

Ministry of Agriculture of the Republic of Kazakhstan
S.Seifullin Kazakh Agrotechnical University

Considered
at the meeting
Faculty Council
Protocol № 1 from 31.09.2022

"APPROVED"
Dean of the Faculty
"S.Seifullin Kazakh Agrotechnical
University" NJSC



CATALOG
ELECTIVE DISCIPLINES
6B04106 "Accounting, audit and tax consulting"

Nur-Sultan 2022

CATALOG OF ELECTIVE DISCIPLINES
For students in the direction of preparation 6B041 Business and administration

Brief description of the elective disciplines of the educational program

EPG	EP	Form of education	The name of discipline	Code of subject	Discipline cycle	Component	Number of credits	Level of training	Cafedra	Course	Academic period	Pre-requisites	Post-requisites	Brief content of the discipline	Key learning outcomes	Name of the alternative discipline
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Microeconomics	Mik 1217	BS	Elective subjects	3.0	Bachelor	Economy	1	2	Economic theory	Macroeconomics, The economy of the enterprise	Subject and method of microeconomics. Market mechanism of economic regulation. Elasticity of supply and demand. Impact of taxes. Theory of consumer behavior. Comparative statics and demand analysis. The theory of production. Production costs. The behavior of the firm under conditions of perfect competition. The behavior of the firm-monopolist. The behavior of the company in a monopolistic competition and oligopoly. General equilibrium and economic efficiency. Public goods.	RO1 The ability to explain and analyze the nature of economic processes at the micro and macro levels	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Basics of Law	OP 1125	GER	Elective subjects	5.0	Bachelor	Economy	1	2	School course of the basics of law	Future professional and pedagogical activity	Fundamentals of the theory of state and law. Constitutional right. Organization of public administration. Fundamentals of administrative law of the Republic of Kazakhstan. Fundamentals of labor law. Fundamentals of civil law. Fundamentals of criminal law. Fundamentals of criminal procedure and civil procedure law. Fundamentals of financial law. Fundamentals of tax law. Fundamentals of environmental law. Fundamentals of land law. Fundamentals of international law.	Russian and foreign languages to solve professional problems of interpersonal and intercultural interaction.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Management	Men 2212	BS	Elective subjects	5.0	Bachelor	Management and marketing	2	1	Economic theory, Economic theory	Business communications	The role, functions and tasks of a manager in a modern organization. The main business processes in the organization. Types and methods of organizational planning. Types of organizational structures, the main types and procedures of internal control. Types of management decisions and methods of their adoption. Basic theories and concepts of interaction of people in the organization. Types of organizational culture and methods of its formation. Inter-industry communication. Management of innovative technologies in agriculture.	RO4 Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. RO6 Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Macroeconomics	Mak 2218	BS	Elective subjects	6.0	Bachelor	Economy	2	1	Economic theory, Economic Theory,	Finance	Macroeconomic indicators. Production and distribution of national income. Macroeconomic instability. Macroeconomic models of market equilibrium: Model AD-AS. Consumption and savings. The state budget. Fiscal policy. Demand and supply of money. Monetary policy. The interaction of markets. Model IS-LM. Balance of payments and exchange rates. Exchange rate regimes and aggregate demand. International trade and trade policy.	RO1 The ability to explain and analyze the nature of economic processes at the micro and macro levels	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Professional Kazakh (Russian) language	PKRYa 2232	BS	Elective subjects	3.0	Bachelor		2	1	Kazakh (russian) language, Kazakh language	Professionally practice	Forms the skills of written and oral speech, observing all the norms of the Kazakh (Russian) professional literary language; knowledge of the semantic structural features of professional texts of various functional styles, communication skills and speech skills when reading professional texts in the specialty.	Use communication in oral and written forms in the state, Russian and foreign languages to solve professional problems of interpersonal and intercultural interaction.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Marketing	Mar 2211	BS	Elective subjects	5.0	Bachelor	Management and marketing	2	2	Economic theory, Economic theory	Business communications	Marketing environment Marketing research and marketing information system. Market segmentation and product positioning. Consumer behavior in the consumer market. Product marketing system. Price and pricing in marketing. Promotion of goods: advertising, sales promotion and communication systems. Planning and control in marketing. International Marketing. Service marketing and nonprofit marketing.	Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them.	

