


K. Kulzhanov Kazakh University of Technology and Business JSC	26/02-04-2025	
Educational program	Revision 6	

## EDUCATIONAL PROGRAM

**7M04137 Accounting and audit**

*code and name of the educational program*

Level: Master's degree (scientific and pedagogical direction)

Approved

by the Board of Directors of JSC

«K. Kulzhanov KazUTB» "22.04" 2025,

protocol No. 3



Recommended


by the Academic Council of JSC

«K. Kulzhanov KazUTB» "21.03" 2025,

protocol No. 1


Astana – 2025

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### Preface


The educational program "7M04137 Accounting and Audit" has been developed in accordance with the State Compulsory Standard of Higher and Postgraduate Education, approved by the Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022, No. 2 (as amended and supplemented on February 20, 2024); the Professional Standard "Accountant" approved by the Order of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340; and additional professional standards including "Pedagogue (faculty members) of higher and/or postgraduate education institutions" dated November 20, 2023, No. 591, and "Activity in the Field of Firm Resource Planning and Analysis" dated December 26, 2019, No. 263.

The educational program "7M04137 Accounting and Audit" was approved at the meeting of the Council on Academic Quality on "24" 03 2025, protocol No. 4  
 Chairman Baibolova L.K. \_\_\_\_\_  
 S.N.P. \_\_\_\_\_  
 Signature \_\_\_\_\_

The educational program "7M04137 Accounting and Audit" was approved at the meeting of the Commission on Academic Quality of the Faculty on "20" 12 2024, protocol No. 3  
 Chairman Mustafaev K.S. \_\_\_\_\_  
 S.N.P. \_\_\_\_\_  
 Signature \_\_\_\_\_

The educational program "7M04137 Accounting and Audit" was developed and discussed at the meeting of the department "Finance and accounting" dated "15" 11 2024, protocol No. 4  
 Head of the department


Mukushev A.B. \_\_\_\_\_  
 S.N.P. \_\_\_\_\_  
 Signature \_\_\_\_\_


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Educational program	Edition 4	

### Approval sheet


Educational program 7M04139 Accounting and Audit  
(code and name of the EP)


#### AGREED:

Vice-Rector for Academic Affairs  E. Askarbekov "24" 03 2025 year

Head of Educational Programs Department  B. Bayadilova "24" 03 2025 year

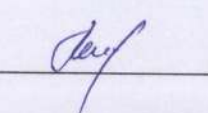
Director of the Central Department Branch of Bank CenterCredit JSC  B. Kaldybayeva "15" 11 2024 year


Director TauGroup LLP  M. Zhumazhanova "15" 11 2024 year

General Director of the Audit and Evaluation Center LLP  B. Baltabaev "15" 11 2024 year

Director Coni-media LLP  S. Serekbol "15" 11 2024 year

General Director of "QazTeksGrupp" LLP  R. Zhappassova "15" 11 2024 year

Master's student  K. Rysbay "15" 11 2024 year


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## 1 Passport of the educational program

International Classification of Education (ISCED) level	Standard of Education	7
National Qualification Framework (NQF) level		7
Sectoral Qualifications Framework (SQF) level		7
Code and name of the field of education		7M04- Business, Management and Law
Direction of training		7M041 – Business and Management
Number and name of the group of educational programs		M073 Audit and taxation
Code and name of the educational program (EP)		7M04137-Accounting and Auditing
Educational program profile		Higher economic education
EP purpose		The aim of the educational programme is to direct Master's students to achieve a high level of knowledge, skills and scientific research of the highest quality for the benefit of the national economy of Kazakhstan, as well as to provide Master's students with the basic techniques of research and pedagogical work for the formation of their professional outlook, in accordance with the direction of the selected Master's programme.
completion criterion of an educational program		120 academic credits
language of instruction of the educational program		Kazakh, Russian
Distinctive features of the educational program		
Partner University		

## 2 Qualification characteristics of a graduate of an educational program


Degree awarded	Master of Economic Sciences in the educational program 7M04137 – "Accounting and Audit"
Area and field of professional activity	The master's degree educational program implemented in the field of "Business, Management, and Law" is a system of documents developed and approved by the university, taking into account labor market requirements and based on the State Educational Standard of Higher Education.
Types of professional activity	Organizations, firms, corporations—regardless of their type of activity, size, or form of ownership—various financial institutions, government bodies, departments of foreign economic activity, secondary specialized and higher educational institutions, and research institutions.

