


«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

EDUCATIONAL PROGRAM

6B04103 Accounting and audit

code and name of the educational program

Level: *bachelor's*

Approved

by the Board of Directors of JSC

«K.Kulazhanov KazUTB» "02" 09 20 25

protocol No. 2




Recommended

by the Academic Council of JSC

«K.Kulazhanov KazUTB» "28" 05 20 25


protocol No. 8

Astana-2025

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


CONTENT

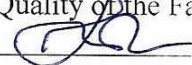
Preface	3
Approval sheet	4
1 Passport of the educational program	5
2 Qualification characteristics of a graduate of an educational program	5
3 Requirements for the content of the educational program	6
4 Supplementary educational programs	7
5 Competency map of the educational program	7
6 Learning outcomes of the educational program and modules	9
7 The relationship between the attainability of the formed learning outcomes according to the educational program and academic disciplines	13
8 Alignment of planned learning outcomes with assessment technologies and teaching methods within the module	30
9 Correlation of learning outcomes of the educational program with the labor functions of professional standards	32
10 Graduate model	34
11 Typical curriculum (appendix to the OP)	35
12 Expert opinion	40


«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


Preface

The educational program "6B04103 – Accounting and Auditing" has been developed in accordance with the State Compulsory Standard for 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 August 21, 2024), as well as based on the following professional standards: "Accountant", approved by the Order of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340; "Activities in the Field of Planning and Analysis of Company Resources", dated December 26, 2019, No. 263; "Financial Management", dated December 26, 2019, No. 263.

The educational program "6B04103 Accounting and Audit" was approved at the meeting of the Council on Academic Quality on "27" 03 2025, protocol No. 4
Chairman Baibolova L.K. 

The educational program "6B04103 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. 

The educational program "6B04103 Accounting and Audit" was developed and discussed at the meeting of the department "Finance and accounting" dated "15" 12 2024, protocol No. 5
Head of the department Mukushev A.B. 

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 24.07-2024	
Educational program	Edition 4	

Approval sheet

Educational program 6B04103 Accounting and Audit
(code and name of the EP)

AGREED:

Vice-Rector for
Academic Affairs



E. Askarbekov "27" 03 2023 year

Head of Educational
Programs Department


«Қ.Құлажанов атындағы Қазақ
технология және бизнес университеті» АҚ
ОҚУ ӘДІСТЕМЕЛІК
БӨЛІМ

B. Bayadilova "27" 03 2025 year

Director of the Central
Department
Branch of Bank
CenterCredit JSC


centercredit

B. Kaldybayeva "13" 12 2024 year

Director
TauGroup LLP


«TAUGROUP»

M. Zhumazhanova "13" 12 2024 year

General Director of the
Audit and Evaluation
Center LLP


Аудит және бағалау
орталығы

B. Baltabaev "13" 12 2024 year

Director
Coni-media LLP


CONI MEDIA
Кони-медиа

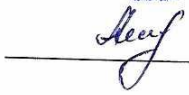
Serekbol "13" 12 2024 year

General Director of
"QazTeksGrupp" LLP



QAZTEKS GRUPP

R. Zhappassova "13" 12 2024 year

Student



A. Akpanova "13" 12 2024 year


«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

1 Passport of the educational program

International Standard Classification of Education (ISCED) level	6
National Qualification Framework (NQF) level	6
Sectoral Qualifications Framework (SQF) level	6
Code and name of the field of education	6B04 Business, Management and Law
Direction of training	6B041 Business and Management
Number and name of the group of educational programs	B045 Audit and taxation
Code and name of the educational program (EP)	6B04103 Accounting and Audit
Educational program profile	Higher economic education
goal of the educational program	Ensuring comprehensive training of highly qualified specialists for professional activities in all sectors of the national economy, at economic entities of all organizational and legal forms, regardless of the form of ownership and type of financing, in the field of accounting, analysis, and auditing.
Completion criterion of an educational program	240 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	Bachelor of Business and Management in the Educational Program "6B04103 – Accounting and Auditing"
Area and field of professional activity	Commercial and budgetary enterprises across all industries; transportation, construction, and trade organizations; consulting and auditing firms; tax authorities; law enforcement agencies; educational institutions.
Types of professional activity	<ul style="list-style-type: none"> Organizational and managerial activities. The graduate should possess the skills required for qualified work in financial and tax authorities, enterprises, insurance organizations, banks, and other financial institutions. They should participate in the development of the scientific, methodological, and organizational-technological framework of accounting; work collaboratively with other specialists to develop and implement the most effective management methods, business organization rules, and procedures; actively participate in the activities of financial institutions in the capital market; and contribute to maintaining and enhancing the corporate image of the company.

