in the short and medium term) and flexibly respond to changes in computing needs using the properties of elastic computing cloud computing services. Skills: use the types of cloud computing, the main types of cloud services, determine their advantages that help companies solve complex problems in the digital age to use electronic technologies when placing a government order Competencies: economic, organizational and managerial competencies.</p>

Modul.16. Calculation of financial results

10	Planning and Budgeting System	6	Fundamentals of Management and Marketing Market Infrastructure	Public procurement State monitoring	<p>Content: the discipline studies the system of budget planning, budget formation and effective spending of budget funds. Types of planning and budgeting. Assessment of the effectiveness of budget spending. Drawing up a program for the development of the territory and the implementation of investment projects. Attracting private investment</p> <p>Expected results of the study: Know: the mechanism of implementation of the strategic planning process in public administration; goals, essence and content of results-oriented strategic planning; the content of the procedure for monitoring and evaluating the effectiveness of achieving strategic goals and objectives; budgeting and effective spending of budget funds. Types of planning and budgeting. Assessment of the effectiveness of budget spending. Drawing up a program for the development of the territory and the implementation of investment projects. Be able to: analyze the external and internal environment of the planning object; correctly understand and work with the documentation of the state planning system; competently apply in practice knowledge of the methodology for monitoring and evaluating the effectiveness of achieving and implementing strategic goals and objectives in the strategic planning system. Skills: use methods of monitoring and evaluating the effectiveness of</p>
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					achieving and implementing strategic goals and objectives in the strategic planning system; conducting SWOT analysis; using tools to support the development of the strategic planning system of the state in their workplaces; technologies for implementing the strategic planning process in public administration; Competencies: economic, organizational and managerial competencies
10	Inside Production Planning and Budgeting	6	Fundamentals of Management and Marketing Market Infrastructure	Public procurement State monitoring	<p>Content the discipline studies the main methodological, organizational and legal aspects of enterprise planning, familiarization with the technology and economic mechanism of budgeting, gives skills for implementing a budgeting system at an enterprise based on the use of information technology, develops plans for socio-economic development of the enterprise, skills of qualified management of financial and economic divisions of the enterprise, allows you to choose the most effective ways of enterprise development, which makes it possible to evaluate the effectiveness of the company's activities</p> <p>Expected results of the study:</p> <p>Know: the basics of the organization of planned work at the enterprise, the regulatory framework of planning; the basics of strategic planning; the basics of planning production</p> <p>Be able to: apply budget regulations in the operational management system; correctly use the system of regulatory and methodological documents on budgeting; apply modern methods of budget management to increase the focus of budgeting on the required results; develop requirements for the preparation of a budgeting information system; apply financial planning and budgeting tools; use financial forecast data to develop budgets to form an enterprise budget model based on a systematic coverage of all aspects of a modern company's activities with the allocation of levels and planning horizon</p> <p>Skills: development and justification of the strategy of the enterprise, forecasting sales volumes of products (works, services) and drawing up a sales plan, forming the production program of the enterprise, substantiating its resources — material, technical, labor, financial, etc.</p> <p>Competencies: economic, organizational and managerial competencies.</p>
Modul.14 Consulting					
11	Consulting and related services	5	Accounting and audit	Public procurement State monitoring	<p>Content the discipline studies the theoretical foundations of consulting activities, classification and types, the main stages of consulting, organizational and legal forms of consulting companies. Consulting services for the management and registration of sole proprietors and LLP, accounting and tax accounting under the simplified and generally established regime, filling in the declaration, the formation of statistical reports of the enterprise, the preparation of design and estimate documentation and the provision of services in the preparation of business plans, filling in and formation of annual financial, tax and statistical reports</p> <p>Expected results of the study:</p> <p>Know: consulting services for the management and registration of sole proprietors and LLP, apply various forms and methods of accounting, the theoretical foundations of management consulting, the possibilities and limitations of consulting as a type of professional activity, the procedure for finding and choosing a consulting organization, methods for evaluating the effectiveness of consulting.</p> <p>Be able to: analyze the problem of the situation, select various methods for evaluating short-term assets, draw conclusions from the analysis, determine the criteria for selection, make a plan to achieve the goal in order to optimize the client's business, fill in accounting registers, calculate wages.</p> <p>Skills: apply and use the acquired knowledge to carry out consulting activities, in the 1C accounting program regulated and tax reporting in electronic format according to international and national financial reporting standards</p> <p>Competencies: economic, organizational and managerial competencies.</p>
11	Financial advisory	5	Accounting and audit	Public procurement State monitoring	<p>Content: the discipline studies the methodological foundations of consulting services, types of consulting organizations and types of services, consulting functions and principles of organization of consulting services, filling out primary documentation, preparation of financial statements of business entities, as well as the preparation of the settlement part of business projects, skills in developing and optimizing investment attraction schemes, applying the analytical modeling method, business planning and investment analysis, business valuation for decision-making purposes</p>