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The object of professional activity	The assets of enterprises, their liabilities, capital, and business operations that cause changes in the composition and allocation of assets and the sources of their formation, as well as organizations from various sectors of the economy: ministries and departments, the Tax Committee, the Bureau of National Statistics of the Republic of Kazakhstan, enterprises and firms regardless of their type of activity, size, or form of ownership, administrative bodies, research organizations, and the banking system.
Functions and types of professional activity	<p><b>Functions:</b></p> <ol style="list-style-type: none"> <li>1. Organization, planning, coordination, and control of accounting and tax reporting, tax calculations, and declarations of the company. Preparation and presentation of financial statements for individual enterprises and groups of companies in accordance with IFRS and NAS (National Accounting Standards). Development of internal organizational and administrative documents of the company that establish procedures for collecting, verifying, processing, and presenting information.</li> <li>2. Application of management accounting methods to qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation, and control.</li> <li>3. Organization and methodology of the management accounting system.</li> <li>4. Generation of cost-related information to support the management system of economic entities in matters of planning and managerial decision-making.</li> </ol> <p><b>Types of professional activity:</b></p> <ul style="list-style-type: none"> <li>Production and management</li> <li>Accounting and analytical</li> <li>Business planning</li> <li>Economic and organizational</li> <li>Financial and economic</li> <li>Administrative</li> <li>Research</li> <li>Scientific and pedagogical</li> </ul>

### 3 Requirements for the content of the educational program


Name of cycles and disciplines	Workload in academic credits
<b>Cycle of Basic Disciplines (BD)</b>	<b>35</b>
University Component	16
Elective Component	15
Teaching Practice	4
<b>Cycle of Specialized Disciplines (SD)</b>	<b>53</b>
University Component	20
Elective Component	20

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Research Practice	13
<b>Scientific Research Work of the Master's Student (SRWMS),</b> including internship and completion of the master's thesis	<b>24</b>
<b>Final Attestation</b>	<b>8</b>
(Preparation and defense of the master's thesis)	8
<b>Total</b>	<b>120</b>

#### 4 Competency map of the educational program « \_\_\_\_\_ »


Competence map of the educational program	Learning outcome code	Learning Outcome (according to Bloom's Taxonomy)
Behavioral skills and personality traits (Softskills)	LO 1	Conducts research in professional activities based on a holistic, systematic scientific worldview using knowledge of the history and philosophy of science.
	LO 2	Possesses a foreign language at a level that allows him/her to carry out the main types of professional activities.
	LO 3	Applies knowledge of psychology in solving managerial tasks and in planning professional and personal growth.
	LO 4	Applies knowledge of the methodological foundations of higher education pedagogy, is able to organize classes taking into account the principles of student-centered learning and knows the content of the disciplines taught.
Professional skills (Hardskills)	LO 5	Provides and manages the financial and economic activities of the organization by conducting statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources.
	LO 6	Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations.
	LO 7	Applies management accounting techniques in relation to qualitative and quantitative information for the purpose of planning, decision-making, performance evaluation and control.
	LO 9	Possesses the techniques of argumentative presentation of his/her point of view when analysing existing concepts, theories and approaches to accounting and auditing.
Digital competencies (Digital skills)	LO 8	Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies.

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### 5 Learning outcomes of the educational program and modules

(The design layout is landscape)

Key competencies	Learning Outcomes (LO) for the educational program	Name of module	Learning outcomes for the module	Name of disciplines that form learning outcomes
Softskills	LO 1 Conducts research in professional activities based on a holistic, systematic scientific worldview using knowledge of the history and philosophy of science.	Modern problems of science and education	Studies modern problems of science and education	History and philosophy of science Foreign language (professional)
	LO 2 Possesses a foreign language at a level that allows him/her to carry out the main types of professional activities.			
	LO 3 Applies knowledge of psychology in solving managerial tasks and in planning professional and personal growth.			
	LO 4 Applies knowledge of the methodological foundations of higher education pedagogy, is able to organize classes taking into account the principles of student-centered learning and knows the content of the disciplines taught.			
Hardskills	LO 4 Applies knowledge of the methodological foundations of higher education pedagogy, is able to organize classes taking into account the principles of student-centered learning and knows the content of the disciplines taught.	Scientific methods of economic research	He is proficient in scientific methods of studying economics	Methods of teaching accounting disciplines Scientific Research Work of the Master's Student (SRWMS) I Teaching Practice
	LO 8 Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies.			
	LO 5 Provides and manages the financial and economic activities of the organization by conducting statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources.	Statistical analysis	Owens accounting and reporting of economic process management	Macroeconomic statistics Micro-macroeconomic analysis Topical issues of financial resources management Financial management Methodology of tax reporting audit