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

	<ul style="list-style-type: none"> • Production and managerial activities are a key area for graduates of this specialty, as the educational process requires in-depth study of all issues related to the collection, registration, and summarization of information. • Calculation and project activities of graduates involve the development of technical and economic justifications for projects, providing data for the analysis of the effectiveness of specialized documents (feasibility studies, business plans, etc.) related to the organization of a new enterprise or economic project and necessary for obtaining loans, credits, and other forms of financial support. • Educational (pedagogical) activities of graduates in this profile include professional teaching activities in secondary vocational education institutions.
The object of professional activity	The objects of professional activity include the assets of enterprises, their liabilities, capital, and business operations that cause changes in the composition, allocation of assets, and sources of their formation. They also include organizations from various sectors of the economy: ministries and departments, the Tax Committee, the Statistics Agency of the Republic of Kazakhstan, enterprises and firms regardless of type of activity, size, or form of ownership, administrative bodies, research organizations, and the banking system.
Functions and types of professional activity	Monitoring the maintenance of accounting records and the provision of services, the movement of funds in foreign currency and tenge accounts, the preparation of accounting documents for the formation of financial statements, and participation in the development of the company's accounting policy. Monitoring the timeliness and accuracy of accounting operations. Ensuring the timely submission of complete and reliable accounting information. Preparation of relevant documentation related to accounting activities. Monitoring the safekeeping of necessary financial documents. Participation in settlements with counterparties, as well as in monitoring the level of accounts receivable and payable. Monitoring the accuracy of the company's activity analysis.

3 Requirements for the content of the educational program

Name of cycles and disciplines	Workload in academic credits
The cycle of general education disciplines (OED)	56
University component	51
Elective component	5
Cycle of basic disciplines (BD)	89
University component	36
Elective component	51
Professional practice	2
Cycle of major disciplines (MD)	87
University component	21
Elective component	49
Professional practice	17
Final assessment	8
Total	240

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


4 Supplementary educational programs (minor)

4.1 Minor "Modern aspects of AI application"


Name of disciplines	Labor intensity in academic credits
Introduction to Artificial Intelligence	5
Development of artificial neural networks	5
Artificial intelligence in object management	5
Total	15

5 Competency map of the educational program «6B04103 Accounting and Audit»

Competence map of the educational program	Learning outcome code	Learning Outcome (according to Bloom's Taxonomy)
Behavioral skills and personality traits (Softskills)	LO _{OKK1}	It forms a system of general competencies that ensure the socio-cultural development of the personality of a future specialist based on his ideological, civic and moral position, oriented towards a healthy lifestyle.
	LO _{OKK2}	He is capable of communication in oral and written forms in Kazakh, Russian and foreign languages to solve problems of interpersonal, intercultural and professional communication.
	LO _{OKK3}	Promotes the development of information literacy through the acquisition and use of modern information and communication technologies in all fields of activity
Digital competencies (Digital skills)	LO1	He is able to manage the processes of creating and implementing business projects using digital and information technologies.
	LO7	He is proficient in the theory and practice of digital accounting and accounting information processing.
Professional skills (Hardskills)	LO2	Develops competencies in the field of economics, law, the basics of anti-corruption culture, knowledge of the specifics of the interaction of nature and society to ensure the safety of life and the environment, as well as skills of entrepreneurship and financial literacy in professional activities.
	LO3	Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of economic processes.
	LO4	Interprets reporting and statistical information for planning the financial and economic activities of an organization according to the industry specifics of the economy by conducting economic calculations and analysis.
	LO5	Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.
	LO6	Conducts managerial, marketing, financial and economic analysis using artificial intelligence to make managerial decisions and results obtained using economic research methods.
	LO8	Knows the specifics of accounting in government and financial

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


		organizations in accordance with accounting forms for making managerial decisions by submitting final reports.
	LO9	Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and national accounting standards.
	LO10	Conducts audits to issue audit opinions to organizations of various forms of ownership in accordance with auditing standards and ethical standards.

