"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
«K.Kulazhanov KazUTB»
"23" 07 2026 protocol No. 4

Recommended
by the Academic Council of JSC
«K.Kulazhanov KazUTB»
"23" 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 MinisterThe 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. _____

Approval sheet

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

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 the Central Department Branch of Bank CenterCredit JSC — B. Kaldybayeva — "12" 12 2025 year

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General Director of "QazTeksGrupp" LLP — R.Zhappassova — "12" 12 2025 year

Student of group NPN 242 — K. Rysbay — "12" 12 2025 year

1 Passport of the educational program

International Standard Classification of Education (ISCED) level	6
National Qualification Framework (NQF) level	6
Sectoral Qualifications Framework (SQF) level	6
Code and name of the field of education	6B04 Business, Management and Law
Direction of training	6B041 Business and Management
Number and name of the group of educational programs	B045 Audit and taxation
Code and name of the educational program (EP	6B04103 Accounting and Audit
Educational program profile	Higher economic education
goal of the educational program	Ensuring comprehensive training of highly qualified specialists for professional activities in all sectors of the national economy, at economic entities of all organizational and legal forms, regardless of the form of ownership and type of financing, in the field of accounting, analysis, and auditing.
Completion criterion of an educational program	240 academic credits
Language of instruction of the educational program	kazakh, russian
Distinctive features of the educational program	
Partner University	

2 Qualification characteristics of a graduate of an educational program

Degree awarded	Bachelor of Business and Management in the Educational Program "6B04103 – Accounting and Auditing"
Area and field of professional activity	Commercial and budgetary enterprises across all industries; transportation, construction, and trade organizations; consulting and auditing firms; tax authorities; law enforcement agencies; educational institutions.
Types of professional activity	• 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 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 communicatio n module	Capable of interpersonal social and professional communication in Kazakh, Russian, and foreign languages.	Kazakh (Russian) Language
				Foreign 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.		Prossesses various types of information and communication technologies for searching, storing, processing, protecting, and disseminating information.	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)
				Sustainable Development, Ecology and Life Safety
	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.	Digital Economy
	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.	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 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.	Mathematics in Economics Introduction to Accounting and History of Accounting
	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	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.	

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)												
				LO_{OKK1}	LO_{OKK}	LO_{OKK}	LO1	LO2	LO3	LO4	LO5	LO6	LO7	LO8	LO9	LO10
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	+												

		moral position regarding relevant issues of contemporary global society.															
3	Foreign Language	The goal of the curriculum shall be the formation of intercultural communicative competence of students in the process of foreign language education at a sufficient level (A2, common European framework) and the level of basic sufficiency (B1, common European framework). The course content entails a sequential study of language proficiency levels by integrating social, socio-cultural, and academic-professional communication spheres. Upon completion of the discipline, student will be able to articulate potential solutions to contemporary issues in a foreign language, utilizing evidence-based information and reasoned arguments.	10			+											
4	Kazakh (Russian) Language	The purpose of the program - to teach the Kazakh (Russian) language in accordance with international standards for teaching languages, to increase the importance of the Kazakh language as the state language and the Russian language as a medium for intercultural and professional communication, developing competence in the use of the Kazakh (Russian) language by a future specialist as a means of communication in scientific, socio-cultural, political, professional spheres of public life. Upon completion of the curriculum, the student shall show competence in conditions of personal, social and professional communication in accordance with the peculiarities of the language, culture, communication situation.	10			+											
5	Information and Communication Technologies	The purpose of the program is to develop the ability to critically evaluate and analyze processes, methods of searching, storing and processing information, and methods of collecting and transmitting information through digital technologies. Studies the fundamentals	5		+												

		of working with information, digital technologies, and computer systems; the application of software, internet services, and ICT in professional and research activities; information security; and artificial intelligence technologies. Upon completion of the discipline, student will be able to utilize digital technologies to develop data analysis and management tools for various fields of activity.																
6	Module of Socio-Political Knowledge (Political Science, Sociology, Cultural Studies, Psychology)	The objective of the discipline is to form the socio-humanitarian worldview of learners in the context of addressing the tasks of modernizing public consciousness, encompassing the interdisciplinary study of sociology, political science, cultural studies, and psychology while integrating principles of inclusion and the «Adal Azamat» (Honest Citizen) value orientations as fundamental pillars for the development of modern society. Upon completion of the discipline, the student interprets socio-humanitarian knowledge and ethical values based on scientific methods of social analysis, participates in conflict resolution, and provides reasoned advocacy for positions regarding the modernization of Kazakhstan.	5	+														
7	Physical Culture	The goal of the curriculum shall be the formation of socio-personal competences of students and the ability to purposefully use the means and methods of physical culture for conservation, promotion of health to prepare for professional activities; to take physical stress, mental stress and adverse factors in their future activities. Upon completion of the curriculum, the student shall to use a variety of forms and types of physical activities for healthy life, active recreation and leisure.	8	+														
8	Module on	The discipline is aimed at developing entrepreneurial	8					+										

	Economics, Entrepreneurship, Law, and Financial Literacy (Fundamentals of Economics and Entrepreneurship, Basics of Law and Anti-corruption Culture, Basics of Financial Literacy)	thinking, financial responsibility, and legal literacy, while fostering an anti-corruption culture and commitment to the principles of law and order within a market economy. The content includes the foundations of economics, entrepreneurship, financial literacy, and law, alongside the promotion of the ideology of the rule of law. Upon successful completion of the course, the learner possesses skills for effective economic decision-making, legal protection, financial management, and compliance with anti-corruption behavior.														
Cycle of basic disciplines University component/Elective component																	
9	Mathematics in Economics	The discipline is aimed at forming skills in applying mathematical methods for modeling and solving economic problems. The content of the discipline covers elements of linear algebra, mathematical analysis, optimization, and the modeling of economic processes. As a result of studying the discipline, the learner substantiates management decisions by applying mathematical methods to analyze economic processes.	4						+							
10	Microeconomics	The discipline forms systematic knowledge of microeconomic processes and the regularities of market functioning. The content covers the behavior of consumers and producers, market equilibrium, characteristics of market structures, resource markets, and market failures. As a result of studying the discipline, the student analyzes the microeconomic environment through graphical and economic-mathematical modeling.	5						+							
11	Basics of Accounting	The discipline is studied with the aim of developing basic theoretical knowledge and practical skills in accounting. The course content includes the essence	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						+	+						

