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K. Kulazhanov Kazakh University of Technology and Business JSC

EDUCATIONAL PROGRAM

7M04137 Accounting and audit

code and name of the educational program

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

Approved
by the Board of Directors of JSC
«K.Kulazhanov KazUTB» "12.03" 2026,
protocol No.4

Recommended
by the Academic Council of JSC
«K.Kulazhanov KazUTB» "27.02" 2026,
protocol No.7

Astana – 2026

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Preface

The 7M04137 – "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 Professional Standard "Teacher", approved by Order No. 31 of the Minister of Education of the Republic of Kazakhstan dated 24 February 20____; 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 7M04137 "Accounting and Audit" was approved at the meeting of the Council on Academic Quality on "22" 01 20 26, protocol No. 3

Chairman Askarbekov E.B. _____

S.N.P. Signature

The educational program "7M04137 Accounting and Audit" was approved at the meeting of the Commission on Academic Quality of the Faculty on "17" 12 2025, protocol No. 4

Chairman Makysh M.K. _____

S.N.P. Signature

The educational program "7M04137 Accounting and Audit" was developed and discussed at the meeting of the department "Finance and accounting" dated "12" 12 2025, protocol No.5

Head of the department

Bekbusinova G.K._____

S.N.P. Signature

Approval sheet

Educational program **7M04137 - Accounting and Auditing**

AGREED:

Vice-Rector for Administrative Affairs	_____	E.Askarbekov	"22" 01 2026 year
Head of Educational Programs Department	_____	B.Bayadilova	"22" 01 2026 year
Director of G.N.G. LLP	_____	N.K. Zakirov	"12" 12 2025 year
Director «AMT Group» LLP	_____	M.T. Adilov	"12" 12 2025 year
Director «INIGMA-KZ» LLP	_____	N.K. Akhmetov	"12" 12 2025 year
Director «GVENT» LLP	_____	A.D. Utegenov	"12" 12 2025 year
General Director of "QazTeksGrupp" LLP	_____	R.Zhappassova	"12" 12 2025 year
Master's student	_____	A. Galym	"12" 12 2025 year

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
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.
completion criterion of an educational program	120 academic credits
language of instruction of the educational program	Kazakh, Russian
Distinctive features of the educational program	
Partner University	

2 Qualification characteristics of a graduate of an educational program

Degree awarded	Master of Economic Sciences in the educational program 7M04137 – "Accounting and Audit"
Area and field of professional activity	The master's degree educational program implemented in the field of "Business, Management, and Law" is a system of documents developed and approved by the university, taking into account labor market requirements and based on the State Educational Standard of Higher Education.
Types of professional activity	Organizations, firms, corporations—regardless of their type of activity, size, or form of ownership—various financial institutions, government bodies, departments of foreign economic activity, secondary specialized and higher educational institutions, and research institutions.
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 reporting, tax calculations, and declarations of the company. Preparation and presentation of financial statements for individual enterprises and groups of companies in accordance with IFRS and NAS (National Accounting Standards). Development of internal organizational and administrative documents of the company that establish procedures for collecting, verifying, processing, and presenting information. 2. Application of management accounting methods to qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation, and control. 3. Organization and methodology of the management accounting system. 4. Generation of cost-related information to support the management system of economic entities in matters of planning and managerial decision-making. **Types of professional activity:** Production and management Accounting and analytical Business planning Economic and organizational Financial and economic Administrative Research Scientific and pedagogical

3 Requirements for the content of the educational program

Name of cycles and disciplines	Workload in academic credits
Cycle of Basic Disciplines (BD)	**35**
University Component	16
Elective Component	15
Teaching Practice	4
Cycle of Specialized Disciplines (SD)	**77**
University Component	20
Elective Component	20
Research Practice	13
Scientific Research Work of the Master's Student (SRWMS), including internship and completion of the master's thesis	24
Final Attestation	**8**

(Preparation and defense of the master's thesis)	8
Total	**120**

4 Competency map of the educational program «_____»

Competence map of the educational program	Learning outcome code	Learning Outcome (according to Bloom's Taxonomy)
Behavioral skills and personality traits (Softskills)	LO 1	Conduct research in professional activities based on a holistic, systematic scientific worldview using knowledge of the history and philosophy of science.
	LO 2	Use a foreign language at a level sufficient to perform the main types of professional activities.
	LO 3	Apply knowledge of psychology to solve managerial tasks and plan professional and personal development.
	LO 4	Apply the methodological foundations of higher education pedagogy, organize classes in accordance with student-centered learning principles, and demonstrate knowledge of the content of the disciplines taught.
Professional skills (Hardskills)	LO 5	Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources.
	LO 6	Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions.
	LO 7	Apply management accounting techniques within digital accounting systems to use qualitative and quantitative information for planning, decision-making, performance evaluation, and control.
	LO 9	Possess the techniques of presenting and substantiating one's point of view when analyzing existing concepts, theories, and approaches to accounting and auditing.
Digital competencies (Digital skills)	LO 8	Conduct research and analytical activities 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
Softskill	LO 1 Conduct research in professional activities based on a holistic, systematic scientific worldview using knowledge of the history and philosophy of science.	Modern problems of science and education	Studies modern problems of science and education	History and philosophy of science
	LO 2 Use a foreign language at a level sufficient to perform the main types of professional activities.			Foreign language (professional)
	LO 3 Apply knowledge of psychology to solve managerial tasks and plan professional and personal development.			Management psychology
	LO 4 Apply the methodological foundations of higher education pedagogy, organize classes in accordance with student-centered learning principles, and demonstrate knowledge of the content of the disciplines taught.			Higher school pedagogy
Hardskil	LO 4 Apply the methodological foundations of higher education pedagogy, organize classes in accordance with student-centered learning principles, and demonstrate knowledge of the content of the disciplines taught. LO 8 Conduct research and analytical activities using accounting and financial reporting data through the application of modern information technologies.	Scientific methods of economic research	He is proficient in scientific methods of studying economics	Methods of teaching University accounting disciplines Scientific Research Work of the Master's Student (SRWMS) 1 Teaching Practice
	LO 5 Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources.	Statistical analysis	Owns accounting and reporting of economic process management	Macroeconomic statistics Micro-macroeconomic analysis Topical issues of financial resources management Financial management Methodology of tax reporting audit Situation analysis

