

K. Kulazhanov Kazakh University of Technology and Business JSC

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.Kulazhanov
KazUTB» "11.06" 2026, protocol No. 4



Recommended
by the Academic Council of JSC «K.Kulazhanov
KazUTB» "11.06" 2026, protocol No. 4

Astana – 2026

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Preface

The 7M04139 – “Accounting and Auditing” educational programme has been developed in accordance with the State Compulsory Standard of Higher and Postgraduate Education, approved by Order No. 2 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated 20 July 2022; the Professional Standard “Accountant”, approved by Order No. 1340 of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated 29 December 2023; the Atlas of New Professions and Competencies of the Republic of Kazakhstan, specifically “Dynamic Warehouse Manager”; and the Regional Atlas of New Professions and Competencies, specifically “Environmental Auditor” and “Agricultural Startup Manager.”

The educational program "7M04139 Accounting and Audit" was approved at the meeting of the Council on Academic Quality on "22" 01 2025, protocol No. 3

Chairman Askarbekov E.B.

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 "14" 12 2025, protocol No.

4

Chairman Makysh M.K.

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 "12" 12 2025, protocol No. 5

Head of the department

Bekbusinova G.K.

S.N.P.

Signature

Approval sheet
Educational program 7M04139 - Accounting and Auditing

AGREED:

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1 Passport of the educational program

International Standard Classification of Education (ISCED) level	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
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	Білім беру сапасын қамтамасыз ету жөніндегі халықаралық аккредиттеу агенттігі IAAR ББ аккредиттеу
Professional Standard	Professional Standard "Accountant", approved by Order No. 1340 of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated 29 December 2023; Professional Standard "Teacher (Academic Staff of Higher and/or Postgraduate Education Organizations)", Order No. 591 dated 20 November 2023; Professional Standard "Activities in the Field of Enterprise Resource Planning and Analysis", Order No. 263 dated 26 December 2019; Atlas of New Professions and Competencies of the Republic of Kazakhstan; Regional Atlas of New Professions and Competencies.
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 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	Functions: 1. 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. 2. Applying managerial accounting methods related to qualitative and quantitative information for planning, decision-making, performance evaluation, and control. Types of professional activities: - Production and managerial; - Accounting and analytical; - Business planning; - Economic and organizational; - Financial and economic; - Administrative.

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)	42
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 skills and personality traits (Softskills)	LO 1	Apply business communication skills in a foreign language for effective interaction and professional communication in an international environment.
	LO 2	Apply managerial competencies in decision-making under conditions of uncertainty and global competition.
	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	Apply internal control systems, audit and analytical procedures to ensure the reliability of information and make informed decisions.
	LO 6	Organise and maintain bookkeeping and tax accounting, prepare consolidated financial statements in accordance with IFRS, and compile the company's tax calculations and tax returns.
	LO 7	Use 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	Conduct research and analytical work using accounting and financial reporting data through the application of modern information technologies.

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
Soft skills	LO 1 Apply business communication skills in a foreign language for effective interaction and professional communication in an international environment.	The module of basic disciplines	The ability to use the foundations of philosophical and socio-humanitarian knowledge to form a scientific worldview.	Foreign language (professional) Psychology management
	LO 1 Apply business communication skills in a foreign language for effective interaction and professional communication in an international environment.	Analysis, statistics and financial management	The ability to apply scientific methods to study economic processes	Management
	LO 2 Белгісіздік пен жаһандық бәсекелестік жағдайында шешім қабылдау барысында басқарушылық құзыреттерді қолдана алады.			
Hard skills Digital skills	LO 6 Organise and maintain bookkeeping and tax accounting, prepare consolidated financial statements in accordance with IFRS, and compile the company's tax calculations and tax returns.	Advanced course in Financial and Managerial Accounting	The ability to use the acquired knowledge for the development and application of ideas in the context of scientific research in the field of advanced accounting	Financial accounting (advanced)
	LO 7 Use managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results.			
	LO 7 Use managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results. 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.			Profound accounting management

	LO 4 Conduct research and analytical work using accounting and financial reporting data through the application of modern information technologies. LO 6 Organise and maintain bookkeeping and tax accounting, prepare consolidated financial statements in accordance with IFRS, and compile the company's tax calculations and tax returns. LO 7 Use managerial accounting methods in relation to qualitative and quantitative information for the purpose of planning, decision making, assessing and controlling performance results. LO 5 Apply internal control systems, audit and analytical procedures to ensure the reliability of information and make informed decisions.			Business Process Outsourcing
		Audit and analysis of financial statements	The ability to integrate knowledge gained within the disciplines of accounting, auditing and analysis and use it to audit make judgments and make decisions using the latest information technology	Audit theory and practice on International Standards on Auditing and Audit Ethics Methodology of tax reporting