					<p>Expected results of the study:</p> <p>Know: principles of organization of consulting services, apply various forms and methods of accounting in all sectors of the economy, the main theoretical and practical aspects of financial consulting for processing economic data, criteria for assessing the financial position of the organization, the content of the main forms of financial statements.</p> <p>Be able to: analyze and interpret the financial, accounting and other information contained in the companies' reports, justify them and present the results of their work in accordance with the standards adopted in the organization, provide consulting services, trainings and training on the issues of the company's work</p> <p>Skills: skills of calculating financial results, evaluate modern financial processes, methods of analysis and processing of accounting and management information of an economic entity, in order to assess the effectiveness of financial and economic activities and develop recommendations for it in this area</p> <p>Competencies: economic, organizational and managerial competencies..</p>
Modul.16 Calculation of financial results					
12	Managing the financial results of the company's activities	5	Financial Management Company Finance Management	Public procurement State monitoring	<p>Content: the discipline studies the methodology and basic techniques of financial analysis, methods and articles of financial results management, the formation and management of them, the development of measures that create and use financial results in the required volume, the distribution of funds within the organization, the analysis of financial results as the main tool for profit management, recommendations for increasing profits and management efficiency, timely elimination of shortcomings in the development of the enterprise, improving the financial condition and ensuring the financial stability of its activities</p> <p>Expected results of the study:</p> <p>Know: methods and articles of financial results management, formation and management, development of measures that create and use financial results to the required extent, distribution of funds within the organization, analysis of financial results</p> <p>Be able to: analyze the financial results of the company's activities, work with financial statements, analyze the financial and economic activities of the company, financial stability, solvency, profitability, business activity</p> <p>Skills: calculation and management of the financial results of the enterprise, the methodology of analysis and evaluation of the management system of the financial and economic activities of the enterprise; skills of assessing the reserves of the financial and economic activities of the enterprise; the methodology of diagnostics of the production and economic potential of the enterprise</p> <p>Competencies: economic, organizational and managerial competencies</p>
12	Management analysis at the enterprise	5	Financial Management Company Finance Management	Public procurement State monitoring	<p>Content: the discipline studies the concepts and meanings of managerial analysis, methods, techniques and methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identifying and calculating reserves in analysis, analysis of production and sales of products, the use of labor resources, fixed assets, material resources, cost analysis, business activity, profit and profitability, internal resources of the enterprise and its external capabilities, a comprehensive analysis of the state of the enterprise</p> <p>Expected results of the study:</p> <p>Know: classification of costs and expenses of the organization, methods of economic analysis, methods of factor analysis, methods of measuring the influence of factors in management analysis, methods of identifying and calculating reserves in analysis, analysis of production and sales of products, use of labor resources, fixed assets, material resources, cost analysis, business activity.</p> <p>Be able to: it is economically correct to formulate the task statement, correctly and effectively use the analytical tools of management analysis, make informed decisions aimed at formulating economic strategy and management tactics, improving the efficiency of economic activity and rationalization of enterprise management</p> <p>Skills: methodology and methodology of management analysis, analytical tools of management analysis for solving economic problems at the enterprise level, when evaluating business and making management decisions</p> <p>Competencies: economic, organizational and managerial competencies</p>
Modul 15. Organization of accounting					