«K. Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


6 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
Behavioral skills and personality traits (Softskills)	<p>LO_{00K1} It forms a system of general competencies that ensure the socio-cultural development of the personality of a future specialist based on his ideological, civic and moral position, oriented towards a healthy lifestyle.</p>	<p>Man and society are the basis of ideological and socio-political knowledge</p>	<p>Demonstrates knowledge of the history of Kazakhstan and philosophy as a special form of cognition of the world</p> <p>Demonstrates an understanding of the role of physical culture for maintaining health and maintaining optimal professional performance</p> <p>Demonstrates knowledge of trends in the social development of society and socio-ethical values based on social norms, traditions, customs and is guided by them in various social situations and in professional activities.</p>	<p>History of Kazakhstan</p> <p>Philosophy</p> <p>Physical Culture</p>
	<p>LO_{00K3} He is capable of communication in oral and written forms in Kazakh, Russian and foreign languages to solve problems of interpersonal, intercultural and professional communication.</p> <p>LO_{00K2} Promotes the development of information literacy through the acquisition and use of modern information and communication technologies in all fields of activity.</p>	<p>Information and communication module</p>	<p>He is capable of communication in Kazakh, Russian, and a foreign language to solve problems of interpersonal and intercultural interaction. Presents academic texts in writing and orally, taking into account stylistic features.</p> <p>He is able to classify software, use it for its intended purpose, structure and interpret it, if necessary, as well as manage software products developed by himself.</p>	<p>Module of socio-political knowledge (political science, sociology, cultural studies, psychology)</p> <p>Kazakh language (Russian)</p> <p>Foreign language</p> <p>Information and communication technologies</p>

«K.Kulzhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	


Digital competencies (Digital skills)	<p>LO2 Develops competencies in the field of economics, law, the basics of anti-corruption culture, knowledge of the specifics of the interaction of nature and society to ensure the safety of life and the environment, as well as skills of entrepreneurship and financial literacy in professional activities.</p> <p>LO1 He is able to manage the processes of creating and implementing business projects using digital and information technologies.</p> <p>LO7 He is proficient in the theory and practice of digital accounting and accounting information processing.</p> <p>LO3 Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of economic processes.</p>	<p>Module of information, economic, legal and environmental knowledge</p> <p>Theoretical foundations of professional economic activity</p>	<p>Demonstrates general knowledge and understanding of facts, phenomena, theories and complex dependencies in the field of economics, law, the peculiarities of interaction between nature and society to ensure the safety of life, develops the ability to think creatively, independently carry out research, analyze and generalize practical knowledge.</p> <p>Analyzes socio-economic indicators characterizing economic processes and phenomena at the micro and macro levels. Demonstrates solid knowledge of an effective financial management system, taking into account foreign experience and the specifics of the domestic economy.</p> <p>It collects, processes and summarizes statistical information, statistical analysis of trends and patterns of socio-economic phenomena and processes at the micro and macro levels.</p> <p>Analyzes socio-economic indicators characterizing economic processes and phenomena at the micro and macro levels. Demonstrates solid knowledge of an effective financial management system, taking into account foreign experience and the specifics of the domestic economy.</p>	<p>Module of economics, entrepreneurship, law and financial literacy (fundamentals of economics and entrepreneurship, basics of law and anti-corruption culture, basics of financial literacy)</p> <p>Management</p> <p>Digital economy</p> <p>Sustainable development, ecology and life safety</p> <p>IC: Enterprise</p> <p>IC Enterprise: Government agency</p> <p>Economic theory in Mathematics Economics Microeconomics Macroeconomics Finance Taxes and taxation State budget Basics of Accounting Introduction to accounting and history</p>
Professional skills (Hardskills)				

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

<p>LO4 Interprets reporting and statistical information for planning the financial and economic activities of an organization according to the industry specifics of the economy by conducting economic calculations and analysis.</p>		<p>It collects, processes and summarizes statistical information, statistical analysis of trends and patterns of socio-economic phenomena and processes at the micro and macro levels.</p>	<p>of accounting Educational practice Statistics Socio-economic statistics Enterprise economy Economics of industries</p>
<p>LO5 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.</p>	Accounting	<p>Analyzes and interprets financial, accounting and other information contained in the financial statements of enterprises through the use of information and digital technologies. Masters the contents of international financial reporting standards and the acquisition of skills in their application in the practice of financial reporting.</p>	<p>Tax accounting and auditing Accounting in tourism and hotel business Accounting and reporting in the restaurant and hotel business Accounting in trade and catering Accounting in manufacturing industries Accounting in agriculture Accounting in industries Accounting in construction Accounting in non-profit organizations Accounting and tax accounting at small businesses Accounting and reporting of small and medium-sized businesses Accountancy in the service</p>


