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 № 18 dated 24 04 2025

EDUCATIONAL PROGRAM

7M04104 «Accounting and Legal Support for Business»

Code and Classification of the Field of Education: 7M04 Business, Management, and Law

Code and Classification of the Study Program: 7M041 Business and Management

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

Degree awarded: Master of Economics in the educational program «7M04104 - Accounting and Legal Support for Business»

Astana 2025

Academic Committee:

№	Full Name	Academic Degree, Title	Position	Place of Work	Signature
1	A.K. Baidakov	Candidate of Economic Sciences, Professor	Acting Professor of the Department of Accounting and Finance, Committee Chair	Saken Seifullin KATRU	
2	Spataeva S.B.	PhD	Senior Lecturer of the Department of Accounting and Finance	Saken Seifullin KATRU	
3	Shaikenova N.T.	PhD	Associate Professor of the Department of Accounting and Finance	Saken Seifullin KATRU	
4	Yesetov O.O.	Master of Economics	Head of Internal Audit Service	JSC "KEGOC"	
5	Alieva V. I.	Candidate of Philological Sciences	Chairperson of the Board	Public Association "League of Professional Accountants"	
6	Nurushev S.Kh.	Master of Economic Sciences	Accountant, graduate of the 2024 educational program	Lyceum School No. 93" in Astana	
7	Bazarbay A.K.		1st year master's student of the educational program	Saken Seifullin KATRU	

Образовательная программа согласована с представителями работодателей:

№	ФИО	Должность	Место работы	Подпись и печать
1	Алиева В.И.	Председатель Правления	ПОБ «Лига профессиональных бухгалтеров»	

Академический комитет утвержден приказом Председателя Правления-Ректора НАО «КАТИУ им.С.Сейфуллина» №1.8.1-3/435-н от «12» декабря 2024 г.

Образовательная программа 7М04104 «Бухгалтерский учет и правовое обеспечение бизнеса»:

Рассмотрена:
на заседании кафедры учета и финансов, протокол №_8_ от «_03_» _03_ 2025 г.

на заседании Совета факультета по академическому качеству, протокол №_8_
от «_05_» _03_ 2025 г.

на заседании Академического совета Университета, протокол №_7_ от «_19_» _03_ 2025 г.

Дата обновления паспорта ОП: «_________» _________ 2025 г.

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;
15. Professional Standard "Professional Standard: For Teachers (Academic Staff) of Higher and (or) Postgraduate Education Institutions" Approved by Order No. 591 of the Minister of Science and Higher Education of the Republic of Kazakhstan dated November 20, 2023.

2. Passport of the Educational Program

2.1 Purpose of the Educational Program

The purpose of the educational program is to train Master of Economics with a high level of competence in accounting, auditing, international financial reporting standards and financial law.

The program aims to train qualified accountants and auditors who understand the concepts and specific rules of information formation in accounting and reporting, who have modern skills of accounting, preparation and audit of accounting reports, legal regulation of economic entities; who have knowledge in the field of university pedagogy and psychology and experience of teaching at the university, skills of organizing and conducting scientific research.

The program provides comprehensive knowledge and practical skills in accounting methodology and organization in accordance with international financial reporting and audit standards, legal regulation of economic entities, and management decision-making in crisis situations.

The innovative approach to the implementation of the master's program involves in-depth professional development of key economic disciplines at an advanced level, in an organic combination with basic and specialized legal courses.

The educational program 7M04104-Accounting and Legal Support for Business is a new generation program that has been developed in accordance with the needs of the labor market, based on the State Mandatory Standard for Postgraduate Education in the Republic of Kazakhstan, the National Qualifications Framework, the Dublin Descriptors, and the European Qualifications Framework. In the development of the educational program, the following were taken into account: Requirements of the Professional Standard "Accountant" (Order of the Minister of Finance of the Republic of Kazakhstan dated December 29, 2023, No. 1340); Requirements of the Professional Standard "Professional Standard for Educators (Faculty Members) of Higher and/or Postgraduate Education Institutions" (Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated November 20, 2023, No. 591); Sectoral Qualifications Framework "Financial and Economic Sphere: Accounting, Auditing, and Taxation" (Minutes of the Sectoral Council on Professional Qualifications in Accounting and Financial Reporting dated November 8, 2024, No. 4); Requirements of the International Education Standard IES 2 "Content of Professional Accounting Education Programs" of the International Federation of Accountants; ACCA (Association of Chartered Certified Accountants) Program of the Association of Chartered Certified Accountants.