13	Accounting policy of the enterprise	5	Accounting and auditing	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies the need for the formation of accounting policies in organizations; examines organizational and methodological aspects of the accounting policy of the enterprise, reveals the impact of accounting policies on the financial results of organizations, the specifics of the formation of accounting policies of the organization for accounting, tax and management accounting, the preparation of accounting policies of the organization and the acquisition of practical skills in the application of alternative methods and techniques of accounting for certain types of assets, liabilities, income, expenses and financial results of the company</p> <p>Expected results of the study: Know: the content of regulatory documents regulating the legal basis for the formation of the accounting policy of the enterprise; industry features of various enterprises and the degree of their influence on the formation of accounting policy; principles and factors influencing the formation of accounting policy of the enterprise; the main elements of accounting policy; content, disadvantages and advantages of alternative methods of assessment and accounting of certain types of assets, liabilities, income, expenses and financial results; conditions and methods of making changes to the accounting policy of the enterprise Be able to: freely apply the acquired theoretical knowledge to form the accounting policy of the enterprise; make an order on the accounting policy of the enterprise; justify the economic feasibility and optimality of the selected accounting option and predict the consequences of the decision; evaluate the impact of accounting policy on the financial statements of the enterprise, assessment of its financial condition and business activity. Skills use methods of evaluating the effectiveness of the current accounting policy of the enterprise, methods of organizing work on the application of the chosen methodology for the formation of accounting policy in the organization, the ability to identify the features of the organization's activities and their impact on the organizational and methodological aspects of accounting policy Competencies: special</p>
13	Organization of accounting in small businesses	5	Accounting and auditing	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies accounting in small business entities of the Republic of Kazakhstan, tax accounting, simplified taxation, the basics of accounting, the procedure for filling in financial and tax reporting registers, restoration of accounting, the use of cash registers with fiscal memory, the system of regulatory regulation of activities and taxation systems of small businesses, preparation and submission of reporting entities small business, maintaining regulated and standard reporting</p> <p>Expected results of the study: Know: modern methods and techniques of data collection and analysis, regulatory and legal regulation of the activities of small businesses; the main stages of small business development, - features of the functioning of small businesses Be able to: calculate depreciation of fixed assets of the enterprise, compile reports of small businesses and maintain regulated and standard reporting. Skills: conduct business operations on accounting accounts and the formation of accounting registers, the skills of calculating and analyzing key economic indicators of enterprises and organizations with the help of selected tools Competencies: special</p>
Modul.16 Calculation of financial results					
14	Valuation of assets and businesses	5	Big Data and business analytics Cloud Computing Services Fundamentals of economic analysis Functional cost analysis	Final examination	<p>Content: the discipline studies the valuation of assets, the theory of valuation, goals, principles of valuation, standards of value. Regulatory legal acts of the Republic of Kazakhstan in the field of appraisal activity. Methodology of the assessment. Organization of market research in order to evaluate a specific object, according to the principles and methods of business valuation. Business analysis using internal and external information. Discount rates and capitalization coefficients.</p> <p>Expected results of the study: Know: the theory of valuation, substantiate and evaluate forecasts to increase the revenue of the state and the profit of organizations; the basic concepts used in valuation activities; the regulatory framework and the system of organization of valuation activities the main methods of assessing the value of assets and business of companies. Be able to: use financial levers to increase the income and minimize the</p>

					<p>costs of the organization, collect data for evaluation, systematize and interpret them; evaluate the value of assets and business by various methods; compare the results and summarize them in the evaluation report.</p> <p>Skills: collecting data, comparing objects and conducting a practical assessment of the value of the company, assets, business</p> <p>Competencies: economic and organizational and managerial competencies</p>
14	Business valuation	5	Big Data and business analytics Cloud Computing Services Fundamentals of economic analysis Functional cost analysis	Final examination	<p>Content: the discipline studies the concepts and goals of business valuation, the system of principles, approaches, methods and techniques of business valuation, the economic content of the basic concepts of valuation in general and business valuation in particular. The theoretical aspects of assessing the company's capital and participation in it are considered, the array of information necessary for the assessment is determined, the analysis of factors affecting the market value of the business, as well as the formation of a reasonable conclusion about the value of the object is determined.</p> <p>Expected results of the study:</p> <p>Know: the legislative and regulatory framework of the Republic of Kazakhstan in the field of valuation; principles of business valuation; requirements for appraisers and documents regulating the relationship between the customer and the appraiser; basic procedures for collecting and requirements for information necessary for business valuation; types of value; approaches and methods to business valuation</p> <p>Be able to: determine the value of assets and business, formulate the purpose of the assessment and priorities for the use of methods for specific assessment purposes and the characteristics of the business being evaluated; collect and adjust financial and other information necessary for carrying out evaluation work; prepare a final conclusion (report) on the valuation of the business.</p> <p>Skills: apply various approaches and evaluation methods, organize work on the implementation of technology-based analytical tools and management solutions</p> <p>Competencies: economic and organizational and managerial competencies</p>
Modul.17 Budgeting and audit					
15	Public procurement	4	Managing the financial results of the company's activities Management analysis at the enterprise Planning and Budgeting System Inside Production Planning and Budgeting Consulting and related services Financial consulting	Final examination	<p>Content: the discipline studies the legislative regulation of the sphere of public procurement, modern features of the management system, the process of organizing public procurement in the Republic of Kazakhstan. The basic concepts and elements of the public procurement system, the use of electronic technologies when placing a state order, the use of modern trends in the development of the public procurement system, procedures and conditions of bidding and tenders with an indicator of the financial stability of a potential supplier, foreign experience in organizing an electronic public procurement system.</p> <p>Expected results of the study:</p> <p>Know: legislative regulation of the sphere of public procurement, systematize and summarize information in the field of public procurement, the basic concepts and elements of the system of public orders, the basic principles of procurement organization</p> <p>Be able to: to carry out self-control of placed purchases for compliance with legislation, analyze the process of placing orders, simulate the situation of the behavior of the parties in the process of placing a state order, prepare documentation for participation in electronic sales;</p> <p>Skills: conduct control and audit in the field of procurement, improve procedures for placing orders, create effective and understandable tools for creating favorable conditions for the growth of the effectiveness of public procurement</p> <p>Competencies: economic and organizational and managerial competencies</p>
15	State monitoring	4	Managing the financial results of the company's activities Management analysis at the enterprise Planning and	Final examination	<p>Content: the discipline studies the provision by the state of a system of observations, assessment and forecast, the state and dynamics of a phenomenon, management of its condition, protection, identification of its compliance with the desired result, the study of public opinion, and also exercises control in the field of conducting, providing electronic services to subjects of the public procurement system. Preparation of a summary analytical report, compliance with legislation, assessment of the validity and effectiveness of budget expenditures, monitoring to identify and suppress specific violations.</p> <p>Expected results of the study:</p>

