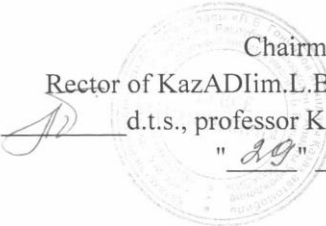


MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

I APPROVE
Chairman of the US,
Rector of KazADI Im. L.B. Goncharova
d.t.s., professor Kabashev R.A.
" 29 " 03 2022



CATALOG OF ELECTIVE DISCIPLINES

for the 2022-2026 academic year

Code and classification of training areas:	6B041 Business and Management
OP Group code and name:	B045 Audit and taxation
OP code and name:	6B04103 Accounting and audit
Level of training:	bachelor
Degree awarded:	Bachelor of Economics in the educational program "6B04103 Accounting and Audit"

Almaty, 2022

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV

Faculty of Motor Transport

List of elective disciplines on OP 6B04103 "Accounting and audit"

	Name of the discipline	Cycle Disciplines	Recommended semester	Note
1.	Fundamentals of Economics and Law	OOD/KV	3	Appendix No. 1, page 4
2.	Transport law			Appendix No. 2, page 5
3.	State regulation of the economy	DB/KV	5	Appendix No. 3, page 6
4.	State and local government			Appendix No. 4, page 7
5.	Audit 1	PD/SQ	4	Appendix No. 5, page 8
6.	General audit in industries			Appendix No. 6, page 9
7.	Accounting and reporting in road and construction companies	DB/KV	5	Appendix No. 7, page 10
8.	Accounting and reporting in industries			Appendix No. 8, page 11
9.	Pricing and determination of estimated cost in construction	DB/KV	5	Appendix No. 9, page 12
10	Pricing in industries			Appendix No. 10, page 13
11	Taxes and taxation	DB/KV	5	Appendix No. 11, page 14
12	Features of taxation on transport			Appendix No. 12, page 15
13	The economy of the enterprise	DB/KV	4	Appendix No. 13, page 16
14	Economy of transport			Appendix No. 14, page 17
15	Digital data analysis technologies	DB/KV 4b	5	Appendix No. 15, page 18
16	Information support of motor transport systems			Appendix No. 16, page 19
17	Risk management	DB/KV	6	Appendix No. 17, page 20
18	Financial risk management			Appendix No. 18, page 21
19	Economic assessment of investments in construction	DB/KV	6	Appendix No. 19, page 22
20	Valuation of machinery, equipment and vehicles			Appendix No. 20, page 23
21	Financial accounting II	PD/SQ	6	Appendix No. 21, page 24
22	Financial accounting for transport			Appendix No. 22, page 25
23	Analysis of financial statements	PD/SQ	6	Appendix No. 23, page 26

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
 KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
 Faculty of Motor Transport


24	Analysis in road construction organizations			Appendix No. 24, page 27
25	Economic analysis of the activities of road construction companies	DB/KV	7	Appendix No. 25, page 28
26	Industry economic analysis			Appendix No. 26, page 29
27	Tax accounting	DB/KV	7	Appendix No. 27, page 30
28	Tax accounting in industries			Appendix No. 28, page 31
29	Information processing of accounting data	DB/KV	7	Appendix No. 29, page 32
30	Computer technologies in accounting			Appendix No. 30, page 33
31	International Financial Reporting Standards	PD/SQ	7	Appendix No. 31, page 34
32	Financial accounting in accordance with IFRS			Appendix No. 32, page 35
33	Management accounting in construction companies	PD/SQ	7	Appendix No. 33, page 36
34	Management accounting in transport			Appendix No. 34, page 37
35	Audit 2	PD/SQ	7	Appendix No. 35, page 38
36	Financial control and audit in transport			Appendix No. 36, page 39

Note: A brief description of the elective disciplines of the OP is given in the appendix

The catalog of elective disciplines on the OP "Accounting and audit" was discussed at the meeting of the department protocol No. 8 from 14.03 2022.

Head of the Department of Economics, Professor, Candidate of Economics, Associate Professor of the Higher Attestation Commission  Kalgulova R.Zh.

The catalog of elective disciplines is recommended by the UMS Protocol No. 9 of 14.03 2022.

Chairman of the UMS, Candidate of Technical Sciences, Professor  Murzakhmetova U.A.