		and the mechanisms for the formation, distribution, and use of financial resources at various levels of the economy. As a result of studying the discipline, the student interprets financial information through the analysis of financial indicators.															
15	Introduction to Accounting and History of Accounting	The discipline is studied with the aim of developing basic theoretical knowledge of accounting and its historical development. The course content includes the stages of the emergence and development of accounting, the essence and principles of accounting, accounting objects, the main methods of recording business transactions, and the formation of the accounting system. Evaluates the importance of accounting and its historical development in ensuring reliable accounting information and supporting decision-making.	4						+								
16	Introduction to The theory of State Audit	The discipline is studied with the aim of developing basic theoretical knowledge in the field of public sector auditing. The course content includes the essence, objectives, and tasks of public audit, the system of state financial control, types and methods of public auditing, and approaches to evaluating the efficiency of the use of public resources. Analyzes the principles, methods, and processes of public audit to evaluate the efficiency of public resource utilization and the system of public financial control.	4						+								+
17	Statistics	The discipline is studied with the aim of forming a systematic understanding of the essence, principles, and methods of statistics. The content covers methods of data collection, systematization, processing, analysis, and interpretation, methods for calculating statistical indicators, constructing tables and diagrams, and the graphical presentation of quantitative information. Mastering the discipline contributes to the	5							+							

		development of skills in working with statistical data and their analysis.															
18	Socio-Economic Statistics	The discipline is studied with the aim of developing theoretical knowledge and practical skills in socio-economic statistics. The course content includes statistical analysis of socio-economic processes, living standards of the population, the labor market, income and consumption using statistical methods. Mastering the discipline develops the ability to carry out a specific research task based on the collection, processing, and analysis of socio-economic indicators using statistical data.	5							+							
19	Development of Artificial Neural Networks (Minor)	The discipline is aimed at forming theoretical knowledge and practical skills in the development and application of artificial neural networks for intelligent information processing. The content covers the principles of construction and functioning of artificial neural networks, the main neural network architectures, training methods, data preparation and processing, and tools for developing neural network models. As a result of studying the discipline, the student develops neural networks to solve problems of data processing and intelligent systems.	5									+					
20	Taxes and Taxation	The discipline is studied with the aim of developing knowledge about the principles of taxation, the structure of tax systems, and methods of their application. The course content covers the formation and functioning of tax systems, methods of calculating and paying taxes, legal foundations of taxation, and tools of tax planning and administration. Studying the discipline contributes to the development of tax strategies for businesses and the practical application of knowledge in accordance with Kazakhstani and international legislation, including the digitalization of	5						+	+							

		tax processes.															
21	State Budget	The discipline is studied with the aim of developing theoretical knowledge and practical skills in the formation and execution of the state budget. The course content includes the structure of the state budget system, principles of budget planning and formation, budget revenues and expenditures, organization of the budget process, and efficient use of budget funds. Analyzes the execution of the state budget based on revenues, expenditures, and key budget indicators.	5						+	+						
22	Financial Management	The discipline is studied with the aim of developing theoretical knowledge and practical skills in financial management. The course content includes management of financial resources of an enterprise, financial planning and budgeting, investment and financial decision-making, capital structure management, and financial risk assessment. Studying the discipline develops skills in analyzing the financial condition of an enterprise, effectively managing financial resources, and making financial decisions.	5				+		+							
23	Financial Resource Management	The discipline is studied with the aim of developing theoretical knowledge and practical skills in managing financial resources of an organization. The course content includes sources of formation of financial resources, financial planning and budgeting, efficient allocation of financial resources, investment decision-making, and financial risk management. Develops a financial plan of an organization taking into account funding sources, cash flows, and financial risks.	5						+	+						
24	Enterprise Economy	The discipline is studied with the aim of forming the theoretical and applied foundations of the functioning of an enterprise as a key subject of economic activity in the modern economy. The content covers the	5						+	+						

		specific features of its functioning, the use of fixed and working capital, the management of labor resources, the system of remuneration for labor, and production costs. Mastery of the discipline develops skills in analyzing and planning the activities of an enterprise for the substantiation of managerial decisions.															
25	Management	The discipline is studied with the aim of developing theoretical knowledge and practical skills in management. The course content includes the basic principles of organizational management, management functions (planning, organizing, motivating, and controlling), methods of managerial decision-making, organizational management structure, and human resource management. Studying the discipline develops skills in organizing enterprise activities effectively, making managerial decisions, and analyzing management processes.	5				+		+								
26	Digital Economy	The discipline is aimed at developing knowledge of the digitalization of society and competencies for managing digital processes. The content includes theoretical concepts of the digital society, key aspects of digital transformation, state regulation, consequences of the globalization of the information society, and methods for managing digital projects. As a result of studying the discipline, the student applies a systematic approach to effectively manage using digital technologies.	5				+										
27	Accounting in Tourism and Hotel Business	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in tourism and the hotel business. The course content includes the specifics of organizing accounting in tourism and hotel organizations, accounting for income and expenses from services, accounting for tourism and hotel services, preparation	5								+			+			

