Ministry of Agriculture of the Republic of Kazakhstan
Non-Commercial Joint Stock Company «S. Seifullin Kazakh Agrotechnical Research University»

APPROVED
Chairman of the Board – Rector
NCJSC «Saken Seifullin Kazakh Agrotechnical
Research University»
__________ M.K. Tireuov
Protocol No. 18 dated 04 2025

EDUCATIONAL PROGRAM

6B04106 «Accounting, Audit, and Tax Consulting»

Code and Classification of the Field of Education: 6B04 Business, Management, and Law

Code and Classification of the Study Program: 6B041 Business and Management

Code according to the International Standard Classification of Education (ISCED): 0410

Degree awarded: Bachelor of Business and Management under the educational program 6B04106 «Accounting, Audit, and Tax Consulting»

Astana 2025

Academic Committee:

№	Full Name	Academic Degree, Title	Position	Place of Work	Signature
1	Z.M. Shaukerova	Candidate of Economic Sciences	Head of the Department of Accounting and Finance, Committee Chair	Saken Seifullin Kazakh Agrotechnical Research University	З. Шаук
2	A.K. Baidakov	Candidate of Economic Sciences, Professor	Acting Professor of the Department of Accounting and Finance	Saken Seifullin Kazakh Agrotechnical Research University	
3	S.K. Ibraeva	Master of Economics	Senior Lecturer of the Department of Accounting and Finance	Saken Seifullin Kazakh Agrotechnical Research University	
4	R.A. Kalguzhina	–	Chief Accountant	LLP "AgroNan Export"	
5	M.I. Rizabek	–	Student, 4th year of EP 6B04106 "Accounting, Audit and Tax Consulting"	Saken Seifullin Kazakh Agrotechnical Research University	Р. М

The educational program has been endorsed by employer representatives:

№	Full Name	Position	Place of Work	Signature and Seal
1	Aliyeva V.I	Chairperson of the Board	PA «League of Professional Accountants»	АСТАНА

The Academic Committee was approved by the order of the Chairman of the Board – Rector of the NJSC "Saken Seifullin Kazakh Agrotechnical Research University" No. 1.8.1-3/435-н dated 12 December 2024.

Educational Program 6B04106 -"Accounting, Audit and Tax Consulting":

Reviewed:
at the meeting of the Department of Accounting and Finance, minutes No. 8 dated 03.03 2025.

at the meeting of the Faculty Academic Quality Council, minutes No. 8 dated 05.03 2025.

at the meeting of the University Academic Council, minutes No. 7 dated 19.03 2025.

Date of the latest update of the Educational Program Passport: July 24, 2025

Content

1. Regulatory references

The development of the educational program refers to the following regulatory legal acts:

1. Constitution of the Republic of Kazakhstan;
2. Labor Code of the Republic of Kazakhstan;
3. Law of the Republic of Kazakhstan "On Education";
4. "State Compulsory Standards of Higher and Postgraduate Education," approved by the Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022, No. 2 (hereinafter – SCHE);
5. "Rules for Organizing the Educational Process Using Credit Technology in Higher and Postgraduate Education Institutions," approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated April 20, 2011, No. 152;
6. "Model Rules for the Activities of Higher and Postgraduate Education Institutions," approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018, No. 595;
7. "Qualification Requirements for Educational Activities of Organizations Providing Higher and/or Postgraduate Education, and the List of Documents Confirming Compliance," approved by the Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated January 5, 2024, No. 4;
8. Order of the Minister of Education and Science of the Republic of Kazakhstan dated March 20, 2015, No. 137 "On Approval of Requirements for Educational Organizations Regarding the Provision of Distance Learning and Rules for Organizing the Educational Process in Distance and Online Learning Forms for Higher and/or Postgraduate Educational Programs";
9. Guidelines for the Use of the European Credit Transfer and Accumulation System (ECTS);
10. Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG);
11. Guidelines for the Development of Higher and Postgraduate Educational Programs, Appendix 1 to the Order of the Director of the National Center for Higher Education Development of the Ministry of Science and Higher Education of the Republic of Kazakhstan dated May 4, 2023, No. 601 n/q;
12. "Rules for Maintaining the Register of Educational Programs Implemented by Higher and/or Postgraduate Education Institutions, as well as the Grounds for Inclusion and Exclusion from the Register," approved by the Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated October 12, 2022, No. 106;
13. Professional Standard "Accountant," approved by the Order of the Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340;
14. Sectoral Qualifications Framework "Financial and Economic Activity: Accounting, Audit, and Taxation," approved by the Minutes of the Sectoral Council on Professional Qualifications in Accounting and Financial Reporting dated November 8, 2024, No. 4.

2. Educational program passport

2.1 Purpose of the educational program

The purpose of the educational program is to train highly qualified bachelors of business and management who have knowledge and competencies in the field of domestic and international accounting, auditing, and taxation systems.

The program contributes to the development of professional knowledge and management competencies for effective work in the field of accounting and auditing, and tax consulting.

The objectives of the educational program are to develop in students:

– a comprehensive knowledge system in economic theory; the laws of societal development; regulatory and legal documents; fundamentals of mathematical analysis and statistics; principles of the functioning of the modern economy; fundamentals of accounting, analysis and audit, and taxation;

– the ability to apply key principles of the humanities and social sciences in professional activities; to use legal norms in both professional and public practice; to engage in business communication; to analyze economic phenomena and processes; to study the activities of economic entities based on financial, accounting, and other types of information; and to develop projects in the fields of economics and business;

– skills in expressing thoughts and opinions in interpersonal and business communication;

– social and personal qualities such as goal orientation, diligence, responsibility, civic-mindedness, tolerance, commitment to ethical standards, and the ability to work in a team.

The educational program "Accounting, Audit, and Tax Consulting" is a next-generation program developed in accordance with labor market demands, based on the State Compulsory Standard of Higher Education of the Republic of Kazakhstan, aligned with the National Qualifications Framework, Dublin Descriptors, and the European Qualifications Framework.

In developing the program, the following were taken into account:

– the requirements of the Professional Standard "Accountant" (Order of the Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340);

– the Sectoral Qualifications Framework "Financial and Economic Activities: Accounting, Audit, and Taxation" (Protocol of the Sectoral Council on Professional Qualifications in Accounting and Financial Reporting dated November 8, 2024, No. 4);

– the requirements of International Education Standard (IES) 2 "Content of Professional Accounting Education Programs" of the International Federation of Accountants (IFAC) and the ACCA (Association of Chartered Certified Accountants) program requirements.

List of Professional Standards (PS) and Sectoral Qualifications Frameworks (SQF) Relevant to the Professional Activities of Graduates Who Have Completed the Educational Program

N	Name of SQF / PS, Approval Date	Key types of occupations and professions
1	SQF "Financial and Economic Activity: Accounting, Audit, and Taxation", Protocol No. 4 dated November 8, 2024	Category 1 Accountant, Tax and Fee Consultant, Auditor.
2	PS: "Accountant", Order No. 1340 dated December 29, 2023	Accountant (Tax Accountant; Manager in financial and economic departments (services).

1.2 Learning outcomes

According to the professional standard "Accountant", the job functions of the profession include:
Mandatory job functions (MDF):

MDF 1. Control over the maintenance of accounting, calculations, and the compilation of accounting documentation for the formation of reports:

MDF 2. Control over the storage of necessary financial documents:

Additional job functions:

ADF 1. Replacement of the chief accountant, if necessary.