«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

<p>LO8 Knows the specifics of accounting in government and financial organizations in accordance with accounting forms for making managerial decisions by submitting final reports.</p>		<p>Applies modern methods of collecting, processing and analyzing economic and social data for environmental accounting purposes and has skills in preparing financial statements in SMEs in accordance with the National Accounting Standards and IFRS for SMEs.</p>	<p>sector Bank accounting and reporting Actuarial accounting Accounting in public institutions Accounting and reporting in financial institutions</p>
<p>LO9 Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and national accounting standards.</p>	<p>Financial and managerial accounting 1</p>	<p>Knows how to organize and maintain financial accounting in accordance with IFRS and prepare financial statements. Be able to use the results obtained to form an opinion on the financial condition of organizations, develop proposals for its improvement, make managerial decisions and demonstrate knowledge on making calculations and estimates.</p>	<p>Financial Accounting 1 Financial Accounting 2 Management accounting Financial Reporting of the company Production practice 1 Production practice 2</p>
<p>LO6 Conducts managerial, marketing, financial and economic analysis using artificial intelligence to make managerial decisions and results obtained using economic research methods.</p>	<p>Fundamentals of quantitative and qualitative analysis</p>	<p>Analyzes and evaluates the activities of the enterprise, the effectiveness of the use of fixed and working capital, costs of production and sale of products, financial and other resources of the enterprise</p>	<p>Management analysis and the basics of scientific research Marketing Analysis Economic analysis Financial analysis</p>
<p>LO10 Conducts audits to issue audit opinions to organizations of various forms of ownership in accordance with auditing standards and ethical standards.</p>	<p>Audit of organizations and government agencies</p>	<p>Knows the goals and approaches to auditing financial statements, methods of collecting, processing and summarizing initial data on the client's activities; be able to analyze processes and express an independent opinion on the reliability of financial statements; possess the skills to audit financial statements of organizations in the real and public sectors.</p>	<p>Audit 1 Audit 2 State Audit Performance audit Pre-graduate practice/production practice</p>

«K. Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

7 The relationship between the attainability of the formed learning outcomes according to the educational program and academic disciplines

№	Name of the discipline	Brief description of the discipline	Number of credits	Generated learning outcomes (codes)											
				LOKK1	LOKK	LOKK	LO1	LO2	LO3	LO4	LO5	LO6	LO7	LO8	LO9
The cycle of educational disciplines University component/Elective component															
1	History of Kazakhstan	The program consists of five thematic blocks: Ancient people, the formation of a nomadic civilization, the Turkic civilization and the Great Steppe, Kazakhstan in the new era (XVIII –early XX centuries), Kazakhstan in the Soviet period, Independent Kazakhstan. The purpose of the discipline is to provide objective knowledge about the main stages of the development of the history of Kazakhstan from ancient times to the present.	5 +												
2	Philosophy	This program is aimed at studying the updated content of the general education discipline "Philosophy", the formation of students' openness of consciousness, understanding of their own national code and national identity, spiritual modernization, competitiveness, realism and pragmatism, independent critical thinking, the cult of knowledge and education, the assimilation of key ideological concepts such as justice, dignity and freedom, and it is also aimed at developing and strengthening the values of tolerance, intercultural dialogue and a culture of peace.	5 +												
3	Foreign language	This program is designed to provide training for students in the general education discipline "Foreign	10												+

«K.Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

4	Kazakh (Russian) language	<p>language" as one of the compulsory subjects of the general education cycle. The aim of the program is to develop students' intercultural and communicative competence in the process of foreign language education at a sufficient level (A2, pan-European competence) and the level of basic sufficiency (B1, Pan-European competence). Depending on the level of training of students at the time of completion of the course, it reaches the B2 level of pan-European competence if the student's language level at the start is higher than the B1 level of pan-European competence.</p> <p>This program in the general education discipline "Kazakh language" is aimed at a new format of language learning and the formation of socio-cultural knowledge, improving the student's communicative competence, and developing personal potential. This program is designed to develop the language personality of a student who is able to carry out cognitive and communicative activities in Russian in the fields of interpersonal, social, professional, and intercultural communication in the context of the implementation of state programs for trilingualism and spiritual modernization of the national language consciousness.</p>	10	+									
5	Information and communication technologies	<p>The program is aimed at studying the updated content of the general education discipline "Information and Communication Technologies" (hereinafter referred to as the discipline), developing the ability to critically understand the role and significance of modern information and communication technologies in the era of digital globalization, forming a new "digital" mindset, acquiring knowledge and skills to use modern</p>	5	+									



«K. Kulazhanov Kazakh University of Technology and Business» JSC
EP 26/02-18-2025
Edition 4

Educational program

	statements, compliance with the applicable legislation by the business entity, as well as registration of audit results. The content of the discipline makes it possible to understand and assimilate the essence and significance of the audit and its procedures in modern conditions, the organization of audit preparation, the main stages of the audit, techniques and technologies for conducting audits, audit procedures, the specifics of conducting an audit in computer data processing and the use of computers during the audit, the procedure for preparing an audit report and the organization of internal audit.							
50	Audit 2	6						+
51	Performance audit	5						+
52	State Audit	5						+



«K. Kulazhanov Kazakh University of Technology and Business» JSC
EP 26/02-18-2025
Edition 4