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		Situation analysis	
<p>LO 5 Provides and manages the financial and economic activities of the organization by conducting statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources.</p> <p>LO 6 Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations.</p> <p>LO 6 Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations.</p> <p>LO 7 Applies management accounting techniques in relation to qualitative and quantitative information for the purpose of planning, decision-making, performance evaluation and control.</p>	Accounting and reporting on economic process management	Owns accounting and reporting of economic process management	Theory and practice of taxation Corporate governance theory Scientific Research Work of the Master's Student (SRWMS) 2
	Advanced course in Financial and Managerial Accounting	Has an advanced course in financial and managerial accounting	Profound accounting management Financial accounting (advanced) Scientific Research Work of the Master's Student (SRWMS) 3 Research Practice
	Analysis of economic processes	Proficient in the analysis of economic processes	Business Process Outsourcing
<p>LO 8 Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies.</p> <p>LO 9 Possesses the techniques of argumentative presentation of his/her point of view when analysing existing concepts, theories and approaches to accounting and auditing.</p>	Current audit issues	Proficient in the analysis of economic processes	Environmental audit: Theory and practice


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	LO 5 Provides and manages the financial and economic activities of the organization by conducting statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources. LO 8 Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies.	Analysis of economic processes	Business modeling Strategic analysis	and planning and
Digital skill	LO 9 Possesses the techniques of argumentative presentation of his/her point of view when analysing existing concepts, theories and approaches to accounting and auditing.	Current audit issues	Audit theory and practice International Standards on Auditing and Audit Ethics Scientific Research Work of the Master's Student (SRWMS) 4	
Hard skills	LO 6 Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations. LO 7 Applies management accounting techniques in relation to qualitative and quantitative information for the purpose of planning, decision-making, performance evaluation and control. LO 9 Possesses the techniques of argumentative presentation of his/her point of view when analysing existing concepts, theories and approaches to accounting and auditing.	Accounting and reporting on economic process management	Consulting	

**6 The relationship between the attainability of the formed learning outcomes according to the educational program and academic disciplines**  
(The design layout is landscape)

№	Name of the discipline	Brief description of the discipline	Number of credits	Formed learning outcomes (codes)															
				LO1	LO2	LO3	LO4	LO5	LO6	LO7	LO8	LO9							

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Cycle of basic disciplines			University component/Elective component																				
1	History and of philosophy science	<p>The purpose of studying the discipline is to philosophically comprehend science, comprehend the factual and ideological content of the stages of its development with the further use of acquired knowledge and skills in theoretical and practical professional activities. The course focuses on analyzing the main philosophical and methodological problems that arise in science at the present stage of its development, and gaining insight into the trends in the historical development of science.</p>	4	+																			
2	Foreign language (professional)	<p>The purpose of the course is to acquire and improve competence in accordance with international standards of foreign language education, allowing the use of a foreign language as a means of communication in the intercultural, professional and scientific activities of the future master. The study of the discipline contributes to the training of highly qualified specialists who are able to compete in the labor market.</p>	4	+																			
3	Higher school pedagogy	<p>The objective of the course is aimed at developing pedagogical competence, mastering teaching methods and techniques, as well as modern educational technologies and their application in higher education practice. The course content covers the design and delivery of academic classes, the implementation of innovative pedagogical</p>	4	+																			



	Educational program																			
4	Management psychology	approaches, and the development of professional pedagogical thinking. The objective of the course is aimed at mastering the methods of teaching psychological and managerial disciplines and instructional technologies that ensure the development of managerial and communication competencies. The course explores psychological mechanisms of management, methods of teaching them, as well as instructional technologies used in academic and professional education.	4																	
5	Macroeconomic statistics	The aim of the discipline is to study the basic knowledge of statistical analysis of socio-economic processes in order to identify the general regularities and peculiarities of the formation and development of the economy of the country. The content of the discipline is able to apply practical skills of statistical analysis of trends in the development of socio-economic phenomena of the country and summarise the results of statistical analysis.	5																	
6	Micro-macroeconomic analysis	The purpose of the discipline is to provide undergraduates with basic knowledge of the theoretical and practical foundations of micro- and macroeconomic analysis of economic phenomena and processes. The content of the discipline includes the study of the theoretical foundations of micro- and macroeconomic analysis, methods of studying economic phenomena and processes at various levels of the economy,	5																	













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solving current issues arising in accounting practice, developing an organization's accounting policy and chart of accounts, maintaining accounting, tax, and personnel records, as well as restoring the proper reflection of transactions in accounts and generating accounting registers. The course also addresses topics such as preparation of source documents, expert evaluation of business transactions, tax calculation, and the preparation of financial statements in accordance with IFRS requirements. Students acquire the skills to provide professional-level consultations, recommendations, and comments on accounting issues.