Comparison of the learning outcomes with the job functions specified in the professional standard for accountants:

Generated learning outcomes	Reflects the labor function
ON1. Compile, analyze, and interpret financial, statistical, and tax reports, and use the results of analysis to make management decisions.	MDF 1
ON 2. Apply the acquired knowledge in practice, taking into account the principles of inclusion, sustainable development, environmental responsibility, ethical use of artificial intelligence, and life safety requirements.	
ON 3. Use domestic and international regulatory documents and standards in the fields of accounting, auditing, and taxation.	MDF 1 MDF 2
ON 4. To organize and conduct financial, tax, and managerial accounting in any area of economic entities' activities, based on compliance with the professional ethics of accountants	MDF 1 MDF 2 ADF 1
ON 5. To analyze and explain the nature of economic processes at the micro and macro levels.	
ON 6. Establish mutual social and professional relations in oral and written form in the state, Russian, and foreign languages.	
ON 7. Apply the norms of civil, financial, and tax legislation in professional activities.	MDF 1 MDF 2
ON 8. Collect, process, and perform economic, statistical, and mathematical analysis of data, and present the results of your own research in the form of analytical reviews, theses, and presentations.	
ON 9. Provide tax consulting based on knowledge of the principles of professional behavior of a tax consultant, as well as organizational and methodological technologies for effective tax consulting.	
ON 10. To perform audit procedures and provide other services related to audit activities based on compliance with the professional ethics of an auditor.	
ON 11. To find organizational and managerial solutions in professional activities and to be ready to take responsibility for them.	ADF 1
ON12. To work effectively in an environment of special software products used to perform accounting, analytical, and control functions in an economic entity.	MDF 1 MDF 2 ADF 1

3. General characteristics of the educational program

The «Accounting, Audit, and Tax Consulting» educational program is applied in nature and features a comprehensive approach that organically combines three closely related fields of knowledge: accounting, audit, and tax consulting.

Distinctive features of the training:

– the integrated nature of the program is characterized by a comprehensive approach, organically combining three closely interrelated areas of knowledge: accounting, auditing, taxes, and tax consulting;

– the program content is integrated with the key provisions necessary for passing the ACCA exams and obtaining the Professional Accountant of the Republic of Kazakhstan certification in future professional activities;

– consistently high-quality education provided by the use of interactive methods, innovative technologies, and modern automation tools that allow students to transform their theoretical knowledge of accounting and auditing into practical skills;

– the program promotes the development of systematic economic thinking, professional ethics, and the ability to make informed management decisions using modern digital tools;

– the educational program includes a Minor program that focuses on the practical application of data analysis methods and statistical tools in solving real economic and managerial problems that arise in the process of accounting, auditing, and tax consulting. The integration of this program into the educational process enhances the practical focus of the training of specialists, expands their professional tools, and contributes to the development of competencies in the field of Data Science, which significantly increases the competitiveness of graduates in the labor market.

The program is based on a combination of the best traditions of the national higher education system with new teaching methods and employer requirements.

The social partners involved in the development and implementation of the educational program are:

1. Professional Organization of Accountants (POA) "League of Professional Accountants";
2. POA "Union of Accountants and Accounting Organizations of Kazakhstan";
3. Professional Auditing Organization (PAO) "Chamber of Auditors of the Republic of Kazakhstan";
4. JSC "Kazakhstan Electricity Grid Operating Company" (KEGOC);
5. BI GROUP Holding;
6. LLP "APK-Invest Corporation";
7. LLP "Audit and Valuation Center".

The educational program is delivered by faculty members of S. Seifullin Kazakh Agrotechnical Research University, including Doctors and Candidates of Sciences, PhD holders, and certified professionals with qualifications such as Professional Accountant of the Republic of Kazakhstan, CAP, CIPA, ACCA DipIFR (Rus), and First Category Tax Consultants. The program also involves highly qualified practitioners from tax and financial departments of companies across various sectors of the economy and financial industry, auditing firms, tax authorities, as well as the Ministry of Finance.

Various software tools are actively used in the educational process, including:

Your Financial Analyst – an intelligent system for analyzing the financial condition of an organization based on accounting reports;

Audit Expert – an analytical system for diagnosing, assessing, and monitoring the financial condition of a single enterprise or a group of enterprises based on financial and management reporting, including consolidated statements;

Project Expert – a program for developing business plans and evaluating investment projects;

1C:Enterprise – a system for automating accounting and tax reporting, including preparation of mandatory (regulated) reports within an organization;

STATISTICA – a software suite designed for performing statistical analysis;

SPSS Statistics – a software package used for statistical data analysis.

Students have the opportunity to participate in academic exchange programs and study at leading domestic and international universities and business schools that are partners of the university.

The main employers for graduates of the program in the labor market include economic, financial, tax, and accounting-analytical departments and divisions of organizations of various forms of ownership, including financial and credit institutions, government and local authorities, consulting, legal, and auditing firms, among others.

As a result of combining theoretical knowledge and practical skills in the fields of financial and tax accounting, auditing, and consulting, graduates of the program are equipped to:

– hold positions ranging from accountant to chief financial officer (CFO), tax analyst, or tax auditor in large and medium-sized companies;

–work as independent consultants in accounting, taxation, and audit;

– lead their own consulting firm specializing in tax advisory services for small and medium-sized businesses.

In-depth knowledge of financial accounting rules also proves highly valuable when managing one’s own business.

4. Competence model (portrait) of a graduate

The main activity of an accountant is to organize and maintain accounting and tax records of the company's economic and financial activities, as well as to control the efficient use of material, labor, and financial resources and the safety of the company's property. However, the functions of an accountant are currently changing, and the range of tasks they face is expanding. From a technical accountant who records business transactions in accounting records, an accountant has evolved into a creative individual who ensures the formation and implementation of the company's accounting and tax policies, which are essential for effective management of the company's economy.

4.1 Areas of professional activity

Scope of activities – activities in the field of accounting and auditing; tax consulting:
– activities in conducting financial audit (audit);
– activities in the field of compiling accounts and accounting;
– consulting in the field of taxation;
– activities in the field of accounting, tax accounting and treasury operations for the national management holding.

Наименование групп занятий по НКЗ:

The name of the occupation groups according to the National Occupation Classification:

Industry-specific framework of qualifications "Financial and economic activities: accounting, auditing and taxation": Accountant 1 category, Tax and fees consultant, Auditor.

Occupational standard "Accountant": Accountant. Other possible names of the profession: Taxation accountant; Manager in financial and economic units (services).

4.2 Areas of professional activity

accounting and economic activities: collection, processing, and preparation of initial data for recording the facts of economic life of organizations in order to form accounting and tax reports; preparation of initial data for calculating economic and socio-economic indicators that characterize the activities of economic entities.

control: verification of the accounting financial statements of economic entities in order to establish the reliability of its indicators and compliance with the provisions of current legislation; audit of the financial and economic activities of organizations of all forms of ownership and their objects.

Tax consulting and tax audit: providing explanations of tax legislation; assisting legal entities and individuals in optimizing their taxation; preventing errors related to incorrect tax calculations and late payments; assisting in the organization and maintenance of tax accounting; representing and protecting the interests of taxpayers in judicial and other authorities; and providing legal expertise services for taxpayers.

