


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

EDUCATIONAL PROGRAM

7M04139 Accounting and audit

code and name of the educational program

Level: Master's degree (specialization)

Approved

by the Board of Directors of JSC

«K. Kulzhanov KazUTB» "02.04" 20 25,
protocol No. 3




Recommended

by the Academic Council of JSC

«K. Kulzhanov KazUTB» "28.03" 20 25,
protocol No. 8


Astana – 2025

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Preface

The educational program 7M04139 «Accounting and Auditing» has been developed in accordance with the State Mandatory 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 (with amendments and additions dated February 20, 2023). The program also complies with 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, as well as additional professional standards: «Management of Small (Medium) Enterprise» dated December 26, 2019, No. 263, and «Financial Management» dated December 26, 2019, No. 263.

The educational program "7M04139 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 "7M04139 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 "7M04139 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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Approval sheet

Educational program 7M04137 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 (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)		7M04139-Accounting and auditing
Educational program profile		Higher economic education
goal of the educational program		The educational programme is designed to train personnel for the system of higher, postgraduate education and scientific sphere, having advanced profile training in the field of accounting, audit and analysis.
completion criterion of an educational program		60 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 Business and Management in the educational program «7M04139-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.
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

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	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>Functions: Organization, planning, coordination, and control of accounting and tax record-keeping, tax calculations, and company tax declarations. Preparation and presentation of financial statements for individual enterprises and corporate groups in accordance with IFRS and national financial reporting standards (NFRS). Development of internal organizational and procedural documents of the company that establish the rules for collecting, verifying, processing, and presenting information. Applying managerial accounting methods related to qualitative and quantitative information for planning, decision-making, performance evaluation, and control.</p> <p>Types of professional activities: Production and managerial; Accounting and analytical; Business planning; Economic and organizational; Financial and economic; Administrative.</p>

3 Requirements for the content of the educational program

Name of cycles and disciplines	Workload in academic credits
Cycle of Basic Disciplines (BD)	10
University Component	6
Elective Component	4
Cycle of Specialized Disciplines (SD)	29
University Component	10
Elective Component	5
Production practice	14
Experimental research work of a master's student, including internship and completion of the master's project (ERM)	13
Final Attestation	8
Preparation and defense of the master's project (P&DMP)	8
Total	60

4 Competency map of the educational program «7M04139-Accounting and Audit»

Competence map of the educational program	Learning outcome code	Learning Outcome (according to Bloom's Taxonomy)
Behavioral	LO 1	Able to influence the actions and behaviors of both decision makers

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skills and personality traits (Softskills)		and organizational stakeholders by demonstrating oral and written communication skills, teamwork and leadership skills.
	LO 2	Uses methods of financial analysis and financial calculations to ensure the efficiency of the company's operations and to carry out financial control.
	LO 3	It keeps track of and controls the results of economic activity to provide accurate financial and managerial information for internal and external stakeholders.
Professional skills (Hardskills)	LO 5	Knows how to use internal controls for audit purposes and is skilled in applying audit and analytical procedures.
	LO 6	Organises the bookkeeping and tax accounting, prepares consolidated financial statements in accordance with IFRS, as well as the company's tax calculations and declarations.
	LO 7	Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.
Digital competencies (Digital skills)	LO 4	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	<p>LO 1 Able to influence the actions and behaviors of both decision makers and organizational stakeholders by demonstrating oral and written communication skills, teamwork and leadership skills.</p> <p>LO 1 Able to influence the actions and behaviors of both decision makers and organizational stakeholders by demonstrating oral and written communication skills, teamwork and leadership skills.</p> <p>LO 2 Possesses a foreign language at a level that allows him/her to carry out the main types of professional activities.</p>	<p>The module of basic disciplines</p> <p>Analysis, statistics and financial management</p>	<p>The ability to use the foundations of philosophical and socio-humanitarian knowledge to form a scientific worldview.</p> <p>The ability to apply scientific methods to study economic processes</p>	<p>Foreign language (professional)</p> <p>Psychology management</p> <p>Management</p>
Hardskills Digital skills	<p>LO 6 Organises the bookkeeping and tax accounting, prepares consolidated financial statements in accordance with IFRS, as well as the company's tax calculations and declarations.</p> <p>LO 7 Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.</p> <p>LO 7 Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.</p> <p>LO 3 It keeps track of and controls the results of</p>	<p>Advanced course in Financial and Managerial Accounting</p>	<p>The ability to use the acquired knowledge for the original development and application of ideas in the context of scientific research in the field of advanced accounting</p>	<p>Financial accounting (advanced)</p> <p>Financial accounting management</p> <p>Profound accounting</p>