			Budgeting System Inside Production Planning and Budgeting Consulting and related services Financial consulting		<p>Know: monitoring systems and services included in the global monitoring system and the state monitoring system, analytical support for monitoring</p> <p>Be able to: design storage technologies, show the main opportunities for participation in the state order of the Republic of Kazakhstan, changes in Skillsership forms and relations</p> <p>Skills: formation of practical skills for solving typical tasks on the methods of participation in the state order and on the methods of property valuation</p> <p>Competencies: economic. organizational and managerial competencies</p>
PROFILING DISCIPLINES					
Selectable Components (CV)					
Modul. 12. Accounting and reporting					
1	Financial statements of the company	5	Accounting and auditing,	<p>International and national financial reporting standards</p> <p>National Financial Reporting Standards</p> <p>1C-accounting</p> <p>Sail 8 accounting</p>	<p>Content: the discipline studies the methodology of preparing financial statements, their structure and content, the qualitative characteristics of financial statements, the assessment of financial indicators, the system of data on the financial position of an enterprise, the financial results of its activities and changes in its financial position. The preparation of financial statements in accordance with IFRS includes: balance sheet, statement of profit or loss and other comprehensive income for the period; statement of changes in equity for the period; statement of cash flows for the period</p> <p>Expected results of the study:</p> <p>Know: concepts of financial reporting, basic principles and rules of accounting for assets, liabilities, costs, financial results, capital of commercial organizations.</p> <p>Be able to: apply modern financial processes, solve issues of accounting objects assessment, accounting registration of information with a view to its subsequent presentation in financial statements and use in the decision-making process in relation to a specific situation</p> <p>Skills: practical application of knowledge in the field of financial reporting in organizations, forecasting of financial and economic phenomena for management decision-making</p> <p>Competencies: special</p>
1	Analysis of financial statements	5	Accounting and auditing,	<p>International and national financial reporting standards</p> <p>National Financial Reporting Standards</p> <p>1C-accounting</p> <p>Sail 8 accounting</p>	<p>Content: the discipline studies the essence and purpose of financial reporting, understanding the role of financial reporting analysis for various user groups. Consideration of the issues of assessing the informativeness of financial statements, mastering the methods of performing analysis, studying the use of the results of the analysis of financial statements to justify managerial decision-making, acquiring practical skills in conducting financial analysis aimed at improving efficiency, functioning and improving its financial condition..</p> <p>Expected results of the study:</p> <p>Know: basic techniques and methods of financial analysis, information support for analysis according to the concept of financial reporting, methodology of financial analysis, placement and effectiveness of the use of financial resources of the organization (enterprise); the methodology of express analysis and in-depth financial analysis.</p> <p>Be able to: to analyze the financial statements of the enterprise, to assess the financial condition of the enterprise and its development trends, to carry out budgeting and forecasting of financial and economic phenomena</p> <p>Skills: develop arguments and solve problems of an economic nature by collecting, analyzing, systematizing information about the financial and economic activities of enterprises, methods of calculating and analyzing data in accordance with the task and evaluating the results of financial analysis</p> <p>Competencies: special</p>
Modul 12. Accounting and reporting					
2	Practical audit	5	Accounting and auditing	<p>Accounting in the real sector of the economy</p> <p>Accounting in the agro-industrial complex</p>	<p>Content: the discipline studies the essence of practical audit, methodological, legal and organizational foundations, methods and methods of auditing, the correctness of accounting for authorized capital, inventory, monetary funds and calculations, costs, the reliability of the balance sheet and financial reporting forms, the rules for drawing up an audit opinion, assessing the state of business entities, evaluating the adopted accounting policy. Development of recommendations for optimizing the functioning and improving the efficiency of economic</p>