Analytical and research activities: collection and analysis of data necessary for conducting specific economic calculations; processing of economic data arrays, analysis, evaluation, and interpretation of the results obtained, and justification of conclusions; conducting statistical surveys, questionnaires, and primary processing of their results; participation in the development of project solutions in the field of professional activity, preparation of proposals and measures for the implementation of developed projects and programs; analysis of the activities of economic entities.

Organizational and managerial activities: participation in the development of management solutions; operational management of small teams and groups formed for the implementation of a specific project; participation in the preparation and adoption of decisions on the organization of management and improvement of the activities of economic services and departments of enterprises of various forms of ownership, taking into account financial, legal, administrative, and other restrictions.

Pedagogical activities: teaching economic disciplines in secondary vocational education, secondary general education, and additional education.

Description of work functions

According to the professional standard "Accountant", the job functions of the profession include:

Mandatory job functions (MJF):

MJF 1. Control over accounting, calculations, and the compilation of accounting documentation for reporting purposes:

Participation in the development of the company's accounting policy;

Monitoring the timeliness and accuracy of accounting operations.

MJF 2. Control over the storage of necessary financial documents:

Compilation and submission of financial reports, financial analysis, budgeting, and cash flow management;

Ensuring the achievement of goals and the fulfillment of accounting tasks.

Additional labor functions:

DFT 1. Substituting the chief accountant, if necessary:

Analyzing and monitoring legislative and (or) regulatory changes in the field of accounting and financial reporting.

Skill requirements:

Labor function 1:

Control over the maintenance of accounting, calculations, and the compilation of accounting documentation for the formation of reporting:

1. Form the scope of work of the accounting department, the structure and number of employees, as well as the determination of financial and material and technical resources.
2. Develop internal organizational and administrative documents, including the company's accounting policy.
3. Reveal the consequences of changes in accounting policy.
4. Ensure the professional development of accounting department employees on a systematic basis.
5. Monitor the maintenance of accounting, settlements for services rendered, the movement of funds on foreign currency and tenge accounts, the compilation of accounting documentation for the formation of accounting reports.
6. Implement internal control (internal audit) of accounting and financial reporting.
7. Develop documents regulating the work of internal control (internal audit).
8. Monitor the compliance of internal control (internal audit) with the company's business objectives.
9. Identify and assess the risks affecting the reliability of accounting information and the risks of abuse.
10. Define the authority, duties, and responsibilities of employees for implementing internal control procedures (internal audit) and monitor their implementation.
11. Assess the state and effectiveness of internal control (internal audit).

Labor function 2:

Control over the storage of necessary financial documents:

1. Assess the significance of information in accordance with the established rules of indicators in reports that are part of financial statements.
2. Apply management accounting methods to qualitative and quantitative information in order to plan, evaluate performance, and control.
3. Identify tax objects, calculate the tax base, the amount of tax and fees, as well as the amount of contributions to state and extra-budgetary funds.
4. To assess and analyze the financial potential, liquidity and solvency, financial stability, profitability and profitability of the enterprise.
5. To apply methods of financial analysis of information contained in financial statements; to assess potential risks.

6.Apply the results of financial analysis for the purposes of budgeting and cash flow management.

7.Make up forecast estimates and budgets, payment calendars, cash plans, provide the financial part of business plans.

8. Apply the methodology of overhead distribution, cost accounting and cost accounting of products.

9. Monitor the consumption of material resources and compliance with the cost estimate.

10. Make up management reporting on production costs.

11.Determine the cost of products, works and services.

12.Control the completeness of the fulfillment of contractual conditions of buyers and customers, and the correctness of the reflection of revenues from sales.

Additional labor function 1:

Deputy Chief Accountant, if necessary:

1. Form data on income and expense accounting for the preparation of the profit and loss report.
2. Make an estimate of income and expenses.
3. Monitor accounts receivable and accounts payable, including verification of mutual settlements with contractors, tax committee.
4. Monitor compliance with financial and cash discipline.
5. Provide managers and stakeholders with accounting information on the relevant areas of the middle office.

Skills requirements:

Accepts and is responsible for solving tasks and problems.

Demonstrates knowledge and understanding in the field of study, including elements of the most advanced knowledge in this field. Applies this knowledge and understanding at a professional level. Formulates arguments and solves problems in the field of study. Collects and interprets information to form judgments, taking into account social, ethical, and scientific considerations. Communicates information, ideas, problems, and solutions to both specialists and non-specialists.

Demonstrates a set of skills in managing the work process, choosing methods, techniques, and evaluation criteria to achieve results, distributing and delegating authority, forming effective teams, and making decisions during the production process.

He makes decisions in difficult work situations, adheres to a culture of self-management, communication, and consistency of views, and uses modern software and technical tools.

Knowledge requirements:

Knowledge of the field of professional activity, as well as finance, marketing, and international markets.

Knowledge of the rules of enterprise operation, legal acts, approaches, methodology of system analysis and design of professional situations, methods of making managerial decisions, knowledge of the principles of collective and team building, labor organization and management.

Knowledge and understanding based on going beyond and/or deepening the knowledge and understanding typically associated with the bachelor's level, which constitute the basis or opportunity for originality in the development and/or application of ideas, often within a research context.

Knowledge of digital literacy.

Knowledge of the current legislation of the Republic of Kazakhstan and standards:

1. The Law of the Republic of Kazakhstan "On Accounting and Financial Reporting".
2. The Law of the Republic of Kazakhstan "On Auditing Activities".
3. The Civil Code of the Republic of Kazakhstan.
4. The Law of the Republic of Kazakhstan "On Countering the Legalization (Money Laundering) of Criminal Proceeds and the Financing of Terrorism".
5. The Law of the Republic of Kazakhstan "On Currency Regulation and Currency Control".
6. The Budget Code of the Republic of Kazakhstan.

7. Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget".

8. Social Code of the Republic of Kazakhstan.

9. Labor Code of the Republic of Kazakhstan.

10. Code of Ethics of Professional Accountants.

11. Requirements of International Standards of Financial Reporting and Auditing.

12. Requirements of International Standards for Small and Medium-Sized Businesses

13. Requirements of the National Standard of Financial Reporting.

Requirements for personal competencies:

Self-reliance and responsibility;
The ability to make quick decisions;
The ability to work in a team;
Analytical thinking;
The ability to search for and analyze information;
The ability to learn and self-learn;
Initiative;
Computer literacy;
The ability to influence actions;
The ability to evaluate decisions.

4.3 General education competencies

As a result of mastering the Bachelor of Business and Management program in the educational program "Accounting, Audit, and Tax Consulting":

1) evaluates the surrounding reality based on the worldview positions formed by the knowledge of the basics of philosophy, which provide a scientific understanding and study of the natural and social world using scientific and philosophical methods of cognition;

2) interprets the content and specific features of the mythological, religious, and scientific worldviews;

3) provides an argument for their own assessment of everything that happens in the social and industrial spheres.

4) demonstrates a civic position based on a deep understanding and scientific analysis of the main stages, patterns, and peculiarities of Kazakhstan's historical development;

5) uses methods and techniques of historical description to analyze the causes and consequences of events in Kazakhstan's history;

6) evaluates situations in various areas of interpersonal, social, and professional communication, taking into account the basic knowledge of sociology, political science, cultural studies, and psychology;

7) synthesizes the knowledge of these sciences as a modern product of integrative processes;

8) uses scientific methods and techniques of research in a particular science, as well as in the entire socio-political cluster;

9) develops their own moral and civic position;

10) operates with social, business, cultural, legal, and ethical norms of Kazakhstani society.