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 Activities: Accounting, Auditing, and Taxation”, Minutes No. 4 dated November 8, 2024 (Level 7 of SQF)	Head of Accounting (Chief Accountant), Chief Auditor
2	Professional Standard “Accountant”, Order No. 1340 dated December 29, 2023 (Level 7 of SQF)	Accounting Manager (Chief Accountant) (other possible job titles: Chief Accountant; Financial Analyst; Financial Director).
3	Professional Standard “Educator (Academic Staff) of Higher and/or Postgraduate Education Institutions”, Order dated November 20, 2023 (Level 7 of SQF)	1) Teacher, Assistant in the field of education, HSE; 2) Teacher, Senior Teacher/Senior Lecturer in the field of education, HSE.

2.2 Learning outcomes

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

Mandatory job functions:

1. Organization, planning, coordination, and control of accounting and tax records, preparation of consolidated financial statements, tax calculations, and company declarations.

2. Conducting management accounting for qualitative and quantitative information in order to plan, make decisions, evaluate performance, and control.

Additional job functions:

1. Interaction with external auditors to assess internal control (internal audit).

According to the professional standard "*Professional Standard: for Teachers (Academic Staff) of Higher and (or) Postgraduate Education Organizations*", the job functions include:

Mandatory job functions:

1. Teaching.
2. Conducting scientific research.
3. Carrying out scientific and methodological work.
4. Socialization of students.

Additional job functions:

1. Interaction with stakeholders of higher and postgraduate education.

After successfully completing the program, Master of Economics students in the Accounting and Legal Support of Business program will be able to demonstrate the following abilities:

ON 1. Conduct independent research in accordance with the developed program and present the results of the research to the scientific community in the form of an article, dissertation, report, or multimedia presentation.

ON 2. Demonstrate initiative and leadership skills, as well as the ability for self-development and personal growth.

ON 3. Analyze problem situations using a systematic approach and develop strategies for action.

ON 4. Apply various accounting methods, organize and manage accounting, analytical, and control units (teams) of business entities based on the principles of accounting and auditing ethics.

ON 5. To defend the interests of an economic entity in specialized economic, administrative, and arbitration courts on the legality of the reflection of an organization's economic activities in accounting, financial, and tax reporting.

ON 6. To substantiate the rationality and effectiveness of established methods of making managerial decisions.

ON 7. To summarize and critically evaluate scientific research conducted by domestic and foreign researchers; identify promising areas, and develop a research program.

ON 8. To carry out teaching and research activities in the system of higher and additional education.

ON 9. To apply modern communication and information technologies, to have a foreign language at a level that allows to carry out professional and research activities, including in a foreign language environment.

ON 10. To conduct an external audit and organize a system of internal control.

3. General characteristics of the educational program

Today, the educational program 7M04104-Accounting and Legal Support for Business is particularly relevant due to the constant changes in legislation and the conditions for the development of small businesses. In a challenging economic environment, specialists with unique competencies in multiple professional fields are in high demand. The program 7M04104-Accounting and Legal Support for Business prepares such professionals, including accountants with legal knowledge.

Distinctive features of training:

–the integrated nature of the program creates the basis for professional and behavioral competencies of masters, capable of objectively assessing the factors of the external and internal environment of the organization, forming tactical and strategic objectives of the development of an economic entity, developing its economic and financial policy;

–compliance with the requirements of international standards of education for professional accountants, developed by the International Federation of Accountants (IFAC – International Federation of Accountants) and coordinated with the United Nations Conference on Trade and Development (UNCTAD);

– consistently high quality of education, ensured by the use of interactive methods, innovative technologies, modern means of automation, allowing to transform the theoretical knowledge of master students in the field of accounting and financial law into practical skills.