	LO 5 Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources. LO 6 Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions.	Accounting and reporting on economic process management	Owns accounting and reporting of economic process management	Theory and practice of taxation Corporate governance theory Scientific Research Work of the Master's Student (SRWMS) 2
	LO 6 Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions. LO 7 Apply management accounting techniques within digital accounting systems to use qualitative and quantitative information for planning, decision-making, performance evaluation, and control.	Advanced course in Financial and Managerial Accounting	Has an advanced course in financial and managerial accounting	Profound management accounting Financial accounting (advanced) Scientific Research Work of the Master's Student (SRWMS) 3 Research Practice
		Analysis of economic processes	Proficient in the analysis of economic processes	Business Process Outsourcing
	LO 8 Conduct research and analytical activities using accounting and financial reporting data through the application of modern information technologies. LO 9 Possess the techniques of presenting and substantiating one's point of view when analyzing existing concepts, theories, and approaches to accounting and auditing.	Current audit issues	Proficient in the analysis of economic processes	Environmental audit: Theory and practice

	LO 5 Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources. LO 8 Conduct research and analytical activities using accounting and financial reporting data through the application of modern information technologies.	Analysis of economic processes		Business planning and modeling Strategic analysis
Digital skill	LO 9 Possess the techniques of presenting and substantiating one's point of view when analyzing existing concepts, theories, and approaches to accounting and auditing.	Current audit issues		Audit theory and practice International Standards on Auditing and Audit Ethics Scientific Research Work of the Master's Student (SRWMS) 4
Hardskil	LO 6 Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions. LO 7 Apply management accounting techniques within digital accounting systems to use qualitative and quantitative information for planning, decision-making, performance evaluation, and control. LO 9 Possess the techniques of presenting and substantiating one's point of view when analyzing existing concepts, theories, and approaches to accounting and auditing.	Accounting and reporting on economic process management		Consulting

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

(The design layout is landscape)

№	Name of the	Brief description of the discipline	Number	Formed learning outcomes (codes)

	discipline		of credits	LO1	LO2	LO3	LO4	LO5	LO6	LO7	LO8	LO9
Cycle of Basic Disciplines University Component / Elective Component												
1	History and philosophy of science	The discipline aims to cultivate a culture of scientific thinking and develop methodological analysis skills. The learning process focuses on a profound understanding of the specifics of cognition, ensuring the high-quality completion of the master's thesis and the achievement of a high level of academic integrity in preparing scientific publications. Throughout the course, the master's student analyzes the theoretical problems of modern science and substantiates the methodological framework of their own scientific research.	4	+								
2	Foreign language (professional)	The discipline is aimed at developing academic interaction and scientific writing skills. While studying the subject, the master's student systematizes foreign information in their field of expertise and conducts professional activities in a foreign language. This enables the effective presentation of original research results in an international environment, the preparation of articles for high-ranking journals, and the delivery of lectures on specialized subjects, thereby enhancing the overall competitiveness of the future researcher.	4		+							

3	Pedagogy of Higher Education	The discipline is aimed at developing the pedagogical competence of master's students, mastering teaching methods and techniques, and implementing modern educational technologies. The program prepares students for professional and research activities in an academic environment. During the course, master's students master modern pedagogical concepts, design lessons based on effective methodologies, integrate digital and innovative learning technologies into the educational process, solve professional tasks, and formulate well-founded conclusions.	4				+					
4	Management psychology	The discipline is focused on mastering the teaching methodologies of psycho-managerial courses and educational technologies. As a result of the training, the master's student designs the educational process and applies psychological mechanisms of influence to develop managerial and communicative competencies	4		+							
5	Macroeconomic statistics	The discipline is aimed at studying the methods of statistical analysis of socio-economic processes in order to identify patterns and features of the country's economic development. As a result of studying the discipline, the student applies the methods of calculating indicators of macroeconomic statistics and multivariate analysis, analyzes and interprets statistical data, and identifies trends in the change of macroeconomic	5					+				

		indicators.										
6	Micro-macroeconomic analysis	The discipline is aimed at studying the theoretical and practical foundations of conducting micro- and macroeconomic analysis of economic phenomena and processes. As a result of studying the discipline, the student conducts micro- and macroeconomic analysis, uses methods of multivariate analysis, collects and processes information, performs calculations, and draws conclusions.	5					+	+			
7	Theory and Practice of Taxation	The course is aimed at studying the theory of taxation and applying practical calculations related to the organization of tax assessment and collection for the state budget. As a result of the course, students perform calculations of economic and socio-economic indicators, analyze financial and economic processes at both micro and macro levels, manage accounting and tax records, and prepare financial statements and tax declarations.	5					+	+			
8	Advanced Financial Management	The course is designed to study modern financial instruments, methods, and strategies used to make informed decisions in the field of finance. As a result of the study, students conduct empirical and applied research and apply methods of statistical and strategic analysis for the effective management of an organization's financial and economic activities at both micro and macro levels.	5					+				