11) demonstrates personal and professional competitiveness;

12) applies in practice knowledge in the field of social and humanitarian sciences, which is internationally recognized;

13) selects methodology and analysis;

14) summarizes the results of research;

15) synthesizes new knowledge and presents it in the form of humanitarian socially significant products;

16) engages in communication in oral and written forms in Kazakh, Russian, and foreign languages to solve problems of interpersonal, intercultural, and industrial (professional) communication;

17) uses language and speech means based on the system of grammatical knowledge; analyzes information in accordance with the communication situation;

18) evaluates the actions and behavior of communication participants;

19) uses various types of information and communication technologies in their personal activities: Internet resources, cloud and mobile services for searching, storing, processing, protecting, and disseminating information;

20) builds a personal educational trajectory throughout their life for self-development and career growth, focusing on a healthy lifestyle to ensure full-fledged social and professional activities through the methods and means of physical culture;

21) knows and understands the basic patterns of Kazakhstan's history, the fundamentals of philosophical, socio-political, economic, and legal knowledge, and communication in oral and written forms in Kazakh, Russian, and foreign languages;

22) applies the acquired knowledge for effective socialization and adaptation in changing socio-cultural conditions;

23) possesses the skills of quantitative and qualitative analysis of social phenomena, processes, and problems.

4.4 Basic competencies

After successfully completing this program, graduates will be able to demonstrate the following abilities:

1. To analyze and explain the nature of economic processes at the micro and macro levels.
2. To carry out the collection, processing and economic-statistical, mathematical analysis of data; to present the results of their own research in the form of analytical reviews, theses, to arrange in the form of a presentation.
3. To apply the norms of civil, financial and tax legislation in professional activities.
4. To establish mutual social and professional relations in oral and written form in the state, Russian and foreign languages.
5. Apply the acquired knowledge in practice, taking into account the principles of inclusion, sustainable development, environmental responsibility, ethical use of artificial intelligence, and life safety requirements.

4.5 Professional competencies

After successfully completing this program, graduates will be able to demonstrate the ability to:

1. Use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation.
2. Find organizational and managerial solutions in professional activities and the willingness to take responsibility for them.
3. Compile, analyze and interpret financial, statistical and tax reporting, use the results of the analysis for making managerial decisions.
4. To organize and maintain financial, tax, and managerial accounting in any area of economic entities' activities, based on compliance with the professional ethics of accountants.
5. To perform audit procedures and provide other services related to audit activities based on compliance with the professional ethics of the auditor.
6. To provide tax consulting based on knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies of effective tax consulting.
7. To work effectively in the environment of special software products used for performing accounting, analytical and control functions in an economic entity.
8. To apply the acquired knowledge in practice, readiness for continuing education and self-education.

5. Professional practice database

Professional practice is a mandatory type of educational work for students. The main types of professional practice are academic, industrial, and pre-diploma.

The purpose of the training practice is to acquire initial professional competencies, including the consolidation and deepening of theoretical knowledge acquired during the training process, the acquisition of initial research skills, the ability to conduct business correspondence, and the acquisition of practical skills and abilities in accordance with the training program.

The main objectives of the training practice are as follows:

1) study of the types, functions and tasks of future professional activity;

2) study of business correspondence and introduction of office management;

3) acquisition of skills of working in a labor collective.

The training practice in its content is of an introductory nature, where students get acquainted with the processes of the organization of the accounting service of enterprises. The training practice is carried out on the basis of KATIU named after S. Seifullin.

The purpose of an internship is to consolidate professional competence, acquire practical skills, and gain professional experience.

An internship is a great opportunity to transfer and apply the knowledge and theory acquired in the classroom. Under the guidance and supervision of experienced professionals, students can develop their professional skills in practice, apply their knowledge, and test their theory and concepts. An internship provides students with the opportunity to grow professionally, identify their strengths and weaknesses, apply their learned theory in practical situations, and receive feedback on their timely and responsible fulfillment of the requirements and obligations associated with their future career.

The internship program was developed jointly by the Department of Accounting and Finance, the university's departments, and industry professionals to provide an opportunity for young professionals to gain experience that is mutually beneficial to both the young professional and the organization. The internship mentors from the organization serve as the final link in the training of the young professional as a novice professional. This partnership is the final stage in the educational process.

The educational program provides for pre-graduation practice in order to prepare and write a thesis (project).

The purpose of the pre-graduation practice is to complete the graduation thesis (project).

The main objectives of the pre-graduation practice are as follows:

1) collection, processing, and summarization of practical material on the topic of the thesis (project);

2) analysis of statistical data and practical material on the topic of the thesis research;

3) formulation of conclusions, patterns, recommendations, and suggestions on the topic of the thesis (project).

The bases of professional practices are: KazMunayGas JSC, Kazakhtelecom JSC, Air Astana JSC, ERG LLP (Eurasian Group), KazAgroFinance JSC, Kazakhstan Electric Grid Management Company KEGOC JSC, BI GROUP Holding, Audit and Evaluation Center LLP, Agrofirma Rodina LLP, Kaz Minerals LLP, Halyk Bank of Kazakhstan JSC, Bank CenterCredit JSC, Kazpost JSC, Kazakhstan Municipal System LLP, KAZAKHMYS LLP, Rahat LLP, as well as regional agricultural enterprises, logistics centers, IT-companies, manufacturing corporations, construction holdings and other economic entities of Kazakhstan.

6. The structure of the educational program

№	Naming of cycles and disciplines	Overall labor intensity	
		in academic hours	in academic credits
1	2	3	4
1	**General Education Disciplines Cycle (GED)**	**1680**	**56**
1)	*Required component*	1530	51
	The history of Kazakhstan	150	5
	Philosophy	150	5
	Foreign language	300	10
	Kazakh (Russian) language	300	10
	Information and communication technologies	150	5
	Module of socio-political knowledge (sociology, political science, cultural studies, psychology)	240	8
	Physical Culture	240	8
2)	*The university component*	150	5
	Economics, Law, and Innovative Entrepreneurship	150	5
3)	*Component of choice*	–	–
2	**The cycle of basic disciplines**	***3330***	***111***
1)	*The university component*	*1800*	*60*
	Mathematics in Economics	150	5
	Statistics	180	6
	Economic Theory	150	5
	Microeconomics	90	3
	Macroeconomics	180	6
	Fundamentals of Accounting	270	9
	Introduction to International Financial Reporting Standards (IFRS)	180	6
	Finance	150	5
	Economic Analysis	150	5
	Introduction to International Auditing Standards (IAAS)	150	5
	Management accounting	150	5
2)	*Component of choice*	*1530*	*51*
	Professional Kazakh (Russian) language	90	3
	Professional-oriented foreign language		
	English for special purposes		
	Fundamentals of artificial intelligence	90	3
	Ecology, fundamentals of life safety and SDGs		
	Fundamentals of anti-corruption culture		
	Civil law	150	5
	Tax law		
	Financial accounting and reporting in accordance with International Financial Reporting Standards for the Public Sector (IFRSPS)	150	5
	Enterprise economics		

