

"Kazakh University of Technology and Business" named after K. Kulazhanova" JSC

EDUCATIONAL PROGRAM

6B04103 Accounting and audit

code and name of the educational program

Level: *bachelor's*

Approved

by the Board of Directors of JSC

«Kulazhanov KazUTB»

"18" 03 2026 protocol No. 4



Recommended

by the Academic Council of JSC

«Kulazhanov KazUTB»

"22" 07 2026 protocol No. 7

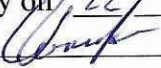
Astana-2026

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Preface

The educational program "6B04103-Accounting and Audit" was developed in accordance with the State Mandatory Standard of Higher and Postgraduate Education, approved by Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022 No. 2 (amendment and addition dated 08/21/2024), as well as on the basis of professional standards: "Accountant" Order of the Deputy Prime Minister The Minister - Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340, Atlas of new Professions and competencies in the Republic of Kazakhstan in the fields of Agriculture and Mining and Metallurgical complex, Regional Atlas of new Professions and Competencies in the Akmola region.

The educational program "6B04103 Accounting and Audit" was approved at the meeting of the Council on Academic Quality on "22" 01 2026, protocol No. 3
Chairman Askarbekov E.B. 

The educational program "6B04103 Accounting and Audit" was approved at the meeting of the Commission on Academic Quality of the Faculty on "17" 12 2025, protocol No. 4
Chairman Makysh M.K. 

The educational program "6B04103 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. 

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

Approval sheet

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

AGREED:

Vice-Rector for
Administrative Affairs

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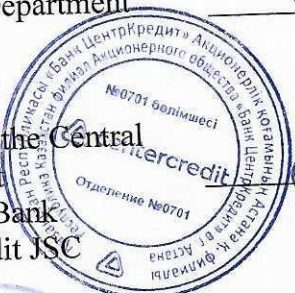
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R. Zhappassova "12" 12 2025 year

Student of group NPN
242

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1 Passport of the educational program

International Classification of Education (ISCED) level	Standard of Education	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	• 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. • 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)	81
University component	32
Elective component	49
Cycle of major disciplines (MD)	95
University component	29
Elective component	49
Professional practice	17
Final assessment	8
Total	240

4 Supplementary educational programs (minor)

4.1 Minor "Modern aspects of AI application"

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

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)	LO _{OKK1} Forms a system of general competencies that ensure the socio-cultural development of the future specialist's personality, based on the formation of their worldview, civic, and moral stance, oriented towards a healthy lifestyle.	Man and society are the basis of ideological and socio-political knowledge	Applies the fundamental laws of Kazakhstan's history, philosophy, and socio-political knowledge for effective socialization and adaptation in changing a socio-cultural conditions, shaping a personality capable of mobility in the modern world, critical thinking, and physical self-improvement.	History of Kazakhstan
				Philosophy
				Physical Culture
				Module of Socio-Political Knowledge (Political Science, Sociology, Cultural Studies, Psychology)
	LO _{OKK2} Capable of communication in both oral and written forms in Kazakh, Russian, and foreign languages to solve tasks related to interpersonal, intercultural, and professional communication.	Information and communication module	Capable of interpersonal social and professional communication in Kazakh, Russian, and foreign languages.	Kazakh (Russian) Language
	LO _{OKK3} Promotes the development of information literacy through the acquisition and use of modern information and communication technologies in all fields of activity.		Processes various types of information and communication technologies for searching, storing, processing, protecting, and disseminating information.	Foreign Language
				Information and Communication Technologies

