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

8D04103 «Accounting and Auditing in Accordance with International Standards»

Code and Classification of the Field of Education: 8D04 Business, Management, and Law

Code and Classification of the Study Program: 8D041 Business and Management

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

Degree awarded : Doctor of Philosophy/PhD in the educational program «8D04103 - Accounting and Auditing in accordance with International Standards»

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	Н. Шай
4	Yesetov O.O.	Master of Economics	Head of Internal Audit Service	JSC "KEGOC"	
5	Алиева В. И.	Candidate of Philological Sciences	Chairperson of the Board	Public Association "League of Professional Accountants"	
6	Kulekeshova A.B.	Master of Economics	Senior Lecturer of the Department of Accounting and Finance, graduate of the 2020 educational program	Saken Seifullin KATRU	
7	Bekbosynova L.Zh.	Master of Economics	1st-year doctoral student of the educational program	Saken Seifullin KATRU	

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»	

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 8D04103 "Accounting and Auditing in accordance

with international standards":

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;
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 Doctors of Philosophy (PhD) with theoretical knowledge and practical research skills in the doctrines, essence, and methodology of accounting and auditing in accordance with international standards.

The PhD program in "8D04103 – Accounting and Auditing in Accordance with International Standards" has a scientific and pedagogical orientation. It involves fundamental educational, methodological, and research training, as well as in-depth study of subjects in accounting and auditing for the system of higher and postgraduate education and for the scientific sphere.

The educational program "Accounting and Auditing in Accordance with International Standards" has been developed based on the needs of the labor market, in accordance with the State Compulsory Standard for Postgraduate Education of 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 8 of SQF)	Chief Financial Officer (CFO)
2	Professional Standard “Accountant”, Order No. 1340 dated December 29, 2023 (Level 8 of SQF)	Chief Financial Officer (CFO) (Other possible job titles: Director of Economics, Chief Auditor, Financial Analyst, Finance Director)
3	Professional Standard “Educator (Academic Staff) of Higher and/or Postgraduate Education Institutions”, Order dated November 20, 2023 (Level 8 of SQF)	1) Lecturer, Assistant Professor in the field of higher and postgraduate education (HPE); 2) Lecturer, Associate Professor in HPE; 3) Associate Professor, Professor in HPE; 4) Lecturer, Full Professor in HPE

2.2 Learning outcomes

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

Mandatory job functions:

1. Assessment and analysis of the impact of the economic environment on the company's financial management.

2. Financial analysis and planning of financial data, development of a financial strategy, and its implementation.

Additional job functions:

1. Demonstration of a systematic understanding of the study and research methods used in this field.

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.

As a result of mastering this educational program, the Doctor of Philosophy/PhD in the educational program 8D04103 "Accounting and Audit in accordance with International Standards" must demonstrate:

ON 1. Design, implement and adapt scientific results in the field of accounting, analysis and audit in the financial and economic activities of organizations of various forms of ownership.

ON 2. Develop a research program and independently implement it using modern research methods and information and communication technologies, present research results to the scientific community.

ON 3. Carry out expert and consulting activities in the field of accounting and auditing based on the principles of accounting and auditing ethics.

ON 4. Carry out research activities in the higher education system.

ON 5. Analyze and critically evaluate scientific achievements in the field of accounting and auditing, and generate new ideas in research and professional activities.

ON 6. Improve oneself based on a commitment to scientific research and the development of new ideas.

3. General characteristics of the educational program

The development of the modern economy and science is based on solid knowledge, which makes PhD degree holders highly sought after in the labor market. Graduates of the educational program 8D04103 "Accounting and Auditing in Accordance with International Standards" represent the scientific and business elite of the country—professionals whose work acts as a catalyst for the development of enterprises, economic sectors, and society as a whole.

The PhD program provides training in an innovative educational environment and the acquisition of professional and research competencies for future scholars capable of contributing to the advanced development of science and education in Kazakhstan.