B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Finance	Fin 2220	BS	Elective subjects	5.0	Bachelor	Accounting and finance	2	2	Basis of Accounting, Fundamentals of accounting	Financial accounting 1	Fundamentals of Finance. Organization and financial management. Public finance. Monetary policy of the state. The national Bank of Kazakhstan. Financial markets and intermediaries. Second-tier banks and Parabank institutions. Insurance and insurance market. International finance. Finance of economic entities and sources of their financing. Personal Finance in the household system. State the indicators of standard of living of the population.	Evaluate the interrelationship and interdependence of business processes in the context of the digital economy. Plan and forecast business activities and ensure the effectiveness of their development based on the use of analytical methods.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Statistics	Sta 2224	BS	Elective subjects	6.0	Bachelor	Accounting and finance	2	2	Mathematics in economics, Mathematics in Economics	Applications of modeling, analysis and audit, Economic analysis	The subject of statistics. Statistical observation, systematization of data, their presentation. Absolute and relative indicators. Average values and indicators of variation. Selective method in statistical studies of business processes. Statistical hypothesis testing. Statistical study of the dynamics of business processes. Economic indexes. Statistical study of the relationship of economic phenomena. Statistical data analysis using special software (IBM SPSS, STATISTICA, MS Excel).	RO2 The ability to collect, process and economic-statistical, mathematical analysis of data, to present the results of their own research in the form of analytical reviews, abstracts, to make a presentation. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO11 Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in the economic entity.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	English for special purposes	AYaDSC 2228	BS	Elective subjects	3.0	Bachelor		2	3	Foreign language, Foreign language	Professionally practice	The discipline is aimed at studying general scientific terminology and terminology for the language of the corresponding specialty in English, forms skills in four types of communicative activity: reading with a full understanding of authentic texts in the specialty, the ability to write an essay on a specialty problem, the ability to listen to authentic messages containing professional information, the ability to discuss specialty issues	Possess knowledge of socio-humanitarian and economic disciplines, willingness to demonstrate a well-formed worldview, civic and moral position of a highly educated person with a broad outlook and a culture of thinking. Has the skills of practical proficiency in the specialty language for the active use of Russian, state and foreign languages in professional communication. Knows professional terminology in English.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Professionally-oriented Foreign Language	POIYa 2233	BS	Elective subjects	3.0	Bachelor		2	3	Foreign language, Foreign language		To form the professional foreign language speech of future specialists to increase the level of professional competence, proficiency in a professional foreign language for the implementation of written and oral information exchange, further development of speech activity (reading, writing, listening and speaking - monologue and dialogic speech). Rules of speech behavior in accordance with situations of professional communication, depending on the style and nature of communication in the social, household and academic spheres	Use communication in oral and written forms in the state, Russian and foreign languages to solve professional problems of interpersonal and intercultural interaction.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Organization of business documentation	OD 2238	BS	Elective subjects	4.0	Bachelor	Accounting and finance	2	3	Basis of Accounting, Fundamentals of Accounting	Introduction to International Standards on Auditing (ISAS)	Regulatory and methodological regulation of business documentation. General issues of organization of accounting business documentation. Rules for drawing up and processing documents. Classification of business documentation. Administrative documents. Organizational documents. Information and reference documentation system. Business correspondence. Organization of document flow. Electronic document management systems. Confidential documents. Systematization and storage of financial and management documents.	RO4 Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. RO6 Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them.	