		of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Maintains accounting of tourism and hospitality services operations.															
28	Accounting and Reporting in The Restaurant and Hotel Business	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting and reporting in the restaurant and hotel business. The course content includes the specifics of organizing accounting in restaurants and hotels, accounting for income and expenses from services, accounting for goods and materials, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Prepares financial statements of restaurant and hospitality enterprises.	5								+			+		
29	Sustainable Development, Ecology and Life Safety	This discipline is designed to cultivate a systemic understanding of the principles of balancing economic development, social well-being, environmental preservation, and the protection of human life and health. It covers key issues in ecology, environmental protection, life safety, and sustainable development. Upon completion of the course, students will be able to apply the principles of sustainable development, environmental safety, and occupational health and safety to manage energy and waste within a circular economy framework.	5					+									
30	Bank Accounting and Reporting	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting and reporting in banks. The course content includes accounting for banking operations, accounting for bank assets and liabilities, accounting for credit operations, preparation of primary accounting documents, maintenance of accounting registers, and preparation of banks' financial	5								+			+		

		statements. Prepares financial statements of a bank based on the accounting of banking operations.															
31	Actuarial Accounting	The discipline is studied with the aim of developing theoretical knowledge and practical skills in actuarial accounting. The course content includes methods of risk assessment in insurance and financial organizations, calculation of insurance reserves, application of actuarial models, and performance of statistical and financial calculations. Calculates insurance reserves using actuarial methods and models.	5							+	+					
32	Accounting in Trade and Catering	The discipline is designed to develop theoretical knowledge and practical skills in accounting in trade and catering enterprises. The course content covers the specific features of organizing accounting in trading organizations and catering enterprises, accounting for goods, products, and materials, recording income and expenses, maintaining dynamic inventory accounting in digital warehouse management systems, ensuring the receipt, movement, and write-off of inventory, and preparing financial statements. As a result of the course, students are able to record the movement of goods and prepare financial statements for trading enterprises.	5								+			+		
32	Accounting in Manufacturing Industries	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in manufacturing industries. The course content includes the specifics of organizing accounting in manufacturing enterprises, accounting for production costs, accounting for finished goods and inventories, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Calculates production costs and cost of goods manufactured.	5								+			+		

33	Accounting in Agriculture	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in agriculture. The course content includes the specifics of organizing accounting in agricultural organizations, accounting for biological assets, agricultural products, income and expenses, preparation of primary accounting documents, and preparation of financial statements. Accounts for biological assets and agricultural products.	5								+			+		
34	Accounting in Industries	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in various sectors of the economy. The course content includes the specifics of organizing accounting in industry, agriculture, trade, and the service sector, recording business transactions, accounting for income and expenses, preparation of primary accounting documents, and preparation of financial statements. Maintains accounting of business operations across various sectors of the economy.	5								+			+		
35	Accounting in Non-Profit Organizations	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in non-profit organizations. The course content includes the specifics of organizing accounting in non-profit organizations, accounting for targeted financing, accounting for income and expenses, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Records transactions related to targeted financing in accounting.	5								+			+		
36	Accounting in Public Institutions	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting for government institutions. The course content includes the organization of accounting in government institutions, accounting for the movement	6								+			+		

		of budget funds, recording financial and economic transactions, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Maintains accounting for preparing accounting documentation and financial reporting of government institutions.																
37	Accounting and Reporting of Financial Organizations	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting and reporting in financial organizations. The course content includes the organization of accounting in banks and other financial institutions, recording financial transactions, accounting for financial assets and liabilities, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Maintains accounting for preparing accounting documentation and financial reporting of financial organizations.	6								+			+			
38	Accounting in Construction	The discipline is studied with the aim of developing theoretical knowledge and practical skills in accounting in the construction sector. The course content includes the specifics of organizing accounting in construction organizations, accounting for construction costs, accounting for contractor agreements, determining the cost of construction projects, preparation of primary accounting documents, and preparation of financial statements. Accounts for expenses by construction projects and contracts.	5								+			+			
39	Accounting in The Public Sector	The discipline is studied with the aim of developing practical knowledge and skills in accounting for public sector organizations. The course content includes the organization of accounting in public and quasi-public institutions, recording financial and economic	5								+			+			

		transactions, monitoring the movement of budget funds, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Maintains accounting of public sector operations.															
40	Accountancy in The Service Sector	The discipline is studied with the aim of developing practical skills in accounting for service sector enterprises. The course content includes the organization of accounting in service organizations, recording business transactions, recognition of revenue from services provided, accounting for expenses, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial statements. Records business operations of service enterprises.	5								+						
41	Accounting and Tax Accounting at Small Businesses	The discipline is studied with the aim of developing practical knowledge and skills in accounting and tax accounting at small business enterprises based on current accounting regulations and modern accounting systems. The course content covers the organization of accounting in small enterprises, recording business transactions, accounting for income and expenses, calculation of tax liabilities, preparation of primary accounting documents, maintenance of accounting registers, and preparation of financial and tax reports. Maintains accounting and tax accounting for small enterprises.	5								+						
42	Accounting and Reporting of Small and Medium-Sized Businesses	The discipline is studied with the aim of developing practical skills in accounting and reporting for small and medium-sized enterprises (SMEs). The course content includes the organization of accounting in SMEs, recording business transactions, accounting for income and expenses, calculation of tax obligations, preparation of primary accounting documents,	5								+						

		maintenance of accounting registers, and preparation of financial statements. Prepares reports of small and medium-sized businesses.																
The cycle of profile disciplines University component / Optional component																		
43	Financial Accounting 1	The discipline is studied with the aim of developing basic theoretical knowledge and practical skills in financial accounting. The course content includes the principles and methods of accounting, recording business transactions, maintaining accounting accounts, preparation of primary accounting documents, and the basics of financial reporting. Maintains accounting for recording business transactions and preparing basic financial statements.	8												+	+	
44	Financial Accounting 2	The discipline is studied with the aim of advanced learning of the theoretical and practical foundations of financial accounting. The course content includes accounting for assets and liabilities of an enterprise, accounting for equity and financial results, maintaining accounting records, preparation of financial statements, and analysis of financial information. Maintains accounting of main accounting objects, prepares financial statements, and analyzes financial indicators.	5												+	+	
45	Management Accounting	The discipline is studied with the aim of developing theoretical knowledge and practical skills in managerial accounting at an enterprise. The course content includes the essence and principles of managerial accounting, accounting for income and expenses, determination of product cost, budgeting, preparation of managerial reports, and the use of accounting information for managerial decision-making. Organizes internal accounting systems,	5													+	