As part of the implementation of the educational program, unique scientific and educational developments on situational modeling of accounting, electronic systems of payment and settlement operations, as well as audit and legal support of financial activities of economic entities are used.

The competitive advantages of the 7M04104-Accounting and Legal Support for Business educational program include the organization of interdisciplinary training courses that reflect global trends in the theory and practice of accounting and auditing; the solution of real legal cases, the discussion of conflict issues in the financial and tax spheres, and the conduct of simulated legal proceedings and business games. The program is taught by practicing lawyers with extensive experience in government agencies and business corporations.

After completing the program, a Master of Economics has a comprehensive understanding of how organizations, institutions, and businesses operate and account for their activities. They are also equipped with the legal knowledge necessary for business development and growth.

Disciplines aimed at professional training of business analysts are implemented jointly with business partners - leading experts in the industry. Social partners participating in the formation 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 Electric Grid Operating Company" "KEGOC"; 5. BI GROUP Holding; 6. LLP "APK-Invest Corporation"; 7. LLP "Center for Audit and Evaluation".

The educational program is implemented by the teachers of the S. Seifullin Kazakh Agrotechnical Research University (doctors and candidates of science, PhD, holders of certificates of the Professional Accountant of the Republic of Kazakhstan, CIPA, ACCA DipIFR (rus), Tax Consultants of the first category) with the involvement of leading specialists – practitioners of large commercial structures. It provides for the use of e-learning technologies (video lectures, educational videos, virtual whiteboards, online consultations, webinars, video conferences, online testing, and the use of library services), which contribute to a more comprehensive and in-depth study of the material.

Various software products are actively used in the educational process: Your Financial Analyst is a system for intelligent analysis of an organization's financial condition based on accounting data; Audit Expert is an analytical system for diagnosing, evaluating, and monitoring the financial condition of one or a group of enterprises based on financial and management data, including consolidated data; Project Expert is a program for developing business plans and evaluating investment projects; 1C:Enterprise - automation of accounting and tax accounting, including the preparation of mandatory (regulated) reporting in the organization; STATISTICA is a software package designed for statistical analysis; SPSS Statistics is a software package for statistical analysis.

The knowledge, skills, and abilities acquired by graduates of the educational program will allow them to work as highly qualified specialists and managers in accounting, financial, legal, and analytical services of organizations (firms) in various industries and forms of ownership; in state and local government bodies; in academic and departmental research organizations; and in institutions of higher and professional education. Potential employers include enterprises and organizations of various industries and forms of ownership; state financial, tax, and control and audit bodies; audit and consulting firms; research institutions; higher education institutions, etc.

4. Competency Model (Graduate Profile)

4.1 Areas of Professional Activity

Graduates who have completed the master's program can engage in organizational and managerial, project and economic, analytical, and research activities.

Areas of professional activity:

1. "Specialists in Business and Administration":

Financial Director (other possible names for the profession: Director of Economics; Chief Auditor; Financial Analyst; Financial Director).

2. "Specialists in Education and Science in the Financial and Economic Sphere": 1) Teacher, Assistant in Education 2) Teacher, Senior Teacher/Senior Lecturer in Education.

Skill requirements:

Accepts and is responsible for solving tasks and problems.

Demonstrates knowledge and understanding based on and beyond and/or developing the knowledge and understanding gained at the bachelor's level, which are the basis or opportunity for the original development or application of ideas, often in the context of scientific research. Applies knowledge, understanding, and problem-solving skills in new or unfamiliar situations and contexts within broader (or interdisciplinary) areas related to the field of study. Integrates knowledge, copes with difficulties, and makes judgments based on incomplete or limited information, taking into account the ethical and social responsibility for applying these judgments and knowledge. Clearly and concisely communicates their conclusions and knowledge, as well as their rationale, to both specialists and non-specialists. Continues learning independently.

Demonstrates the ability to formulate and present concept justifications, conduct expertise to solve complex problems, and ensure the implementation of the most functional solutions.

Accepts and is responsible for solving tasks and problems using innovative approaches, methods of building concepts and strategies for activities.