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<p>economic activity to provide accurate financial and managerial information for internal and external stakeholders.</p>	<p>LO 4 Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies</p> <p>LO 6 Organises the bookkeeping and tax accounting, prepares consolidated financial statements in accordance with IFRS, as well as the company's tax calculations and declarations.</p> <p>LO 7 Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.</p>	<p>Audit analysis of financial statements</p>	<p>Business Process Outsourcing</p> <p>Audit theory and practice International Standards on Auditing and Audit Ethics Methodology of tax reporting audit</p>
<p>LO 5 Knows how to use internal controls for audit purposes and is skilled in applying audit and analytical procedures.</p>	<p>The ability to integrate knowledge gained within the disciplines of accounting, auditing and analysis and use it to make judgments and make decisions using the latest information technology</p>		

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	Brief description of the discipline	Numb	Formed learning outcomes (codes)
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discipline	er of credits	LO1	LO2	LO3	LO4	LO5	LO6	LO7	
									Cycle of basic disciplines
University component/Elective component									
1 Foreign language (professional)	2	+							
2 Management	2	+	+						
3 Management psychology	2	+							



	<p>a systematic vision of the problem of human management in an organization. The content of the discipline allows us to develop psychological tools for effective management of leadership in a modern organization, which is important in the system of basic professional training of future specialists.</p>											
4	<p>Business Process Outsourcing</p>	<p>The purpose of the discipline is to acquire skills to provide accounting services to clients in business processes. The content of the discipline helps master students to understand the organisation of the process of providing outsourcing services to clients and to be able to provide accounting support services in business. The discipline deals with the functioning and development of the industry of outsourcing services, segmentation of the market of outsourcing services, the current state and problems of functioning of the domestic market of outsourcing services, management of the transfer of business processes to outsourcing, tools for assessing the economic feasibility of use, business model of outsourcing, tools for reducing the risks of outsourcing.</p>	4									
5	<p>Audit theory and practice</p>	<p>The purpose of the discipline is the formation of master's students' skills of theoretical foundations of audit and solving practical problems. The content of the discipline reveals the methodology and technology of audit on different sections of</p>	4									




	<p>Audit Ethics</p>	<p>application of international auditing standards in practice. The content of the discipline is able to apply ethical norms of audit when conducting an audit in the organisation's activities. The discipline deals with the purpose, classification and application of ISAs, principles of organisation, preparation and conduct of the audit, basic methods of obtaining audit evidence in accordance with ISAs, regulating audit procedures, collecting and summarising information, drawing up audit results and ensuring the quality of the audit firm's work.</p>								
<p>9</p>	<p>Methodology of tax reporting audit</p>	<p>The purpose of the discipline is to provide undergraduates with deep theoretical knowledge and practical skills in the field of tax accounting methodology and tax reporting audit. The content of the discipline provides undergraduates with comprehensive knowledge, analytical skills and practical competencies necessary for work in the field of taxation, accounting and auditing. Tax risk analysis and assessment skills include mastering methods for detecting tax violations and errors, the ability to analyze tax reports and assess the tax risks of an enterprise, and developing critical thinking to make decisions to reduce tax risks.</p>	<p>5</p>				<p>+</p>			

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7 Alignment of planned learning outcomes with assessment technologies and teaching methods within the module
(The design layout is landscape)

Learning Outcomes (LO) Number	Planned learning outcomes for the module	Assessment technologies (tools)	Methods of learning and teaching
LO1	Able to influence the actions and behaviors of both decision makers and organizational stakeholders by demonstrating oral and written communication skills, teamwork and leadership skills.	Round table, discussion, polemics, debate, interview, abstract, essay Simulator, case study, creative assignment, tests	Problem-based learning, discussion, small group work, brainstorming method, question-and-answer method
LO2	Uses methods of financial analysis and financial calculations to ensure the efficiency of the company's operations and to carry out financial control.	Control work, mini-test on vocabulary, dictation, essay writing, analysis of texts of various genres, creative tasks	Interactive lectures, trainings, discussions, role-playing games, situational games, Venn diagram, association method, cluster, dialogic learning, group work, brainstorming, video film, project-based method
LO3	It keeps track of and controls the results of economic activity to provide accurate financial and managerial information for internal and external stakeholders.	demonstrating the ability to express thoughts competently	Interactive practical session (problem-based topics, business and role-playing games, case study (analysis of specific situations), brainstorming, "Questions-Answers-Discussion", strategic methods such as "INSERT", "Bingo", "Jigsaw"), SMART-goal project.
LO5	Knows how to use internal controls for audit purposes and is skilled in applying audit and analytical procedures.	Business and/or role-playing game, creative assignment, test Multi-level tasks and assignments	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.
LO6	Organises the bookkeeping and tax accounting, prepares consolidated financial statements in accordance with IFRS, as well as the company's tax calculations and declarations.		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,