Doctoral training under this program is aimed at preparing qualified personnel for scientific, pedagogical, and professional activities. Graduates possess in-depth knowledge in higher education pedagogy and psychology, university teaching methods, research organization and implementation skills, as well as professional expertise in accounting and auditing.

As part of the implementation of the educational program, active research is conducted in the fields of accounting, auditing, and tax planning. The integration of modern scientific developments into the educational process enables the training of specialists capable of mastering and generating new knowledge in the course of their professional activities.

Doctoral students have access to the library resources and databases of KATRU, and can participate in research projects, scientific seminars, conferences, and other collaborative discussions. They engage in solving scientific problems and conducting research under the guidance of leading experts, as well as preparing scientific publications for journals and academic editions.

Graduates of the program acquire systematic knowledge, skills, and competencies related to adapting theoretical and practical material to real and prospective practices in pedagogical, research, accounting-analytical, and auditing fields. Holding a PhD degree, graduates are qualified to work in institutions of higher education, research institutes, and also as managers, deputy heads, department heads, or top-level specialists in accounting, financial-economic, and analytical departments of organizations across various industries and forms of ownership, including government and local administration bodies.

The program is delivered by faculty members who hold candidate or doctoral degrees and are actively engaged in research in the field of economics. They publish in leading national and international peer-reviewed journals, including Q1 and Q2 level journals indexed in Scopus and Web of Science. The doctoral faculty enjoy high reputations in the economic community, regularly speak at international conferences, conduct scientific research, and lead both academic and practice-oriented research projects.

4. Competency Model (Graduate Profile)

4.1 Areas of Professional Activity

Graduates who have completed the doctoral program are equipped to engage in scientific research, academic teaching, organizational and managerial work, project-based economic activities, and analytical work.

Professional Fields:

1. Specialists in the Field of Education and Science:

Lecturer, Assistant Professor in the field of education and higher professional education (HPE);

Lecturer, Associate Professor in the field of education and HPE;

Lecturer, Associate Professor, or Professor in the field of education and HPE;

Professor in the field of education and HPE;

Senior Research Fellow;

Teaching-Research Staff Member.

2. Specialists in the Field of Business and Administration: Chief Financial Officer (CFO): Other possible job titles: Director of Economics; Chief Auditor; Financial Analyst; Finance Director.

Requirements for Professional Competencies:

Autonomy: Ability to independently engage in managerial activities involving the development of strategies for the operation and advancement of large institutional structures at the national level.

Responsibility: Accountability for decision-making in long-term annual planning, development and outcomes of operational processes, conducting commercial negotiations, and identifying company needs in alignment with set goals.

Complexity: Competence in solving methodological, research, and project-related problems associated with the development and efficiency improvement of complex social, industrial, and scientific processes.

Requirements for skills and competencies:

Accepts and is responsible for solving tasks and problems. Demonstrates a systematic understanding of the field of study, mastery of the skills and research methods used in the field. Plans, develops, implements, and adjusts a comprehensive research process. Contributes to the expansion of the scientific field through original research, which may be eligible for publication at the national or international level. Critically analyzes, evaluates, and synthesizes new and complex ideas. Communicates their knowledge and achievements to colleagues, the scientific community, and the general public. It promotes the development of a knowledge-based society.

Demonstrates the skills of developing the enterprise activity strategy, changes and unpredictability, the ability to cope with long-term and laborious tasks, to analyze diverse information, to weigh risks, without loss of motivation and without damage to quality. Knows how to form and develop teams of different levels. The ability to generate ideas, to predict the results of innovative activities to carry out large-scale changes in the professional and social sphere, to manage complex production and scientific processes.

Carrying out large-scale changes in the professional and social sphere and management of complex production and scientific processes.

Knowledge requirements:

The most profound and complete knowledge of the field of professional activity, as well as of finance, international markets. Knowledge of the current legislation of the RK. Knowledge of the standards of rendering public services; knowledge of the subject of labor in the process of its implementation and the cycle of the corresponding executive actions.