The objective of the discipline is to develop master's students' theoretical knowledge of the ethical foundations of auditing and the practical application of international auditing standards. The content of the discipline includes training students in the application of ethical norms of auditing in the process of conducting audit activities within organizations. The discipline covers the purpose, classification, and procedure for applying International Standards on Auditing (ISA), principles of organizing, preparing, and conducting audits, main methods for obtaining audit evidence in accordance with ISA, regulations governing audit procedures, as well as the collection and summarization of information, the

International Standards on Auditing and Audit Ethics

18

5

+



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		<p>preparation of audit results, and ensuring the quality of the auditing firm's work.</p> <p>The purpose of the discipline is to develop the skills of managerial methods of analyzing the internal and external environment of an organization in order to determine the expected dynamics of the situation. The content of the discipline includes the development of methods for analyzing the internal and external environment of an organization, the study of approaches to assessing situational changes, as well as the development of skills to identify factors affecting the dynamics of management processes. During their studies, undergraduates will work on developing solutions to improve the situation, forecasting development, and forming a change management strategy in the organization.</p>	5									
19	Situation analysis	<p>5</p>										
20	Strategic analysis	<p>5</p>										




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		<p>organization. Undergraduates study ways to assess internal and external factors affecting the strategic development of an organization, as well as data analysis methods to identify opportunities and threats in the market. Special attention will be paid to the development of strategies based on the results of the analysis and their application in the practice of managerial decision-making.</p> <p>The objective of the discipline is to develop master's students' skills in conducting environmental audits of enterprise activities in accordance with the requirements of environmental auditing. The content of the discipline is focused on equipping students with the skills to conduct environmental audits within the framework of an environmental management system, as well as mastering methods of analyzing and evaluating environmental aspects of business and other projects. The discipline covers the essence and content of environmental auditing, its procedures, planning and strategy for conducting environmental audits, audit objects, as well as key aspects of environmental legislation, including its main provisions. It also addresses the determination of environmental damage, its assessment, the audit identification and evaluation of environmental harm, the collection of audit evidence, and penalties for environmental</p>						
21	Environmental audit: Theory and practice		5					+



	personal growth.	various genres, creative tasks demonstrating the ability to express thoughts competently	study (analysis of specific situations), brainstorming, "Questions-Answers-Discussion", strategic methods such as "INSERT", "Bingo", "Jigsaw"), SMART-goal project.
LO4	Applies knowledge of the methodological foundations of higher education pedagogy, is able to organize classes taking into account the principles of student-centered learning and knows the content of the disciplines taught.	Business and/or role-playing game, creative assignment, test	Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children, rainbow groups, paired talk, listening trio, Jigsaw method, open discussion, question circle, sticky note dialogue, rotating poster, three-step interview.
LO5	Provides and manages the financial and economic activities of the organization by conducting statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources.	Multi-level tasks and assignments	Brainstorming, case study, portfolio, round table, discussion, polemics, debate, "Grab the Question" method, business and/or role-playing game, multi-level tasks and assignments, "Fishbowl" method, SMART goals, "Balance Wheel" method, "Hidden Words" game, "INSERT" method, "Cluster" method, "Free Talk" method, "Chess" method, "Open Microphone" method, "Booklet" method, Euler Circle method.
LO6	Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations.		Problem-based method, discussion, associative map method, small group work, brainstorming method, question-and-answer method.
LO7	Applies management accounting techniques in relation to qualitative and quantitative information for the purpose of planning, decision-making, performance evaluation and control.		Interactive lectures, training, discussions, role-playing games, situational games, Venn diagram, association method, cluster, dialogic learning, group work, brainstorming, video film, project-based method.
LO8	Able to conduct research, information and analytical work with accounting and financial reporting data using modern information		Interactive practical session (problem-based topics, business and role-playing games, case studies (analysis of specific situations),

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	technologies.		brainstorming, "Questions-Answers-Discussion", strategic methods such as "INSERT", "Bingo", "Jigsaw", "Fishbone", "Free Talk"), SMART goals, project.
LO9	Possesses the techniques of argumentative presentation of his/her point of view when analysing existing concepts, theories and approaches to accounting and auditing.		Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children, rainbow groups, paired talk, listening trio, Jigsaw method, spectrum of values, distance technique, freeze-frame, Six Thinking Hats, open discussion, question circle, sticky note dialogue, rotating poster, Think-Pair-Share, three-step interview.