Educational program											
	methodology of economic analysis at enterprises and the definition of indicators that characterise the objects of analysis. The content of the discipline the formation of theoretical foundations, methods of economic analysis of economic processes and phenomena, methods of factor analysis, analysis of economic resources and factor analysis on them, the ability to draw conclusions about the results of analysis.										
56	Financial analysis The purpose of the discipline is the formation of financial analysis skills in the company's activities and the use of financial analysis and AI tools in making managerial decisions. The content of the discipline has knowledge on the analysis of financial activities and assessment of the current state of the company, taking into account risks and favorable factors, making adequate forecasts for the future. Applies a set of AI techniques and tools for collecting, processing and analyzing qualitative and quantitative information related to the finances of an enterprise.	6									+
Minor											
57	Introduction to Artificial Intelligence The discipline is aimed at studying the basic concepts, methods and technologies used in modern artificial intelligence systems. The course covers artificial neural networks, machine learning, deep learning, as well as applied algorithms and models used in various fields such as computer vision, natural language processing, robotics, and game art. At the end of the course, students are able to analyze and solve problems using artificial intelligence methods.	5									+
58	Development of artificial neural networks The discipline is aimed at studying methods of creating and training neural networks, which are mathematical models that simulate the work of the human brain. During the course of studying this	5									+

«K.Kulazhanov Kazakh University of Technology and Business» JSC		EP 26/02-18-2025	
Educational program		Edition 4	



	discipline, students will learn about various types of neural networks, their structures and learning algorithms. Upon completion of the course, students will be able to create, train and apply neural networks to solve various tasks in the field of artificial intelligence and machine learning.																			
59	Artificial intelligence in object management	The discipline studies the basic concepts and principles of artificial intelligence systems, as well as their application in object management. Methods and technologies of artificial intelligence for effective management of objects. Upon completion of the course, students gain the skills and knowledge necessary to successfully manage facilities using modern artificial intelligence technologies.	5																	

8 Alignment of planned learning outcomes with assessment technologies and teaching methods within the module


Learning Outcomes (LO) Number	Planned learning outcomes for the module	Assessment technologies (tools)	Methods of learning and teaching
LO1	He is able to manage the processes of creating and implementing business projects using digital and information technologies.	Round table, discussion, polemics, debate, interview, abstract, essay	Problem-based learning, discussion, small group work, brainstorming method, question-and-answer method
LO2	Develops competencies in the field of economics, law, the basics of anti-corruption culture, knowledge of the specifics of the interaction of nature and society to ensure the safety of life and the environment, as well as skills of entrepreneurship and financial literacy in professional activities.	Simulator, case study, creative assignment, tests	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	Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax	Control work, mini-test on vocabulary, dictation, essay	Interactive practical session (problem-based topics, business and role-playing games, case study (analysis of specific situations), brainstorming, "Questions-Answers-



«K.Kulazhanov Kazakh University of Technology and Business» JSC
EP 26/02-18-2025

Educational program
Edition 4


	calculations of economic processes.	writing, analysis of texts of various genres, creative tasks demonstrating the ability to express thoughts competently	Discussion", strategic methods such as "INSERT", "Bingo", "Jigsaw"), SMART-goal project.
LO4	Interprets reporting and statistical information for planning the financial and economic activities of an organization according to the industry specifics of the economy by conducting economic calculations and analysis.		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	Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.	Business and/or role-playing game, creative assignment, test	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	Conducts managerial, marketing, financial and economic analysis using artificial intelligence to make managerial decisions and results obtained using economic research methods.	Multi-level tasks and assignments	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	Knows the specifics of accounting in government and financial organizations in accordance with accounting forms for making managerial decisions by submitting final reports.		Interactive practical session (problem-based topics, business and role-playing games, case studies (analysis of specific situations), brainstorming, "Questions-Answers-Discussion", strategic methods such as "INSERT", "Bingo", "Jigsaw", "Fishbone", "Free Talk"), SMART goals, project.
LO9	Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and		Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children, rainbow groups, paired

	
«K. Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025
Educational program	Edition 4


	national accounting standards.		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.
LO 10	Conducts audits to issue audit opinions to organizations of various forms of ownership in accordance with auditing standards and ethical standards.		Interactive lectures, trainings, discussions. group work, game methods Situational games, circle of time, philosophy of children, rainbow groups, pair speech, listening three, Jig co. method, spectrum of values, distance. Freeze frame, six Mind Caps, Free discussion, range of questions, dialogue in a sticker, turning post, Think-couple-share, 3-step interview

9 Correlation of learning outcomes of the educational program with the labor functions of professional standards

Name of the professional standards used	Professions at level 6	Labor functions	Tasks	Learning outcomes for the educational program
Professional Accountant Standard	Deputy Chief Accountant, Middle Office Managers, Senior Accountant-ORC Level 6	Labor function 1: Control over accounting, payments for services rendered, cash flow on foreign currency and tenge accounts, preparation of accounting documentation for the preparation of accounting statements. Participate in the development of the company's accounting policy and monitor the timeliness and correctness of accounting operations. Timely submission of complete and reliable accounting information on the status of payments for services rendered and	Task 1: Control over accounting, payments for services rendered, cash flow on foreign currency and tenge accounts, and the preparation of accounting documentation for the preparation of financial statements. Participation in the development of the company's accounting policy Task 2: Monitoring the timeliness and correctness of accounting operations. Timely submission of complete and reliable accounting information on the status of payments for services rendered and the company's solvency. Control of	LO4 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.