Skills in applying audit (including analytical) procedures.

Skills in negotiating, managing conflict situations, and managing changes.

Skills in detecting fraud.

Knowledge requirements:

In-depth knowledge of professional activities, as well as finance, marketing, international markets.

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

Knowledge of the current legislation of the RK.

Knowledge of the methodologies of building concepts, strategies, functional models of activity and interaction, ways of setting and systemic solution of tasks and problems.

Synthesis of professional knowledge (including innovative knowledge) and experience in a specific field and/or at the intersection of fields and industries.

Understanding the nature, applicability, and financial implications of the technological, material, and human resources required to perform highly specialized professional activities.

Identifying ways to solve tasks and problems using strategic approaches.

Understanding how to measure, minimize, and manage risks.

Knowledge of international professional internal audit standards and the Code of Ethics for Internal Auditors developed by the Institute of Internal Auditors. Knowledge of the fundamentals of risk management and understanding of the internal control system. Knowledge of the fundamentals of corporate governance. Knowledge of the fundamentals of psychology. Knowledge of the fundamentals of business ethics and occupational health and safety requirements.

Digital literacy knowledge at the advanced user level.

4.2 Types of professional activity

Types of work in the financial and economic sector:

– planning, accounting and control: collection of initial data for calculations of economic and socio-economic indicators characterizing the activities of business entities; calculations of economic and socio-economic indicators based on standard methods, taking into account the current regulatory framework; development of economic sections of plans of enterprises of various forms of ownership, organizations, departments; audit of the main accounting for the availability and movement of assets, liabilities and capital of an economic entity and determining the results of its economic and financial activities; conducting statistical surveys, surveys, questionnaires and initial processing of their results; participating in the development of design solutions in the field of accounting, auditing or economic analysis, preparing proposals and measures for the implementation of developed projects and programs; analytical processing of accounting and reporting information in order to make business decisions and assess the efficiency of facilities;

– production and management: management of employees (groups) with taking responsibility for the result at the level of a department or organization, taking into account the achievement of strategic planning results; analysis and development of solutions to improve the process, development of new approaches, and use of various methods (including innovative ones); determination of the strategy for the activity of a department or organization; negotiation to achieve acceptable solutions to professional issues; development of a rational accounting and reporting system for a specific enterprise based on the selection of an effective accounting policy; preparation and adoption of decisions on the organization of management and improvement of the activities of the accounting department and analytical units of enterprises and institutions.

– scientific, pedagogical, research, and educational activities in the system of higher and postgraduate education and in the scientific field: ensuring the required level of academic competencies for students; ensuring the integration of science, higher education, and the labor market; providing scientific and methodological support for the macro-processes of higher education; promoting social values among students; and interacting with internal and external stakeholders.

4.3 Basic (academic and socio-personal) competencies

As a result of mastering this educational program, Master of Economics should consolidate and develop the following academic and socio-personal competencies:

have an idea: about the role of science and education in public life; about modern trends in the development of scientific knowledge; about current methodological and philosophical problems of natural (social, humanitarian, economic) sciences; about the professional competence of a higher education teacher; about the contradictions and socio-economic consequences of globalization processes.

to know: methods and tools of system analysis; the methodology of scientific knowledge; the principles and structure of scientific activity organization; the psychology of students' cognitive activity in the learning process; psychological methods and means of improving the efficiency and quality of education.

be able to: work independently with educational and scientific literature, statistical information; work in a team; think dialectically and defend one's point of view; use the knowledge gained for the original development and application of ideas in the context of scientific research; critically analyze existing concepts, theories and approaches to the analysis of processes and phenomena; integrate knowledge gained within the framework of different to solve research problems in new unfamiliar conditions; to apply knowledge of pedagogy and psychology of higher education in their teaching activities; to apply interactive teaching methods; to carry out information-analytical and information-bibliographic work involving modern information technologies; to be fluent in a foreign language at a professional level that allows conducting scientific research and teaching special disciplines in higher education institutions; to summarize the results of scientific research and analytical work.

have the following skills: research and development activities, solving standard scientific problems, conducting educational and pedagogical activities using credit-based learning technologies, teaching methods for professional disciplines, using modern information technologies in the educational process, professional communication and intercultural communication, public speaking, and the ability to express thoughts in a clear and logical manner both orally and in writing.