**9 Correlation of learning outcomes of the educational program with the labor functions of professional standards (if any)**  
*(The design layout is landscape)*

Name of the professional standards used	Professions at level 6 and/or 7 of the SQF	Labor functions	Tasks	Learning outcomes for the educational program
Professional Standard "Pedagogue" (faculty and teaching staff) of higher and/or postgraduate education institutions		Labor Function 1: Training	Task 1: Ensuring the required level of academic competencies of students	LO4 Applies knowledge of the methodological foundations of higher education pedagogy, is able to organize classes taking into account the principles of student-centered learning and knows the content of the disciplines taught.
Professional Standard: "Activities in the	Economist (General Profile) —	Labor Function 2: Ensuring and managing the financial and economic activities of the	Task 2: Management of the financial and economic	LO5 Provides and manages the financial and economic activities of the organization by conducting



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Field of Firm Resource Planning and Analysis"	Level 7 of the National Qualifications Framework (NQF) of Kazakhstan	organization	activities of the organization	statistical, strategic and situational analysis of phenomena and processes at the micro-macro level for the effective use of financial and economic resources.
Professional Standard: "Accountant"	<p>Chief Accountant Commercial Director Business Development Director Internal Auditor Financial Analyst</p> <p>— Level 7 of the National Qualifications Framework (NQF) of Kazakhstan</p>	<p>organization</p> <p>LF1. Labor Function 1: Organization, planning, coordination, and control of accounting and tax reporting, preparation of consolidated financial statements, tax calculations, and company declarations. Prepare and present financial reports for individual enterprises and groups of companies in accordance with IFRS, NAS, and IFRS for SMEs. Develop internal organizational and administrative documents that establish procedures for the collection, verification, processing, and presentation of information about the company's activities and its accounting policies. Evaluate the effectiveness of accounting department employees. Ensure compliance with financial and staffing discipline and safeguard the company's assets.</p> <p>LF2. Labor Function 2: Apply management accounting methodologies to qualitative and quantitative information for the</p>	<p>LO6 Organizes accounting and tax accounting, preparation of consolidated financial statements in accordance with IFRS, tax calculations and company declarations.</p>	<p>LO7 Applies management accounting techniques in relation to qualitative and quantitative information for the purpose of</p>

Educational program	<p>purposes of planning, decision-making, performance evaluation, and control. Organize and develop the methodology of the management accounting system. Generate cost information and data on cost drivers to support the management system of economic entities in planning and making managerial decisions.</p>	<p>planning, decision-making, performance evaluation and control.</p>
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**9 Graduate model**

<b>GRADUATE MODEL</b>		
Competencies (soft skills, digital skills)		
	knowledge	Skills
<p>Professional standard</p> <p>Attributes of a graduate</p> <p>High professionalism in economics and business</p> <p>Emotional intelligence</p> <p>Adaptation to global challenges</p> <p>Leadership</p> <p>Entrepreneurial mindset</p> <p>Global citizenship</p> <p>Understanding the importance of principles and culture of academic integrity</p> <p>Communication competencies</p> <p>Reading skills necessary for independent continuation of further education</p>	<p>The ability to apply the fundamentals of philosophical and socio-humanitarian knowledge to form a scientific worldview.</p>	<p>Computer literacy</p> <p>Ability to apply scientific research methods to economic processes</p>
Professional skills (hard skills)		

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Ability to use acquired knowledge for original development and application of ideas in the context of scientific research in advanced accounting.  
 Ability to integrate knowledge gained in the disciplines of accounting, auditing, and analysis, and use it to make judgments and decisions applying the latest information technologies.