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
Cycle of Basic Disciplines										
University Component / Elective Component										
1	Foreign language (professional)	The discipline is aimed at developing academic communication and intercultural interaction in a global environment. In the course of study, the master's student systematizes specialized information from foreign sources and engages in professional interaction in a foreign language. This enables the effective resolution of production tasks, the preparation of reporting documentation, and the presentation of work results to partners, thereby enhancing the specialist's competitiveness at an international level.	3	+						
2	Advanced Management	The discipline is aimed at developing systemic managerial competencies and leadership potential for organizational management. The curriculum covers the development of leadership influence, the substantiation of strategic business priorities, and the modeling of adaptive management structures. Students apply leadership skills and managerial competencies when making decisions under conditions of uncertainty, risk, and global competition.	3	+						+
Cycle of Major Disciplines										
University Component / Elective Component										
3	Business Process Outsourcing	The course is aimed at developing theoretical knowledge and practical skills in accounting	4			+	+	+		+

	(ISA), principles of audit organization, planning and execution, methods for obtaining audit evidence, regulatory procedures, information collection and analysis, documentation of audit results, and ensuring the quality of an audit firm's work. As a result of the course, the learner applies international auditing standards and ethical principles, prepares independent audit opinions based on audit results, and uses internal control systems, audit, and analytical procedures to evaluate and improve the organization's financial information and management processes.																			
7	Audit theory and practice	The discipline is aimed at developing theoretical knowledge and practical skills in the field of auditing. It covers the regulatory and legal framework of audit activities, the functions of audit entities, as well as the methodology and procedures for conducting audit engagements across various areas of accounting. As a result of the course, the learner applies auditing standards and methods, prepares reports based on audit results, and uses internal control systems and analytical procedures to evaluate the financial information of an organization.	4																	
8	Methodology of tax reporting audit	The course is aimed at developing theoretical knowledge and practical skills in tax accounting and tax reporting audit, as well as in the application of modern digital technologies in tax control. Upon completion of the course, the learner analyzes tax and accounting data, tax reports, and tax risks using tax audit methods, internal control, and analytical procedures to ensure the effectiveness of tax control.	5																	

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	Apply business communication skills in a foreign language for effective interaction and professional communication in an international environment.	Round table, discussion, polemics, debate, interview, abstract, essay	Problem-based learning, discussion, small group work, brainstorming method, question-and-answer method
LO2	Apply managerial competencies in decision-making under conditions of uncertainty and global competition.	Simulator, case study, creative assignment, tests Control work, mini-test on vocabulary, dictation, essay writing,	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.	analysis of texts of various genres, creative tasks 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	Apply internal control systems, audit and analytical procedures to ensure the reliability of information and make informed decisions.	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	Organise and maintain bookkeeping and tax accounting, prepare consolidated financial statements in accordance with IFRS, and compile the company's tax calculations and tax returns.		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.
LO7	Use 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	Conduct research and analytical work using accounting and financial reporting data through the application of 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)

Title of the Professional Standards Used	Occupations at Level 7 of the NQF	Labour Functions	Tasks	Learning Outcomes of the Educational Programme
Professional Standard “Accountant”, approved by Order No. 1340 of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated 29 December 2023	Head of Accounting (Chief Accountant)	Organisation, planning, coordination and control of accounting and tax accounting, preparation of consolidated financial statements, tax calculations and tax returns of the company	Organisation of accounting and tax accounting; planning and coordination of the accounting department’s activities; control over the accuracy of accounting records; ensuring the preparation of financial and tax reporting; application of IFRS and the legislation of the Republic of Kazakhstan; improvement of accounting policies; use of modern information technologies	LO2. Apply managerial competencies in decision-making under conditions of uncertainty and global competition. LO3. Maintain accounting records and control the results of business activities to provide reliable financial and management information to internal and external stakeholders. LO4. Conduct research and information-analytical activities using accounting and financial reporting data