To be competent: in the methodology of scientific research; in scientific and pedagogical activities in higher education institutions; in modern educational technologies; in carrying out scientific projects and research in the professional field; in ways of ensuring continuous knowledge updating and expanding professional skills and abilities.

4.4 Professional competencies

Masters of Economics in the educational program "Accounting and Legal Support for Business" will be able to demonstrate the following competencies after successfully completing the program:

ON 1. Conduct independent research in accordance with the developed program and present the results of the research to the scientific community in the form of an article, dissertation, report, or multimedia presentation.

ON 2. Demonstrate initiative and leadership skills, as well as the ability for self-development and personal growth.

ON 3. Analyze problem situations using a systematic approach and develop strategies for action.

ON 4. Apply various accounting methods, organize and manage accounting, analytical, and control units (teams) of business entities based on the principles of accounting and auditing ethics.

ON 5. To defend the interests of an economic entity in specialized economic, administrative, and arbitration courts on the legality of the reflection of an organization's economic activities in accounting, financial, and tax reporting.

ON 6. To substantiate the rationality and effectiveness of established methods of making managerial decisions.

ON 7. To summarize and critically evaluate scientific research conducted by domestic and foreign researchers, identify promising areas, and develop a research program.

ON 8. To carry out teaching and research activities in the system of higher and additional education.

ON 9. To apply modern communication and information technologies, to have a foreign language at a level that allows to carry out professional and research activities, including in a foreign language environment.

ON 10. To conduct an external audit and organize a system of internal control.

5. Professional Internship Base

The educational program of the scientific and pedagogical master's degree includes two types of practice:

1) pedagogical practice in the Basic Disciplines cycle – at the university in parallel with theoretical training;

2) research practice in the Specialized Disciplines cycle – at the place of the dissertation in a separate period.

Pedagogical practice is conducted in order to form practical skills in teaching and learning methods. The main place for conducting pedagogical practice for master's students is the Department of Accounting and Finance at the Seifullin Kazakh Agrotechnical Research University. During the practice period, master's students are involved in conducting classes at the bachelor's level.

Pedagogical practice provides for the consolidation of theoretical and practical knowledge acquired, as well as the familiarization of master's students with the regulatory documents governing the university's educational process (State Educational Standards, typical rules, typical and curricular plans, educational and methodological complexes of disciplines, syllabuses, etc.); the order, management, conduct, and evaluation of the university's educational process, which includes lecturing, conducting practical and seminar classes, and monitoring the completion of coursework and projects.

The master's research practice is conducted with the aim of familiarizing the student with the latest theoretical, methodological, and technological achievements of Russian and foreign science, as well as modern methods of scientific research, data processing, and interpretation.

The content of research practice is determined by the topic of the dissertation research.

Forms and content of research practice:

- study of reference and bibliographic systems, methods of information retrieval;
- acquisition of skills in working with bibliographic reference books, compiling scientific and bibliographic lists, using bibliographic descriptions in scientific works;
- work with electronic databases of domestic and foreign library collections;
- working with the empirical research base in accordance with the chosen topic of the dissertation (preparing a program and plan for the empirical research, setting and formulating the objectives of the empirical research, defining the object of the empirical research, choosing the methodology for the empirical research, and studying the methods for collecting and analyzing empirical data);
- conducting statistical and sociological research related to the topic of the dissertation;
- mastering the methods of questionnaires and interviews (creating questionnaires, conducting interviews, analyzing and summarizing the results);
- mastering the methods of observation, experimentation, and modeling.
- preparation of arguments for conducting a scientific discussion, including a public one;
- generalization and preparation of the results of the master's research activities for the continuation of scientific research within the framework of postgraduate education.