		analyzes costs, and prepares information for managerial decision-making.															
46	Financial Reporting of The Company	The discipline is studied with the aim of developing theoretical knowledge and practical skills in preparing financial statements of an enterprise. The course content includes the structure and content of enterprise financial statements, principles of their preparation, preparation of the main forms of financial reporting based on accounting data, and analysis of financial information. Prepares main financial reporting forms.	5												+	+	
47	Tax Accounting	The discipline is studied with the aim of developing theoretical knowledge and practical skills in tax accounting. The course content includes the organization of tax accounting, identification of taxable objects, calculation of tax liabilities, recording tax transactions, preparation of tax documents, and preparation of tax reports. Calculates tax obligations of an organization.	6								+						
48	Tax Accounting and Auditing	The discipline is studied with the aim of developing theoretical knowledge and practical skills in tax accounting and tax audit. The course content includes the organization of tax accounting, calculation of tax liabilities, preparation of tax reports, application of tax legislation, and methods and procedures for conducting tax audits. Maintains accounting of tax operations for preparing tax reports.	6								+						+
49	1C Enterprise: Government Agency	The discipline is studied with the aim of developing practical foundations of accounting in government institutions using the software system "1C:Enterprise for Government Institutions." The course content includes accounting for financial and economic operations of budgetary organizations, tracking the movement of budget funds, preparation of primary accounting documents, maintenance of accounting	6				+						+				

		registers, and preparation of budget reports. Studying the discipline develops skills in preparing accounting documents, maintaining accounting registers, and preparing budget reports of government institutions within an automated system.															
50	1C: Enterprise	The discipline is studied with the aim of developing theoretical and practical foundations of accounting automation using the software system "1C:Enterprise." The course content includes the structure of the program, working with databases, input of business transactions, preparation of accounting documents, maintenance of accounting registers, and preparation of financial statements. Studying the discipline develops skills in recording business transactions and preparing financial statements in an automated form.	6				+						+				
51	Audit 1	The discipline is studied with the aim of developing theoretical knowledge and practical skills in auditing. The course content includes the essence and principles of auditing, types and stages of an audit, audit planning, collection of audit evidence, and methods of verifying accounting records and financial statements. Applies the principles and methods of auditing to prepare an audit opinion.	5														+
52	Audit 2	The discipline is studied with the aim of advanced study of theoretical and practical aspects of auditing. The course content includes audit planning and organization, assessment of audit risks, analysis of the internal control system, application of modern methods for auditing financial statements, evaluation of audit results, and preparation of an audit report. Performs audit procedures and prepares audit documentation in accordance with international auditing standards.	6														+
53	Performance Audit	The discipline is studied with the aim of developing	5														+

		practical knowledge and skills in conducting performance audits of organizations. The course content includes the theoretical foundations of performance auditing, analysis of the efficiency of resource use in public and private organizations, conducting audit procedures, collecting audit evidence, evaluating audit results, and preparing audit conclusions. Analyzes the efficiency of the use of organizational resources.														
54	State Audit	The discipline is studied with the aim of developing theoretical knowledge and practical skills in conducting public (state) audit. The course content includes the system of state financial control, principles and methods of public auditing, evaluation of the efficiency of the use of public resources, conducting audit procedures, collecting audit evidence, and preparing audit reports. Evaluates the efficiency of the use of budget funds.	5														+
55	Management Analysis	The discipline is studied with the aim of developing theoretical knowledge and practical skills in managerial analysis of enterprise activities. The course content includes analysis of internal resources, income, expenses, and financial results of the enterprise, evaluation of efficiency based on management accounting data, and the application of analytical methods to support managerial decision-making. Analyzes production performance indicators using artificial intelligence and big data technologies to plan further production.	5										+				
56	Marketing Analysis	The discipline is studied with the aim of developing theoretical knowledge and practical skills in conducting marketing analysis of enterprise activities. The course content covers market and logistics analysis, consumer behavior research, assessment of	5										+				

		the competitive environment, analysis of supply and demand, calculation of marketing indicators, and justification of marketing decisions. The course develops the ability to analyze market conditions and consumer behavior.															
57	Introduction to Artificial Intelligence (Minor)	The discipline is aimed at forming fundamental knowledge about the principles and methods of artificial intelligence and the application of intelligent technologies in solving professional tasks. The content covers the stages of the development of artificial intelligence, the fundamentals of machine learning, elements of neural networks, data processing methods, intelligent systems, and the areas of application of artificial intelligence technologies. As a result of studying the discipline, the student applies artificial intelligence technologies in various fields of professional activity.	5										+				
58	Economic Analysis	The discipline is aimed at developing knowledge in the field of economic analysis. The content covers the principles of economic analysis, methods for analyzing financial, production, and management indicators, assessment of resource efficiency, diagnostics of the enterprise's financial condition, as well as tools for planning, monitoring, and making management decisions based on analysis. As a result of studying the discipline, the student justifies management decisions based on the results of economic analysis to assess the efficiency of the enterprise's activities.	6										+				
59	Financial Analysis	The discipline is studied with the aim of developing theoretical knowledge and practical skills in financial analysis of an enterprise. The course content includes analysis of financial indicators based on the enterprise's financial statements, assessment of liquidity, solvency, financial stability, and	6										+				

		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 Facility 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
LO_{OKK1}	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.
LO_{OKK2}	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 demonstrating the ability to express thoughts competently Business and/or role-playing game, creative assignment, test Multi-level tasks and assignments	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.		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.		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.		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