Brief description of elective disciplines

Appendix 1

№	Name of the discipline	Fundamentals of Economics and Law
1	Discipline code	OEP 21(2)01
2	Number of credits	5
3	Department	Economy
4	Course, semester	2, 3
5	Prerequisites	Economic theory
6	Post-requirements	State regulation of the economy
7	The purpose of the study	The purpose of the study is to train legal economists, managers and analysts who are competitive in the labor market, in demand by modern enterprises and market structures
8	Summary of disciplines	The discipline reveals the actual problems of two sciences - economics and law: the development of economic theory and various concepts of the market system of management in relation to the Kazakh reality, methodological and practical aspects of economic growth, social policy of the state, legal foundations of banking and stock exchange activities, property and real estate relations, budget and taxes, etc.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: fundamentals of the legal system and legislation of Kazakhstan; norms of business ethics; goals and methods of state regulation of the economy, the role of the public sector;</p> <p>Be able to: formulate and practically solve problems in the field of law and economics;</p> <p>Skills: possess knowledge of the organizational structure, management and regulatory methods, criteria of effectiveness in relation to the creation of legal and economic foundations of life</p> <p>Competencies:</p> <ul style="list-style-type: none"> - possess knowledge about the main stages and patterns of the historical development of the state, show active citizenship, patriotism, respect and tolerance for the culture and traditions of the peoples of Kazakhstan;- develop their own moral and civic position. Know the requirements of professional ethics and willingness to act in accordance with these requirements, work in a team, finding solutions in standard situations; - be able to critically rethink the accumulated experience, change, if necessary, the type and nature of their professional activities; - possess the skills to acquire new knowledge and skills necessary for the implementation of professional activities, have high motivation to perform tasks, strive for self-development, professional development and professional skill growth; - possesses the conceptual apparatus and terminology in the field of economics, economic laws and categories; skills of scientific

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		approaches to the analysis of the current conceptual apparatus
--	--	--

Appendix 2

№	Name of the discipline	Transport law
1	Discipline code	TP 21(2)01
2	Number of credits	5
3	Department	History of Kazakhstan, general education disciplines and information systems
4	Course, semester	2, 3
5	Prerequisites	Economic theory
6	Post-requirements	State and local government
7	The purpose of the study	To provide a system of theoretical knowledge and practical skills on the Kazakh legislation in the field of road transport safety in relation to the activities of a specialist in the organization of road safety
8	Summary of disciplines	The purpose of studying the course "Transport Law" is to familiarize students with the legal content of the conceptual apparatus of transport law. Particular attention should be paid to the variety of types of vehicles and transportation contracts at the present stage of development of society and the state, the study of legislative, regulatory documents in the field of transport and transportation, attention is paid to the duties and rights of drivers
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>to know: the concept of legal norms, types of legal norms, the legal hierarchy of legal norms. Sources of law, basic principles and features of motor transport legal relations; regulations, their content and rules of use; the procedure for drawing up contracts of carriage and their forms; relationships of motor transport enterprises and organizations with each other, with enterprises of other modes of transport and with customers when carrying out transportation in all types of communication; rules for filing and consideration of claims and claims; compensation for damage caused by motor transport companies to property and personality;</p> <p>be able to: draw up a contract of carriage; fill out shipping documentation, commercial acts; issue a claim, a claim, calculate the amount of the claim and the claim;</p> <p>skills: possess the skills of distinguishing objects and subjects of transport law and determining participants in transport legal relations by characteristic legal features.</p> <p>Competencies:</p> <ul style="list-style-type: none"> - possess knowledge about the main stages and patterns of the historical development of the state, show active citizenship, patriotism, respect and tolerance for the culture and traditions of the peoples of Kazakhstan; - develop their own moral and civic position. Know the requirements of professional ethics and willingness to act in

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<p>accordance with these requirements, work in a team, finding solutions in standard situations;</p> <ul style="list-style-type: none">- - be able to critically rethink the accumulated experience, change, if necessary, the type and nature of their professional activities;- - possess the skills to acquire new knowledge and skills necessary for the implementation of professional activities, have high motivation to perform tasks, strive for self-development, professional development and professional skill growth;- - possesses the conceptual apparatus and terminology in the field of economics, economic laws and categories; skills of scientific approaches to the analysis of the current conceptual apparatus
--	--	--