Модуль / Module №	Курсы / Courses	Матр. (ES)	УЧП (ES)	3	5	150	45	30	15	90	270	По выбору обучающегося / By student's option
4	Курсы резервации бакалавриата / Актуальные вопросы управления финансами / Topical issues of financial resources management	BS (ES)	ABUFR 5206-25 ABUFR 5206-25 ABUFR 5206-25									
5	Консалтинг / Consulting	БП (TK) ПД (EB) AS (ES)	Соп.304-25 Соп.304-25 Соп.304-25	3	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
6	Бизнес-процессы / Business Process	БП (TK) ПД (EB) AS (ES)	ABP 6304-25 ABP 6304-25 ABP 6304-25	3	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
7	Зерпте практика / Исследовательская практика / Research practice	БП (ЖК) ПД (BK) AS (UC)	IP 6303-25 IP 6303-25 IP 6303-25	4	13	390	0					Благодаря выбору преподавателя / По выбору обучающегося / By student's option
8	Магистранттың ғылыми-зерттеу жұмысы / Научно-исследовательская работа магистранта / The scientific research work of a master's student	ҒЖ (ЖК) НПР (BK) RW (UC)	NIRM 5402-25 NIRM 5402-25 NIRM 5402-25	2	6	180	0					Благодаря выбору преподавателя / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module												

Модуль / Module №	Курсы / Courses	Матр. (ES)	УЧП (ES)	3	5	150	45	30	15	90	270	По выбору обучающегося / By student's option
Экономические процессы / Analysis of economic processes												
1	Микроэкономика / Microeconomics	БП (TK) БД (EB) BS (ES)	MSB 5208-25 MSB 5208-25 MSB 5208-25	2	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
2	Микро-макроекономический анализ / Micro-macroeconomic analysis	БП (TK) ПД (KB) AS (ES)	MMA 5208-25 MMA 5208-25 MMA 5208-25	2	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
3	Стратегический анализ / Strategic analysis	БП (TK) ПД (KB) AS (ES)	SIA 6306-25 SIA 6306-25 SIA 6306-25	3	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
4	Жағалау талдау / Ситуационный анализ / Situation analysis	БП (TK) ПД (KB) AS (ES)	SIA 6306-25 SIA 6306-25 SIA 6306-25	3	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module												

Модуль / Module №	Курсы / Courses	Матр. (ES)	УЧП (ES)	3	5	150	45	30	15	90	270	По выбору обучающегося / By student's option
Карьерные аспекты бакалавриата / Актуальные вопросы аудита / Topical issues of audit												
1	ЖОО өмірі мен тәжірибесі / Методика преподавания учебных дисциплин в вузе / Methods of teaching University accounting disciplines	БП (ЖК) ПД (BK) AS (UC)	MRUDB 5303-25 MRUDB 5303-25 MRUDB 5303-25	1	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
2	Аудит теориясы мен тәжірибесі / Теория и практика аудита / Audit theory and practice	БП (ЖК) ПД (BK) AS (UC)	TRA 5206-25 TRA 5206-25 TRA 5206-25	2	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
3	Терминдер мен тәжірибесі / Углубленный управленческий учет / Profound management accounting	БП (ЖК) ПД (BK) AS (UC)	UUU 6302-25 UUU 6302-25 UUU 6302-25	3	5	150	45	30	15	90	270	Благодаря выбору преподавателя / По выбору обучающегося / By student's option
4	Магистранттың ғылыми-зерттеу жұмысы / Научно-исследовательская работа магистранта / The scientific research work of a master's student	ҒЖ (ЖК) НПР (BK) RW (UC)	NIRM 6402-25 NIRM 6402-25 NIRM 6402-25	3	5	150	0					Благодаря выбору преподавателя / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module												