Professional Accountant Standard	Deputy Chief Accountant, Middle Office Managers, Senior Accountant-ORC Level 6	Labor function 1: Control over accounting, payments for services rendered, cash flow on foreign currency and tenge accounts, preparation of accounting documentation for the preparation of accounting statements. Participate in the development of the company's accounting policy and monitor the timeliness and correctness of accounting operations. Timely submission of complete and reliable accounting information on the status of payments for services rendered and the company's solvency. Control of the correctness of accounting statements. Participation in the submission of annual and quarterly reports Participation in Conducting audit and inventory activities	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.
			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 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	Task 1: Preparation and presentation of financial statements, financial analysis, budgeting and cash flow management	LO9 Is able to maintain financial and managerial accounting for the formation of financial statements in accordance with international and national accounting standards.
			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	

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 Akmola 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		

ОБУ ВПО «ВГСПУ»
ПЛАН УЧЕБНОГО ПРОЦЕССА
PLAN DE L'ENSEIGNEMENT PROCESS

Модуль / Module №	Дисциплина / Discipline №	ОБУ ВПО «ВГСПУ» НАЗВАНИЕ ДИСЦИПЛИН / НАМЕ OF TEACHING DISCIPLINES	Вид текущего контроля (экзамен, зачет, контрольная работа, курсовой проект, курсовая работа, реферат, расчетно-графическая работа, типовой расчет, коллоквиум, тестирование, собеседование и т.п.)	Вид промежуточной аттестации (экзамен, зачет, курсовой проект, курсовая работа, реферат, расчетно-графическая работа, типовой расчет, коллоквиум, тестирование, собеседование и т.п.)	Семестр / Semester	Количество кредитов / Number of credits	Курсовая работа (проект) / Course work (project)	Бюджет рабочего времени (час) / Budget of working time (hours)					Семестр / Semester						Форма обучения / Language of education
								Трудоемкость / Total hours	Аудиторные часы / Class work				Самостоятельная работа / Independent work	Общая трудоемкость / Total hours	1 КУРС / YEAR		2 КУРС / YEAR		3 КУРС / YEAR		
										Лекции / Lectures	Практические занятия / Practical classes	Лабораторные работы / Laboratory work			1 Академический период / Academic period	2 Академический период / Academic period	3 Академический период / Academic period	4 Академический период / Academic period	5 Академический период / Academic period	6 Академический период / Academic period	
															Семестровая работа / Weeks in a semester		Семестровая работа / Weeks in a semester		Семестровая работа / Weeks in a semester		
															15	15	18	18	15	15	
															аудиторных часов в неделю / classroom hours per week		аудиторных часов в неделю / classroom hours per week		аудиторных часов в неделю / classroom hours per week		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Модуль / Module № 1	Дисциплины информационного модуля / Disciplines of Information and Communication Module																				
	1	Язык (Франц. яз.) Иностранный (Русский) язык Kazakh (Russian) Language	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	Б.Ф03(а) 105-20 (3) Б.Ф03(а) 105-20 (3) Б.Ф03(а) 105-20 (3)	1	5		150	45		45		15	90	0 + 3 + 0						Язык исследования текста Английский By study of a text on
	2	Язык (яз.) Иностранный язык Foreign Language	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ГЯ-1 104-20 (1) ГЯ-1 104-20 (1) ГЯ-1 104-20 (1)	1	5		150	45		45		15	90	0 + 3 + 0						Язык исследования текста Английский By study of a text on
	3	Язык (яз.) Иностранный язык Foreign Language	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ГЯ-1 105-20 (2) ГЯ-1 104-20 (2) ГЯ-1 104-20 (2)	2	5		150	45		45		15	90		0 + 3 + 0					Язык исследования текста Английский By study of a text on
	4	Язык (Франц. яз.) Иностранный (Русский) язык Kazakh (Russian) Language	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	Б.Ф03(а) 105-20 (2) Б.Ф03(а) 105-20 (2) Б.Ф03(а) 105-20 (2)	2	5		150	45		45		15	90		0 + 3 + 0					Язык исследования текста Английский By study of a text on
	5	Компьютерные информационные технологии Информационно-коммуникационные технологии Information and Communication Technologies	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ПТ 106-20 ПТ 106-20 ПТ 106-20	2	5		150	45	15		30	15	90		1 + 0 + 2					Язык исследования текста Английский By study of a text on
Модуль / Module № 1						25		750	225	15	180	30	75	450							
Модуль / Module № 2	Дисциплины модуля «Человек – культура высшего образования» / Disciplines of the Module "Human Being – Culture of Higher Education" / Модуль «Человек, общество – основы гуманитарных и социально-политических знаний» / Module «Man, Society – Foundations of Humanities and Socio-Political Knowledge»																				
	1	Основы права Культура безопасности History of Kazakhstan	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	П. 101-20 П. 101-20 П. 101-20	1	3		100	30	30	15		15	90	2 + 1 + 0						Язык исследования текста Английский By study of a text on
	2	Экология и география Физическая культура Physical Culture	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ФК 1037-20 (1) ФК 1037-20 (1) ФК 1037-20 (1)	1	2		60	30		30			30	0 + 2 + 0						Язык исследования текста Английский By study of a text on
	3	Экономика, менеджмент, основы права, профессиональная этика и этикет, социальная роль юриспруденции в истории, нормы гражданского общества и правового государства, основы российской государственности Module of Economics, Management, Law and Professional Ethics Fundamentals of Economics and Entrepreneurship, Fundamentals of Law and Jurisprudence Culture, Fundamentals of Historical Literacy	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	МЭПЮЭ 110-20 МЭПЮЭ 110-20 МЭПЮЭ 110-20	2	5		150	45	30	15		15	90		2 + 1 + 0					Язык исследования текста Английский By study of a text on
	4	Физкультура Физическая культура Physical Culture	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ФК 1037-20 (2) ФК 1037-20 (2) ФК 1037-20 (2)	2	2		60	30		30			30		0 + 2 + 0					Язык исследования текста Английский By study of a text on
	5	Философия Философия Philosophy	ЭДИП (МЕ) ОКД (ОК) ОПД (СК)	ИЗ 102-20 ИЗ 102-20 ИЗ 102-20	3	3		120	45	30	15		15	90			2 + 1 + 0				Язык исследования текста Английский By study of a text on