				and modern information technologies. LO6. Organise accounting and tax accounting, the preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and tax returns of the company.
Professional Standard "Accountant", approved by Order No. 1340 of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated 29 December 2023	Head of Accounting (Chief Accountant)	Conducting management accounting in relation to qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation and control	Generation of management information; analysis of financial and economic indicators; preparation of information for management; planning and budgeting; evaluation of performance results; monitoring deviations; application of management accounting results in managerial decision-making	LO2. Apply managerial competencies in decision-making under conditions of uncertainty and global competition. LO3. Maintain accounting records and control the results of business activities to provide reliable financial and management information to internal and external stakeholders. LO7. Apply management accounting methods to qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation and control.
Professional Standard "Accountant", approved by Order No. 1340 of the Deputy Prime Minister – Minister of	Head of Accounting (Chief Accountant)	Interaction with external auditors to assess the internal control system (internal audit)	Organisation of interaction with external auditors; provision of accounting and reporting information; participation in control and	LO3. Maintain accounting records and control the results of business activities to provide reliable financial and

Finance of the Republic of Kazakhstan dated 29 December 2023			audit procedures; assessment of the effectiveness of internal control; identification of risks and violations; development of measures to improve internal control	management information to internal and external stakeholders. LO4. Conduct research and information-analytical activities using accounting and financial reporting data and modern information technologies. LO5. Apply internal control systems, audit and analytical procedures to ensure the reliability of information and support well-grounded decision-making.
Atlas of New Professions and Competencies of the Republic of Kazakhstan	Dynamic Warehouse Manager (<i>NQF level not specified in the Atlas</i>)	Management of dynamic warehouse processes using digital technologies	Development and modification of inventory placement schemes depending on production flows; organisation of dynamic movement and placement of goods; accounting for inventory in digital systems; use of digital platforms and automation tools for warehouse processes; analysis and forecasting of cargo flows	LO3. Maintain accounting records and control the results of business activities to provide reliable financial and management information to internal and external stakeholders. LO4. Conduct research and information-analytical activities using accounting and financial reporting data and modern information technologies.
Regional Atlas of New Professions and Competencies	Environmental Auditor (<i>NQF level not specified in the Atlas</i>)	Assessment of the environmental aspects of an organisation's activities, environmental risks and compliance with established	Analysis of environmental information; assessment of environmental risks; verification of the reliability of environmental	LO3. Maintain accounting records and control the results of business activities to provide reliable financial and

		requirements	reporting; identification of non-compliance; development of recommendations to improve the environmental safety and sustainability of the organisation's activities	management information to internal and external stakeholders. LO4. Conduct research and information-analytical activities using accounting data and financial reporting data and modern information technologies. LO5. Apply internal control systems, audit and analytical procedures to ensure the reliability of information and support well-grounded decision-making.
Regional Atlas of New Professions and Competencies	Agricultural Startup Manager (<i>NQF level not specified in the Atlas</i>)	Management and development of innovative startups in agriculture	Development and implementation of innovative projects in the agro-industrial sector; analysis of the market and its needs; planning and evaluation of project efficiency; management of resources, risks and results; engagement of partners and investors; implementation of modern digital and technological solutions in agricultural business	LO1. Apply business communication skills in a foreign language for effective interaction and professional communication in an international environment. LO2. Apply managerial competencies in decision-making under conditions of uncertainty and global competition. LO4. Conduct research and information-analytical activities using accounting data and financial reporting data and modern information technologies. LO7. Apply management accounting methods to

				qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation and control.
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9 Graduate model

GRADUATE MODEL			
Professional Standards: The Professional Standard “Accountant”, approved by Order No. 1340 of the Deputy Prime Minister – Minister of Finance of the Republic of Kazakhstan dated 29 December 2023; the Professional Standard “Teacher”, approved by Order No. 31 of the Minister of Education of the Republic of Kazakhstan dated 24 February 2025; the Atlas of New Professions and Competencies of the Republic of Kazakhstan, specifically “Dynamic Warehouse Manager”; and the Regional Atlas of New Professions and Competencies, specifically “Environmental Auditor” and “Agricultural Startup Manager.”	Competencies (soft skills, digital skills)		
	Attributes of a graduate	knowledge	Skills
	Responsibility Ability to make quick decisions Self-discipline Accuracy and attention to detail Analytical thinking Ability to concentrate and manage attention Ability to learn and engage in self-directed learning Computer literacy Ability to work effectively in a team Ability to pursue independent learning Ability to evaluate decisions	The ability to apply the fundamentals of philosophical and socio-humanitarian knowledge to form a scientific worldview.	Computer literacy Ability to apply scientific research methods to economic processes
	Professional skills (hard skills)		
	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.		