«K. Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program		Edition 4

Professional Standard: "Activities in the Field of Firm Resource Planning and Analysis"	Economist (General Profile) — Level 7 ORC	<p>the company's solvency. Control of the correctness of accounting statements. Participation in the submission of annual and quarterly reports</p> <p>Participation in Conducting audit and inventory activities</p> <p>Labor function 2: Preparation of relevant documents on the work of the accounting department Control over the storage of necessary financial documents, Participation in settlements with counterparties, as well as in monitoring the level of accounts receivable and accounts payable, Monitoring the correctness of the analysis of the company's activities</p>	<p>the correctness of Accounting statements. Participation in the submission of annual and quarterly reports, participation in the conduct of audit and inventory activities</p> <p>Task 1: Preparation and presentation of financial statements, financial analysis, budgeting and cash flow management</p> <p>Task 2: Ensuring that the goals and objectives of all sections of the Middle Office accounting service are achieved; Completeness and reliability of cost and expense accounting; Completeness and reliability of income accounting; Completeness and reliability of property and liabilities accounting</p> <p>Task 2: Monitoring the implementation of the organization's financial and economic development plans and making management decisions</p>	<p>LO9 Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and national accounting standards.</p>
Professional standard: "Financial Management"	Financial Manager - Level 6 ORC	<p>Labor function 4: Analysis, accounting and control of business results</p>	<p>Task 1: Analysis of the financial and economic activities of the company</p>	<p>LO4 Interprets reporting and statistical information for planning the financial and economic activities of an organization according to the industry specifics of the economy by conducting economic calculations and analysis.</p> <p>LO6 Conducts managerial, marketing, financial and economic analysis using artificial intelligence to make managerial decisions and results obtained using economic research methods.</p>

«K. Kulazhanov Kazakh University of Technology and Business» JSC	EP 26/02-18-2025	
Educational program	Edition 4	

10 Graduate model

GRADUATE MODEL		
	Competencies (soft skills, digital skills)	Skills
Professional standard Attributes of a graduate High professionalism in economics and business Emotional intelligence Adaptation to global challenges Leadership Entrepreneurial mindset Global citizenship Understanding the importance of principles and culture of academic integrity Communication competencies Reading skills necessary for independent continuation of further education	knowledge Independence and responsibility; Ability to make quick decisions; Ability to work in a team; Analytical thinking; Information search and analysis; Ability to learn and self-study; Initiative. Demonstrates knowledge in the field of social sciences and humanities, forming a personality with a broad outlook and a culture of thinking. Applies modern technology, information and digital technologies in the field of professional activity. He is capable of communication in Kazakh, Russian and foreign languages to solve problems of interpersonal and intercultural interaction.	He is able to manage the processes of creating and implementing business projects using digital and information technologies. He is proficient in the theory and practice of digital accounting and accounting information processing
Professional standard Control over accounting and services rendered. cash flow on foreign currency and tenge accounts, preparation of accounting documentation for the preparation of accounting statements, Participation in the development of accounting policy of the company. Monitoring the timeliness and correctness of accounting operations. Timely submission of complete and reliable accounting information. Preparation of relevant accounting documents Control over the storage of necessary financial documents, Participation in settlements with counterparties, as well as in monitoring the level of accounts receivable and payables, Monitoring the correctness of the analysis of the company's activities	Professional skills (hard skills)	