					<p>entities.</p> <p>Expected results of the study:</p> <p>Know: the subject, goals, objectives of practical audit, audit sources, accounting forms, the system of regulatory regulation of auditing activities used in the audit of individual accounting objects, methods of audit (including obtaining information) at all its stages, audit technology.</p> <p>Be able to: interpret the provisions of regulatory documents, plan, organize and organize an audit of all aspects of accounting and reporting, develop audit programs, summarize and interpret the results obtained, formulate problems and propose solutions, develop recommendations to the management of organizations based on the results of the audit.</p> <p>Skills: conduct an audit of the financial and economic activities of business entities, determine the direction of the audit, issue working documents and audit results, assess the development of the financial sector</p> <p>Competencies: special</p>
2	Controlling	5	Accounting and auditing	<p>Accounting in the real sector of the economy</p> <p>Accounting in the agro-industrial complex</p>	<p>Content:</p> <p>the discipline studies theory and practice in the field of controlling that supports and coordinates the processes of planning, information provision, control and adaptation, evaluation and determination of the effectiveness of enterprise management, the essence of the basics of building controlling to support effective enterprise management, planning and budgeting in the system of applying strategies in the activities of enterprises, methods of control, analysis of the sequence of value creation in the enterprise, tools cost management, methods of budget control and deviation analysis, application of the development strategy in the company's activities.</p> <p>Expected results of the study:</p> <p>Know: methods of cost minimization control used at the enterprise, areas of audit of accounting, financial, managerial and tax accounting, techniques and methods of checking activities at the enterprise</p> <p>Be able to: to determine the approaches of cost-oriented enterprise management; to convince the management of the organization of the need for controlling to ensure a modern level of economic management; to organize a controlling system at the enterprise or to take an active part in its organization</p> <p>Skills: possess regulatory and methodological, organizational and managerial, accounting and analytical work to ensure the management of the development of the enterprise based on the measurement of resources, costs and results of on-farm activities, business processes of the enterprise.</p> <p>Competencies: special</p>
Modul 18 Industry accounting					
3	Industry Accounting	6	Management Accounting	<p>Accounting in the real sector of economy</p> <p>AIC accounting</p>	<p>Content: the discipline studies the financial and economic activities of enterprises and organizations of various sectors of the economy, forms students' professional knowledge of accounting in these sectors of the economy, where there are certain features, study legislative and regulatory acts regulating the activities of agricultural, construction, trading enterprises, features related to the production of products, the nature of services provided, forms of sales, technological features and the formation of financial statements in various industries.</p> <p>Expected results of the study:</p> <p>Know: accounting methods in all sectors of the economy, the methodology of accounting for the movement of goods and the formation of financial results in wholesale and retail trade, the procedure for the formation of accounting data on the cost of construction work and settlements with customers, objects and items of cost accounting and calculating the cost of agricultural production, as well as the evaluation of products, features of the formation of financial results for each industry with taking into account the specifics for the analysis of the financial and economic activities of the enterprise</p> <p>Be able to: to use the system of acquired knowledge for the development and justification of the accounting policy of the enterprise; to solve specific business situations, valuation issues by examples; to form accounting information for the purpose of its subsequent use in financial reports and tax calculations</p> <p>Skills: to solve practical and situational tasks of filling out accounting registers, calculating wages, calculating taxes; substantiating the relationship of business transactions with the final financial result, drawing up the balance sheet and other forms of reporting</p>

					Competencies: special
3	Accounting in the manufacturing sector	6	Management Accounting	Accounting in the real sector of economy AIC accounting	<p>Content: the discipline studies accounting for the release and sale of finished products, accounting for production costs, methods of accounting for production costs and calculating the cost of production, accounting and distribution of material costs, the procedure for reflecting production costs on accounting accounts, accounting for all cash flows and information about the costs of the enterprise that affect the formation of the cost of products the services provided, the formation of a transparent and clear document flow, the preparation of financial and tax reports.</p> <p>Expected results of the study: Know: methods of accounting in the production sphere, classification of expenses at production enterprises; types and content of methods of accounting for production costs and calculating the cost of products (works, services); the procedure for compiling financial statements for enterprises in the production sector Be able to: calculate the costs of production and calculating the cost of production (works, services) in the production sector, the use of knowledge to determine the profitability of enterprises in the production sector. Skills: calculation of the implementation (delivery) of contract works and settlements with customers by subcontracting organizations, with the use of computer programs in accounting</p> <p>Competencies: special</p>
Modul.14 Consulting					
4	1C-accounting	5	Financial statements of the company Analysis of financial statements	International and national financial reporting standards National Financial Reporting Standards	<p>Content: the discipline studies a universal system of automation of the company's activities, designed for accounting and tax accounting and accounting operations; accounting of goods and material assets, settlements with counterparties, payroll, depreciation of fixed assets, accounting for any sections for the formation of high-quality and timely information about the financial and economic activities of the subject, functions and capabilities of the software 1C Accounting software for the organization and accounting at the enterprise. Preparation of regulated and tax reporting forms.</p> <p>Expected results of the study: Know the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting. Be able to: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting Skills: to make correspondence of accounts, accounting works in the standard configuration "Accounting of the enterprise" of the system "1C: Enterprise "</p> <p>Competencies: special</p>
4	Sail 8 accounting	5	Financial statements of the company Analysis of financial statements	International and national financial reporting standards National Financial Reporting Standards	<p>Content: the discipline studies a software product for automating the activities of public and budgetary sector organizations, whose sources of financing activities are budgetary (and extra-budgetary) funds. Compilation of the business process of accounting, calculation and payroll, maintenance of the necessary normative reference information (budget classification codes) of personnel management and business processes, formation of regulated reporting and tax cards of budgetary and state institutions, closing of accounting period data, control and analysis of actual budget execution</p> <p>Expected results of the study: Know: the main types of automated accounting at the enterprise, techniques and configurations of a computer program, document management of accounting using 1C- accounting. Be able to: use 1C Accounting to keep records of transactions with accounting registers for calculations and procedures for business transactions Skills: bank and cash documents, registration of business transactions on the statement from the personal account in the treasury</p> <p>Competencies: special</p>
Modul.15 Organization of accounting					
5	International and national financial reporting standards	5	1C-accounting Sail 8 accounting Financial statements of	Final examination	<p>Content: the discipline studies the conceptual provisions of international and national standards, the purpose and scope of application of standards, accounting procedures, disclosure of information in financial statements according to standards, defining the principles of preparation and presentation of separate and consolidated financial</p>