	Internal audit	150	5
	Professional ethics of accountants and auditors		
	Performance Management	150	5
	Tax Management		
	Management	150	5
	Leadership and Team Management		
	Marketing	150	5
	Internet Marketing and E-commerce		
	Financial statement analysis	150	5
	Financial management		
	Taxes and taxation	150	5
	State budget		
	Digital technologies in accounting and management	150	5
	Applications of modeling, analysis and audit		
3	**Cycle of profile disciplines (PD)**	***1950***	***65***
1)	*The university component*	*1110*	*37*
	Computerization of accounting	150	5
	Financial accounting 1	270	9
	Financial accounting 2	180	6
	Audit and related services	180	6
	Fundamentals of scientific research in the financial sector	150	5
	Accounting in agriculture	180	6
2)	*Component of choice*	*480*	*16*
	Tax consulting	180	6
	Tax accounting and reporting		
	State audit	180	6
	Tax audit and risks		
	Accounting in the service sector	120	4
	Accounting in construction		
3)	*Professional practice*	*360*	*12*
	Production practice	*180*	*6*
	Final year practice	*180*	*6*
4	Additional types of training		
5	Final certification	**240**	**8**
	Final results	**7200**	**240**

WORKING CURRICULUM

for 2025-2029 academic year

For the modular education program "Accounting, Auditing and Tax Consulting"

by the speciality/group of educational programmes B045 – Audit and taxation

Degree: Bachelor

Form of education: Full-time (bachelor 4 years) semester

Entry year: 01-09-2025

Module code	Module name	Discipline cycle	Discipline component	Code of subject	Subject name	Academic credits	Academic study period	Control in the academic period: Exams	Control in the academic period: Differentiated test	Control in the academic period: Term paper/project	Number of hours: Total	Classroom work: Lectures	Classroom work: Laboratory trainings	Classroom work: Practice	Classroom work: Studio lessons	Classroom work: Practice	Independent: Independent work of students with faculty staff	Independent: Independent work of students	1 course: 1	1 course: 2	2 course: 3	2 course: 4	3 course: 5	3 course: 6	4 course: 7	4 course: 8
																			Number of weeks in the academic period							
																			15	15	15	15	15	15	15	15
					General modules																					
1	Professional foreign language	GER	CS	IYa 1100	Foreign language	5	1	1			5/150	15		30			20	85	5.0							
2		GER	CS	IYa 1100	Foreign language	5	2	2			5/150	15		30			20	85		5.0						
3		BS		AYaDSC 2287	English for special purposes			4			3/90															
4		BS	ES	POIYa 2287	Professionally-oriented Foreign Language	3	4	4			3/90			30			12	48				3.0				
5		BS		PKRYa 2287	Professional Kazakh (Russian) language			4			3/90															
6	Professional Kazakh (Russian) language	GER	CS	KRYa 1100	Kazakh (russian) language	5	1	1			5/150	15		30			20	85	5.0							
7		GER	CS	KRYa 1100	Kazakh (russian) language	5	2	2			5/150	15		30			20	85		5.0						
8	Socio - political	GER	CS	KP 1103	Cultural studies and psychology	4	1	1			4/120	15		30			16	59	4.0							
9		GER	CS	PS 1104	Political science and sociology	4	2	2			4/120	15		30			16	59		4.0						
10		GER	CS	IK 1126	History of Kazakhstan	5	2	2			5/150	15		30			20	85		5.0						
11		GER	CS	Fil 2100	Philosophy	5	3	3			5/150	15		30			20	85			5.0					
12	Legal foundations of business	GER	UC	EPIP 1127	Economics, Law and Innovation Entrepreneurship	5	1	1			5/150	15		30			20	85	5.0							
13		BS	ES	NP 3241	Tax law	5	6	6			5/150	15		30			20	85						5.0		
14		BS		GP 3241	Civil law			6			5/150															
15	Physical education	GER	CS	FK 1108	Physical education.	2	1	1			2/60			15			8	37	2.0							
16		GER	CS	FK 1109	Physical education.	2	2	2			2/60			15			8	37		2.0						
17		GER	CS	FK 2111	Physical education.	2	3	3			2/60			15			8	37			2.0					
18		GER	CS	FK 2112	Physical education.	2	4	4			2/60			15			8	37				2.0				
19	Statistical and mathematical methods in Economics	GER	CS	IKT 1100	Information and communication technologies	5	2	2			5/150	15		30			20	85		5.0						
20		BS	UC	ME 1234	Mathematics in economics	5	1	1			5/150	15		30			20	85	5.0							
21		BS	UC	Sta 2258	Statistics	6	3	3			6/180	30		30			30	90			6.0					
22	Basic disciplines	BS		OAK 2280	Basics of anti-corruption culture			3			3/90															
23		BS	ES	EOBZhC 2279	Ecology, life safety principles and SDG	3	3	3			3/90	15		15			12	48			3.0					
24		BS		OII 2261	Artificial intelligence basics			3			3/90															
25	Organization of business	BS	ES	FUOSMSFODOSM 3286	Financial accounting and reporting in accordance with international financial reporting standards for public sector (IPSAS)	5	5	5			5/150	15		30			20	85					5.0			
26		BS		EP 3207	Enterprise economics			5			5/150															
					Modules of specialty/education programm																					
27	Fundamentals of micro and macroeconomics	BS	UC	ET 1236	Economic theory	5	1	1			5/150	15		30			20	85	5.0							
28		BS	UC	Mik 1251	Microeconomics	3	2	2			3/90	15		15			15	45		3.0						
29		BS	UC	Mak 3250	Macroeconomics	6	5	5			6/180	30		30			24	96					6.0			
30	Organization of accounting	BS	UC	OBU 2231	Basis of Accounting	9	3	3			9/270	45	45.0				45	135			9.0					
31		BS	UC	VMSFOM 2223	Introduction to International Financial Reporting Standards (IFRS)	6	4	4			6/180	30		30			24	96				6.0				
32	Management and marketing	BS	ES	Men 2212	Management	5	3	3			5/150	15		30			20	85			5.0					
33		BS		LUK 2246	Leadership and team management			3			5/150															
34		BS	ES	IMEK 2247	Internet marketing and e-commerce	5	4	4			5/150	15		30			20	85				5.0				
35		BS		Mar 2211	Marketing			4			5/150															
36	Management of finance	BS	UC	Fin 2252	Finance	5	4	4			5/150	15		30			20	85				5.0				
37		AS	UC	ONIFS 3332	Fundamentals of scientific research in the financial sector	5	5	5			5/150	15		30			20	85					5.0			
38	Business analysis	BS	UC	EA 3275	Economic analysis	5	5	5			5/150	15		30			20	85					5.0			
39		BS	ES	FM 4248	Financial management	5	7	7			5/150	15		30			20	85							5.0	
40		BS		AFO 4284	Analysis of financial statements			7			5/150															
41	Taxes and tax accounting	BS	ES	NN 3277	Taxes and taxation	5	5	5			5/150	15		30			20	85					5.0			
42		BS		GB 3277	State budget			5			5/150															
43		AS	ES	NK 4324	Tax Consulting	6	7	7			6/180	30		30			30	90							6.0	
44		AS		NUO 4308	Tax Accounting and Reporting			7			6/180															
45	Theory and practice of audit	BS	UC	VMSAM 3210	Introduction to International Standards on Auditing (ISAS)	5	6	6			5/150	15		30			20	85						5.0		
46		BS	ES	VA 3285	Internal audit	5	6	6			5/150	15		30			20	85						5.0		
47		BS		PEBA 3265	Professional ethics of an accountant and auditor			6			5/150															
48		AS	UC	ASU 4315	Audit and related services	6	7	7			6/180	30		30			24	96							6.0	
49		AS	ES	GA 4323	State audit	6	8	8			6/180	30		30			30	90								6.0