Барлығы модуль бойынша / Итого по модулю / Total for module		Бухгалтерлік есеп / Бухгалтерский учет / Accounting												
15	Цифровая экономика Digital economy	БП (ТК) БД (КВ) БД (ЕС)	Zhe 2204+25 Zhe 2204-25 Men 2204+25 Men 2204-25	4	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
16	Менеджмент Management	БП (ЖК) БД (БК) БД (УС)	Fin 2206-25 Fin 2206-25	5	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
17	Мемлекеттік бюджет State budget	БП (ТК) БД (КВ) БД (ЕС)	GB 2210-25 GB 2210-25 NIN 2210-25 NIN 2210-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
18	Салық және салық салу Налог и налогообложение Taxes and taxation	БП (ТК) БД (КВ) БД (ЕС)	NIN 2210-25 NIN 2210-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
1	Туризмдегі және қонақүй бизнесіндегі бухгалтерлік есеп Бухгалтерский учет в туризме и гостиничном бизнесе	БП (ТК) БД (КВ) БД (ЕС)	BUTGB 3213-25 BUTGB 3213-25 BUTGB 3213-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
2	Меібрамаана және қонақүй бизнесіндегі есеп және есептілік Учет и отчетность в ресторанном и гостиничном бизнесе	БП (ТК) БД (КВ) БД (ЕС)	UORGB 3213-25 UORGB 3213-25 UORGB 3213-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
3	Жасанды нейронды желілерді әзірлеу Разработка искусственных нейронных сетей	БП (ТК) БД (КВ) БД (ЕС)	RINN 3214-25 RINN 3214-25 AU 3214-25 AU 3214-25 AU 3214-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
4	Ақпараттық есеп Актурарный учет	БП (ТК) БД (КВ) БД (ЕС)	UOB 3214-25 UOB 3214-25 UOB 3214-25	5	5	150	45	30	15	0	180	1080	2 - 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
5	Банктердегі есеп және есептілік Учет и отчетность в банках Bank accounting and reporting	БП (ТК) БД (КВ) БД (ЕС)	BUDOP 3215-25 BUDOP 3215-25 BUDOP 3215-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
6	Өңдеуші өнеркәсіп салаларындағы бухгалтерлік есеп Бухгалтерский учет в обрабатывающих отраслях промышленности	БП (ТК) БД (КВ) БД (ЕС)	BUTPOP 3215-25 BUTPOP 3215-25 BUTPOP 3215-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
7	Саудадағы және қоғамдық тамақтану кәсіпорындарындағы бухгалтерлік есеп Бухгалтерский учет в торговле и на предприятиях общественного питания	БП (ТК) БД (КВ) БД (ЕС)	BUO 3216-25 BUO 3216-25 BUSH 3216-25 BUSH 3216-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
8	Салалардағы бухгалтерлік есеп Бухгалтерский учет в отраслях Accountint in industries	БП (ТК) БД (КВ) БД (ЕС)	BUNO 3217-25 BUNO 3217-25 BUS 3217-25 BUS 3217-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
9	Ауыл шаруашылығында бухгалтерлік есеп Бухгалтерский учет в сельском хозяйстве Accounting in agriculture	БП (ТК) БД (КВ) БД (ЕС)	BUNO 3217-25 BUNO 3217-25 BUS 3217-25 BUS 3217-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
10	Коммерциялы емес ұйымдардағы бухгалтерлік есеп Бухгалтерский учет в некоммерческих организациях	БП (ТК) БД (КВ) БД (ЕС)	BUNO 3217-25 BUNO 3217-25 BUS 3217-25 BUS 3217-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option
11	Құрылыстағы бухгалтерлік есеп Бухгалтерский учет в строительстве Accounting in construction	БП (ТК) БД (КВ) БД (ЕС)	BUNO 3217-25 BUNO 3217-25 BUS 3217-25 BUS 3217-25	6	5	150	45	30	15	0	180	1080	2 + 1 + 0	Білім алушының тақдауы бойынша По выбору обучающегося/ By student's option

Модуль / Module № 6		Барлығы модуль бойынша / Итого по модулю / Total for module											
1	Аудит 1 Audit 1	Беп (ЖК) ПД (БК) PD (UC)	Aud1 3303-25 Aud1 3303-25	6	5	150	45	30	15	15	90	2 + 1 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
2	Аудит 2 Audit 2	Беп (ЖК) ПД (БК) PD (UC)	Aud2 4309-25 Aud2 4309-25	7	6	180	60	30	30	15	105	2 + 2 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
3	Диплом алдындағы практика/Өндірістік практика Pre-diplom practice/Industrial practice	Беп (ЖК) ПД (БК) PD (UC)	PDP/PP 25 (UA) PDP/PP 25 (UA) PDP/PP 25 (UA)	8	7	210	0					7 апта / неделя / weeks	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
4	Тымдандық аудит Audit effectiveness	Беп (ТК) ПД (КВ) PD (EC)	AudE 4310-25 AudE 4310-25	8	5	150	45	30	15	15	90	2 + 1 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
5	Мемлекеттік аудит State Audit	Беп (ТК) ПД (КВ) PD (EC)	GAud 4310-25 GAud 4310-25	8	5	150	45	30	15	15	90	2 + 1 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module				23		690	150	90	60	45	285		