B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Enterprise economics	EP 3207	BS	Elective subjects	5.0	Bachelor	Economy	3	1	Business communications, Business communications	Analysis of financial statements, Economic analysis	The essence of economic and social production efficiency and the system of its indicators. The main and working capital of the enterprise. Labor resources, personnel policy of the enterprise and the definition of the needs of the enterprise in the workforce. Salary. The costs of production and sales. Economic strategy of the enterprise. Investment activity of the enterprise.	RO1 The ability to explain and analyze the nature of economic processes at the micro and macro levels. RO6 Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions.
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Taxes and taxation	NN 3216	BS	Elective subjects	5.0	Bachelor	Accounting and finance	3	1	Introduction to International Financial Reporting Standards (IFRS), Introduction to International Financial Reporting Standards (IFRS)	Analysis of financial statements	Fundamentals of taxes and taxation. Tax on property of physical and legal entities. the Tax on vehicles. Land tax. Value added tax. Excises. Gambling tax. Fixed tax. Corporate income tax. Individual income tax. Social tax. Special tax regime. Fees, duties and charges.	RO3 The ability to apply the rules of civil and fiscal legislation in their professional activities RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation. RO10 Ability to provide tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies of effective tax consulting.
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Computerization of Accounting	KBU 3310	AS	Elective subjects	5.0	Bachelor	Accounting and finance	3	1	Financial accounting 1, Financial accounting 1	Professionally practice	Purpose, structure and General principles of the program "1C:Accounting". Interface and system objects. Accounting of cash transactions and operations on the current account. Personnel records and payroll accounting in 1C:Accounting. Accounting of fixed assets. Accounting for intangible assets. Inventory and retail operations. Typical operations. Summing up in 1C:Accounting. Forms of regulatory reporting.	RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO8 Ability to organize and maintain financial, tax and management accounting of any areas of economic entities on the basis of professional ethics accountant. RO11 Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in the economic entity RO12 Ability to apply the acquired knowledge in practice, readiness to continue education and self-education.
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Analysis of financial statements	AFO 3237	BS	Elective subjects	5.0	Bachelor	Accounting and finance	3	2	Introduction to International Standards on Auditing (ISAS), Introduction to International Financial Reporting Standards (IFRS)	Entrepreneurship, Financial management	The content and conceptual framework of financial statements. Components and system-forming elements of financial statements. The goals and objectives of the analysis of the balance sheet and the methodology of its reading. Methodology for analyzing the indicators of the profit and loss statement. Cash flow analysis. Methodology of calculation and analysis of the effect of financial leverage. Analysis of financial stability according to financial statements. Analysis of the threat of bankruptcy.	RO2 The ability to collect, process and economic-statistical, mathematical analysis of data, to present the results of their own research in the form of analytical reviews, abstracts, to make a presentation. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO11 Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in the economic entity.
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Accounting in construction	BUS 3317	AS	Elective subjects	4.0	Bachelor	Accounting and finance	3	3	Financial accounting 2, Financial accounting 2	Professionally practice	Features of accounting of construction production. Construction contract. The sub-contract. Accounting of material costs in construction. Accounting of wages in construction. The cost of maintenance of construction machines and mechanisms. Accounting of overhead costs. Documents for registration of construction and installation works. Preparation of financial statements and formation of	RO4 Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages.