Digital competencies (Digital skills)	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.	Module of information, economic, legal and environmental knowledge	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.	Module on Economics, Entrepreneurship, Law, and Financial Literacy (Fundamentals of Economics and Entrepreneurship, Basics of Law and Anti-corruption Culture, Basics of Financial Literacy)
	LO1 He is able to manage the processes of creating and implementing business projects using digital and information technologies.	Theoretical foundations of professional economic activity	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.	Sustainable Development, Ecology and Life Safety
	LO7 He is proficient in the theory and practice of digital accounting and accounting information processing.		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.	Digital Economy
	LO3 Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of economic processes.		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.	1C: Enterprise 1C Enterprise: Government Agency
Professional skills (Hardskills)	LO3 Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of		It collects, processes and summarizes statistical information, statistical analysis of trends and patterns of socio-economic phenomena and processes at the micro and	Mathematics in Economics Introduction to Accounting and History of Accounting
				Microeconomics Macroeconomics Finance Taxes and Taxation

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.	macro levels.	State Budget Enterprise Economy
LO3 Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of economic processes. LO5 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.	Accounting 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.	Basics of Accounting
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.		Statistics Socio-Economic Statistics
LO1 He is able to manage the processes of creating and implementing business projects using digital and information technologies. LO3 Forms the basic economic basis in the areas of micro-macroeconomics by conducting accounting, mathematical and financial and tax calculations of economic processes.		Financial Management Management

LO8 Knows the specifics of accounting in government and financial organizations in accordance with accounting forms for making managerial decisions by submitting final reports.	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.	Bank Accounting and Reporting. Accounting in Public Institutions Accounting and Reporting in Financial Institutions
LO5 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.		Tax Accounting Tax Accounting and Auditing Accounting and Tax Accounting at Small Businesses Accounting and Reporting of Small and Medium-Sized Businesses Accountancy in The Service Sector
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.		Actuarial Accounting
LO5 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy. LO8 Knows the specifics of accounting in government and financial organizations in accordance with		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 forms for making managerial decisions by submitting final reports.			Accounting in Agriculture Accounting in Industries Accounting in Construction Accounting in Non-Profit Organizations
	LO8 Knows the specifics of accounting in government and financial 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.	Financial and managerial accounting 1	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.	Financial Accounting 1 Financial Accounting 2 Financial Reporting of The Company Production Practice 1
	LO6 Conducts managerial, marketing, financial and economic analysis using artificial intelligence to make managerial decisions and results obtained using economic research methods.	Fundamentals of quantitative and qualitative analysis	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	Management Accounting Production Practice 2 Management Analysis Marketing analysis. Economic Analysis. Financial Analysis Artificial Intelligence in Object Management Development of Artificial Neural Networks Introduction to Artificial Intelligence
	LO10 Conducts audits to issue audit opinions to organizations of various forms of ownership in accordance with auditing standards and ethical standards.	Audit of organizations and government agencies	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 1 Audit 2 State Audit Performance Audit Pre-graduate Practice/Production Practice

			audit financial statements of organizations in the real and public sectors.	
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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)											
				LOOKI	LOOK	LOOK	LO1	LO2	LO3	LO4	LO5	LO6	LO7	LO8	LO9
The cycle of educational disciplines															
University component/Elective component															
1	History of Kazakhstan	The purpose of the discipline shall be to give objective knowledge about the main stages in the development of the history of Kazakhstan from ancient times to the present. The program consists of 5 thematic blocks: Ancient people and the formation of a nomadic civilization, Turkic civilization and the Great Steppe, Kazakhstan in a new era (XVIII-early XX centuries), Kazakhstan in the Soviet period, and Independent Kazakhstan. Upon completion of the discipline, student applies skills of analytical, axiological, critical analysis in the study of historical processes for an objective understanding of the modern Kazakh model of development.	5	+											
2	Philosophy	The purpose of the program is to develop students' holistic understanding of philosophy as a special form of knowledge of the world, its main branches, problems, and methods of their study in the context of future professional activity. The discipline covers the key directions in the emergence and development of philosophy, the foundations of the philosophical understanding of the world, the philosophy of the human being, and the world of values. Upon completion of the discipline, student argue their own	5	+											