The Department of Accounting and Finance has developed programs for each type of practice, concluded contracts with more than 20 organizations and enterprises, research institutions designated as practice bases, such as the Institute of Economics of the Committee of Science of the Ministry of Education and Science of the Republic of Kazakhstan, JSC Institute of Economic Research of the Ministry of Economics and Budget Planning of the Republic of Kazakhstan, JSC KazAgroFinance", enterprises of NMH KazAgro JSC, NC KTZ JSC, Kazakhstan Electric Grid Management Company KEGOC JSC, BI GROUP Holding, APK-Invest Corporation LLP, Audit and Evaluation Center LLP, Agrofirma Rodina LLP and others.

The Department operates the Center for Economic Problems of Agricultural Development (CEPAR) to organize research work by students and create appropriate conditions for training in the Department's fields. To carry out research work, master's students have the opportunity to use the material and technical, scientific, and methodological base of the Center for Economic Issues, including a methodological office, a database of statistical and analytical data, and a computer class equipped with specialized software, such as Project Expert for developing business plans and evaluating investment projects, Audit Expert for analyzing the financial condition of an enterprise, SPSS for statistical analysis, and MATLAB for modeling and optimizing solutions for managing production and economic processes.

6. The structure of the educational program

№	Naming of cycles of disciplines and types of activities	Overall labor intensity	
		in hours	in credits
1	2	3	4
1.	**Theoretical training**	**2640**	**88**
1.1	**Basic Disciplines Cycle (BD)**	**1050**	**35**
1)	University Component (UC):	600	20
	History and Philosophy of Science	150	5
	Foreign Language (Professional)	150	5
	Higher School Pedagogy	90	3
	Management Psychology	150	5
	Pedagogical Practice	60	2
2)	Elective Component (EC)	450	15
	Business Analytics Quantitative Analysis Techniques	150	5
	Research Methodology Modern Issues in Accounting and Auditing	150	5
	Financial Management and Financial Analysis Comprehensive Economic Analysis	150	5
1.2	**Cycle of profiling disciplines (PD)**	**1590**	**53**
1)	University Component (UC):	1140	38
	Management accounting in modern business structures	150	5
	National models and international standards of financial reporting	150	5
	Accounting in accordance with international standards of financial reporting	270	9
	Internal audit of business processes	150	5
	Commercial law	150	5
	Research practice	270	9
2)	Elective component (EC)	450	15
	Theory and practice of tax accounting and auditing Computer technologies in modern accounting, analysis and auditing	120	4
	Financial reporting audit International audit standards and their application in the Republic of Kazakhstan	180	6
	Compliance in the corporate governance system Law in business	150	5
2	**Scientific research work**	**720**	**24**
1)	Research work of a master's student, including internships and master's theses (RWM)	720	24
3	**Additional types of training (AT)**		
4	**Final certification (FC)**	**240**	**8**
1)	Registration and defense of a master's thesis	240	8
	Final	**3600**	**120**

7. Correlation of Achievability of Learning Outcomes of the Educational Program and Academic Subjects

№	Name of the discipline	Brief description of the discipline	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
Cycle of Basic Disciplines University Component (20 credits)													
1	History and Philosophy of Science	Formulates the skills of a methodological and dialectical approach to research, summarizes philosophical knowledge, studies the issues of historical development and its structure, analyzes the patterns and trends of scientific knowledge, and systematizes the results of scientific research.	5			v							
2	Foreign Language (Professional)	Formulates foreign language communicative competence as a significant component of professional competence and the culture of scientific written speech among students, allowing them to integrate into international scientific activities, to freely operate the scientific and conceptual apparatus in their field of study, to expand their scientific and information base, to acquire broad scientific knowledge, and to identify promising areas of professional and scientific activity.	5									v	
3	Higher Education Pedagogy	allows master's students studying in the field of science and pedagogy to understand the general problems, methodological and theoretical foundations of higher education pedagogy, the skills of analyzing teaching and upbringing, and the elements of modern planning and organization technologies.	3								v		
4	Management Psychology	forms the skills of managing organized activities of people through the study of psychological laws and patterns of management and labor quality, forms the ability to make scientifically based decisions, structure the actions of other people, and manage an organization.	5		v		v		v			v	
5	Pedagogical practice	The introductory stage: planning the pedagogical practice. The scientific and methodological stage: the master's student's internship and attendance at lectures by the teaching staff. The pedagogical stage: the master's student's collaboration with the teaching staff. The scientific and pedagogical stage: familiarization with innovative educational	2			v					v		