ТИПТИК ОКУ ЖОСПАРЫ / ТИПЫЧНЫЙ УЧЕБНЫЙ ПЛАН / TYPICAL CURRICULUM PLAN
7M04139 - Есеп және аудит / Учет и аудит/ Accounting and Auditing

Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Модуль / Module №		Оқу пәндірінің атауы / наименование дисциплины / Name of discipline		Оқу пәндірінің типі (мәні) / тип / type	Оқу пәндірінің коды / code / code	Семестр / Semester	Кредиттер саны / Number of credits	Курсовая работа (work) / Course work	Барлық сабақ / Бекет сабақ / Total hours	Барлық аудит сабақ / Бекет аудит сабақ / Total audit hours	Д / ЛК / Lec	СРС / СРС / SP	ДС / ЛК / LC	ОБЖ / СРС / LWS	Кафедра атауы / Наименование кафедры / Name of the department	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	

Бизнес процестердегі аутсорсинг 1 Аутсорсинг бизнес процессов Business Process Outsourcing		БП (ПК) БД (КВ) БД (ЕС)	ABP 3304-26 ABP 3304-26 ABP 3304-26	1	4	120	45	30	15	3	72	Экономика және қаржы Экономика и финансов Economics and Finance	2 + 1 + 0	Емтихан Экзамен Examination	Басқа Другое More
Аудит теориясы мен тәжірибесі 2 Теория и практика аудита Audit Theory and Practice			TPA 5206 -26 TPA 5206 -26 TPA 5206 -26												
Барлығы модуль бойынша / Итого по модулю / Total for module															
/ /															
Аудиттің халықаралық стандарттары және аудит этикасы 1 Международные стандарты аудита и этика аудита International Standards on Auditing and Audit Ethics		БАП (ТК) ПД (КВ) ПД (ЕС)	MSAEA 5305-26 MSAEA 5305-26 MSAEA 5305-26	1	5	150	45	30	15	15	90	Экономика және қаржы Экономика и финансов Economics and Finance	2 + 1 + 0	Емтихан Экзамен Examination	Басқа Другое More
Салық есептілігі аудитінің әдістемесі 2 Методология аудита налоговой отчетности Methodology of Tax Reporting Audit			MANO 5305-26 MANO 5305-26 MANO 5305-26												
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Корытынды аттестаттау (магистралік диссертацияны режемдеу және қорғау) 1 Итоговая аттестация (Оформление и защита магистерской диссертации) (ОжЗМД) Final Certification (Submission and Defense of a Master's Thesis) (OzZMD)			2	8	240								8 апта / неделя / weeks		
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EXPERT REVIEW REPORT
for the Educational Program 7M04139 «Accounting and Audit»
Department of Finance and Accounting
JSC «Kazakh University of Technology and Business»
Cycle: 2026–2027

1. General Evaluation

The expert evaluation of the postgraduate educational program 7M04139 «Accounting and Audit» (Master's level, profile direction) confirms that the program is conceptually well-structured, rigorous, and aligned with internationally recognized principles of higher education in the fields of accounting, auditing, and taxation.

The curriculum demonstrates profound coherence, methodological consistency, and strict adherence to the State Obligatory Standard of Higher and Postgraduate Education of the Republic of Kazakhstan, the National Qualifications Framework (Level 7), and the Professional Standards «Accountant» and «Teacher (Faculty of HEIs)».

2. Program Structure and Academic Integrity

The master's program presents a logically organized curriculum consisting of 60 academic credits, combining a balanced allocation of basic and profiling disciplines designed for advanced professional growth. Its structure reflects a deep combination of theoretical research foundations and practice-oriented training.

A notable strength of the program is the inclusion of advanced, specialized disciplines that address current global and regional transformations in corporate governance, financial regulation, and reporting, such as:

- «Financial Accounting (Advanced)»: Focusing on individual and consolidated financial statements in strict accordance with IFRS.
- «Advanced Management»: Formulating systemic managerial competencies and strategic leadership potential under conditions of uncertainty and risk.
- «Outsourcing of Business Processes»: Incorporating contemporary digital technologies and analytical procedures to evaluate corporate outsourcing efficiency.
- «Methodology of Tax Reporting Audit»: Developing highly specialized techniques for analyzing tax risks and streamlining tax control using modern informational infrastructure.