50		AS	[illegible]	NAR 4318	Tax audit and risks	[illegible]	[illegible]	8			6/180	[illegible]		[illegible]			[illegible]	[illegible]								[illegible]
51	Management accounting	BS	UC	UU 3214	Management Accounting	5	6	6			5/150	30		30			20	70						5.0		
52		BS	ES	NM 4240	Tax Management	5	8	8			5/150	15		30			20	85								5.0
53		BS		UE 4230	Performance Management			8			5/150															
54	Digital technologies in accounting	BS	ES	CTBUU 3278	Digital technologies in accounting and management	5	6	6			5/150	15	30.0				20	85						5.0		
55		BS		PPMAA 3270	Applications of modeling, analysis and audit			6			5/150															
56		AS	UC	KBU 3325	Computerization of Accounting	5	5	5			5/150	15	30.0				20	85					5.0			
57	Organization of financial accounting	AS	UC	FU 2333	Financial accounting 1	9	4	4			9/270	30		60			36	144				9.0				
58		AS	UC	FU 4314	Financial accounting 2	6	7	7			6/180	30		30			24	96							6.0	
59	Accounting in branches	AS	ES	BUS 3327	Accounting in construction	4	6	6			4/120	15		30			16	59						4.0		
60		AS		BUSU 3328	Accounting in the service sector			6			4/120															
61		AS	UC	BUCH 4330	Accounting in Agriculture	6	7	7			6/180	30		30			30	90							6.0	
62	Professional internship	AS	UC	**PP 4334**	**Internship**	**6**	**8**				**6/180**					180										6.0
63		AS	UC	**PP 4335**	**Pre diploma practice**	**6**	**8**				**6/180**					180										6.0
					Additional modules beyond qualification																					
					Modules of choice																					
					Scientifically research																					
					Weekly average workload at hours														62	58	60	60	62	58	58	46
1					**General education subjects(GER)**	**56**		**14**	**0**	**0**	**1680**	**150**	**0**	**360**	**0**	**0**	**224**	**946**	**21**	**26**	**7**	**2**	**0**	**0**	**0**	**0**
					Core subjects(GER/CS)	51		13	0	0	1530	135	0	330	0	0	204	861	16	26	7	2	0	0	0	0
					University component(GER/UC)	5		1	0	0	150	15	0	30	0	0	20	85	5	0	0	0	0	0	0	0
					Electives(GER/ES)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2					**Base requirements(BS)**	**111**		**22**	**0**	**0**	**3330**	**405**	**75**	**570**	**0**	**0**	**462**	**1818**	**10**	**3**	**23**	**19**	**21**	**25**	**5**	**5**
					Core subjects(BS/CS)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					University component(BS/UC)	60		11	0	0	1800	255	45	285	0	0	258	957	10	3	15	11	11	10	0	0
					Electives(BS/ES)	51		11	0	0	1530	150	30	285	0	0	204	861	0	0	8	8	10	15	5	5
3					**Profession requirements(VRS)**	**65**		**9**	**0**	**0**	**1950**	**225**	**30**	**270**	**0**	**360**	**230**	**835**	**0**	**0**	**0**	**9**	**10**	**4**	**24**	**18**
					Core subjects(VRS/CS)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
					University component(VRS/UC)	49		6	0	0	1470	150	30	180	0	360	154	596	0	0	0	9	10	0	18	12
					Electives(VRS/ES)	16		3	0	0	480	75	0	90	0	0	76	239	0	0	0	0	0	4	6	6
					Total on curriculum	232			**0**	**0**	**6960**	**780**	**105**	**1200**	**0**	**360**	**916**	3599	31	**29**	**30**	**30**	31	**29**	**29**	23
4					**Additional courses**										**Number of credits**			**Academic period**			**Number of hours**			**Number of weeks**		
5					**Module of final certification (MoFC)**										**8**						**240.0**					
					Total including FC										**240**						**7200.0**					

Approved by the Academic Council of the NJSC
"S.Seifullin KATRU", Protocol № 14, of 27.03.2025 y.

Schedule of the educational process for the 2025-2026 academic year for the educational program faculty of Economics
BACHELOR

KYPC		September					October				November				December				January					February				Mart				April				May					June				July					August			
	25	1	8	15	22	29	6	13	20	27	3	10	17	24	1	8	15	22	29	5	12	19	26	2	9	16	23	2	9	16	23	30	6	13	20	27	4	11	18	25	1	8	15	22	29	6	13	20	27	3	10	17	24
	29	5	12	19	26	3	10	17	24	31	7	14	21	28	5	12	19	26	2	9	16	23	30	6	13	20	27	6	13	20	27	3	10	17	24	1	8	15	22	29	5	12	19	26	3	10	17	24	31	7	14	21	28
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
B044 Management and administration. Educational program 6B04105 - "Economics of modern business"																																																					
I	PW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC1	E/P	E/P	H/P	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•/TP	•/TP	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC1	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	JI/K	S/H	H	H	H	H	H	H	H
III	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC1	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
IV	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	IP	IP	IP	IP	IP	IP	IP	IP	U	U	•3O	•	•BC1	•	•BC2	E/P	E/P	FE	FE	FE	FE	FE	FE									
B044 Management and administration. Educational program 6B04088 "Agroeconomic"																																																				
I	PW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	K	K	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	H/P	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
B045 Audit and taxation. Educational program 6B04106 "Accounting, auditing and tax consulting"																																																				
I	PW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•/TP	•/TP	•/TP	•/TP	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•/EP	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
IV	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	IP	IP	IP	IP	IP	IP	IP	IP	U	U	•	•	•BC1	•	•BC2	E/P	FE	FE	FE	FE	FE	FE										
B045 Audit and taxation. Educational program 6B04106 "Accounting, auditing and tax consulting" (full-time-abbreviated on the basis of vocational education)																																																				
I	RW	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•	•	•/RC	•	•	•	•	•/EP	EP/BC	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	IP	IP	IP	IP	IP	IP	IP	IP	•	•	•	•/BC1	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•		•BC1	•	•	•	•	BC2	U	U	U	U	E/P	FE	FE	FE	FE	FE	FE										
B045 Audit and taxation. Educational program 6B04106 "Accounting, auditing and tax consulting" (full-time-abbreviated on the basis of higher education)																																																				
I	PW	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•/EP	•/EP	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC2	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
B046 Finance, economics, banking and insurance business. Educational program 6B04102 "Financial analytics"																																																				
I	PW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•/EP	EP/BC	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
IV	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	IP	IP	IP	IP	IP	IP	IP	IP	U	U	•	•	•BC1	•	•	•BC2	E/P	FE	FE	FE	FE	FE	FE										
B046 Finance, economics, banking and insurance business. Educational program 6B04102 "Financial analytics" full-time-abbreviated on the basis of higher education																																																				
I	PW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•/EP	EP/BC	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	H	IP	IP	IP	IP	IP	IP	IP	IP	IP	IP	•	•	•/BC	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•BC1	•	•	•	•	BC2	U	U	U	U	E/P	FE	FE	FE	FE	FE	FE										
B044 Management and administration. Educational program 6B04103 "Business management and entrepreneurship"																																																				
I	RW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/EP	•/EP	•/EP	•/EP	•/EP	•/EP	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
IV	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	IP	IP	IP	IP	IP	•	•	•	•	•BC1	•	•	•	•	•BC2	E/P	FE	FE	FE	FE	FE	FE										
B044 Management and administration. Educational program 6B04103 "Business management and entrepreneurship"(full-time-abbreviated on the basis of higher education)																																																				
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
B047 Marketing and Advertising. Educational program 6B04104 Digital Marketing																																																				
I	RW	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	H/P/TD	S/H	S/H	S/H	S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•/EP	•/EP	•/EP	•/EP	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
III	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•	•	•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H
IV	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	U	P	P	•	•	•	•	•	•/BC	•	•	•	•	•	•BC2	E/P	FE	FE	FE	FE	FE	FE										
B047 Marketing and Advertising. Educational program 6B04104 Digital Marketing (part-time on the basis of vocational education)																																																				
II	H	•	•	•	•	•	•	•BC1	•	•	•	•	•	•	•	•BC2	E/P	E/P	H/P	H	H	•	•	•	•	•	•	•BC1	•	•/RC	•		•	•	•	•BC2	E/P	E/P	MT/H/P/TD	MT/S/H	MT/S/H	MT/S/H	MT/S/H	S/H	S/H	S/H	H	H	H	H	H	H	H