		and principles of accounting, accounting objects, methods of recording business transactions, maintaining accounting accounts, preparation of primary accounting documents, and the basics of financial reporting. Applies accounting principles and methods to record business transactions, maintain accounting accounts, and prepare financial statements.																		
12	Macroeconomics	The discipline is aimed at forming knowledge of macroeconomic processes and regularities. The content covers national production, inflation, employment, economic cycles, economic growth, and Keynesian and classical theories of macroeconomic equilibrium. As a result of studying the discipline, the student analyzes the impact of fiscal and monetary policy on macroeconomic equilibrium by applying knowledge of macroeconomic processes and theories.	5																	
13	Fundamental Scientific Research Using AI Technologies	The discipline is studied with the aim of developing theoretical knowledge and practical skills in conducting scientific research using artificial intelligence technologies. The course content includes research methods, formulation of research problems, data collection and analysis methods, application of artificial intelligence tools in scientific research, and presentation of research results. Applies research methods and artificial intelligence technologies to formulate research tasks, collect, process, and analyze data, as well as to substantiate and present research results.	3																	
14	Finance	The discipline is aimed at forming a holistic understanding of the essence and functions of finance and the system of financial relations within the economy. The content covers the main components of the financial system, public finance, corporate finance, taxation, the budgetary system, the financial market,	5																	

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		profitability. Studying the discipline develops skills in evaluating the financial condition of an enterprise, calculating financial ratios, and using analysis results for managerial decision-making.																		
60	Artificial Intelligence in Management (Minor)	The discipline is aimed at forming knowledge and skills in the application of artificial intelligence methods for the analysis, modeling, and control of technical and information objects. The content covers methods and algorithms of artificial intelligence in control systems, intelligent decision-making methods, data processing and analysis, and the application of machine learning and intelligent systems. As a result of studying the discipline, the student applies artificial intelligence technologies in object control systems.	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
LOokk1	Applies the fundamental laws of Kazakhstan's history, philosophy, and socio-political knowledge for effective socialization and adaptation in changing socio-cultural conditions, shaping a personality capable of mobility in the modern world, critical thinking, and physical self-improvement.	Round table, discussion, polemics, debate, interview, abstract, essay Simulator, case study, creative assignment, tests	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.
LOokk2	Capable of interpersonal social and professional communication in Kazakh, Russian, and foreign languages.	Control work, mini-test on vocabulary, dictation, essay	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.

LO _{OKK3}	Possesses various types of information and communication technologies for searching, storing, processing, protecting, and disseminating information.	writing, analysis of texts of various genres, creative tasks	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.
LO1	He is able to manage the processes of creating and implementing business projects using digital and information technologies.	demonstrating the ability to express thoughts competently	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.	Business and/or role-playing game, creative assignment, test	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 calculations of economic processes.	Multi-level tasks and assignments	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.
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.		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.	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 national accounting standards.	Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children, rainbow groups, paired talk, listening trio, Jigsaw method, spectrum of values, distance technique, freeze-frame, Six Thinking Hats, open discussion, question circle, sticky note dialogue, rotating poster, Think-Pair-Share, three-step interview.
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
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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 financial 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 the company's solvency. Control of the correctness of accounting statements. Participation in the submission of annual and quarterly reports	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	LO4 Conducts accounting and control of business operations for the preparation of financial and tax reports of organizations in various sectors of the economy.
		Labor function 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 the correctness of Accounting statements. Participation in the submission of annual and quarterly reports	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 the correctness of Accounting statements. Participation in the submission of annual and quarterly reports, participation in the conduct of audit and inventory activities	
		Labor function 1: Preparation of financial statements, financial analysis, budgeting and cash flow management	Task 1: Preparation and presentation of financial statements, financial analysis, budgeting and cash flow management	
		Labor function 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	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	
		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		LO9 Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and national accounting standards.