	6	Культурно-языковая картина мира (русская, китайская, европейская) Модель социально-политических знаний языка и культуры: социология, культурология, политология Models of Socio-Political Knowledge (Political Sciences, Sociology, Cultural Studies, Psychology)	ЯЗ.1(ОБЯ) ОЯД.1(ОЕ) ПВД (ОЯ)	МВЯ2.2105-25 МВЯ1.2105-25 МВЯ2.2105-25	3	9		240	128	60	60		21	96			4+4+8				Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	7	Элективная дисциплина по физической культуре Физическая культура Physical Culture	ЭД.1(ОБЯ) ОЯД.1(ОЕ) ПВД (ОЯ)	РФК 1107-25 (1) РФК 1107-25 (1) РФК 1107-25 (1)	3	3		60	30		30			30			0+2+0				Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	8	Элективная дисциплина по физической культуре Физическая культура Physical Culture	ЭД.1(ОБЯ) ОЯД.1(ОЕ) ПВД (ОЯ)	РФК 1107-25 (1) РФК 1107-25 (1) РФК 1107-25 (1)	4	3		60	30		30			30				0+2+0			Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
Вариативная часть библиотека / Итого по модулю / Total for module						31		480	245	120	125	0	69	486							
Модуль / Module (Х)	Высшая экономическая школа / Высшая школа экономики и управления / Теоретические основы профессиональной экономической деятельности / Theoretical Foundations of Professional Economic Activity																				
	1	Экономическая теория Микроэкономика Microeconomics	ЭТ1(ОВ) ЭД.(ВВ) ВП(ОС)	МЕ 1203-26 МЕ 1203-26 МЕ 1203-26	1	4		120	45	30	15		3	75	2+1+0						Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	2	Макроэкономика Макроэкономика Macroeconomics	ЭД.1(ОВ) ЭД.(ВВ) ВП(ОС)	МаК 1206-26 МаК 1206-26 МаК 1206-26	1	3		150	45	30	15		15	90	2+1+0						Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	3	Макроэкономика Макроэкономика Macroeconomics	ЭД.1(ОВ) ЭД.(ВВ) ВП(ОС)	МаК 1208-26 МаК 1208-26 МаК 1208-26	1	3		150	45	30	15		15	90	2+1+0						Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	4	Менеджмент Менеджмент Management	ЭД.1(ПВ) ЭД.(ВВ) ВП(ОС)	Men 1204-26 Men 1204-26 Men 1204-26	1	3		150	45	30	15		15	90	2+1+0						Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	5	Контроль знаний и оценка Технологии проведения Education Economics		EP 1014-26 EP 1014-26 EP 1014-26																	
	6	Бухгалтерский учет и аудит Основы бухгалтерского учета Basics of Accounting	ЭД.1(ОВ) ЭД.(ВВ) ВП(ОС)	ОБУ 1204-26 ОБУ 1204-26 ОБУ 1204-26	2	3		150	45	30	15		15	90		2+1+0					Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	7	Корпоративные финансы Финансы Finance	ЭД.1(ОВ) ЭД.(ВВ) ВП(ОС)	Fin 2208-26 Fin 2208-26 Fin 2208-26	2	4		180	60	30	30		15	90		2+1+0					Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	8	ИИ-технологии в управлении проектами: от теории к практике Основы научных исследований и использование технологий ИИ Fundamentals of Research and Using AI Technologies	ЭД.1(ОВ) ЭД.(ВВ) ВП(ОС)	ОИПУ 1290-26 ОИПУ 1290-26 ОИПУ 1290-26	2	3		90	30	15	15		6	60		1+1+0					Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	9	Финансы и инвестиции в недвижимость (Master) Разработка экономических проектов в сфере недвижимости (Master) Development of Real Estate Projects (Master)	ЭД.1(ВВ) ЭД.(ВВ) ВП(ОС)	RINS 2207-26 RINS 2207-26 RINS 2207-26	3	3		120	45	30	15		15	90			2+1+0				Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	10	Экономика недвижимости и оценка Современные инновационные технологии Real Estate Economics		MIN 2301-26 MIN 2301-26 MIN 2301-26																	
	11	Статистика Статистика Statistics		Sta 2303-26 Sta 2303-26 Sta 2303-26																	
	12	Цифровая медиасреда бизнеса Управление финансовыми рисками Financial Risk(s) Management	ЭД.(ТВ) ЭД.(ВВ) ВП(ОС)	UFR 2305-26 UFR 2305-26 UFR 2305-26	3	3		180	60	30	30		15	90			2+1+0				Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	13	Корпоративные финансы Финансовый менеджмент Financial Management		FM 2303-26 FM 2303-26 FM 2303-26																	
	14	Экономика бизнеса Государственный бизнес State Business	ЭД.(ТВ) ЭД.(ВВ) ВП(ОС)	GSB 2305-26 GSB 2305-26 GSB 2305-26	3	3		150	45	30	15		15	90			2+1+0				Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	15	Стоимостное планирование Планирование выполнения Time and Timeline		MIN 2305-26 MIN 2305-26 MIN 2305-26																	
	16	Туризм и дестинационное развитие в регионе пребывания Устойчивое развитие, экология и безопасность жизнедеятельности Sustainable Development, Ecology, and Life Safety	ВП(ВО) ЭД.(ОВ) ВП(ОС)	UNESCO 2307-26 UNESCO 2307-26 UNESCO 2307-26	4	4		180	60	30	30		15	90				2+1+0			Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
Вариативная часть библиотека / Итого по модулю / Total for module						52		1560	480	330	180	0	141	954							
Модуль / Module (Х)	Управление организацией и муниципальным округом / Management of an Organization and Municipal District																				
	1	Культурно-языковая картина мира (русская, китайская, европейская) Введение в бухгалтерский учет и аудиторскую деятельность Introduction to Accounting and Basics of Accounting	ЭД.1(ОВ) ЭД.(ОВ) ВП(ОС)	IBAEU 1201-26 IBAEU 1201-26 IBAEU 1201-26	1	4		120	45	30	15		3	75	2+1+0						Блок изучения модуля библиотека/ По выбору обучающегося/ By student's option
	2	Муниципальное управление: теория и практика Введение в теорию государственных финансов Introduction to The Theory of State Audit		VTGA 1208-26 VTGA 1208-26 VTGA 1208-26																	