Knowledge of strategy, management of processes and activities (including innovative), organization of activity at the level of large institutional structures.

Knowledge at the most advanced level in the field of professional activity. Applies special knowledge to critically analyze, evaluate, and synthesize new complex ideas that are at the forefront of science.

Knowledge of digital literacy at the level of an advanced user.

Requirements for personal competencies:

Understanding of business;
Self-reliance and responsibility;
Cooperation and interaction;
Strategic thinking;
Ability to make quick decisions;
Ability to work in a team;
Change management;
Analytical thinking;
Oral communication skills;
Searching and analyzing information;
Ability to learn and self-learn;
Initiative;
Leadership;
Multitasking;
Broad and in-depth knowledge;
Skills and a high degree of professional values;
Take responsibility for solving problems.

4.2 Types of professional activity

Areas of professional activity:

pedagogical activity: organization of the learning and upbringing process in the field of education; use of available opportunities of the educational environment and design of new conditions, including information conditions, to ensure the quality of education; teaching of economic disciplines in educational organizations of higher education, secondary general education, additional education; implementation of professional self-education and personal growth, design of further educational route and professional career;

methodological activities: research, design, organization, and evaluation of the implementation of methodological support for teachers using innovative technologies; organization of interaction with colleagues and social partners, including foreign ones, and search for new partners in solving current scientific and methodological tasks; use of available opportunities in the educational and social environment and design of new environments, including information environments, to ensure the development of methodological support for teachers;

analytical and research: search for information on a given assignment, collection and analysis of data necessary for specific economic calculations; processing arrays of economic data in accordance with the task, analysis, evaluation, interpretation of the results obtained and substantiation of conclusions; construction of standard theoretical and econometric models of the studied processes, phenomena and objects related to areas of professional activity, analysis and interpretation of the results obtained; analysis and interpretation of indicators characterizing socio-economic processes and phenomena at the micro and macro levels both in Kazakhstan and abroad; preparation of information reviews, analytical reports; conducting statistical surveys, surveys, questionnaires and initial processing of their results; participation in development of design solutions in the field of professional activity, preparation of proposals and measures for the implementation of the developed;

cultural and educational activities: study and formation of cultural needs and improvement of cultural and educational level of various groups of the population; creation of educational programs and their implementation in order to popularize scientific knowledge and cultural traditions; use of modern information and communication technologies and mass media to solve cultural and educational tasks;

accounting and economic activities: corporate strategy and planning aimed at maximizing the value of the company; budgetary and managerial control; financial management (cash flows, accounts receivable and payable, ensuring fulfillment of all obligations, asset security, etc.); information support for managers and specialists of the company; organization and maintenance of managerial, accounting and tax accounting; timely and high-quality preparation and presentation of financial and tax reports both for internal use and for external consumers; active participation in the development of accounting and tax policy of the enterprise for the near and long term; managerial (financial and production) analysis of the state of the company's business activities and the use of its results to improve its efficiency; optimal organization of the movement of cash flows; accounting expertise of individual employment contracts with employees of the enterprise and business contracts concluded by the enterprise; control over the correct and lawful expenditure of the enterprise's funds (own and borrowed); participation in the development and adoption of management decisions by the enterprise's management;

organizational and managerial activities: development of the enterprise's strategy, participation in the development of management decision options, operational management of work 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 economic services. Implementing large-scale changes in the professional and social spheres and managing complex production and scientific processes.

4.3 Basic competencies (academic and socio-personal)

As a result of completing this educational program, a PhD student should have the following basic competencies:

know: methods of critical analysis and evaluation of modern scientific achievements, as well as methods of generating new ideas when solving research and practical problems, including in interdisciplinary fields.

be able to: analyze alternative solutions to research and practical problems and evaluate the potential benefits and drawbacks of implementing these solutions.

have: the skills to analyze methodological problems that arise when solving research and practical problems, including in interdisciplinary fields.