9	Topical issues of financial resources management	The discipline is aimed at studying modern approaches to financial resource management, including methods and tools for analyzing, planning, and controlling financial flows. As a result of studying the discipline, students conduct fundamental and applied research, prepare analytical materials, and use them to solve economic problems.	5										
10	Business Planning and Modeling	The discipline is aimed at studying the methodology of business planning and modeling of entrepreneurial ideas, including the development of business plans, building models and evaluating strategic decisions. As a result of studying the discipline, the student develops and analyzes business plans, models business processes, evaluates the effectiveness of various strategic decisions and applies methods of system analysis for making managerial and financial and economic decisions.	5					+			+		
Cycle of major disciplines University component/Elective component													
11	Methods of Teaching University Accounting Disciplines	The discipline is aimed at developing the skills of applying pedagogical methods of teaching accounting disciplines in the higher education system, including the use of innovative and interactive technologies. As a result of studying, the student masters the methodological foundations of pedagogy, knows how to organize classes, develop and apply educational and methodological support, as well as conduct	5				+				+		

		research and analytical work with accounting and financial reporting data.										
12	Audit Theory And Practice	The discipline is aimed at studying the methodology of accounting reporting audit, including the assessment of audit risk, verification of the reliability of reporting data and the application of modern methods of audit. As a result of studying the discipline, the student evaluates the reliability of accounting reporting, identifies errors and risks, applies audit methods to form reasonable audit reports and develop management and financial and economic decisions.	5									+
13	Profound Management Accounting	The discipline is aimed at studying cost accounting methods in digital warehouse accounting systems and analytical calculations in production for managerial decision-making. As a result of studying the discipline, the student organizes cost and expense accounting, performs analytical calculations, and uses them for planning, decision-making, and organizational control.	5						+	+		
14	Advanced Financial Accounting	The discipline is aimed at studying the preparation and presentation of consolidated financial statements in accordance with IFRS, including accounting methods, interpretation of financial information, and the preparation of group reporting in digital accounting systems. As a result of studying the discipline, the student prepares consolidated financial statements, organizes accounting and tax records,	5						+	+		

		applies management accounting techniques, and uses financial information for managerial decision-making.										
15	Business Process Outsourcing	The discipline is aimed at studying the organization of accounting and outsourcing services in business processes, including managing the transfer of functions to outsourcing and assessing economic feasibility in digital accounting systems. As a result of studying the discipline, the student organizes accounting and tax records, applies management accounting methods, designs organizational structures, and uses accounting and managerial information for decision-making.	5						+	+		
16	Consulting	The discipline is aimed at studying consulting activities in the field of accounting and taxation, including the provision of advisory services, development of accounting policies, accounting under IFRS, and the use of digital accounting systems. As a result of studying the discipline, the student organizes accounting and tax records, applies management accounting and controlling methods, prepares and uses information for managerial and financial decision-making, and provides well-reasoned conclusions on audit and accounting issues.	5						+	+		+
17	International Standards on Auditing and Audit Ethics	The discipline is aimed at studying the methodology of audit with the application of international audit standards (IAS) and ethical standards, including the assessment	5									

		of audit risks, verification of the reliability of financial statements and the use of modern audit technologies. As a result of studying the discipline, the student evaluates financial statements, identifies audit risks and applies international standards to prepare an audit report.										
18	Methodology of Tax Reporting Audit	The discipline is aimed at studying the methodology of tax accounting and tax reporting audit, including the assessment of tax risks, the analysis of the reliability of reporting and the application of modern digital technologies. As a result of studying the discipline, the student analyzes tax reporting, assesses tax risks and applies methods of tax accounting and audit to develop management and financial and economic decisions.	5					+				
19	Situation Analysis	The discipline is aimed at studying the methods of managerial and situational analysis of the internal and external environment of the organization in order to determine the dynamics of the development of managerial processes. As a result of studying the discipline, the student performs situational and strategic analysis of economic processes, prepares analytical materials, and uses them to develop managerial and financial-economic decisions using modern information technologies.	5					+				
20	Strategic Analysis	The discipline is aimed at studying the methods of strategic analysis of the economic activity of the organization,	5					+			+	

		including quantitative and qualitative analysis of the internal and external environment, assessment of industry and competitive factors, as well as the application of the results of the analysis in the development of the organization's strategy. As a result of studying the discipline, the student conducts strategic and situational analysis, evaluates the internal and external resources of the organization, prepares analytical materials and uses them to develop managerial and financial-economic decisions using modern information technologies.										
21	Environmental Audit: Theory and Practice	The discipline is aimed at studying the methodology of environmental audit, including the assessment of the impact of economic activities on the environment, the verification of compliance with environmental requirements, and the application of modern methods of environmental control. As a result of studying the discipline, the student evaluates the environmental aspects of the enterprise's activities, identifies environmental risks, and applies the methods of environmental audit to prepare well-founded conclusions and proposals for improving environmental safety.	5									+	+
22	Corporate governance theory	The discipline is aimed at studying the theoretical foundations and concepts of corporate management, as well as	5					+	+				

		applying management methods and techniques in practice. As a result of studying the discipline, the student applies methods of analyzing financial and economic processes at the micro and macro levels, organizes accounting and tax records, and compiles financial statements and tax returns.										

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	Conduct research in professional activities based on a holistic, systematic scientific worldview using knowledge of the history and philosophy of science.	Round table, discussion, polemics, debate, interview, abstract, essay Simulator, case study, creative assignment, tests Control work, mini-test on vocabulary, dictation, essay writing, analysis of texts of various genres, creative tasks demonstrating the ability to express thoughts competently Business and/or role-playing game, creative	Problem-based learning, discussion, small group work, brainstorming method, question-and-answer method
LO2	Use a foreign language at a level sufficient to perform the main types of professional activities.		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	Apply knowledge of psychology to solve managerial tasks and plan professional and personal development.		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	Apply the methodological foundations of higher education pedagogy, organize classes in accordance with student-centered learning principles, and demonstrate knowledge of the		Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children, rainbow groups, paired talk, listening trio,

	content of the disciplines taught.	assignment, test Multi-level tasks and assignments	Jigsaw method, open discussion, question circle, sticky note dialogue, rotating poster, three-step interview.
LO5	Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources.		Brainstorming, case study, portfolio, round table, discussion, polemics, debate, "Grab the Question" method, business and/or role-playing game, multi-level tasks and assignments, "Fishbowl" method, SMART goals, "Balance Wheel" method, "Hidden Words" game, "INSERT" method, "Cluster" method, "Free Talk" method, "Chess" method, "Open Microphone" method, "Booklet" method, Euler Circle method.
LO6	Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions.		Problem-based method, discussion, associative map method, small group work, brainstorming method, question-and-answer method.
LO7	Apply management accounting techniques within digital accounting systems to use qualitative and quantitative information for 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	Conduct research and analytical activities using accounting and financial reporting data through the application of modern information technologies.		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	Possess the techniques of presenting and substantiating one's point of view when analyzing existing concepts, theories, and		Interactive lectures, training and discussions, group work, game-based methods, situational games, time circle, philosophy for children,

	approaches to accounting and auditing.		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.