3. Professional and Practice-Oriented Component

The curriculum demonstrates a strong commitment to applied, high-level professional practice (totaling 14 credits of practical training) and experimental research work (13 credits). Disciplines such as «**International Standards of Auditing and Audit Ethics**», «**Theory and Practice of Audit**», and «**Advanced Managerial Accounting**» provide master's students with specialized analytical tools, internal control design skills, and independent professional judgment frameworks.

The integration of real-sector financial tasks is further strengthened through direct collaboration with leading corporate partners and financial institutions during program validation (e.g., JSC "Bank CenterCredit", JSC "Bank KMF", LLP "ORD Technology", and LLP "TauGroup"), which significantly enhances regulatory compliance and operational readiness.

4. Alignment with Labor Market Needs

The program explicitly reflects the shifting demands of the contemporary labor market, focusing on Level 7 functions of the Sectoral Qualifications Framework. The inclusion of courses on digitalization, advanced managerial control, and tax auditing ensures that graduates are thoroughly prepared for strategic leadership and administrative roles.

Graduates are highly qualified to occupy key professional positions in:

- Corporate business entities, national firms, and holding structures (as Chief Accountants, Financial Analysts, or Commercial Directors).
- External audit firms and corporate internal audit departments (as Internal/External Auditors).
- Public financial authorities, tax administration bodies, and state statistical agencies.
- Higher educational institutions and research organizations.

The program's emphasis on data-driven decision-making, technological literacy, and risk mitigation matches global expectations for top-tier accounting and auditing professionals.

5. Expert Conclusion

Based on the comprehensive analysis conducted, the educational program 7M04139 «Accounting and Audit» demonstrates a high degree of academic rigor, strategic relevance, and excellent professional orientation. It is fully aligned with the national qualification requirements of the Republic of Kazakhstan, meets local labor market criteria, and effectively prepares highly competent masters capable of advancing the socio-economic and methodological foundations of the national financial sector.

External Expert:

REKTOR

dr inż. Ireneusz Zuchowski prof. MANS



EXPERT REVIEW REPORT

for the Educational Program 7M04139 «Accounting and Audit»
Department of Finance and Accounting
JSC «Kazakh University of Technology and Business named after
K. Kulazhanov»
Cycle: 2026–2027

1. General Evaluation

The expert evaluation of the educational program 7M04139 «Accounting and Audit» confirms that the program is academically well-designed and complies with contemporary requirements for postgraduate education in accounting, auditing, and financial reporting. The curriculum demonstrates methodological coherence, logical sequencing of learning outcomes, and full alignment with the National Qualifications Framework, Sectoral Qualifications Framework, and the Professional Standard «Accountant» of the Republic of Kazakhstan.

The educational program provides advanced professional competencies required for managerial, analytical, and research activities in accounting, auditing, taxation, and financial management.

2. Program Structure and Academic Integrity

The curriculum presents a balanced integration of advanced theoretical knowledge and practice-oriented professional training. The educational content is designed to develop analytical thinking, managerial competencies, digital literacy, and professional judgment required for modern accounting and auditing practice.

A significant strength of the program is the inclusion of specialized disciplines reflecting current developments in financial reporting and audit, including:

- Advanced Financial Accounting;
- Advanced Management Accounting;
- Theory and Practice of Audit;
- International Standards on Auditing and Audit Ethics;
- Business Process Outsourcing;
- Methodology of Tax Reporting Audit.

These disciplines strengthen graduates' competencies in applying International Financial Reporting Standards (IFRS), International Standards on Auditing (ISA), internal control systems, taxation, financial analysis, and digital accounting technologies.

3. Professional and Practice-Oriented Component

The educational program demonstrates a strong practical orientation by integrating professional competencies with real business processes and contemporary accounting practices.

Courses such as Business Process Outsourcing, Advanced Management Accounting, and Methodology of Tax Reporting Audit develop practical skills in

financial analysis, management decision-making, tax risk assessment, internal control, and digital processing of accounting information.

Particular attention is devoted to the preparation of consolidated financial statements in accordance with IFRS, implementation of internal control systems, audit procedures, and analytical methods necessary for ensuring the reliability of financial information and improving organizational performance.

The inclusion of industrial practice and the master's project further enhances graduates' readiness for professional activity.