As a result of mastering this educational program, you should demonstrate the following:

1. The ability to critically analyze and evaluate scientific achievements in the field of accounting and auditing, and to generate new ideas in research and professional activities.
2. The ability to develop a research program and implement it independently using modern research methods and information and communication technologies, and to present the results of research to the scientific community, including publications in international journals, dissertations, reports, or multimedia presentations.
3. The ability to improve oneself based on a commitment to scientific research and the development of new ideas.

4.4 Professional competencies

As a result of mastering this educational program, the Doctor of Philosophy/PhD must demonstrate:

1. The ability to carry out teaching and research activities in the higher education system, to follow the ethical standards in professional activities.
2. The ability to design, implement and adapt scientific results in the field of accounting, analysis and audit in the financial and economic activities of organizations of various forms of ownership.
3. The ability to perform expert and consulting activities in the field of accounting and auditing based on the principles of accounting and auditing ethics, and to use strategic analysis methods.

5. Professional Internship Base

The educational program of the scientific-pedagogical doctoral studies includes two types of practical training:

1. Pedagogical practice within the cycle of Basic Disciplines — conducted at the university concurrently with theoretical training;

2. Research practice within the cycle of Specialized Disciplines — carried out at the dissertation research site during a separate period.

The pedagogical practice is intended to serve as a connecting link between the theoretical knowledge gained through the educational program and the practical activities involved in applying this knowledge in the real educational process.

The goals of the doctoral student's teaching practice are as follows:

– studying the fundamentals of educational and methodological work in higher educational institutions, and mastering the pedagogical skills of conducting classes in various disciplines;

– developing the doctoral student's professional competencies and consolidating their psychological and pedagogical knowledge in the field of professional pedagogy;

– preparing the doctoral student for teaching activities in accordance with the main educational programs and using innovative educational technologies.

- strengthening the motivation for teaching in higher education.

- designing individual components of the educational process, testing various educational systems, and implementing innovative educational technologies.

The main place for teaching practice of doctoral students is the Department of Accounting and Finance of the Kazakh Agrotechnical Research University named after S. Seifullin. During the period of practice, doctoral students are involved in conducting classes in bachelor's and master's programs.

Research practice is part of the educational component of the curriculum and is aimed at preparing doctoral students for independent research activities and practical participation in the research work of the team.

The content of the practice is a logical continuation of the theoretical training block and serves as a basis for carrying out research work and writing a dissertation for the degree of Doctor of Philosophy, as well as for developing professional competence in the field of professional education.

The purpose of the doctoral student's research practice is to study the latest theoretical, methodological, and technological achievements of domestic and foreign science, as well as to consolidate practical skills in applying modern research methods, processing, and interpreting experimental data in a dissertation study.

The objectives of research practice:

- formation of a holistic view of research activities, personal and professional qualities of a researcher, research skills necessary for writing a scientific work, and interest in research activities;

- deepening and consolidating theoretical knowledge by applying it to solve specific scientific problems;

- developing stable skills of practical application of research skills and scientific analysis obtained during theoretical training.

- studying methods, techniques, and technologies of research activities in the real sector of the economy, as well as the ability to use modern information technologies;

- developing the ability to present the results of the work done in the form of reports, abstracts, and articles, which are designed in accordance with the existing requirements, using modern means of editing and printing.

The Department of Accounting and Finance has developed programs for each type of practice and has signed agreements with organizations, enterprises, and research institutions designated as practice bases. These include the Institute of Economics of the Science Committee of the Ministry of Education and Science of the Republic of Kazakhstan, JSC "Institute of Economic Research" of the Ministry of Economy and Budget Planning of the Republic of Kazakhstan, JSC "KazAgroFinance," enterprises of JSC NUH "KazAgro," JSC "NC KTZ," JSC "Kazakhstan Electricity Grid Operating Company" (KEGOC), and others.

To organize the research work of students and create appropriate conditions for training directions, the Department operates the Center for Economic Problems of Agricultural Development (CEPAR).