Модуль / Module № 7		Барлығы модуль бойынша / Итого по модулю / Total for module											
Басқарудың таңдау негіздері / Основы количественного и качественного анализа / Fundamentals of quantitative and qualitative analysis													
1	Управленческий анализ и основы научных исследований Management analysis and the basics of scientific research	Беп (ТК) ПД (КВ) PD (EC)	UAONI 3307-25 UAONI 3307-25 UAONI 3307-25	6	5	150	45	30	15	15	90	2 + 1 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
2	Маркетингтік таңдау Marketing analysis	Беп (ТК) ПД (КВ) PD (EC)	MA 3307-25 MA 3307-25 MA 3307-25	6	5	150	45	30	15	15	90	2 + 1 + 0	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
3	Объектілерді басқарудың жасанды интеллект объектісі Artificial intelligence in the management of object	Беп (ТК) ПД (КВ) PD (EC)	IUO 3307-25 IUO 3307-25 IUO 3307-25	7	6	180	60	30	15	15	105	2 + 1 + 1	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
4	Экономикалық таңдау Economic analysis	Беп (ТК) ПД (КВ) PD (EC)	EA 4308-25 EA 4308-25 EA 4308-25	7	6	180	60	30	15	15	105	2 + 1 + 1	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
5	Қаржылық таңдау Financial analysis	Беп (ТК) ПД (КВ) PD (EC)	FA 4308-25 FA 4308-25 FA 4308-25	7	6	180	60	30	15	15	105	2 + 1 + 1	Білім алушының таңдауы болайды/ По выбору обучающегося/ By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module				11		330	105	60	30	15	195		

Модуль / Module № 8		Барлығы модуль бойынша / Итого по модулю / Total for module											
Қорытынды аттестаттау / Итоговая аттестация / Final assessment													
1	Қорытынды аттестаттау Итоговая аттестация Final assessment			8	8	240							6 апта / неделя / weeks
Барлығы модуль бойынша / Итого по модулю / Total for module				8		240	0	0	0	0	0		
Барлығы модуль бойынша / Итого по модулю / Total for module				240		7200	2085	1065	945	75	585	3720	

**Экспертное заключение
на образовательную программу 6В04103 «Учет и аудит»
(бакалавриат)**

кафедры «Финансы и учет»

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

на 2025-2029

Образовательная программа 6В04103 «Учет и аудит», реализуемая АО «Казахский университет технологии и бизнеса им. К.Кулажанова», разработана в соответствии с Государственным общеобязательным стандартом высшего образования Республики Казахстан, а также с учетом современных профессиональных стандартов («Бухгалтер», «Финансовый менеджмент», «Деятельность в сфере планирования и анализа ресурсов фирмы»). Программа отвечает требованиям подготовки квалифицированных специалистов в области бухгалтерского учета, налогообложения и аудита в условиях цифровизации экономики и растущих требований к финансовой отчетности и контролю.

Программа построена на основе модульного принципа, включает в себя общеобразовательные, базовые и профилирующие дисциплины, а также практическую подготовку и итоговую аттестацию. Общая трудоемкость – 240 академических кредитов, что соответствует требованиям к уровню бакалавриата.

Учебный план обеспечивает комплексную подготовку в области: финансового и управленческого учета, налогообложения и аудита, анализа финансовой отчетности, цифровых технологий учета (в том числе 1С: Предприятие), применения международных стандартов (МСФО, ISA).

Программа отличается высокой практико-ориентированностью. Обширный спектр дисциплин по отраслям (учет в сельском хозяйстве, строительстве, торговле, общественном секторе и др.) позволяет выпускникам адаптироваться к разным сегментам экономики.

Обучающиеся осваивают: навыки формирования отчетности, проведение анализа и аудита, использование цифровых инструментов и ИИ в учете, коммуникации на казахском, русском и иностранном языках, компетенции устойчивого развития и академической честности.

Предусмотрены модули по искусственному интеллекту и цифровой экономике, что делает программу современной и адаптированной к будущим вызовам.

Программа синхронизирована с квалификационными требованиями к специалистам 6 уровня ОРК. Результаты обучения соотнесены с функциями, указанными в профессиональных стандартах, и формируют у выпускников комплексные hard и soft skills.

Модель выпускника: владеет теорией и практикой учета, аудита и анализа; готов к работе в корпоративных, государственных и международных организациях; способен применять цифровые технологии и искусственный интеллект; соответствует требованиям сертификаций SAP/CIPA, МСФО, МСА и др.; обладает высоким уровнем ответственности, самостоятельности и лидерскими качествами.

Образовательная программа 6В04103 – Учет и аудит:

- соответствует государственным и профессиональным требованиям;
- обеспечивает подготовку конкурентоспособных кадров;
- демонстрирует интеграцию академических знаний и практических навыков;
- может быть рекомендована к реализации и прохождению процедур аккредитации.

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