Appendix 3

№	Name of the discipline	State regulation of the economy
1	Discipline code	GRE 22(2)01
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	Economic Theory, Microeconomics, Fundamentals of Economics and Law
6	Post-requirements	Enterprise economics, Economic analysis of the activities of road construction enterprises
7	The purpose of the study	To teach future specialists to make managerial decisions, analyze the state of the economy in the country and its individual regions, analyze macroeconomic indicators, find ways to introduce innovations in the development of the economy of the country and its regions. To form an idea about the content and features of state regulation, about the justification of the fundamental legality and necessity of state intervention in the economy in a market economy.
8	Summary of disciplines	the study of the methodological foundations and practical actions of the state in the process of development of a regulated market economy, the analysis of the experience of state regulation in foreign countries, the analysis of the ongoing processes in the economy and the corresponding actions of the state with their assessment, the study of the essence of the ongoing processes in the economy and the corresponding actions of the state with their assessment.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the main prerequisites for state regulation of the economy; the place, role and functions of the state in the country's economy; goals, forms, methods and tools of state influence on the economy; the main goals, objectives and principles of the implementation of state economic policy in all spheres and links of the national economy; economic indicators of the functioning of the national economy;</p> <p>Be able to: analyze events and actions from the point of view of state economic regulation;</p> <p>Skills: making optimal managerial decisions in public administration, research of modern problems of state regulation in Kazakhstan.</p> <p>Competencies: Carry out scientific research, project activities, use scientific methods and research techniques in a specific field of science. Able to creatively apply the acquired theoretical and practical knowledge in professional activities. Apply knowledge and understanding at a professional level, formulate</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<p>arguments and solve problems in the field under study. To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations Synthesize knowledge of these sciences as a modern product of integrative processes Evaluate new approaches and interpretations in the field under study</p>
--	--	---

Appendix 4

№	Name of the discipline	State and local government
1	Discipline code	GMU 22(2)01
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	Economic Theory, Microeconomics, Transport Law
6	Post-requirements	Enterprise economics, Industry economic analysis
7	The purpose of the study	to form students' holistic understanding of state and local government as a form of management of the municipal sector of public economy; methods, technologies and mechanisms of state and local government
8	Summary of disciplines	Sources of formation and use of financial resources of local self-government. Reforming the system of allocation of expenditure obligations. Budget and efficiency of the public administration sector. Revenue policy at the local level. Expenditure policy between management bodies
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the main trends and stages of the development of public administration as a science and profession; the main administrative processes and principles of their regulation; legal and moral and ethical norms in the field of professional activity; features of the forms of government, organization and functioning of public authorities; a system of measures of state influence aimed at improving the quality and standard of living of social groups.</p> <p>Be able to: set goals and formulate tasks related to the implementation of professional functions; organize team interaction to solve managerial tasks; analyze and correctly apply legal norms; logically correctly, argumentatively and clearly build oral and written speech.;</p> <p>Skills: work with legal acts; analysis of legal norms and relations that are objects of professional activity; assessment of social and political conditions for the implementation of state programs.</p> <p>Competencies:</p> <p>Able to show business and innovative activity in the intended area to solve the tasks.</p> <p>Has the skills of knowledge of the organizational structure, management methods and regulation of performance criteria in relation to marketing and marketing communications. It is able to calculate indicators of competitiveness of consumer and industrial goods and services.</p> <p>Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study</p> <p>To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		considerations Communicate information, ideas, problems and solutions to both specialists and non-specialists Learning skills necessary for independent continuation of further education in the field of study Demonstrate understanding and be able to implement methods of critical analysis and theory development Evaluate new approaches and interpretations in the field under study
--	--	---