		technologies, including the use of information and communication technologies, and modern methods and techniques for teaching accounting disciplines in higher education institutions.											
Basic Disciplines Cycle Elective Component (15 credits)													
6	Business Analytics	Principles of Business Analytics and Tools. Types of Business Analytics. Modern Business Analytics Services. Applications of Business Analytics Services. Information Business Analytics. Models and Methods of System Dynamics. Application of Dynamic Systems for Solving Analytical Problems. Basic Statistical Data Analysis Systems and Their Practical Application. Simulation Modeling in the Arsenal of Business Analytics. Business Analytics in Business Planning. Analytical Evaluation.	5			v			v				
7	Quantitative analysis techniques	Quantitative analysis methods and objects. Forecasting the dynamics of microeconomic indicators. Modeling one-dimensional time series. Autocorrelation. Analysis of dynamic series. Introduction to the theory of regression analysis. Correlation and linear regression: the relationship between data. Multiple regression. Regression analysis of time series. Statistical methods for forecasting business processes. Decision-making and risk.	5	v		v				v			
8	Methodology of scientific research	Methodology of scientific research. General scientific methods of economic research. Statistical and economic research methods. Balance method of research, economic and mathematical modeling, and the method of developing targeted programs. Calculation and design methods of scientific research. Functional-cost and expert methods of research. Information support for scientific research. Scientific writing style and philological support for the design of scientific work. Methodology for preparing and designing a master's thesis.	5	v		v				v			
9	Modern Problems of Accounting and Auditing	Modern Problems of Accounting and Auditing Development. Tools and Methods of Conducting Research and Performing Applied Projects in the Field of Accounting, Auditing, and Financial Consulting. Criteria, Tools, and Methods of Assessing the Effectiveness of Financial and	5	v			v			v			

		Economic Activities. Development of the Company's Internal Control System. Problems of the Holding's Accounting Methodology. Modern Problems of Developing a Management Accounting System in a Manufacturing Company.											
10	Financial Management and Financial Analysis	Financial Management System at the Enterprise. Analysis of Financial Statements. Financial Planning and Financial Forecasting. Sources of Business Financing. Working Capital Management. Managerial Analysis: Methods of Profit Maximization. Long-Term Financial Decisions. Risk and Return. Cost of Capital and Capital Structure Decisions. Measuring the Value of a Business for Shareholders. Financial Management in a Crisis Situation.	5			v							
11	Comprehensive economic analysis	Method, methods, and techniques of comprehensive economic analysis. Methodology of factor analysis and the method of financial ratios. Comprehensive analysis of production, sales, and production costs. Comprehensive analysis of the use of labor and production resources. Comprehensive analysis of the balance sheet liquidity, solvency, and financial stability of the entity. Comprehensive analysis of cash flows, market activity, and business activity of the entity. Comprehensive analysis of the profitability of the entity.	5			v							
Cycle of core disciplines University component (38 credits)													
12	Management accounting in modern business structures	Fundamentals of management reporting. Modern methods of cost accounting and calculation. Features of using CVP analysis and decision-making in conditions of uncertainty. Making decisions on long-term investments. Strategy and tactics of pricing policy. Flexible budgets and variance analysis. A system of balanced indicators. The theory of constraints in management accounting and its application in practice. Optimization of management decisions.	5		v				v				
13	National Models and International Standards of Financial Reporting	Globalization and its Impact on Accounting Processes. The Main Models of Accounting and Reporting in the World. Characteristics of the Main Groups of National Accounting Models. International and Regional Accounting Organizations: Objectives and Functions.	5			v	v						