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				“INSERT” method, “Cluster” method, “Free Talk” method, “Chess” method, “Open Microphone” method, “Booklet” method, Euler Circle method.	
LO7	Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.			Problem-based method, discussion, associative map method, small group work, brainstorming method, question-and-answer method.	
LO4	Able to conduct research, information and analytical work with accounting and financial reporting data using modern information technologies			Interactive lectures, training, discussions, role-playing games, situational games, Venn diagram, association method, cluster, dialogic learning, group work, brainstorming, video film, project-based method.	

8 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: Management of a small (medium-sized) company	Head of a small (medium-sized) company	Labor function 3: Ensuring the efficiency of the company	Task 3: Effective planning of the company's activities	LO2 Uses methods of financial analysis and financial calculations to ensure the efficiency of the company's operations and to carry out financial control
Professional standard: "Financial Management"	Financial Manager - Level 7 ORC	Labor function 4: Analysis, accounting and control of business results	Task 3: Accounting for the movement of financial resources	LO3 It keeps track of and controls the results of economic activity to provide accurate financial and managerial information for internal and external stakeholders.
Professional Standard:	Chief Accountant	Labor function 1 Organization, planning, coordination and control of	Task 1. Improving the financial and accounting	LO6 Organises the bookkeeping and tax accounting, prepares



"Accountant"	Commercial Director of Business Development Internal Auditor Financial Analyst - Level 7 ORC	accounting and tax accounting, preparation of consolidated financial statements, tax calculations and declarations of the company. Prepare and present financial statements for individual enterprises and groups of companies in accordance with IFRS, NSFRS and IFRS for SMEs. Develop internal organizational and administrative documents of the company that establish the procedure for collecting, verifying, processing and presenting information about the company's activities and its accounting policy. Evaluate the effectiveness of accounting staff. Ensure compliance with financial and staff discipline and the safety of the company's property.	policies of the company, controlling income and expenses and ensuring efficient use of resources, Preparing and submitting financial statements to creditors, shareholders, and representatives of tax authorities Task 2 Prepare and submit financial statements for individual enterprises and groups of companies in accordance with IFRS, NSFRS and IFRS for SMEs.	consolidated financial statements in accordance with IFRS, as well as the company's tax calculations and declarations.
	Labor function 2 Apply management accounting techniques in relation to qualitative and quantitative information for the purpose of planning, decision-making, evaluation of work results and control. Organization and methodology of the management accounting system. Formation of cost information and generation of data on cost carriers in order to support the management system of business entities in matters of planning and management decision-making	Task 1 Management accounting and control of qualitative and quantitative information for the purpose of planning, decision-making, performance evaluation and control Task 2 Formation of cost information and generation of data on cost carriers in order to support the management system of businesses and	LO7 Uses managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.	

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9 Graduate model

GRADUATE MODEL		
Competencies (soft skills, digital skills)		
	Attributes of a graduate	knowledge
Professional standard	<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>
	Professional skills (hard skills)	<p>Computer literacy</p> <p>Ability to apply scientific research methods to economic processes</p>
	<p>Ability to use acquired knowledge for original development and application of ideas in the context of scientific research in advanced accounting.</p> <p>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.</p>	

ЭКСПЕРТНОЕ ЗАКЛЮЧЕНИЕ
на образовательную программу 7М04139 «Учет и аудит»
(магистратура профильное направление)
кафедры «Финансы и учет»

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

на 2025-2026

Образовательная программа магистратуры «7М04139 – Учет и аудит» (профильная) соответствует современным требованиям к подготовке специалистов в области учета, аудита и финансового контроля. Программа направлена на формирование у магистрантов профессиональных компетенций, необходимых для эффективной работы в условиях цифровой трансформации экономики и расширения применения международных стандартов финансовой отчетности и аудита.

Программа имеет четко структурированный учебный план, включающий базовые и профильные дисциплины, научно-исследовательскую и производственную практику, а также итоговую аттестацию. Особое внимание уделено таким ключевым дисциплинам, как «Финансовый и управленческий учет», «Международные стандарты аудита», «Анализ и аудит финансовой отчетности», «Информационные технологии в учете и аудите», что соответствует актуальным потребностям работодателей и требованиям профессиональных организаций.