№	Name of the discipline	Audit 1
1	Discipline code	Aud I 23(2)01
2	Number of credits	5
4	Department	Economy
5	Course, semester	2, 4
6	Prerequisites	Economic Theory, Statistics, Microeconomics, Introduction to Finance
7	Post-requirements	Audit 2
8	The purpose of the study	It consists in the consideration of fundamental topics providing for the development by students of the main provisions of international auditing standards, the basics of regulatory regulation of auditing in the Republic of Kazakhstan, the principles of auditing, the procedure for conducting an audit
9	Summary of disciplines	The discipline "Audit 1" contains terms and definitions that reveal the theory, organization and methodology of auditing, the procedure for registration and review of audit materials, based on the generally accepted international accounting system, standards and norms of auditing
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Knowledge: advanced level of working with text with elements requiring in-depth knowledge in the field of studying audit evidence, materiality, audit risk and audit planning;</p> <p>- skills in applying the development and presentation of arguments when discussing practical situations of audit principles and regulatory regulation</p> <p>Be able to: - the ability to collect and interpret information related to the subject of study</p> <p>- the ability to present information, ideas, problems and their solutions when disclosing the topic of the course work, SRSP, SRS</p> <p>Skills: - the skills and knowledge necessary to perform at the next level with a high degree of autonomy when writing graduation papers, the skills of organizing and conducting audits in financial and budgetary organizations.</p> <p>Competencies: in the field of accounting and auditing, in the preparation of accounting statements in accordance with IFRS, in conducting an audit of accounting, compiling an analysis of accounting statements.</p>

№	Name of the discipline	General audit in industries
1	Discipline code	ОАО 23(2)01
2	Number of credits	5
4	Department	Economy
5	Course, semester	2, 4
6	Prerequisites	Economic Theory, Statistics, Microeconomics, Introduction to Finance
7	Post-requirements	Financial control and audit in transport
8	The purpose of the study	It consists in considering topics providing for the development of international auditing standards by students, the basics of regulatory regulation of auditing in the Republic of Kazakhstan, audit principles, the procedure for auditing the main accounting objects and business cycles
9	Summary of disciplines	The discipline "General audit in industries" sets out terms and definitions that reveal the theory, organization and methodology of conducting, the procedure for registration and review of audit materials of accounting objects and business cycles, based on the generally accepted international accounting system, standards and norms of auditing
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: types and methods of collecting audit evidence, materiality, audit risk and audit planning;</p> <p>- skills in applying the development and presentation of arguments when discussing practical situations of audit principles and regulatory regulation</p> <p>Be able to: - the ability to collect and interpret information related to the subject of study</p> <p>- the ability to present information, ideas, problems and their solutions when disclosing the topic of the course work, SRSP, SRS</p> <p>Skills: - the skills and knowledge necessary to perform at the next level with a high degree of autonomy when writing graduation papers, the skills of organizing and conducting audits in financial and budgetary organizations.</p> <p>Competencies: in the field of accounting and auditing, in the preparation of accounting statements in accordance with IFRS, in conducting an audit of accounting and analysis of financial statements</p>

Appendix 7

№	Name of the discipline	Accounting and reporting in road and construction companies
1	Discipline code	BUOASK 32(2)02
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 5
6	Prerequisites	Microeconomics, Fundamentals of Accounting
7	Post-requirements	Financial accounting in road construction enterprises, Tax accounting in construction and transport organizations
8	The purpose of the study	Mastering theoretical knowledge and practical skills on reliable formation of financial statements in road and construction companies
9	Summary of disciplines	The discipline "Accounting and reporting in road and construction companies" allows students to understand and study the features of accounting and its subsystems in the organization's management system, starting with the conceptual foundations and principles of accounting, the structure of the balance sheet content, the accounting organization system; accounting terminology; methodology and organization of accounting in accordance with the requirements required accounting standards; the procedure for providing internal and external users of financial statements with complete reliable information about the financial position and results of the company's activities
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the essence of accounting</p> <p>Be able to: apply theoretical and practical skills in obtaining, processing, systematization and use of accounting and analytical information in road and construction companies</p> <p>Competencies: the ability to summarize the results of the analysis of accounting and analytical information and form appropriate conclusions in order to make optimal financial and managerial decisions, which becomes more necessary both during university studies and as an additional advantage in the labor market</p>

№	Name of the discipline	Accounting and reporting in industries
1	Discipline code	BUOO 32(2)02
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 5
6	Prerequisites	Fundamentals of Accounting, Macroeconomics
7	Post-requirements	Financial accounting in transport, Tax accounting in industries
8	The purpose of the study	to study the theoretical issues of the organization of accounting in various sectors of the national economy of the state, to instill in students the skills of accounting in certain sectors of the economy in accordance with international financial reporting standards, accounting principles, regulatory documents
9	Summary of disciplines	The discipline "Accounting and reporting in industries" allows students to understand and study the organization of accounting as the most effective means of control in organizations of the real sector of the economy
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: concepts and features of accounting in industries</p> <p>Be able to: keep records in the accounting system and double entry</p> <p>Skills: accounting of current assets: cash, accounts receivable, inventories, long-term assets; current and long-term liabilities, capital of organizations of various sectors of the economy</p> <p>Competencies: to have an idea of the specifics of the organization and accounting in various sectors of the national economy</p>