8 Correlation of learning outcomes of the educational program with the labor functions of professional standards (if any)

(The design layout is landscape)

Name of the professional standards used	Professions at level 6 and/or 7 of the SQF	Labor functions	Tasks	Learning outcomes for the educational program
The Professional Standard "Teacher", approved by Order No. 31 of the Minister of Education of the Republic of Kazakhstan dated 24 February 20_____.		Labor Function 1: Training	Task 1: Ensuring the required level of academic competencies of students	LO4 Apply the methodological foundations of higher education pedagogy, organize classes in accordance with student-centered learning principles, and demonstrate knowledge of the content of the disciplines taught.
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.	Chief Accountant, Commercial Director, Business Development Director, Internal Auditor, Financial Analyst – Level 7 of the National Qualifications Framework (NQF).	Labor Function 2: Ensuring and managing the financial and economic activities of the organization	Task 2: Management of the financial and economic activities of the organization	LO5 Manage an organization's financial and economic activities by conducting statistical, strategic, and situational analyses of phenomena and processes at the micro- and macroeconomic levels to ensure the efficient use of financial and economic resources.

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."	Chief Accountant, Commercial Director, Business Development Director, Internal Auditor, Financial Analyst – Level 7 of the National Qualifications Framework (NQF).	LF1. Labor Function 1: Organization, planning, coordination, and control of accounting and tax reporting, preparation of consolidated financial statements, tax calculations, and company declarations. Prepare and present financial reports for individual enterprises and groups of companies in accordance with IFRS, NAS, and IFRS for SMEs. Develop internal organizational and administrative documents that establish procedures for the collection, verification, processing, and presentation of information about the company's activities and its accounting policies. Evaluate the effectiveness of accounting department employees. Ensure compliance with financial and staffing discipline and safeguard the company's assets.		LO6 Organizes accounting and tax record-keeping, preparation of consolidated financial statements in accordance with IFRS, as well as tax calculations and company declarations using digital technologies, financial analytics, and management approaches in line with professional competencies and job functions.
		LF2. Labor Function 2: Apply management accounting methodologies to qualitative and quantitative information for the purposes of planning, decision-making, performance evaluation, and control.		LO7 Apply management accounting techniques within digital accounting systems to use qualitative and quantitative information for planning, decision-making, performance evaluation,

		Organize and develop the methodology of the management accounting system. Generate cost information and data on cost drivers to support the management system of economic entities in planning and making managerial decisions.		and control.

9 Graduate model

<table>
<tr><th colspan="4">GRADUATE MODEL</th></tr>
<tr><td rowspan="5">Professional standard 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 20____; 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."</td><td colspan="3">Competencies (soft skills, digital skills)</td></tr>
<tr><td>Attributes of a graduate</td><td>knowledge</td><td>Skills</td></tr>
<tr><td>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</td><td>The ability to apply the fundamentals of philosophical and socio-humanitarian knowledge to form a scientific worldview.</td><td>Computer literacy
Ability to apply scientific research methods to economic processes</td></tr>
<tr><td colspan="3">Professional skills (hard skills)</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

ТИПТІК ОҚУ ЖОСПАРЫ/ ТИПИЧНЫЙ УЧЕБНЫЙ ПЛАН / TYPICAL CURRICULUM PLAN
7М04137 - Есеп және аудит / Учет и аудит/ Accounting and Auditing