PW presentation week
• theoretical training
TD enrollment in disciplines
E examination session
H holidays
S summer semester
FE final examination
IP industrial practice
EP educational practice
MT military training
H undergraduatepractice
P FX deliveri
RD register for disciplines
BC boundary control

9. Relationship between the attainability of learning outcomes in an educational program and academic disciplines

№	Name of the discipline	Short description of the discipline (30-50 words)	Number of credits	Formed learning outcomes (codes)											
				ON 1	ON 2	ON 3	ON 4	ON 5	ON 6	ON 7	ON 8	ON 9	ON 10	ON 11	ON 12
Cycle of General Education Disciplines University Component (5 credits)															
1	Economics, Law and Innovation Entrepreneurship	The discipline is aimed at developing a systematic understanding of the key aspects of entrepreneurship, taking into account economic, legal and financial factors. The course covers modern approaches to business organization and management, legal foundations of entrepreneurship, as well as financial instruments necessary for sustainable development of enterprises.	5							+				+	
Cycle of Basic Disciplines University Component (60 credits)															
2	Mathematics in economics	The course is aimed at mastering mathematical apparatus for modeling, analyzing and solving economic problems; mastering mathematical methods for studying and prediction of processes and phenomena in the field of public administration of socio-economic processes; skills formation for independent research, development for scientific search of ways to improve their work	5								+				
3	Statistics	The course is aimed at the formation of scientific knowledge about the methods of collecting and analyzing statistical data characterizing socio-economic processes at various levels. As a result of mastering the discipline, students will be able to: analyze statistical information, the development of economic and social phenomena and processes.	6	+							+				
4	Economic theory	The discipline allows students to master a wide range of problems studied by economic theory, shows the stages of its formation, the development of the subject, methodology and research tools, as well as fundamental knowledge of concepts and categories of modern economic theory.	5					+							
5	Macroeconomics	The discipline forms knowledge about the macroeconomic subject and methodology, the	3					+							

		laws of the functioning of the economic system as a whole, the problems of economic inequality and equality, economic growth and development, the balance of payments, various macroeconomic models of commodity and money markets, their interrelations.													
6	Microeconomics	The course forms a holistic view of the basic principles of the behavior of economic agents and methods of microeconomic analysis, analyzes the causes of the behavior of economic agents, evaluates the optimal solutions of economic agents in various markets.	6					+							
7	Basis of Accounting	The course is aimed at developing students' fundamental knowledge of primary registration and generalization of information on the state of property, liabilities and capital of an enterprise, reflection of business transactions on accounting accounts, a holistic presentation of an accounting organization in accordance with international standards (IFRS)	9			+	+								
8	Introduction to International Financial Reporting Standards (IFRS)	History and implementation of IFRS. The structure of the governing bodies of the IFRS. Professional ethics of accountants. Standard-setting processes. International harmonization. Conceptual framework for the preparation of financial statements. Qualitative characteristics of useful financial information. Elements of financial statements: recognition criteria and valuation methods. Purpose and underlying assumptions of the financial statements. Components of financial statements.	6			+									
9	Finance	The course demonstrates knowledge about the functioning of certain fundamental elements of the country's financial system: monetary, banking, credit, currency, as well as their interrelationships. Studies methods of budget planning and control of their execution at various levels.	5					+							
10	Economic analysis	Organization of economic analysis. Method and methodology of economic analysis. Analysis of the efficiency of the use of enterprise resources.	5	+							+				

		Management analysis. Marginal analysis. Financial analysis using AIS AuditExpert, Your financial analyst: basic formats of financial information analysis; financial stability analysis, capital structure indicators; solvency and creditworthiness analysis; cash flow analysis; profitability analysis; assessment of potential bankruptcy of enterprises.													
11	Management Accounting	The essence of management accounting. Cost management. Accounting for materials and labor costs. Accounting for production overheads. Order calculation. Process calculation. Costing with full cost allocation and variable costs. Analysis of "costs – production volume - profit".	5				+							+	
12	Introduction to International Standards on Auditing (ISAS)	Purpose, content and significance of the audit. The system of normative regulation of audit activity in the Republic of Kazakhstan. International standards of audit and professional ethics of auditors. The content, classification and characteristics of the main groups of standards. Type of audit. Audit risk and its components. Sample in audit. Audit planning. Audit report: procedure of preparation and presentation.	5			+							+		
Basic Disciplines Cycle Elective Component (51 credits)															
13	Professional Kazakh (Russian) language	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.	3						+						
14	Professionally-oriented Foreign Language	Forms 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. Rules of speech behavior in accordance with situations of professional communication,	3						+						

		depending on the style and nature of communication in the social, household and academic spheres.													
15	English for special purposes	The discipline is aimed at studying general scientific terminology and the terminological sublanguage of the relevant specialty in English, and develops skills in types of communicative activity: reading with full understanding of authentic texts in the specialty, the ability to write an essay on the problem of the field of study.	3						+						
16	Artificial intelligence basics	AI principles, history, ethics, text processing, computer vision, decision-making systems, logic, planning, and utilizing platforms like GPT, IBM Watson, and Microsoft Azure AI for data analysis and process automation.	3		+										+
17	Ecology, life safety principles and SDG	The discipline studies the interrelation of environmental science with other sciences, the patterns of interaction between organisms and their habitat, the laws of development and existence of biogeocenoses as complexes of interacting living and inanimate components in various parts of the biosphere, the goals of sustainable development (namely, global problems of humanity and ways to solve them), issues of preserving human health and life in the technosphere, protection from hazards of man-made and natural origin and the creation of comfortable living conditions.	3		+									+	
18	Basics of anti-corruption culture	The course forms a system of knowledge on combating corruption, and develops on this basis a civil position in relation to this phenomenon. The discipline studies the fundamentals of legislation; normative legal acts, moral and legal norms.	3							+					
19	Civil law	Generalities. Subjects of civil legal relations. Organizational and legal forms of legal entities. Objects of civil rights. Deals. Representation. Proxy. Terms in civil law. Ownership and other proprietary rights. Obligations. Contract. Legal regulation of labor relations. Intellectual	5							+					