			the company Analysis of financial statements		<p>statements, its composition and content for public organizations. The course examines the preparation of financial statements in accordance with national standards and international financial reporting standards IAS, as well as the requirements for the formation of indicators of the financial statements of the enterprise and analytical information.</p> <p>Expected results of the study:</p> <p>Know: fundamentals of standard methods for calculating financial indicators for the preparation of accounting statements under IFRS, substantive characteristics of international and national accounting standards, groups and applications of these standards, differences in the provisions of IFRS and NSF</p> <p>Be able to: apply the provisions of international standards in accounting and financial reporting; prepare financial statements in accordance with international and national standards, apply in practice the fundamental assumptions and qualitative characteristics of the NSF and IFRS</p> <p>Skills: possess modern methods of accounting and financial reporting, preparation and presentation of financial information for various users in accordance with international financial reporting standards and IFRS, generate reports in electronic format according to international and national financial reporting standards.</p> <p>Competencies: special</p>
5	National Financial Reporting Standards	5	1C-accounting Sail 8 accounting Financial statements of the company Analysis of financial statements	Final examination	<p>Content: the discipline studies the principles and structure of the construction of national financial reporting standards, the role of National Standards in financial reporting, in the monitoring of financial accounting and reporting, qualitative characteristics and elements of financial information, criteria for their recognition, methods of evaluation, adjustment of financial statements, determines the principles and qualitative characteristics of financial statements, accounting and financial reporting, interim, segment and consolidated reporting by small business entities, generates accounting and analytical information</p> <p>Expected results of the study:</p> <p>Know: possess modern methods of accounting and financial reporting, preparation and presentation of financial information for various users in accordance with international financial reporting standards and IFRS, generate reports in electronic format according to international and national financial reporting standards</p> <p>Be able to: correctly apply the provisions of the concept of preparation and presentation of financial statements; use the rules of IFRS to understand the financial situation and performance of enterprises; prepare financial statements of a particular enterprise based on the results of one financial year in accordance with the NSF, reporting in electronic format according to the national financial reporting standard</p> <p>Skills apply the provisions in the preparation of financial statements, apply the requirements of IFRS in the preparation of financial statements, presentation for various counterparties</p> <p>Competencies: special</p>
Modul 14 Consulting					
6	Tax accounting and reporting	5	Taxes and taxation Tax law of the Republic of Kazakhstan	Final examination Manufacturin g practice III	<p>Content: the discipline studies basic information on the procedure for calculating the amounts of tax payments provided for by the Tax Code of the Republic of Kazakhstan, as well as on the procedure for tax accounting and tax reporting and solving problems arising in the practical activities of organizations for the calculation of taxes, generalization and systematization of information about taxable objects and (or) objects related to taxation, as well as the calculation of taxes and payments to the budget, the formation of tax accounting registers and filling out tax reporting forms,</p> <p>Expected results of the study:</p> <p>Know: theoretical provisions of tax accounting in accordance with established legislation, to study tax accounting, methodological foundations of modern taxation, principles of taxation and principles of building a tax system, tax control in the system of state financial control, basic legislative, regulatory and other documents on tax accounting, functional purpose, methodology of tax accounting; the relationship of tax accounting with accounting and taxation.</p> <p>Be able to: use the system of knowledge about the principles of tax accounting to develop and justify accounting policies for tax purposes, practically calculate the main types of taxes and fees, fill out tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make tax calculations and payments to the budget, prepare tax reports.</p>