Модульдің № / № модуля / Module №	Пәндердің № / № дисциплины / Discipline №	ОҚУ ПӘНДЕРІНІҢ АТАУЫ НАИМЕНОВАНИЕ УЧЕБНЫХ ДИСЦИПЛИН NAME OF TEACHING DISCIPLINES	Оқу пәндерінің циклы (міндетті компонент / таңдау компоненті) Цикл учебных дисциплин (обязательный компонент / компонент по выбору) Educational disciplines cycle (compulsory component / component of choice)	Оқу пәндерінің коды Код учебной дисциплины Educational discipline code	Семестр / semester	Кредиттер саны Количество кредитов	Курстық жұмыс (жоба) Курсовая работа (проект) Course work (project)	Білім алушылардың жұмыс уақытының бюджеті сағатпен Бюджет рабочего времени (час) Budget of working time (hours)						Кафедра атауы / Наименование кафедры / Name of the department	Семестр бойынша бөлу Распределение по семестрам Distribution of semesters				Пән бойынша қорытынды бағалау (емтихан, дифференциалды сынақ, мемлекеттік емтихан, жоба және т.б.) / Форма итогового контроля по дисциплине (экзамен, дифференцированный зачет, государственный экзамен, проект и др.) / Final assessment form for the discipline (exam, differentiated credit, state exam, project, etc.)	Пән бойынша қорытынды бағалаудың форматы (ауызша, жазбаша, тестілік, шығармашылық және т.б.) / Форма проведения итогового контроля по дисциплине (устно, письменно, тест, творческий и т. д.) /
								Барлық сағат / Всего часов / Total hours	Аудиториялық жұмыс / Аудиторная работа / Class work				ОБӨЖ / СРОП / IWST	БАӨЖ / СРО / IWS		1 КУРС / YEAR		2 КУРС / YEAR			
									Барлық аудит. сағат Всего аудит. часов Total classroom hours	оның ішінде / в том числе / including						1 Академиялық кезең / Academic	2 Академиялық кезең / Academic	3 Академиялық кезең / Academic	4 Академиялық кезең /
										Д / ЛК / Lec	СПС / СПЗ / SPL	ЛС / ЛЗ / LC				Семестрдағы апталар саны / Неделя в семестре / Weeks in a semester		Семестрдағы апталар саны / Неделя в семестре /	
																15	15	15	15
																аптасына аудиториялық сағат / аудиторных часов в неделю / classroom hours per week		аптасына аудиториялық сағат / аудиторных часов в неделю / classroom hours per week	
Модуль / Module № 1	1	Шет тілі (кәсіби) Иностранный язык (профессиональный) Foreign Language (Professional)	БП (ЖК) БД (ВК) BD (UC)	IYa (P) 5201-26 IYa (P) 5201-26 IYa (P) 5201-26	1	4		120	45		45		3	72	Барлық кафедралар Все кафедры All chairs	0 + 3 + 0				Емтихан Экзамен Examination	Басқа Другое More
	2	Ғылым тарихы мен философиясы История и философия науки History and Philosophy of Science	БП (ЖК) БД (ВК) BD (UC)	IFN 5204-26 IFN 5204-26 IFN 5204-26	1	4		120	45	30	15		3	72	Барлық кафедралар Все кафедры All chairs	2 + 1 + 0				Емтихан Экзамен Examination	Басқа Другое More
	3	Басқару психологиясы Психология управления Management Psychology	БП (ЖК) БД (ВК) BD (UC)	PU 5203-26 PU 5203-26 PU 5203-26	1	4		120	45	30	15		3	72	Барлық кафедралар Все кафедры All chairs	2 + 1 + 0				Емтихан Экзамен Examination	Басқа Другое More
	4	Жоғары мектеп педагогикасы Педагогика высшей школы Pedagogy of Higher Education	БП (ЖК) БД (ВК) BD (UC)	PVSh 5202-26 PVSh 5202-26 PVSh 5202-26	1	4		120	45	30	15		3	72	Барлық кафедралар Все кафедры All chairs	2 + 1 + 0				Емтихан Экзамен Examination	Басқа Другое More
	5	Педогогикалық практика Педагогическая практика Pedagogical Practicum	БП (ЖК) БД (ВК) BD (UC)	PedP 5205-26 PedP 5205-26 PedP 5205-26	2	4		120	0						Барлық кафедралар Все кафедры All chairs		4 апта / недель / weeks			Практика бойынша қорытынды баға Итоговая оценка по практике Total mark on practice	Басқа Другое More
	6	ЖОО есептік пәндерді оқыту әдістемесі Методика преподавания учетных дисциплин в ВУЗе Methods of Teaching University Accounting Disciplines	БеП (ЖК) ПД (ВК) PD (UC)	MPUDB 5303-26 MPUDB 5303-26 MPUDB 5303-26	1	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance	2 + 1 + 0				Емтихан Экзамен Examination	Басқа Другое More
	7	Аудит теориясы мен тәжірибесі Теория и практика аудита Audit Theory And Practice	БеП (ЖК) ПД (ВК) PD (UC)	TPA 5206-26 TPA 5206-26 TPA 5206-26	2	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance		2 + 1 + 0			Емтихан Экзамен Examination	Басқа Другое More
	8	Жетілдірілген қаржылық есеп Продвинутый финансовый учет Advanced Financial Accounting	БеП (ЖК) ПД (ВК) PD (UC)	PfinU 5307-26 PfinU 5307-26 PfinU 5307-26	2	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance		2 + 1 + 0			Емтихан Экзамен Examination	Басқа Другое More
	9	Тереңдетілген басқару есебі Углубленный управленческий учет Profound Management Accounting	БеП (ЖК) ПД (ВК) PD (UC)	UUU 6302-26 UUU 6302-26 UUU 6302-26	3	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance			2 + 1 + 0		Емтихан Экзамен Examination	Басқа Другое More
	10	Зерттеу практикасы Исследовательская практика Research Practicum	БеП (ЖК) ПД (ВК) PD (UC)	IP 6303-26 IP 6303-26 IP 6303-26	4	13		390	0						Барлық кафедралар Все кафедры All chairs				13 апта / недель / weeks	Практика бойынша қорытынды баға Итоговая оценка по практике Total mark on practice	Басқа Другое More