B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Tax Accounting and Reporting	NUO 4308	AS	Elective subjects	6.0	Bachelor	Accounting and finance	4	1	Financial accounting 2, Taxes and taxation, Financial	Professionally practice, Tax audit	Tax accounting policy. Tax accounts. Income tax accounting (IAS 12). Accounting for the total annual income of a legal entity. Accounting for deductions from the total annual income of the legal entity. Special tax regime. Tax	RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Accounting in the service sector	BUSU 4312	AS	Elective subjects	4.0	Bachelor	Accounting and finance	4	1	Entrepreneurship, Entrepreneurship	Professionally practice	Specific features of accounting in the service sector. Accounting for the movement of goods in wholesale and retail trade. Inventory accounting systems. Accounting for the sale of goods. Accounting of costs forming the cost of tourism product in the tourism business (in the hotel business). Accounting for the implementation of tourism product (hotel business services). Preparation of financial statements and formation of financial results in the service sector.	RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO8 Ability to organize and maintain financial, tax and management accounting of any areas of economic entities on the basis of professional ethics accountant.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Performance Management	UE 4230	BS	Elective subjects	5.0	Bachelor	Accounting and finance	4	1	Entrepreneurship, Financial management, Entrepreneurship, Entrepreneurship	Professionally practice	Information systems of performance management, sources of management information. Methods of decision-making. CVP analysis under conditions of uncertainty. Budget and control: budgeting efficiency. Preparation of estimates based on functional cost calculation (ABC). Planned and operational deviations. Transfer pricing. Evaluation of the results of activities by responsibility centers. Assessment of the influence of external factors and behavioral aspects. Management reporting.	RO4 Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. RO6 Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Accounting in Agriculture	BUCH 4317	AS	Elective subjects	4.0	Bachelor	Accounting and finance	4	1	Financial accounting 2, Financial accounting 2	Professionally practice	Features of accounting in agriculture : IFRS 41 "Agriculture". Features of accounting for biological assets. Accounting for seeds, feed and other materials. Accounting of animals for growing and fattening. Accounting of agricultural production and its implementation. The cost of production of crops and livestock. Preparation of financial statements and formation of financial results in agriculture.	RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO8 Ability to organize and maintain financial, tax and management accounting of any areas of economic entities on the basis of professional ethics accountant.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Tax Management	NM 4235	BS	Elective subjects	5.0	Bachelor	Accounting and finance	4	1	Tax law, Tax law	Tax audit and risks, Tax Consulting	Corporate tax management as a function of financial management. Information support of tax management: concept, composition, methods of formation. Documentation support of tax management. Planning of tax payments in the financial management system of the enterprise. Analysis of the tax burden of the enterprise. Evaluation of the effectiveness of management decisions in the field of corporate tax management. Foreign experience in corporate tax management.	RO6 Ability to find organizational and managerial decisions in professional activity and readiness to bear responsibility for them. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO10 Ability to provide tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies of effective tax consulting	

B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	Tax audit and risks	NAR 4318	AS	Elective subjects	6.0	Bachelor	Accounting and finance	4	3	Audit and related services, Tax law, Audit and related services, Tax Law		Introduction to tax audit. Functional responsibilities in tax audit. Audit evidence. Tax audit planning. Evaluation of audit risk in audit tax. International economic activity. Legal and tax aspects. Use of the work of third parties in the audit of taxes. Quality control of tax audit. Conclusions of the tax auditor. Order of registration of reports (conclusions).	RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation. RO7 Ability to prepare, analyze and interpret financial, accounting, statistical reports and use the results of analysis for management decisions. RO9 Ability to perform audit procedures and provide other services related to audit activities on the basis of professional ethics of the auditor. RO10 Ability to provide tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies of effective tax consulting. RO12 Ability to apply the acquired knowledge in practice, readiness to continue education and self-education.	
B045 - «Audit and taxation»	6B04106 - «Accounting, Auditing and Tax Consulting»	Full-time (bachelor 4 years) trimester	State audit	GA 4319	AS	Elective subjects	6.0	Bachelor	Accounting and finance	4	3	Audit and related services, Audit and related services	Future professional and pedagogical activity	Regulatory framework of the state audit. Assessment of reliability, validity of financial statements, accounting of the object of state audit. State audit of the activities of facilities subject to state audit for efficiency, efficiency, productivity and effectiveness. Performance audit. Assessment, verification of compliance by the object of state audit with the norms of the legislation of the Republic of Kazakhstan. Audit report on the results of the state audit.	RO3 The ability to apply the rules of civil and fiscal legislation in their professional activities RO5 Ability to use domestic and international normative documents, standards in the field of accounting, audit and taxation. RO9 Ability to perform audit procedures and provide other services related to audit activities on the basis of professional ethics of the auditor.	

Head of the Department of Accounting and Finance PhD:

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