					<p>Skills: use the system of knowledge about the principles of tax accounting to develop and justify accounting policies for tax purposes, practically calculate the main types of taxes and fees, fill out tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make tax calculations and payments to the budget, prepare tax reports.</p> <p>Competencies: special</p>
6	Fiscal policy	5	<p>Taxes and taxation</p> <p>Tax law of the Republic of Kazakhstan</p>	<p>Final examination</p> <p>Manufacturing practice III</p>	<p>Content: the discipline studies the fundamentals of the state's fiscal policy, the role of taxes in the formation of the revenue side of the budget, the state's policy in the field of budget expenditures, the management of state budget funds, the fiscal policy of the state, the efficiency indicators of the fiscal policy of the state, the main tools for changing the amount of public expenditures and changes in tax rates in order to regulate the revenue side of the state budget, the type of discretionary fiscal policy..</p> <p>Expected results of the study:</p> <p>Know: classification of budget revenues and expenditures, preparation of tax reports, methodological foundations of modern taxation, principles of taxation and principles of building a tax system, tax control in the system of state financial control, basic legislative, regulatory and other documents on tax accounting, functional purpose, methodology of tax accounting; the relationship of tax accounting with accounting accounting and taxation.</p> <p>Be able to: analyze the problems of taxation of organizations and individuals, tax reporting in electronic format, practically calculate the main types of taxes and fees, fill out tax returns on taxes paid by legal entities and individuals, adjust accounting data for tax purposes, make appropriate entries in tax registers and make calculations on taxes and payments to the budget, make tax reporting.</p> <p>Skills: possess calculation methods and techniques for optimizing the taxation of organizations and solving problems, search for the necessary regulatory and legislative documents and skills to work with them in the formation of taxable indicators, fill out accounting registers</p> <p>Competencies: special</p>
Modul. 18. Industry accounting					
7	Accounting in the real sector of economy	4	<p>Accounting policy of the enterprise</p> <p>Organization of accounting in small businesses</p> <p>Industry Accounting</p> <p>Accounting in the manufacturing sector</p> <p>Corporate and Business Law</p> <p>The international private law</p>	<p>Manufacturing practice III</p> <p>Final examination</p>	<p>Content: the discipline studies accounting in the real sector of the economy, the basic legislative framework of industry accounting, the specifics of accounting and tax accounting, practical principles of accounting by industry, document flow, application of basic requirements for accounting and accounting policy formation, income and expenses, enterprise profit, its types, sources of formation and distribution of financial reporting forms, methods and functions of accounting in the real sector of the economy.</p> <p>Expected results of the study:</p> <p>Know: accounting methods, economics methodology of accounting for commodity movement and the formation of financial results in wholesale and retail trade, the procedure for the formation of accounting data on the cost of construction work and settlements with customers, objects and items of cost accounting and calculating the cost of agricultural production, as well as the evaluation of products, features of the formation of financial results for each industry, taking into account specifics of their activities, accounting in the real sector of the economy</p> <p>Be able to: apply the regulatory regulation of accounting, make accounting records in accordance with the working chart of accounts of an economic entity</p> <p>Skills: solving practical and situational problems of management accounting in the real sector of the economy, substantiating the relationship of business transactions with the final financial result, compiling the balance sheet and other forms of reporting.</p> <p>Competencies: special</p>
7	AIC accounting	4	<p>Accounting policy of the enterprise</p> <p>Organization of accounting in small businesses</p> <p>Industry Accounting</p> <p>Accounting in</p>	<p>Manufacturing practice III</p> <p>Final examination</p>	<p>Content: the discipline studies accounting in agriculture, accounting features related to the specifics of agricultural production, cost accounting and cost calculation of livestock and crop production, accounting for agricultural products, industrial production costs, inventory. Features of the organization of primary accounting and document management in agriculture, documentation and accounting of output, classification of fixed assets, preparation of financial statements of agro-industrial enterprises with an explanatory note attached.</p> <p>Expected results of the study:</p> <p>Know: classification of costs and expenses of the organization, the</p>