		property. Banking. Insurance.													
20	Tax law	Sources of tax law. Subjects of tax law. Tax activities of the state. Tax relations. Tax regulations. Responsibility of taxpayers for non-fulfillment of tax obligations. Protection of property rights of taxpayers. State administration of taxation and tax control. The effect of international treaties on taxation. International tax and legal regulation in the Eurasian economic community. Legal liability for tax offenses.	5							+					
21	Financial accounting and reporting in accordance with international financial reporting standards for public sector (IPSAS)	Conceptual framework for the preparation of general-purpose financial statements in accordance with IPSAS. Organization of accounting in state institutions in accordance with the unified Accounting policy. Accounting and reporting of funds. Inventory accounting. Accounting of fixed assets and IA. Accounting for borrowing costs. Accounting of financial instruments. Consolidated and separate financial statements of state institutions and the administrator of budget programs	5			+	+								
22	Enterprise economics	The discipline considers an enterprise as an independent entity, the principles of its functioning, resources and costs, the basics of planning and strategy development. Students master the system of indicators of production efficiency, the level of competitiveness and resource requirements.	5					+							
23	Internal audit	The course develops skills in internal audit methods, including financial and operational analysis, risk assessment, and compliance control. It covers audit stages, internal control tools, and modern technologies aimed at effective risk management and enhancing business process efficiency in accordance with legal and corporate standards.	5			+							+		
24	Professional ethics of an accountant and auditor	The course develops knowledge and skills in professional ethics for accountants and auditors, focusing on responsibility, objectivity, integrity, and confidentiality. It prepares for the	5				+						+		

		Professional Accountant of Kazakhstan ethics exam, covering key principles and practical solutions to ethical dilemmas in professional practice.													
25	Performance Management	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.	5				+							+	
26	Tax Management	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.	5									+			
27	Management	The course studies the system of scientific knowledge, which forms the theoretical and practical foundations of modern management, provides management practice with scientific recommendations, forms managerial skills.	5											+	
28	Leadership and team management	The function of a leader in modern society. The history of the birth and development of leadership psychology. Personal characteristics of the leader. The concept of the team , types of teams. Forming effective teams. Team management. Socio-psychological structure of the team. Team management problems. Peculiarities of behavior in a group: group thinking and group pressure as a means of influencing its participants.	5											+	

29	Marketing	The discipline is aimed at studying the theoretical foundations of marketing, as well as mastering practical skills in the application of elements and principles marketing in the activities organizations. Studying the course allows students to develop, implement marketing strategies and programs; to manage the process determining and creating consumer value.	5											+	
30	Internet marketing and e-commerce	Internet technologies and e-commerce as an integral part of electronic business. Organizational and technological foundations of e-commerce on the Internet. Characteristics of objects and subjects of electronic commerce. E-commerce in the consumer market for goods and services: business-to-consumer technologies. Organization of interfirm interaction in e-commerce processes: business-to-business technologies. Features of mobile and television commerce. Problems and prospects for the development of e-commerce in Kazakhstan. Organization and regulation of e-commerce in economically developed countries	5											+	
31	Analysis of financial statements	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.	5	+							+				
32	Financial management	Basic concepts of financial management. Risk and return. Risk management, portfolio of assets. Effect of operational and financial leverage. Borrowing policy. Cost of capital. Capital structure theory. Management of dividend policy and production development	5	+										+	

		policy. Forecasting the cash flow of the investment project. Optimization of the capital budget. Management of current assets and short-term liabilities.													
33	Taxes and taxation	The course provides for the study of the theoretical aspects of taxes and taxation, the study of the structure of the tax system. The economic content of taxes, their functions and principles, the main concepts and main tax reforms.	5			+						+			
34	State budget	The State budget is a financial document of state revenues and expenditures. Current budget and development budget. Budget structure: the revenue part - by showing all its sources; expenditure part - according to the allocation of budget funds and directions of their use. The National Fund as a source of budget formation. Interbudgetary relations	5			+									
35	Digital technologies in accounting and management	The course is aimed at mastering the use of modern information technologies and cloud solutions in accounting, management and business analytics. Students develop accounting automation, data analysis, reporting and business process management skills using modern digital real-time information tools (artificial intelligence, big data, blockchain).	5				+								+
36	Applications of modeling, analysis and audit	Classification of automated information systems (AIS) accounting and economic analysis. Choosing the best option for automation of accounting and economic analysis of various enterprises and organizations. AIS accounting. AIS of economic analysis and audit: systems of automation of the financial analysis; means of automation of the internal administrative analysis; software of AIS of audit; legal databases and reference books.	5												+
Cycle of core disciplines University component (37 credits)															
37	Computerization of Accounting	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	5				+								+

		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.													
38	Financial accounting 1	Accounting for cash and cash equivalents. The time value of money. Accounting of accounts receivable and other assets. Inventory accounting. Accounting of fixed assets. Accounting for intangible assets. Impairment of assets. Accounting for the obligations of the organization. Revenue, recognition of income and expenses. Capital and reserves accounting. Financial statement presentation.	9	+		+	+								
39	Financial accounting 2	Business combination. Consolidated financial statement. Investment property. Non-current assets held for sale. Lease accounting. Estimated liabilities, contingent liabilities and contingent assets. Investments in associates and joint ventures. Accounting and evaluation of financial instruments. Joint activity. Earnings per share. Accounting policies, changes in accounting estimates and errors. Related party disclosures.	6	+		+	+								
40	Audit and related services	External audit. Understanding the enterprise and its environment. Audit risk assessment. Fraud and legislation. Audit planning and audit documentation. Audit sampling and other means of testing. Audit of individual articles. Work of experts. Written statement. Features of application of international standards for types of audit services. Audit report. The use of automated information systems during the audit. Audit IT risks.	6			+							+	+	
41	Fundamentals of scientific research in the financial sector	The course aims to provide students with knowledge and skills in formulating scientific problems, assessing the relevance of topics, correctly selecting research objects and subjects, clearly understanding the essence and limits of applicability various methods of financial	5								+				+

		research. Techniques and procedures for analysis, forecasting, assessing the reliability of forecasts based on models are presented.													
42	Accounting in Agriculture	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.	6	+		+	+								
Cycle of core disciplines Elective component (16 credits)															
43	Tax Consulting	Introduction to tax consulting. Fundamentals of professional behavior in the implementation of tax advice. Types of tax consulting contracts. Functional responsibilities in tax consulting. Choice models and tax Advisory services. Stages of tax consulting. Tax consultant documentation. Tax consultant procedures. Conclusions of the tax consultant. Development of business models for tax planning and legal optimization. Legal responsibility of the consultant.	6									+		+	
44	Tax Accounting and Reporting	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 accounting of losses. Declaration on aggregate annual income and deductions made from it. Filling in all forms of tax reporting in the tax reporting processing system (TRPS).	6	+		+	+								
45	State audit	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	6			+							+		

		legislation of the Republic of Kazakhstan. Audit report on the results of the state audit.													
46	Tax audit and risks	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).	6									+	+		
47	Accounting in the service sector	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.	4	+		+	+								
48	Accounting in construction	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 financial results in construction.	4	+		+	+								