1	Курсы/модуль (краткое наименование) Финансовый учет (продвинутый) Financial accounting (advanced)	БСП (ЖК) ПД (ВК) AS (UC)	1001 (07-24) 24 25 25	2	5	150	45	30	15	15	90	2 + 1 + 0	Баллы за выполнение задания По выбору обучающегося/ By student's option										
														25									
2	Бизнес-планирование, бизнес-модель Business planning and modeling	БСП (ЖК) ПД (КВ) AS (ES)	БПМ 6/005-25 БПМ 6/005-25 БПМ 6/005-25	3	5	150	45	30	15	15	90	2 + 1 + 0	Баллы за выполнение задания По выбору обучающегося/ By student's option										
3	Системы контроля качества Методология аудита налоговой отчетности Methodology of tax reporting audit	БСП (ЖК) ПД (КВ) AS (ES)	МАНО 6/007-25 МАНО 6/007-25 МАНО 6/007-25	3	5	150	45	30	15	15	90	2 + 1 + 0	Баллы за выполнение задания По выбору обучающегося/ By student's option										
4	Экологический аудит. Теория и практика Environmental audit. Theory and practice	БСП (ЖК) ПД (КВ) AS (ES)	ЕАТР 6/007-25 ЕАТР 6/007-25 ЕАТР 6/007-25	3	5	150	45	30	15	15	90	2 + 1 + 0	Баллы за выполнение задания По выбору обучающегося/ By student's option										
5	Аудит международных стандартов Международные стандарты аудита и этика аудита International Standards on Auditing and Audit Ethics	БСП (ЖК) ПД (КВ) AS (ES)	МСАЭА 6/007-25 МСАЭА 6/007-25 МСАЭА 6/007-25	3	5	150	45	30	15	15	90	2 + 1 + 0	Баллы за выполнение задания По выбору обучающегося/ By student's option										
6	Технологии выполнения магистерской диссертации орындауи магистранты кылым-эрттеу жумасы Научно-исследовательская работа магистранта. научно-исследовательская работа и выполнение магистерской диссертации The scientific research work of a master's student including the completion of an internship and the preparation of a master's thesis	БСП (ЖК) ПД (КВ) RV (UC)	НИРМ 6/004-25 НИРМ 6/004-25 НИРМ 6/004-25	4	9	270	0	0	0	0	270	9 неделя / weeks	Баллы за выполнение задания По выбору обучающегося/ By student's option										
Итого по модулю / Total for module													24	720	135	90	45	0	45	0	270		
<b>Корректировка аттестации / Итоговая аттестация / Final assessment</b>																							
1	Корректировка аттестации (Магистрант диссертации) решение жюри (БДЖК) Итоговая аттестация (Оборудование и защита магистерской диссертации) (ОкЗМД) Final assessment (Preparation and defense of a master's thesis) (PDMT)			4	8	240							6 неделя / weeks										
Итого по модулю / Total for module													8	240	0	0	0	0	0	0	0		
<b>БАЛЛЫ ПО МОДУЛЯМ / TOTAL FOR MODULES</b>													120	3600	675	420	255	0	225	0	1230		

**Экспертное заключение**  
на образовательной программе «7М04137 – Учет и аудит»  
(магистратура научно-педагогическое направление)  
кафедры «Финансы и учет»  
**АО «Казахский университет технологии и бизнеса» им. К. Кулажанова**  
на 2025-2027

Образовательная программа «7М04137-Учет и аудит» с научным направлением предназначена для подготовки магистров в области бухгалтерского учета, финансовой отчетности, внутреннего и внешнего аудита, с углубленным изучением научных методов анализа и исследовательской работы. Программа соответствует национальной рамке квалификаций и СЕК 7 уровня.

Программа отражает современные потребности экономики в высококвалифицированных специалистах, способных проводить научные исследования в области учета и аудита, а также применять аналитические и критические навыки в решении профессиональных задач. Учебный план учитывает интеграцию цифровых технологий, международных стандартов учета и аудита, устойчивого развития и ESG-факторов.

Цели четко сформулированы и направлены на формирование у обучающихся научных компетенций, способности к самостоятельному исследованию, разработке новых подходов в учете и аудите. Запланированные результаты обучения соответствуют требованиям СЕН РК и Dublin Descriptors, включая развитие критического мышления, управленческих, коммуникативных и исследовательских навыков.

Учебный план охватывает как фундаментальные, так и прикладные аспекты учета и аудита. Обязательные дисциплины включают изучение теории бухгалтерского учета, финансового анализа, аудита, этики и корпоративного управления. Вариативная часть дает возможность выбора узкоспециализированных дисциплин, включая стратегический аудит, оценку бизнеса, налоговое планирование, цифровые технологии учета и др.

Программа предусматривает проведение самостоятельной НИР, включая подготовку магистерской диссертации. Это способствует развитию научного потенциала магистрантов и подготовке к последующему обучению в докторантуре.

Выпускники могут занимать позиции аналитиков, аудиторов, внутренних контролеров, научных сотрудников и преподавателей в вузах. Программа обеспечивает конкурентоспособность выпускников как на национальном, так и на международном рынке труда.

Программа обладает высокой степенью академической обоснованности, научной направленности и практической применимости. Она соответствует современным образовательным трендам и запросам работодателей. Также программа отвечает принципам Болонского процесса, обеспечивая академическую мобильность и сопоставимость квалификаций.

Зав. кафедрой «Учет и анализ»  
Евразийского национального университета,  
им. Л.Н. Гумилева, к.э.н., асс. профессор



Аманова Г.Д.