			the manufacturing sector Corporate and Business Law The international private law		<p>concept and classification of expenses; types and content of methods of accounting for production costs and calculating the cost of products (works, services)</p> <p>Be able to: use the system of acquired knowledge to collect and process information, systematize data on the economic life of agricultural enterprises</p> <p>Skills: the experience of practical application of the acquired knowledge about the peculiarities of agriculture as a type of economic activity, the system of legislative and regulatory regulation of accounting in agricultural organizations, about the rules of accounting for agricultural activities of the enterprise</p> <p>Competencies: special</p>
Modul.18 Industry accounting					
8	Accounting in budgetary organizations	3	Accounting and auditing	Final examination	<p>Content: the discipline studies legislative and regulatory documents on the regulation of budget accounting and financial reporting; formation and analysis of the main indicators of budget reporting, understanding of the economic essence of accounts, composition and structure of budget reporting. Familiarization with the procedure and requirements for documenting business transactions, principles of accounting in budget organizations, document flow, financial reporting forms, methods and functions of accounting in budget organizations, similarity and difference of the chart of accounts of budget and commercial organizations.</p> <p>Expected results of the study:</p> <p>Know: basic concepts and principles of accounting in budgetary organizations, features of accounting in public sector institutions, general principles of accounting in public institutions in accordance with the current regulations of the Republic of Kazakhstan.</p> <p>Be able to: work with account plans when keeping records in budget organizations, use accounting theory to organize accounting of transactions with budgetary and extra-budgetary funds of state institutions. budgeting and forecasting of financial and economic phenomena</p> <p>Skills: preparation of the accounting policy of a state institution, accounting of business transactions in accordance with the general and special requirements of regulatory documents on accounting in state institutions</p> <p>Competencies: special</p>
8	Accounting and reporting in public sector organizations	3	Accounting and auditing	Final examination	<p>Content: the discipline studies regulatory regulation, the basic principles of accounting in the public administration sector, subjects and objects of budget accounting, budget classification and accounting of financial assets, liabilities, internal control, inventory of property, the procedure for compiling and submitting accounting statements by public administration organizations, the formation and accounting of financial results in public sector organizations, the use of accounting information and reporting in order to control the performance of public sector organizations.</p> <p>Expected results of the study:</p> <p>Know: regulatory regulation of accounting in public sector organizations of the Republic of Kazakhstan, basic concepts of budget accounting and reporting in the public administration sector, classification of costs and expenses of the organization,</p> <p>Be able to: to determine the activities of public sector organizations in the context of types of activities, including the fulfillment of state tasks, planning, budgeting and forecasting of financial and economic phenomena, to develop a rational system of accounting and audit organization in budgetary institutions, the ability to analytically process accounting and reporting information in order to make management decisions and obtain an assessment of the effectiveness of efficiency of functioning of budgetary institutions, the ability to practically apply the principles and rules of auditing business operations in budgetary institutions</p> <p>Competencies special</p>

LIST
of selectable courses for educational program
"6B04117 Accounting and auditing"

The training period is 2 years 9 months
form of education - full-time on the basis of TPO

Year of entry: 2022

	Name of the discipline	Discipline code	credits	Term
	2. Basic disciplines			
1	Selectable component 1		5	2
	Statistics	Sta 2211		
	Social-psychological adaptation	SPA 2211		
2	Selectable component 2		6	2
	Fundamentals of Management and Marketing	FMM 2212		
	Market Infrastructure	MI 2212		
3	Selectable component 3		4	2
	Fundamentals of economic analysis	FEA 2213		
	Functional cost analysis	FCA 2213		
4	Selectable component 4		5	2
	Finance	Fin 2214		
	Global financial markets	GFM 2214		
5	Selectable component 5		5	5
	Funding and investment lending	FIL 3215		
	Islamic Finance	IF 3215		
6	Selectable component 6		5	4
	Taxes and taxation	TT 3216		
	Tax law of the Republic of Kazakhstan	TLRK 3216		
7	Selectable component 7		5	4
	Corporate and Business Law	CBL 3217		
	The international private law	IPL 3217		
8	Selectable component 8		5	3
	Financial Management	FM 3218		
	Company Finance Management	CFM 3218		
9	Selectable component 9		4	4
	Big Data and business analytics	BDA 3219		
	Cloud Computing Services	CCS 3219		
10	Selectable component 10		6	3
	Planning and Budgeting System	PBS 3220		
	Inside Production Planning and Budgeting	IPPB 3220		
11	Selectable component 11		5	4
	Consulting and related services	CRS 4221		
	Financial advisory	FA 4221		
12	Selectable component 12		5	4
	Managing the financial results of the company's activities	MFRCA 4222		
	Management analysis at the enterprise	MAE 4222		
13	Selectable component 13		5	5
	Accounting policy of the enterprise	APE 4223		
	Organization of accounting in small businesses	OASB 4223		

14	Selectable component 14		5	5
	Valuation of assets and businesses	VAB 4224		
	Business valuation	BV 4224		
15	Selectable component 15		4	5
	Public procurement	PP 4225		
	State monitoring	SM 4225		
3. Main subjects				
1	Selectable component 1		5	3
	Financial statements of the company	FSC 2306		
	Analysis of financial statements	AFS 2306		
2	Selectable component 2			
	Practical audit	PA 3307	5	5
	Controlling	Con 3307		
3	Selectable component 3		6	4
	Industry Accounting	IA 3308		
	Accounting in the manufacturing sector	AMS 3308		
4	Selectable component 4		5	5
	1C-accounting	1CA 3309		
	Sail 8 accounting	S8A 3309		
5	Selectable component 5		5	6
	International and national financial reporting standards	INFRS 4310		
	National Financial Reporting Standards	NFRS 4310		
6	Selectable component 6		5	6
	Tax accounting and reporting	TAR 4311		
	Fiscal policy	FP 4311		
7	Selectable component 7		4	6
	Accounting in the real sector of economy	ARSE 4312		
	AIC accounting	AICA 4312		
8	Selectable component 8		3	5
	Accounting in budgetary organizations	ABO 4313		
	Accounting and reporting in public sector organizations	ARPSO 4313		