	11	Магистранттың ғылыми-зерттеу жұмысы Научно-исследовательская работа магистранта Scientific Research Work of a Master's Student	ҒЗЖ (ЖК) НИР (ВК) RW (UC)	NIRM 5401-26 NIRM 5401-26 NIRM 5401-26	1	4		120	0					Барлық кафедралар Все кафедры All chairs	4 апта / недель / weeks				Ғылыми-зерттеу жұмысы Исследовательская работа Research work	Басқа Другое More
	12	Магистранттың ғылыми-зерттеу жұмысы Научно-исследовательская работа магистранта Scientific Research Work of a Master's Student	ҒЗЖ (ЖК) НИР (ВК) RW (UC)	NIRM 5402-26 NIRM 5402-26 NIRM 5402-26	2	6		180	0					Барлық кафедралар Все кафедры All chairs		6 апта / недель / weeks			Ғылыми-зерттеу жұмысы Исследовательская работа Research work	Басқа Другое More
	13	Магистранттың ғылыми-зерттеу жұмысы Научно-исследовательская работа магистранта Scientific Research Work of a Master's Student	ҒЗЖ (ЖК) НИР (ВК) RW (UC)	NIRM 6403-26 NIRM 6403-26 NIRM 6403-26	3	5		150	0					Барлық кафедралар Все кафедры All chairs			5 апта / недель / weeks		Ғылыми-зерттеу жұмысы Исследовательская работа Research work	Басқа Другое More
	14	Тағылымдамадан өту мен магистрлік диссертацияны орындауды қамтитын магистранттың ғылыми-зерттеу жұмысы Научно-исследовательская работа магистранта, включая прохождение стажировки и выполнение магистерской диссертации The Scientific Research Work of a Master's Student, Including the Completion of an Internship and the Preparation of a Master's Thesis	ҒЗЖ (ЖК) НИР (ВК) RW (UC)	NIRM 6404-26 NIRM 6404-26 NIRM 6404-26	4	9		270	0					Барлық кафедралар Все кафедры All chairs				9 апта / недель / weeks	Ғылыми-зерттеу жұмысы Исследовательская работа Research work	Басқа Другое More
Барлығы модуль бойынша / Итого по модулю / Total for module						**27**		**2310**	**360**	**210**	**150**	**0**	**72**	**648**						
Модуль / Module № 2	1	Салық салу теориясы мен тәжірибесі Теория и практика налогообложение Theory and Practice of Taxation	БП (ТК) БД (КВ) BD (EC)	TPN 5207-26 TPN 5207-26 TPN 5207-26	1	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance	2 + 1 + 0				Емтихан Экзамен Examination	Басқа Другое More
	2	Корпоративтік басқару теориясы Теория корпоративного управления Corporate Governance Theory		TKU 5207-26 TKU 5207-26 TKU 5207-26																
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**						
Модуль / Module № 3	1	Қаржы ресурстарын басқарудың өзекті мәселелері Актуальные вопросы управления финансовыми ресурсами Topical Issues of Financial Resources Management	БП (ТК) БД (КВ) BD (EC)	ABUFR 5206-26 ABUFR 5206-26 ABUFR 5206-26	2	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance		2 + 1 + 0			Емтихан Экзамен Examination	Басқа Другое More
	2	Жетілдірілген қаржылық менеджмент Продвинутый финансовый менеджмент Advanced Financial Management		PFmen 5206-26 PFmen 5206-26 PFmen 5206-26																
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**						
Модуль / Module №	1	Макроэкономикалық статистика Макроэкономическая статистика Macroeconomic Statistics	БП (ТК) БД (КВ) BD (EC)	MSta 5208-26 MSta 5208-26 MSta 5208-26	2	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance		2 + 1 + 0			Емтихан Экзамен Examination	Басқа Другое More
	2	Микро-макроэкономикалық талдау Микро-макроэкономический анализ Micro- and Macroeconomic Analysis		MMA 5208-26 MMA 5208-26 MMA 5208-26																
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**						
Модуль / Module № 4	1	Жағдайлық талдау Ситуационный анализ Situation Analysis	БеП (ТК) ПД (КВ) PD (EC)	SitA 6306-26 SitA 6306-26 SitA 6306-26	3	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance			2 + 1 + 0		Емтихан Экзамен Examination	Басқа Другое More
	2	Стратегиялық талдау Стратегический анализ Strategic Analysis		StA 6306-26 StA 6306-26 StA 6306-26																
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**						

Модуль / Modu	1	Бизнес процестердегі аутсорсинг Аутсорсинг бизнес процессов Business Process Outsourcing	БеП (ТК) ПД (КВ) PD (EC)	ABP 6304-26 ABP 6304-26 ABP 6304-26	3	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance			2 + 1 + 0		Емтихан Экзамен Examination	Басқа Другое More
	2	Консалтинг Консалтинг Consulting		Con6304-26 Con6304-26 Con6304-26																	
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**							
Модуль / Module № 7	1	Салық есептілігі аудитінің әдістемесі Методология аудита налоговой отчетности Methodology of Tax Reporting Audit	БеП (ТК) ПД (КВ) PD (EC)	MANO 6307-26 MANO 6307-26 MANO 6307-26	3	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance			2 + 1 + 0		Емтихан Экзамен Examination	Басқа Другое More
	2	Бизнесті жоспарлау және модельдеу Бизнес планирование и моделирование Business Planning and Modeling		BPM 6305-26 BPM 6305-26 BPM 6305-26																	
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**							
Модуль / Module № 8	1	Аудиттің халықаралық стандарттары және аудит этикасы Международные стандарты аудита и этика аудита International Standards on Auditing and Audit Ethics	БеП (ТК) ПД (КВ) PD (EC)	MSAEA 6307-26 MSAEA 6307-26 MSAEA 6307-26	3	5		150	45	30	15		15	90	Экономика және қаржы Экономики и финансов Economics and Finance			2 + 1 + 0		Емтихан Экзамен Examination	Басқа Другое More
	2	Экологиялық аудит: Теория және практикасы Экологический аудит: Теория и практика Environmental Audit: Theory and Practice		EATP 6307-26 EATP 6307-26 EATP 6307-26																	
Барлығы модуль бойынша / Итого по модулю / Total for module						**5**		**150**	**45**	**30**	**15**	**0**	**15**	**90**							
Модуль / Module №		**Қорытынды аттестаттау / Итоговая аттестация / Final assessment**																			
Модуль / Module №	1	Қорытынды аттестаттау (магистрлік диссертацияны ресімдеу және қорғау) Итоговая аттестация (Оформление и защита магистерской диссертации) (ОиЗМД) Final Certification (Submission and Defense of a Master's Thesis) (OizMD)			4	8		240										8 апта / недель / weeks			
Барлығы модуль бойынша / Итого по модулю / Total for module						**8**		**240**	**0**	**0**	**0**	**0**	**0**	**0**							
БАРЛЫҒЫ МОДУЛЬДАР БОЙЫНША / ИТОГО ПО МОДУЛЯМ / TOTAL FOR MODULES						**120**		**3600**	**675**	**420**	**255**	**0**	**177**	**1278**							

EXPERT REVIEW REPORT

for the Educational Program 7M04137 «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 7M04137 «Accounting and Audit» (Master's level, scientific and pedagogical direction) confirms that the program is conceptually well-structured, research-driven, and aligned with internationally recognized principles of higher education in the fields of corporate reporting, advanced auditing, and methodology.

The curriculum demonstrates distinct depth, 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 framework for training highly qualified academic faculty and researchers.

2. Program Structure and Academic Integrity

The program presents a logically organized scientific-pedagogical curriculum (120 academic credits) that balances fundamental theoretical knowledge, advanced technological applications, and robust pedagogical foundations. Its structure reflects an optimal combination of core academic training and specialized research-oriented competencies.