**Экспертное заключение**  
**на образовательную программу 7M04137 «Учет и аудит»**  
*(магистратура научно-педагогическое направление)*  
**кафедры «Финансы и учет»**

**АО «Казахский университет технологии и бизнеса» им. К. Кулажанова**

**на 2025-2027**

Образовательная программа магистратуры по направлению «7M04137 – Учет и аудит» с научным уклоном разработана с учетом требований национальной системы квалификаций и ориентирована на формирование у обучающихся профессиональных и исследовательских компетенций в области бухгалтерского учета, анализа и аудита.

Программа носит научно-исследовательский характер и направлена на подготовку специалистов, способных к самостоятельной научной деятельности, критическому анализу информации и принятию обоснованных управленческих решений в условиях цифровой трансформации экономики.

Структура программы включает базовую, профильную и вариативную части, а также компоненты самостоятельной научной и экспериментальной работы. Учебный план сбалансирован, логически выстроен и соответствует уровню магистратуры. Содержание дисциплин охватывает современные подходы к учету, аудиту, корпоративной отчетности, налоговой политике, финансовому менеджменту и цифровым технологиям.

Особое внимание уделено следующим аспектам:

- соответствие международным стандартам учета и аудита (IFRS, ISA);
- интеграция ESG-подходов и устойчивого развития;
- развитие критического и системного мышления;
- стимулирование научной активности через НИР и подготовку диссертационной работы.

Цели программы четко обозначены и соответствуют задачам научной подготовки. Результаты обучения соотносятся с Descriptors Dublin и Национальной рамкой квалификаций 7 уровня. НИР магистрантов реализуется на основе актуальных научных задач и может быть интегрирована с внешними проектами, в том числе хозяйствующими субъектами. Обеспечено методическое сопровождение, академическое руководство и доступ к современной научной базе. Выпускники программы востребованы в профессиональной среде — в качестве аналитиков, аудиторов, научных сотрудников, преподавателей и консультантов. Программа формирует фундамент для продолжения обучения в докторантуре.

Образовательная программа «7M04137 – Учет и аудит» в научном направлении соответствует современным требованиям к подготовке магистров в области экономики и управления. Она отличается содержательной насыщенностью, академической целесообразностью и перспективной научной направленностью. Программа имеет потенциал для дальнейшего развития и интеграции в международное образовательное пространство.

и.о., доцент, PhD кафедры «Учет и анализ»  
Евразийского национального университета  
им. Л.Н. Гумилева



Жолаева Р.А.

**Экспертное заключение**  
**на образовательную программу 7М04137 «Учет и аудит»**  
*(магистратура научно-педагогическое направление)*  
**кафедры «Финансы и учет»**  
**АО «Казахский университет технологии и бизнеса»**  
на 2025-2027

Образовательная программа 7М04137-«Учет и аудит» разработана в соответствии с требованиями Государственным общеобязательным стандартом высшего и послевузовского образования, утвержденным приказом Министра науки и высшего образования Республики Казахстан, профессиональный стандарт «Бухгалтер», Педагог (профессорско-преподавательский состав) организаций высшего и (или), «Деятельность в сфере планирования и анализа ресурсов фирмы». А также образовательная программа 7М04137-«Учет и аудит» разработана с учетом потребности рынка труда как регионального, так и в масштабах республики, интересов стейкхолдеров.

Каталог элективных дисциплин образовательной программы 7М04137-«Учет и аудит» содержит описание каждой дисциплины в отдельности с указанием пререквизитов, постреквизитов, количества кредитов, умения, навыков и компетенций. Для подготовки конкурентоспособных специалистов в области финансов в каталоге элективных дисциплин предусмотрены общеобразовательные, базовые и профилирующие дисциплины.

Включенные в учебный план дисциплины раскрывают сущность актуальных проблем и задач на сегодняшний день в области учета и аудита. Дисциплины учебного плана образовательной программы «Учет и аудит» формируют весь необходимый перечень профессиональных компетенций. Структура учебного плана логична и последовательна.

В связи с тем, что востребованность выпускников определяется требованиями рынка труда, а также формированием у них квалификационных характеристик и профессиональных компетенций, по нашей рекомендации в образовательную программу 7М04137-«Учет и аудит» включены следующий дисциплин:

- Методология аудита налоговой отчетности.

Выпускник университета должен обладать глубокими фундаментальными знаниями в области учета и аудита и при этом уметь пользоваться теоретическими моделями в практической деятельности.

В целом, образовательная программа 7М04137 «Учет и аудит» на 2025-2027 гг. и каталог элективных дисциплин соответствуют всем требованиям и рекомендованы к использованию в учебном процессе.

Генеральный директор  
ТОО «Центр аудита и оценки»



Балтабаев Б.К.