Модуль / Module № 4	3	Аудит 1 Audit 1 Audit1	Бел1 (ЗФК) Ел1 (ЗФК) ПЕ (ЗС)	Audit 2303-26 Audit 2303-26 Audit 2303-26	4	5		180	45	30	15		15	90				2+1+0			
	4	Аудит 2 Audit 2 Audit 2	Бел1 (ЗФК) ПЕ (ЗФК) ПЕ (ЗС)	Audit 4304-26 Audit 4304-26 Audit 4304-26	5	6		180	60	30	30		12	108					2+2+0		
	5	Дипломная работа практика. Экзамен в аудиту Преддипломная практика/Производственная практика Pre-graduate practice/ Industrial practice	Бел3 (ЗЗО) ПД (ЗЗО) ИЭ (ЗС)	PDIP 26 (СМЕ) PDIP 26 (СМЕ) PDIP 26 (СМЕ)	6	7		270	9											Работа с оценкой / защита	
	6	Технология аудита Аудит эффективности Performance Audit	Бел1 (ЗЗО) ПД (ЗЗО) ИЭ (ЗС)	AuBE 3307-26 AuBE 3307-26 AuBE 3307-26	6	7		180	45	30	15		15	90						2+1+0	
	7	Аудиторский отчет Государственный аудит State Audit		IAud 3307-26 IAud 3307-26 IAud 3307-26																	
Вариативные модули дисциплины / Итого по модулю / Total for module					27			810	285	120	75	0	45	360							
Модуль / Module № 5	Корпоративный учет / Финансовый учет / Financial Accounting																				
	1	Продвинутый уровень 1 Продвинутый финансовый учет 1 Advanced Practice 1	ЕП (ЗЗО) ЭД (ЗФК) ИЭ (ЗС)	PP 1-26 (СМЕ) PP 1-26 (СМЕ) PP 1-26 (СМЕ)	2	3		180	0							Защита / оценка / зачет					
	2	Корпоративный 1 Финансовый учет 1 Financial Accounting 1	Бел1 (ЗФК) ПД (ЗЗО) ПЭ (ЗС)	FOT 3304-26 EOT 3304-26 EOT 3304-26	4	5		240	75	60	45		21	135				2+2+0			
	3	Корпоративный 2 Финансовый учет 2 Financial Accounting 2	Бел1 (ЗФК) ПД (ЗЗО) ПЭ (ЗС)	EOT 3305-26 EOT 3305-26 EOT 3305-26	5	5		150	45	30	15		12	90					2+1+0		
	4	Консолидированный финансовый учет Финансовая отчетность предприятия Financial Reporting of The Company	Бел1 (ЗЗ) ПД (ЗЗ) ИЭ (ЗС)	FOP 3306-26 FOP 3306-26 FOP 3306-26	6	6		180	60	30	30		12	108					2+2+0		
	5	"1С" Бухгалтерия 1С: Предприятие 1С: Enterprise		ECP 3306-26 ECP 3306-26 ECP 3306-26																	
Вариативные модули дисциплины / Итого по модулю / Total for module					24			720	180	90	90	0	60	360							
Модуль / Module № 6	Бухгалтерский учет / Налоговый учет / Бухгалтерский учет																				
	1	Аутсорсинговый Аутсорсинговый учет Outsourced Accounting	ПП (ЗЗ) ЭД (ЗФК) ШЭ (ЗС)	AE 2206-26 AE 2206-26 AE 2206-26	3	5		180	45	30	15		15	90			2+1+0				
	2	Банковский учет: ведение учета в банке Учет в системе банка в Онлайн Bank Accounting and Reporting		BBN 2206-26 BBN 2206-26 BBN 2206-26																	
	3	Туристический комплекс: Бухгалтерия/Бухгалтерский учет Бухгалтерский учет в туризме и гостиничном бизнесе Accounting in Tourism and Hotel Business	ВП (ПЗ) БД (ЗФК) ШЭ (ЗС)	BUTOH 2207-26 BUTOH 2207-26 BUTOH 2207-26	3	5		180	45	30	15		15	90			2+1+0				
	4	Информационные системы: Бухгалтерский учет и налогообложение Учет и отчетность резидентов и нерезидентов Беларуси Accounting and Reporting in The Republic and Inland Business		BOBSB 2207-26 BOBSB 2207-26 BOBSB 2207-26																	
	5	Специальные виды контрольных мероприятий: Бухгалтерский учет Бухгалтерский учет в торговле и централизованных общественном питании Accounting in Trade and Catering	ВП (ПЗ) БД (ЗФК) ИЭ (ЗС)	BUTP 2208-26 BUTP 2208-26 BUTP 2208-26	4	5		150	45	30	45		15	90			2+1+0				
	6	Отрасли народной хозяйственности: Бухгалтерский учет Бухгалтерский учет в обрабатывающей отрасли промышленности Accounting in Manufacturing Industries		BOBOP 2208-26 BOBOP 2208-26 BOBOP 2208-26																	
	7	Холдинговый учет: Консолидация Бухгалтерский учет Бухгалтерский учет в холдинговых организациях Accounting in Non-Profit Organizations	ВП (ПЗ) БД (ЗФК) ШЭ (ЗС)	BUNO 2209-26 BUNO 2209-26 BUNO 2209-26	4	5		180	45	30	15		15	90			2+1+0				
	8	Курс валютных бухгалтерских счетов Бухгалтерский учет валютных счетов Accounting in Currencies		BOK 2209-26 BOK 2209-26 BOK 2209-26																	
	9	Международное консолидированное бухгалтерское дело Бухгалтерский учет консолидированных организаций Accounting in Public Institutions	ШЭ (ПЗ) БД (ЗФК) ШЭ (ЗС)	BOOU 3307-26 BOOU 3307-26 BOOU 3307-26	5	6		180	60	30	30		12	108					2+2+0		
	10	Курсы специализации: международный аудит Учет и отчетность в финансовых организациях Accounting and Reporting in Financial Organizations		BOFO 3307-26 BOFO 3307-26 BOFO 3307-26																	
	11	Аудит операционных видов бухгалтерского дела Бухгалтерский учет в отдельных хозяйствах Accounting in Agriculture	ЭЭ (ПЗ) БД (ЗФК) ШЭ (ЗС)	BAOO 3310-26 BAOO 3310-26 BAOO 3310-26	6	7		150	45	30	15		15	90						2+1+0	
	12	Стандарты бухгалтерского дела Бухгалтерский учет в отрасли Accounting in Industries		BAOO 3310-26 BAOO 3310-26 BAOO 3310-26																	