		International Certification of Accountants and Auditors. Implementation, Development, and Challenges of Applying IFRS in Kazakhstan. Implementation of IFRS in Public Institutions.											
14	Accounting in accordance with International Financial Reporting Standards	Determination of the fair value of assets. Compilation of a consolidated balance sheet in the event of a business merger. Calculation of goodwill. Consideration of reverse leasing issues. Consideration of the problems of reflecting subsidies and presenting financial statements in the context of hyperinflation. Reflection in the reporting of financial instruments, pension plans, insurance contracts and agricultural products.	9		v		v						
15	Internal Audit of Business Processes	Internal Audit: Definition, Functions, and Basic Principles. Business Processes: Goals and Objectives, Classification, Regulation, and Use in Internal Audit. Internal Audit Cycle. Internal Audit Methods. Internal Audit of the Procurement Process. Internal Audit of the Production Process. Internal Audit of the Sales Process. Internal Audit of the Finance Management Process. Internal Audit of the Accounting Process. Internal Audit of the Human Resources Management Process. Internal Audit of the Corporate Governance System.	5						v				v
16	Commercial Law	Reforming Civil Law: Prospects for the Development of Contract Law. The Concept and Principles of Contract Law. Entrepreneurial (Commercial) Contract. Contractual Process in Commercial Transactions. Alienating Commercial Contracts. Mediating Commercial Contracts. Service Obligations in Commercial Transactions. Protecting the Interests of Parties to Commercial Contracts.	5					v					
17	Research Practice	Research practice for master's students is conducted with the aim of collecting, analyzing, and summarizing scientific material, developing original scientific ideas for the preparation of a master's thesis, acquiring skills in independent research, and participating in the research work of research teams.	9	v	v	v			v	v	v		
Cycle of core disciplines Elective component (15 credits)													
18	Theory and Practice of Tax Accounting and	Tax accounting of revenues from the sale of goods (works, services) and expenses related to	4				v						v

	Auditing	production and sale. Accounting for non-operating revenues and expenses. Practical features of conducting tax accounting for individual business transactions. Methods and stages of conducting a tax audit, and documentation of the results. Situational and proactive tax audits. Tax compliance.											
19	Computer technologies in modern accounting, analysis, and auditing	Classification of automated information systems (AIS) for accounting and economic analysis. Selection of the optimal option for automating accounting and economic analysis for various enterprises and organizations. AIS for accounting. AIS for economic analysis and auditing: systems for automating financial analysis; tools for automating internal management analysis; software for AIS for auditing; legal databases and reference books.	4				V					V	V
20	Financial Statement Audit	Information Base, Objectives and Approaches to Conducting a Financial Statement Audit. Planning. Collecting Audit Evidence. Quality Control. Risk Factors for Misstatements in Financial Statements. Use of Automated Information Systems in Conducting a Financial Statement Audit. Auditor's IT Risks. Auditor's Report. Formulation of an Opinion. Auditor's Conclusion.	6						V				V
21	International Auditing Standards and the Practice of Their Application in the Republic of Kazakhstan	Classification of ISAs. ISAs 100-199 "Introductory Aspects" Group. ISAs 200-299 "Responsibilities". ISAs 300-399 "Planning". ISAs 400-499 "Internal Control". ISAs 500-599 "Auditor's Evidence". ISAs 600-699 "Use of Third-Party Work". ISA 700-799 "Audit Conclusions and Report Presentation". ISA 800-899 "Special Areas". Features of Applying a Conceptual Approach to Compliance with the Principles of Ethics of Accountants and Auditors.	6		V				V				V
22	Compliance in the corporate governance system	The purpose of the compliance system. The organization of compliance in the company. Compliance interaction with corporate governance bodies. Compliance and business ethics: the role of business ethics in preventing violations in corporate governance; corporate code of business ethics. Compliance risk management: regulatory systems in the field of compliance; models of compliance risk management. Features of compliance	5		V			V					

		regulation.												
23	Law in business	Organizational and legal forms of entrepreneurship. Legal entities. Bankruptcy. Private entrepreneurship. Individual entrepreneurship. The importance and features of licensing entrepreneurial activities. Means of individualization of commercial activities. Obligatory law. Representation and power of attorney. Legal liability for economic offenses. Protection and support of entrepreneurship.	5					v						