4. Alignment with Labor Market Needs

The educational program effectively addresses the current and emerging needs of the labor market. The curriculum prepares graduates for professional positions including:

- Chief Accountant;
- Internal Auditor;
- Financial Analyst;
- Financial Manager;
- Business Development Manager;
- Accounting and Audit Consultant;
- Specialists in governmental financial authorities and regulatory institutions.

The integration of digital accounting technologies, analytical methods, international accounting standards, tax administration, and audit methodology ensures graduates possess competencies demanded by employers in both the public and private sectors.

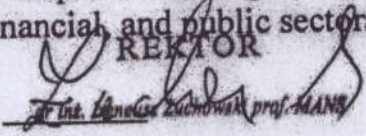
The program also supports the development of leadership, strategic decision-making, and research competencies necessary for managerial positions in accounting and finance.

5. Expert Conclusion

Based on the conducted analysis, the educational program 7M04139 «Accounting and Audit» demonstrates a high level of academic quality, professional relevance, and compliance with national educational standards and international best practices in postgraduate accounting education.

The curriculum successfully combines advanced accounting knowledge, auditing methodologies, financial reporting, taxation, digital competencies, and managerial skills, ensuring comprehensive preparation of highly qualified specialists capable of solving complex professional tasks in a rapidly changing economic environment.

The educational program fully meets the requirements of employers and contributes to the development of highly qualified human resources for the accounting, auditing, financial, and public sectors of the Republic of Kazakhstan.

External Expert: 



EXPERT REVIEW REPORT
on the Educational Program 7M04139 "Accounting and Audit"
Department of Finance and Accounting
JSC "Kazakh University of Technology and Business named after
K. Kulazhanov"
Academic Year: 2026–2027

1. General Evaluation

Having reviewed the educational program 7M04139 "Accounting and Audit", I consider it to be a professionally focused and logically structured Master's program designed to develop advanced competencies in accounting, auditing, taxation, financial management, and analytical decision-making.

The curriculum appropriately combines advanced theoretical preparation with practice-oriented professional disciplines. Its content corresponds to the changing requirements of the accounting and auditing profession and provides graduates with competencies relevant to corporate, financial, consulting, and public-sector environments.

2. Professional Content of the Program

The curriculum includes a strong set of specialized disciplines, including Advanced Financial Accounting, Advanced Management Accounting, Theory and Practice of Audit, International Standards on Auditing and Audit Ethics, Methodology of Tax Reporting Audit, Business Process Outsourcing, Strategic Analysis, and Business Planning and Modelling.

These disciplines provide graduates with advanced knowledge in financial reporting, management accounting, auditing, taxation, internal control, strategic analysis, and organizational decision-making.

The combination of accounting and auditing disciplines with management and analytical subjects is particularly important for preparing professionals capable of participating in managerial decisions rather than performing only traditional accounting functions.

3. Practical Orientation

The program demonstrates an appropriate practice-oriented approach.

Graduates are prepared to analyze financial information, assess accounting systems, identify financial and tax risks, evaluate internal controls, participate in audit procedures, and support management decision-making.

The inclusion of Business Process Outsourcing also expands the professional profile of graduates by introducing them to modern models of organizing accounting and administrative functions.

This is especially relevant in the context of increasing specialization and digitalization of accounting services.

4. International Professional Standards

The program appropriately incorporates internationally recognized professional approaches through the study of IFRS, International Standards on Auditing, and audit ethics.

Knowledge of these standards is increasingly important for organizations operating in international markets, subsidiaries of multinational companies, financial

institutions, audit firms, and enterprises preparing financial statements for external users.

5. Career Potential

The competency profile of graduates enables them to pursue professional careers as:

- chief accountants and accounting managers;
- internal and external auditors;
- financial analysts;
- financial managers;
- accounting and audit consultants;
- tax specialists;
- specialists in internal control and risk management;
- professionals in public financial institutions and regulatory organizations.

The program therefore provides graduates with a sufficiently broad professional trajectory.

6. Expert Conclusion

In my professional opinion, educational program 7M04139 “Accounting and Audit” demonstrates a strong professional orientation and provides relevant competencies for advanced activity in accounting, auditing, taxation, financial analysis, and management.

The curriculum appropriately combines professional knowledge with analytical, digital, managerial, and international competencies.

I consider the program suitable for Master’s-level professional preparation and recommend its implementation for the 2026–2027 academic year.

Foreign Academic Consultant / External Expert:

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