13	Социальный аспект Налоговый учет и аудит Tax Accounting and Auditing	ExtE (TE) ПД (ЕП) PD (EC)	MU 3580-26 MU 3589-26 MU 3589-25	3	4		180	60	30	30		12	168					2 + 2 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
14	Социология Налоговый учет Tax Accounting		MU 3586-26 MU 3586-25 BT 3586-26																	
15	Социальная политика Цифровая экономика Digital Economy	ExtI (TE) ПД (ЕП) PD (EC)	ZSI 3305-26 ZS T 3305-26 ZS C 3305-26	3	4		150	45	15	15		15	90					1 + 2 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
16	1С: Комплекс. Муниципальное хозяйство 1С: Предприятие. Государственное учреждение 1С: Бухгалтер. Бюджетное Агентство		ECP03 3305-26 ECP03 3305-25 ECP03 3306-26																	
17	Кассовое исполнение бюджетов Бухгалтерский учет в сфере услуг Accounting in The Service Sector	ExtS (TE) ПД (ЕП) PD (EC)	BUS 3308-26 BUS 3309-26 BUS 3308-25	4	5		150	45	30	15		15	90					2 + 3 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
18	Категории согласования бухгалтерского Бухгалтерский учет в общественном секторе Accounting in The Public Sector		BUS 3308-26 BUS 3308-25 BUS 3308-26																	
19	Единое финансово-информационное пространство бухгалтерского учета: достоинства и риски Международный и зарубежный учет на предприятиях: методы бизнеса Accounting and Tax Accounting at Small Businesses	ExtI (TE) ПД (ЕП) PD (EC)	BMUSMB 3309-26 BMUSMB 3309-25 BMUSMB 3308-26	4	5		150	45	30	15		15	90					2 + 3 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
20	Единые подходы к классификации собственных средств предприятия Учет и отчетность субъектов малого предпринимательства Accounting and Reporting of Small and Medium-Sized Businesses		UOSMSP 3309-26 UOSMSP 3309-26 UOSMSP 3309-26																	
Вариативная часть дисциплины / Итого по модулю / Total for module				22			1500	450	285	195	0	144	936							
Модуль / Module № 7	Беспроводные технологии / Управленческий учет в вузах / Менеджмент в ассоциациях и Аналитика																			
	1 Общая теория вероятностей 2 Производственная практика 2 Production practice 2	ExtD (PD) ПД (ЕП) PD (EC)	RP 3-26 (OE) RP 3-26 (OM) RP 3-26 (OE)	6	5		450	0									0 экз. экзамен / exam			Балл изучения по сумме Бейджик По выбору обучающегося By student's option
	2 Экология: организация охраны (Master) Внедрение и эксплуатация автоматизации (Master) Introduction to Artificial Intelligence (Master)	ExtI (TE) ПД (ЕП) PD (EC)	VE 3207-26 VE 3207-26 VE 3205-26	4	5		150	45	30	15		15	90					2 + 1 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
	3 Маркетинг услуг Маркетинговый анализ Marketing Analysis		MA 2301-26 MA 2301-26 MA 2304-26																	
	4 Менеджмент в сфере Управленческий анализ Management Analysis		UA 2301-26 UA 2301-26 UA 2301-26																	
	5 Бюджетирование Операционный учет Management Accounting	ExtI (ПЗ) ПД (ЕП) PD (EC)	UF 3305-26 UF 3306-26 UF 3306-26	5	5		150	45	30	45		18	90					2 + 1 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
	6 Инновации в экономике и управлении Искусственный интеллект в управлении объектами (Master) Интеллектуальный интеллект в управлении объектами (Master) Artificial Intelligence in Public Management (Master)	ExtI (TE) ПД (ЕП) PD (EC)	IEO 3307-26 IEO 3307-25 IEO 3307-26	5	6		180	60	30	30		12	168					2 + 2 + 0		Балл изучения по сумме Бейджик По выбору обучающегося By student's option
	7 Экономическая теория Теория исследований Economic Analysis		EA 3303-26 EA 3303-26 EA 3303-26																	
	8 Маркетинг услуг Финансовый анализ Financial Analysis		SA 3305-26 SA 3305-26 SA 3305-26																	
Вариативная часть дисциплины / Итого по модулю / Total for module				20			930	150	90	90	0	42	288							
Модуль / Module № 8	Итоговая аттестация / Итоговая аттестация / Final assessment																			
	1 Итоговая аттестация Итоговая аттестация Final certification			7	8		240											0 экз. / экзамен / exam		
Вариативная часть дисциплины / Итого по модулю / Total for module				8			240	0	0	0	0	0	0							
ВАРИАТИВНАЯ ЧАСТЬ ПО ВСЕМ МОДУЛЯМ / ИТОГО ПО МОДУЛЯМ / TOTAL FOR MODULES				360			7260	3085	1845	990	30	567	3720							

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: _____ **D. Baisclenga**
Position / Organization: General Director of "Tumen nakhal" 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/ 12.12.2025

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