10 Graduate model

GRADUATE MODEL			
Professional Accountant Standard, Atlas of new Professions and competencies in the Republic of Kazakhstan in the fields of Agriculture and Mining and Metallurgical complex, Regional Atlas of new Professions and Competencies in the Akmoла region.	Competencies (soft skills, digital skills)		
	Attributes of a graduate	knowledge	Skills
	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	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 skills (hard skills)			
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			

[illegible]

6	Әлеуметтік-саяси ғылым модулі (әлеуметтану, саясаттану, мәдениеттану, психология) Module of Socio-Political Knowledge (Political Science, Sociology, Cultural Studies, Psychology)	ЖЭП (MS) ООД (OS) ГЕД (CS)	MSFZ 2103-26 MSFZ 2103-26 MSFZ 2103-26	3	8		240	120	60	60	24	96	4 + 4 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
7	Дене шығармашылық модулі (физикалық даярлық) Physical Culture	ЖЭП (MS) ООД (OS) ГЕД (CS)	PKK 1107-26(3) PKK 1107-26(3) PKK 1107-26(3)	3	2		60	30	30			30	0 + 2 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
8	Дене шығармашылық модулі (физикалық даярлық) Physical Culture	ЖЭП (MS) ООД (OS) ГЕД (CS)	PKK 1107-26(4) PKK 1107-26(4) PKK 1107-26(4)	4	2		60	30	30			30	0 + 2 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module																

Қысқаштандырылған экономикалық білімдердің негіздері / Foundations of Professional Economic Activity																
1	Экономикалық математика Mathematics in Economics	БП (MS) БД (OS) БД (EC)	ME 1203-26 ME 1203-26 ME 1203-26	1	4		120	45	30	15	3	72	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
2	Макроэкономика Macroeconomics	БП (MS) БД (OS) БД (EC)	MA 1206-26 MA 1206-26 MA 1206-26	1	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
3	Микроэкономика Microeconomics	БП (MS) БД (OS) БД (EC)	MR 1201-26 MR 1201-26 MR 1201-26	1	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
4	Менеджмент Management	БП (MS) БД (OS) БД (EC)	ME 1204-26 ME 1204-26 EP 1204-26	1	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
5	Экономикалық підприємств Enterprise Economy	БП (MS) БД (OS) БД (EC)	EP 1204-26 EP 1204-26 EP 1204-26	2	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
6	Бухгалтерлік есеп жүйесі Базис бухгалтерського учета	БП (MS) БД (OS) БД (EC)	BU 1204-26 BU 1204-26 BU 1204-26	2	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
7	Қаржы Finance	БП (MS) БД (OS) БД (EC)	FI 1205-26 FI 1205-26 FI 1205-26	2	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
8	ЖИТ технологиялары пайдалану арқылы зерттеулер жүргізу Фундаментальные исследования с использованием ИИ	БП (MS) БД (OS) БД (EC)	ON 1202-26 ON 1202-26 ON 1202-26	2	3		90	30	15	15	6	54	1 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
9	Жасалма нейрондық желілер әзірлеу (Минор) Разработка искусственных нейронных сетей (Minor)	БП (MS) БД (OS) БД (EC)	RNS 1207-26 RNS 1207-26 RNS 1207-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
10	Әлеуметтік-экономикалық статистика Социально-экономическая статистика	БП (MS) БД (OS) БД (EC)	SES 1203-26 SES 1203-26 SES 1203-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
11	Статистика Statistics	БП (MS) БД (OS) БД (EC)	ST 1203-26 ST 1203-26 ST 1203-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
12	Қаржы ресурстары басқару Управление финансовыми ресурсами	БП (MS) БД (OS) БД (EC)	UF 1203-26 UF 1203-26 UF 1203-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
13	Қаржы менеджменті Financial Management	БП (MS) БД (OS) БД (EC)	FM 1203-26 FM 1203-26 FM 1203-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
14	Мемлекеттік бюджет State Budget	БП (MS) БД (OS) БД (EC)	GB 1205-26 GB 1205-26 GB 1205-26	3	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
15	Салық және шығыс салу Налогов и налогообложение	БП (MS) БД (OS) БД (EC)	NN 1205-26 NN 1205-26 NN 1205-26	4	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
16	Тұрақты даму, экология және өмірлік қауіпсіздік Устойчивое развитие, экология и безопасность жизнедеятельности	БП (MS) БД (OS) БД (EC)	URE 1207-26 URE 1207-26 URE 1207-26	4	5		150	45	30	15	15	90	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module																