Программа отличается высоким уровнем практико-ориентированности: предусмотрена профессиональная практика, в том числе на предприятиях и в аудиторских организациях, что способствует закреплению теоретических знаний и развитию навыков анализа, оценки и обоснования управленческих решений в реальной профессиональной среде.

Программа способствует формированию исследовательских навыков и аналитического мышления. Включение в структуру НИР и подготовка магистерской диссертации позволяют студентам проводить самостоятельные исследования в области учета и аудита, использовать современные методы анализа и интерпретации данных, в том числе с применением цифровых и интеллектуальных технологий.

Соответствие требованиям ГОСО и профессиональных стандартов:
Образовательная программа соответствует Государственному общеобязательному стандарту образования Республики Казахстан по уровню магистратуры, а также требованиям профессиональных стандартов в области бухгалтерского учета и аудита. Программа направлена на формирование у выпускников компетенций, необходимых для успешной профессиональной сертификации (например, САР/СІРА, АССА, СРА и др.).

Содержание дисциплин отражает современные тенденции в развитии цифрового учета, применения искусственного интеллекта в аудиторской деятельности, ESG-отчетности и устойчивого развития. Это подчеркивает актуальность программы и ее ориентированность на будущее.

Образовательная программа «7М04139 – Учет и аудит» является академически обоснованной, профессионально ориентированной и соответствует международным и национальным образовательным стандартам. Программа обеспечивает высокое качество подготовки магистрантов, конкурентоспособных на внутреннем и международном рынках труда. Рекомендуются к реализации в образовательном процессе.

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



Аманова Г.Д.

ЭКСПЕРТНОЕ ЗАКЛЮЧЕНИЕ
на образовательную программу 7М04139 «Учет и аудит»
(магистратура профильное направление)
кафедры «Финансы и учет»
АО «Казахский университет технологии и бизнеса» им. К. Кулажанова
на 2025-2026

Образовательная программа 7М04139 – «Учет и аудит» разработана в соответствии с актуальными требованиями Государственного общеобязательного стандарта высшего и послевузовского образования Республики Казахстан, а также с учетом положений действующих профессиональных стандартов: «Бухгалтер», «Финансовый менеджмент» и «Управление малой (средней) фирмой».

Программа демонстрирует высокую степень согласованности между содержанием модулей, формируемыми результатами обучения и профессиональными компетенциями, востребованными на современном рынке труда. Структура ОП охватывает базовые и углубленные дисциплины в области бухгалтерского учета, аудита, финансового анализа, налогообложения и управленческого учета, что обеспечивает системный подход к подготовке магистров.

Особенностью программы является акцент на цифровые компетенции, а также использование интерактивных методов обучения (кейсы, деловые игры, проектные методы), что способствует формированию практико-ориентированных навыков. Включение в учебный процесс экспериментально-исследовательской работы и стажировок повышает прикладную ценность ОП и способствует развитию научно-исследовательских умений обучающихся.

Карта компетенций и матрица достижимости РО подтверждают междисциплинарный и практический подход к подготовке специалистов, способных эффективно действовать в различных секторах экономики, включая корпоративный, государственный и научно-аналитический сегменты.

Выпускники программы обладают академической подготовкой и профессиональными качествами, необходимыми для выполнения сложных учетных, аналитических и аудиторских задач, в том числе в условиях цифровой трансформации и международной стандартизации.

С учетом вышесказанного, образовательная программа 7М04139 – «Учет и аудит» соответствует академическим, профессиональным и нормативным требованиям и может быть рекомендована к реализации и прохождению внешней оценки (аккредитации).

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им. Л.Н. Гумилева



Жолаева Р.А.

Экспертное заключение
на образовательную программу 7М04139 «Учет и аудит»
(магистратура профильное направление)
кафедры «Финансы и учет»
АО «Казахский университет технологии и бизнеса»

на 2025-2026

Образовательная программа 7М04139-«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», «Управление малой (средней) фирмой», «Финансовый менеджмент». А также образовательная программа 7М04139-«Учет и аудит» разработана с учетом потребности рынка труда как регионального, так и в масштабах республики, интересов стейкхолдеров.

Каталог элективных дисциплин образовательной программы 7М04139-«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 7М04139-«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 7М04139-«Учет и аудит» включены следующие дисциплины:

- 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 7М04139-«Учет и аудит» на 2025-2026 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.