Doctoral students have the opportunity to utilize the material-technical and scientific-methodological resources of the Center for Economic Problems, which include a methodological office, a database of statistical and analytical data, and a computer lab equipped with specialized software programs such as: Project Expert — software for developing business plans and evaluating investment projects; Audit Expert — software for analyzing the financial condition of enterprises; SPSS — a statistical analysis software package; MATLAB — for modeling and optimizing solutions in the management of production-economic processes.

6. The structure of the educational program

№	Naming of cycles of disciplines and types of activities	Overall labor intensity	
		in academic hours	in academic credits
1	2	3	4
1.	**Theoretical training**	**1350**	**45**
1.1	**The cycle of basic disciplines (BD)**	**750**	**25**
1)	The university component	450	15
	Academic writing	150	5
	Research methods	150	5
	Theory and methodology of accounting	150	5
2)	Elective component	-	-
3)	Pedagogical practice	300	10
1.2	**Cycle of profiling disciplines (PD)**	**600**	**20**
1)	The university component	150	5
	Methods and practice of preparing consolidated financial statements	150	5
2)	Elective component	150	5
	Audit of consolidated financial statements	150	5
	Strategic analysis and accounting		
3)	Research practice	300	10
2	**Research work**	**3690**	**123**
1)	Research work of a doctoral student, including internship and completion of a doctoral thesis	3690	123
3	Additional types of training		
4	**Final certification**	**360**	**12**
1)	Writing and defense of a doctoral thesis	360	12
	Final	**5400**	**180**

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

№	Name of the discipline	Short description of the discipline (30-50 words)	Number of credits	Generated learning outcomes (ON)					
				1	2	3	4	5	6
		Cycle of Basic Disciplines University Component (15 credits)							
1	Academic Writing	The course aims to help doctoral students master the concepts and models of academic writing. Doctoral students will develop the skills and abilities to write academic and scientific texts, as well as various types of written academic discourse. They will be able to analyze and evaluate different levels of written work, work with authentic sources, and present their own perspectives.	5				V	V	
2	Research Methods	Studies the methods of formulating a scientific problem based on revealing the contradictions between the current knowledge about the object of research and the knowledge necessary for solving a practical problem that is in demand by society. Forms the skills of choosing a topic and scientifically substantiating its relevance for practical application, organizing and conducting research, and presenting scientific results.	5		V		V	V	V
3	Theory and Methodology of Accounting	Research on the methodology of accounting, definitions of the methodology of accounting science. The main functions of the theory of accounting. Modern accounting: definition, definitions, structure, and objectives. The basic procedure of accounting, its features, and paradoxes. Modern accounting as a differentiated system. The institutional approach in the development of the theory and methodology of accounting. Characteristics of the main directions of development of the accounting school.	5	V	V			V	
		Cycle of core disciplines University component (5 credits)							
4	Methodology and practice of preparing consolidated financial statements	Principles of presentation and preparation of consolidated financial statements in accordance with IFRS 10 "Consolidated Financial Statements". Sequence of compiling summary (consolidated) financial statements. Methods of consolidation of financial statements. Consolidation of subsidiaries. Consolidation of associated and jointly controlled companies. Automation of formation of consolidated	5	V		V			

		statements. Presentation of consolidated financial statements. Methodology of analysis of consolidated statements.							
Cycle of core subjects Elective component (5 credits)									
5	Audit of consolidated financial statements	Sources of information for auditing consolidated financial statements. Checking the completeness and correctness of the selection of consolidation objects. Checking the unity of accounting policies when compiling the statements. Checking the correctness of calculating the minority share. Checking the completeness and correctness of the elimination objects. Checking the correctness of recalculating the indicators. Risk factors for distortions in the financial statements. Using automated information systems when conducting an audit of consolidated financial statements.	5	V		V			
6	Strategic analysis and accounting	Strategic management schools. Core competencies. Value chain. Internal analysis: staff competencies. Human resources and culture. Resource analysis. External analysis and competitive environment analysis. Balanced Scorecard as a strategic management system.	5	V		V			