Ұйымдар мен мемлекеттік мекемелердің аудиті / Audit of Organizations and Public Institutions																
1	Бухгалтерлік есептің әртүрлі және сәйкес түрлері Введение в бухгалтерский учет	БП (MS) БД (OS) БД (EC)	BU 1201-26 BU 1201-26 BU 1201-26	1	4		120	45	30	15	3	72	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
2	Мемлекеттік аудит теориясы және практикасы Введение в теорию государственного аудита	БП (MS) БД (OS) БД (EC)	VTGA 1201-26 VTGA 1201-26 VTGA 1201-26	1	4		120	45	30	15	3	72	2 + 1 + 0			Білім алушының таңдауы бойынша / По выбору обучающегося / By student's option
Барлығы модуль бойынша / Итого по модулю / Total for module																

Модуль / Module № 4																			Модуль / Module № 5																		
3	Аудит 1 Audit 1	БП (ОК) ПД (ОК) PD (EC)	Aud1 2303-26 Aud1 2303-26	4	5	150	45	30	15	15	90				2 + 1 + 0			Есть ли у вас опыт / По выбору обучающегося / By student's option																			
4	Аудит 2 Audit 2	БП (ОК) ПД (ОК) PD (EC)	Aud2 4304-26 Aud2 4304-26	5	6	180	60	30	30	12	108				2 + 2 + 0			Есть ли у вас опыт / По выбору обучающегося / By student's option																			
5	Дипломная практика. Оценочная практика Преддипломная практика. Производственная практика Pre-graduate practice / Industrial practice	БП (ОК) ПД (ОК) PD (EC)	PD1 PR1 26 (СН) ПД1 (ОК) PD (EC)	6	7	210	0										7 лет / месяц / weeks	Есть ли у вас опыт / По выбору обучающегося / By student's option																			
6	Тренинг-аудит Аудит эффективности Performance Audit	БП (ОК) ПД (ОК) PD (EC)	AudE 3307-26 AudE 3307-26	6	5	150	45	30	15	15	90				2 + 1 + 0			Есть ли у вас опыт / По выбору обучающегося / By student's option																			
7	Международный аудит Государственный аудит State Audit		GAud 3307-26 GAud 3307-26								360																										

Всего модуль: 600 часов / Total for module

Курсовые отчеты / Финансовый учет / Financial Accounting																		
1	Оценочная практика 1 Промышленная практика 1 Industrial Practice 1	БП (ОК) БП (ПК) БД (ЕК)	PP 1-26 (СН) PP 1-26 (СН) PP 1-26 (СН)	2	5	150	0										5 лет / years / years	Есть ли у вас опыт / По выбору обучающегося / By student's option
2	Курсовый отчет 1 Финансовый учет 1 Financial Accounting 1	БП (ОК) БП (ПК) БД (ЕК)	PP 1-26 (СН) PP 1-26 (СН) PP 1-26 (СН)	4	8	240	75	30	45	21	144							2 + 3 + 0
3	Курсовый отчет 2 Финансовый учет 2 Financial Accounting 2	БП (ОК) БП (ПК) БД (ЕК)	PP 1-26 (СН) PP 1-26 (СН) PP 1-26 (СН)	5	5	150	45	30	15	15	90							2 + 1 + 0
4	Курсовый отчет 3 Финансовый отчет 3 Financial Reporting of the Company	БП (ОК) БП (ПК) БД (ЕК)	PP 1-26 (СН) PP 1-26 (СН) PP 1-26 (СН)	5	6	180	60	30	30	12	108							2 + 2 + 0
5	Курсовый отчет 4 Финансовый отчет 4 Financial Reporting of the Company	БП (ОК) БП (ПК) БД (ЕК)	PP 1-26 (СН) PP 1-26 (СН) PP 1-26 (СН)	24	720	180					342							