A notable strength of the program is the inclusion of advanced disciplines addressing contemporary transformations, global standards, and digital paradigms in financial monitoring and academia, including:

- «Financial Accounting (Advanced)»: Focusing on the complex aspects of consolidated reporting and deep application of International Financial Reporting Standards (IFRS).
- «Advanced Management»: Preparing master's students for strategic leadership, systemic problem-solving, and crisis management in unstable economic conditions.
- «Autsourcing of Business Processes»: Covering the technological transformation, analytical evaluation, and internal control of outsourced corporate financial operations.
- «Methodology of Tax Reporting Audit»: Ensuring a highly specialized command over tax risk mitigation, compliance audits, and strategic tax planning tools.

3. Professional, Research, and Pedagogical Component

As a scientific and pedagogical program, the curriculum demonstrates a profound commitment to developing both research acumen and educational competencies. It incorporates substantive practical blocks (totaling 22 credits) including dedicated **Pedagogical Practice** and **Research Practice**, alongside **Research Work of a Master's Student (RWMS)** totaling 24 credits.

Disciplines such as **«International Standards of Auditing and Audit Ethics»**, **«Theory and Practice of Audit»**, and **«Advanced Managerial**

Accounting» provide students with advanced analytical skills, corporate governance mastery, and independent professional judgment. The practical integration is supported by active collaboration with prominent real-sector partners and financial institutions (e.g., JSC "Bank CenterCredit", JSC "Bank KMF", LLP "ORD Technology", and LLP "TauGroup"), cementing the connection between advanced theory and institutional reality.

4. Alignment with Labor Market Needs

The program clearly reflects the modern demands of both the corporate financial sector and the higher education ecosystem. By heavily emphasizing data-driven decision-making, technological literacy, and pedagogical methodology, the curriculum ensures that graduates are highly competitive across multiple high-level career paths.

Graduates are thoroughly prepared for strategic, administrative, and academic roles in:

- Higher educational institutions (HEIs) and scientific research organizations as academic instructors and researchers.
- Top corporate management as Chief Accountants, Financial Directors, and methodology heads.
- International and national audit networks as senior external or internal auditors.
- Public financial management, state audit bodies, and regulatory tax authorities.

5. Expert Conclusion

Based on the comprehensive analysis conducted, the educational program 7M04137 «Accounting and Audit» demonstrates an exceptional degree of academic rigor, research relevance, and dual professional-pedagogical orientation. It is fully aligned with national qualification requirements, balances local labor market trends with global standards, and effectively prepares future scholars and executive financial professionals to advance the accounting discipline in the Republic of Kazakhstan.

External Expert: _____ dr inż. Ireneusz Zuchowski prof. MANS

REKTOR

MIĘDZYNARODOWA AKADEMIA NAUK STOSOWANYCH W ŁOMŻY

EXPERT REVIEW REPORT
for the Educational Program 7M04137 «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 7M04137 «Accounting and Audit» confirms that the program is academically sound, systematically designed, and fully aligned with the National Qualifications Framework, the Sectoral Qualifications Framework, and the Professional Standard «Accountant» of the Republic of Kazakhstan. The curriculum reflects contemporary requirements for master's education and integrates advanced theoretical knowledge with research and pedagogical competencies.

2. Program Structure and Academic Integrity

The educational program demonstrates a coherent and well-balanced curriculum that combines advanced accounting, auditing, taxation, financial management, research methodology, and higher education pedagogy. The structure provides an effective integration of fundamental academic disciplines, specialized professional courses, research activities, and pedagogical training, ensuring the comprehensive development of master's level competencies.

A significant strength of the program is the inclusion of contemporary and professionally relevant disciplines such as:

- «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»;
- «Environmental Audit: Theory and Practice»;
- «Business Planning and Modelling»;
- «Strategic Analysis».

These disciplines enhance graduates' competencies in financial reporting under IFRS, audit methodology, digital accounting systems, strategic decision-making, sustainability issues, and modern business consulting.

3. Professional and Research-Oriented Component

The curriculum demonstrates a strong orientation toward professional practice, scientific research, and academic development. Courses such as «Advanced Financial Management», «Theory and Practice of Taxation», «Consulting», «Strategic Analysis», and «Situational Analysis» provide master's students with advanced analytical, managerial, and research skills required for solving complex accounting and auditing problems.

Particular attention is devoted to developing competencies in conducting scientific research, applying modern digital technologies in accounting and

financial reporting, organizing accounting systems in accordance with IFRS, and preparing graduates for teaching activities in higher education institutions.

4. Alignment with Labor Market Needs

The educational program effectively responds to the current and future needs of the labor market by preparing highly qualified specialists capable of performing professional activities in:

- accounting and auditing organizations;
- financial and consulting companies;
- public sector institutions;
- corporate finance and internal audit departments;
- higher education and research institutions;
- international and national organizations applying IFRS and ISA.

The curriculum emphasizes digital accounting technologies, financial analytics, audit quality, strategic management, business process optimization, and research competencies, which correspond to contemporary developments in the accounting profession and international professional standards.

5. Expert Conclusion

Based on the conducted analysis, the educational program 7M04137 «Accounting and Audit» demonstrates a high level of academic quality, professional relevance, and scientific orientation. The program fully complies with national qualification requirements and reflects modern international trends in accounting, auditing, financial reporting, and research-based master's education.

The curriculum successfully integrates professional, analytical, research, digital, and pedagogical competencies, ensuring that graduates are well prepared for leadership positions in accounting, auditing, consulting, higher education, and scientific research. The educational program makes a significant contribution to the preparation of highly qualified specialists capable of supporting the sustainable development of the accounting and auditing profession in the Republic of Kazakhstan.

External Expert: _____

REKTOR

MIĘDZYNARODOWA AKADEMIA NAUK STOSOWANYCH W ŁOMŻY

EXPERT REVIEW REPORT

on the Educational Program 7M04137 "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 Assessment

The educational program 7M04137 "Accounting and Audit" demonstrates a contemporary approach to postgraduate accounting education and reflects the significant transformation of the accounting and auditing profession under the influence of digital technologies, automation, data analytics, and changing organizational models.