Всего модуль: 600 часов / Total for module

Модуль / Module № 6																			
			Бухгалтерский учет / Бухгалтерлік есеп																Всем обучающимся / Болимыш/ По выбору обучающегося / Бу студентің орып
			Актуарийский учет / Актүарийлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)							
1	Актуарийский учет / Актүарийлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
2	Банковский учет / Банк есепі	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
3	Бухгалтерский учет в туризме и гостиничном бизнесе / Ақпараттық есеп және туризм және қонақжайлылық бизнесі	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
4	Бухгалтерский учет в ресторанном и гостиничном бизнесе / Ақпараттық есеп және ресторандық және қонақжайлылық бизнесі	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
5	Бухгалтерский учет в торговле и на предприятиях общественного питания / Ақпараттық есеп және сауда және асханалық кәсіпорындардағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
6	Бухгалтерский учет в обрабатывающих отраслях промышленности / Ақпараттық есеп және өндіріс салаларындағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
7	Бухгалтерский учет в некоммерческих организациях / Ақпараттық есеп және қоғамдық пайдалы ұйымдардағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
8	Бухгалтерский учет в строительстве / Ақпараттық есеп және құрылыс кәсіпорындардағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
9	Бухгалтерский учет в государственных учреждениях / Ақпараттық есеп және мемлекеттік мекемелердегі бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
10	Бухгалтерский учет в финансовых организациях / Ақпараттық есеп және қаржы ұйымдарындағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
11	Бухгалтерский учет в сельскохозяйственных организациях / Ақпараттық есеп және ауыл шаруашылығындағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	
12	Бухгалтерский учет в отраслях промышленности / Ақпараттық есеп және өндіріс салаларындағы бухгалтерлік есеп	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	БП (TK) БД (KB) BD (UC)	

Всего модуль: 600 часов / Total for module

EXPERT CONCLUSION
on the educational program 6B04103 «Accounting and Audit»
(Bachelor's degree)
of the Department of «Finance and Accounting»
JSC «Kazakh University of Technology and Business named after K. Kulazhanov»
for 2026-2029

The educational program «6B04103 – Accounting and Audit» has been developed in accordance with the State Compulsory Education Standard approved by Order No. 2 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022 (as amended), as well as on the basis of the professional standard «Accountant». The goal of the program is to ensure comprehensive training of highly qualified specialists in the field of accounting, analysis and audit in all sectors of the national economy, in economic entities of all organizational and legal forms, regardless of ownership and type of financing.

The expert review highlighted the following strengths of the program: the presence of modules on industry-specific accounting (agriculture, construction, banks, public sector) and audit; the introduction of modules «1C: Enterprise», «Digital Economy» and artificial intelligence (Digital skills); as well as a clear connection between learning outcomes (LO1–LO10) in the competence map and specific tasks of an accountant. The practice-oriented approach, the updated list of elective disciplines reflecting the needs of the digital economy, the emphasis on the implementation of ICT and software products (1C, SAP), and the interdisciplinary and modular nature of the educational process have been confirmed.

In order to strengthen the educational program «6B04103 – Accounting and Audit», the employer recommends including the discipline «Financial Management» in the cycle of basic or major disciplines, as well as strengthening international integration by introducing English-language disciplines or using international cases.

In conclusion, the EP «6B04103 – Accounting and Audit» fully complies with the requirements of the SCES of the Republic of Kazakhstan, the National Qualifications Framework, the professional standard «Accountant», the Atlas of New Professions and Competencies of the Republic of Kazakhstan, and the Regional Atlas of New Professions and Competencies for the Akmola region. The strengths of the program include fundamental training in financial, managerial and tax accounting, IFRS, internal and external audit, skills in applying artificial intelligence technologies in accounting and analysis, as well as a modular structure agreed with employers.

Recommended changes: mandatory inclusion of the discipline «Financial Management» (5 credits) in the cycle of basic or major disciplines (ensures the achievement of LO1, LO4 learning outcomes and compliance with the «Middle-office manager» level according to the professional standard), as well as strengthening international integration – introduction of at least 1-2 English-language disciplines or international case studies.

Taking into account the above comments and suggestions, the educational program «6B04103 – Accounting and Audit» has high potential for training competitive graduates and is recommended for implementation.

**Lead Manager of
the Accounting and Reporting
Department
of KazAvtoZhol National Company JSC**



R.B. Zhunusova

EXPERT REVIEW REPORT
on the Educational Program 6B04103 «Accounting and Audit»
(Bachelor's Degree Program)
Department of Finance and Accounting
JSC «Kazakh University of Technology and Business named after K. Kulazhanov»
Implementation period: 2026–2029

The educational program 6B04103 «Accounting and Audit» has been developed in accordance with the requirements of the State Compulsory Education Standard of the Republic of Kazakhstan, approved by the Order No. 2 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022, as well as the requirements of the professional standard «Accountant».

The main objective of the educational program is to provide comprehensive professional training for future specialists in the fields of accounting, financial analysis, and auditing. The program is aimed at preparing graduates who are capable of performing professional activities in various economic sectors, applying modern accounting methodologies, international financial reporting standards, digital technologies, and analytical tools.

Based on the expert evaluation, the educational program demonstrates a number of significant strengths. The program includes specialized modules focused on sector-specific accounting practices, including agriculture, construction, banking, and the public sector, as well as comprehensive audit-related disciplines. The integration of modern educational components such as «1C: Enterprise», «Digital Economy», and Artificial Intelligence technologies reflects the current trends of digital transformation in the accounting profession.

A strong feature of the program is the clear alignment between learning outcomes (LO1–LO10) and professional competencies required for accountants. The practice-oriented approach, updated elective course content, interdisciplinary structure, and cooperation with employers contribute to the development of graduates' professional skills and enhance their competitiveness in the labor market.

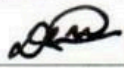
The program also demonstrates a commitment to internationalization and the development of digital competencies. The introduction of information and communication technologies, professional software products such as 1C and SAP, as well as the application of international approaches and case studies, provide students with relevant knowledge and skills required in the modern accounting environment.

To further improve the educational program, it is recommended to strengthen the financial management component by including the discipline «Financial Management» in the basic or major discipline cycle. In addition, the implementation of English-taught courses and international case studies would contribute to enhancing the global orientation of the program and improving students' professional communication skills.

In conclusion, the educational program 6B04103 «Accounting and Audit» meets the requirements of national educational standards, qualification frameworks, and professional standards. The program provides a solid foundation in financial accounting, management accounting, taxation, IFRS, internal and external auditing, and the application of modern technologies in accounting and analysis.

Considering the strengths identified and the recommended improvements, the educational program has significant potential for preparing highly qualified and competitive graduates who are able to meet the requirements of both national and international labor markets.

The educational program is recommended for implementation.

International Expert: 
Position / Organization: General Director of "Tumen nakhi" LLC
Date: 12.12.2025



International Academic Advisor Confirmation

Educational Program/	6B04103 «Accounting and Audit»
Level	Bachelor's Degree Program
International Academic Advisor/	O.A. Stepannikova
Academic degree	PhD in Economics
Position	Associate Professor
University	Peoples' Friendship University of Russia named after P.N. Lumumba
Country	Russian Federation

Approved

The educational program has been reviewed and approved. The updated content of the educational program, the sequence of courses, and the revised learning outcomes (LO) have been developed in accordance with modern academic approaches.

International Academic Advisor/ O. Stepannikova/
Seal



12.12.2025
(Date/