The curriculum provides a balanced combination of advanced accounting and auditing knowledge, analytical competencies, research preparation, and pedagogical training. This combination is particularly relevant for a scientific and pedagogical Master's program.

2. Contemporary Accounting and Auditing Environment

The accounting profession is undergoing substantial transformation. Traditional transaction-processing functions are increasingly supported by automated information systems, digital documentation, analytical technologies, and integrated financial platforms.

In this environment, postgraduate education must prepare specialists who are capable not only of understanding accounting principles but also of critically assessing the impact of technological and organizational changes on accounting information, internal control, financial reporting, and audit processes.

The curriculum of 7M04137 addresses these developments through its integration of advanced accounting, auditing, management, taxation, strategic analysis, and digital competencies.

3. Business Process Outsourcing

The inclusion of Business Process Outsourcing represents a particularly relevant feature of the program.

Outsourcing of accounting and other business processes has become an important organizational mechanism that affects the distribution of accounting functions between enterprises and specialized service providers.

The study of outsourcing allows master's-level graduates to examine issues related to economic efficiency, transaction costs, quality of accounting services, internal control, information security, responsibility, and management of outsourced processes.

This discipline also provides an appropriate basis for research into emerging models of digital accounting outsourcing and the transformation of accounting services.

4. Research Potential

The program creates opportunities for research into a number of contemporary areas, including:

- digital transformation of accounting;

- automation of financial reporting;
- accounting information systems;
- audit quality and internal control;
- business process outsourcing;
- management accounting and decision support;
- taxation and tax risk management;
- strategic analysis;
- sustainability and environmental accounting.

The interdisciplinary nature of these areas is consistent with the evolving boundaries of modern accounting research.

5. Pedagogical and Academic Development

The scientific and pedagogical orientation of the program is further strengthened by the integration of research and teaching competencies.

Graduates are provided with an academic foundation that may support further doctoral studies, research activities, participation in academic projects, and teaching in higher education institutions.

6. Expert Conclusion

In my professional assessment, educational program 7M04137 "Accounting and Audit" reflects current transformations in accounting and auditing and provides an appropriate combination of professional, research, digital, and pedagogical competencies.

The program has particular value in its attention to business process outsourcing, digital transformation, analytical methods, and international accounting and auditing standards.

I consider the program academically relevant and appropriate for scientific and pedagogical Master's education and recommend its implementation for the 2026–2027 academic year.

Academic Consultant / External Expert:
Ibraimova Saida Maratovna _____

Candidate of Economic Sciences, Associate Professor of the Department of Jurisprudence and International Law, Scientific Research University, Kyrgyz Economic University named after M. Ryskulbekov

EXPERT REVIEW REPORT
on the Educational Program 7M04137 "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 7M04137 "Accounting and Audit", I consider the program to be academically well-structured and appropriately oriented toward the preparation of highly qualified specialists with advanced professional and research competencies.

The program demonstrates a coherent combination of theoretical foundations, specialized accounting and auditing knowledge, research methodology, practical training, and pedagogical preparation. Such a structure is particularly appropriate for a scientific and pedagogical Master's program, where professional competence should be complemented by the ability to conduct independent research and participate in academic activities.

The curriculum reflects contemporary developments in accounting, auditing, financial reporting, taxation, management accounting, digital transformation, and analytical methods.

2. Academic and Research Orientation

A significant strength of the program is its research-oriented character. The curriculum provides an appropriate foundation for the development of competencies required for independent scientific work, including the identification of research problems, analysis of academic and professional literature, selection of methodological approaches, processing of empirical data, and formulation of evidence-based conclusions.

The inclusion of advanced disciplines such as Advanced Financial Accounting, Advanced Management Accounting, Theory and Practice of Audit, International Standards on Auditing and Audit Ethics, Strategic Analysis, Business Planning and Modelling, and Methodology of Tax Reporting Audit provides a broad academic basis for conducting research in accounting and auditing.

The combination of specialized professional knowledge and research competencies creates favorable conditions for master's research projects addressing contemporary problems of accounting, auditing, financial reporting, taxation, management accounting, and digitalization.

3. Pedagogical Component

As a scientific and pedagogical program, 7M04137 appropriately incorporates pedagogical preparation alongside professional and research training.

The development of pedagogical competencies is important for graduates who may pursue careers in higher education and participate in academic, methodological, and research activities.

The combination of professional expertise, research skills, and pedagogical preparation provides graduates with a broader competency profile and enables them

to contribute both to professional practice and to the development of accounting education.

4. International Academic Relevance

The curriculum demonstrates appropriate consideration of internationally recognized developments in accounting and auditing education.

Particular relevance is associated with the inclusion of International Financial Reporting Standards, International Standards on Auditing, audit ethics, financial analysis, and digital accounting technologies.

These components contribute to the formation of graduates capable of understanding accounting and auditing within a broader international professional context.

The program also reflects the increasing importance of digital transformation, analytical technologies, and new organizational models in the accounting profession.

5. Expert Conclusion

Based on my academic assessment, I consider educational program 7M04137 "Accounting and Audit" to be well-designed, research-oriented, and appropriate for scientific and pedagogical Master's education.

The program successfully integrates advanced professional knowledge with research, analytical, digital, and pedagogical competencies.

In my professional opinion, the educational program provides an appropriate academic foundation for preparing specialists capable of conducting independent research, contributing to higher education, and performing advanced professional functions in accounting and auditing.

I recommend the educational program 7M04137 "Accounting and Audit" for implementation for the 2026–2027 academic year.



Foreign Academic Consultant / External Expert:
Darika Manasbekovna Tugolbaeva
Doctor of Economics, Associate Professor. Head of the Department of Tourism and Management, Scientific Research University, Kyrgyz University of Economics named after M. Ryskulbekov