№	Name of the discipline	Pricing and determination of estimated cost in construction
1	Discipline code	ZOSSS 32(2)03
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	"Economic Theory", Statistics
6	Post-requirements	Economic analysis of the activities of road construction enterprises
7	The purpose of the study	The purpose of studying the discipline "Pricing and determination of estimated cost in construction" is theoretical preparation for active creative and professional activities in the field of estimated rationing in construction, as well as obtaining practical skills in drawing up, analyzing and using estimated documents for construction under the current pricing system.
8	Summary of disciplines	Fundamentals of the theory of pricing in construction, its practical application in real estate valuation, general information about the construction business, methods for determining total costs and methods for calculating depreciation of buildings, methodologies for the use of estimated documents and standards in valuation practice
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: fundamentals of pricing theory and theoretical foundations of price; - modern methods and features of price formation;</p> <p>Be able to: formation of the ability to develop the correct pricing strategy and tactics of price formation</p> <p>Skills: mastering the theoretical and methodological foundations of pricing.</p> <p>Competencies: Owns the methods of technical and economic analysis, contributing to the justification of the decisions taken and implemented in the field of marketing</p> <p>Knows the basic principles and methods of marketing research, the basic concepts of modern marketing.</p> <p>He is able to possess the decision-making skills that are necessary in the process of developing a business plan, theoretical and experimental research in the field of economics, self-improvement of professional growth of a person with diverse humanitarian and natural scientific knowledge and interests. Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study</p> <p>To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations.</p> <p>Communicate information, ideas, problems and solutions to both specialists and non-specialists</p> <p>Learning skills necessary for independent continuation of further education in the field of study. Demonstrate understanding and be able to implement methods of critical analysis and theory development</p> <p>Evaluate new approaches and interpretations in the field under study</p>

№	Name of the discipline	Pricing in industries
1	Discipline code	ZoO 32(2)03
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	"Economic Theory", Statistics
6	Post-requirements	Industry economic analysis
7	The purpose of the study	The purpose of the discipline is to obtain a set of knowledge for a comprehensive and in-depth understanding of the basic principles of pricing by students; mastering the essence of pricing in relation to economics and management in industries. The ultimate goal is to form students' theoretical knowledge and practical skills in solving applied problems in the field of pricing, the ability to choose pricing tactics and enterprise strategy.
8	Summary of disciplines	Fundamentals of the theory of pricing in construction, its practical application in real estate valuation, general information about the construction business, methods for determining total costs and methods for calculating depreciation of buildings, methodologies for the use of estimated documents and standards in valuation practice
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: – the subject and objectives of the discipline "Pricing"; – to know the essence, objective necessity, interrelation and interdependence of the price system, to distinguish varieties of prices; – to know the principles of rational pricing at the enterprise in a market economy; – functions and basic principles of market pricing; – methods of formation and control of prices; – features of pricing in various – regulatory framework for the formation, application and control of prices; - organization of the process of price formation from manufacturers and customers; – foreign experience in the formation and control of prices;</p> <p>Be able to: – calculate individual price elements; – reasonably use pricing methods; – analyze the policy and pricing strategy of manufacturers of products; – reasonably defend their own position in the field of prices when forming a contract (contract) for the production and supply of goods; – exercise control over the formation and application of prices; – understand and correctly interpret regulatory and legal acts and internal standards in the field of pricing; – independently summarize and analyze economic information about the activities of the organization (enterprise); – be able to independently and effectively apply theoretical provisions, ideas, methods, rules, features of price formation in applied areas to solve specific practical problems in the field of enterprise pricing. – to determine the relationship of the pricing mechanism with modern events of global and national importance.</p> <p>Have the skills: – to use their knowledge in the process of further study of special disciplines; – to possess modern techniques and methods of calculating prices; – to use the information base necessary for the reasonable formation and control of prices; – to analyze and use the conjuncture of product markets; – the ability to adequately respond</p>

		<p>to possible changes in market conditions and prices. – practical use of acquired knowledge in the conditions of future professional activity.</p> <p>Competencies: Owns the methods of technical and economic analysis, contributing to the justification of the decisions taken and implemented in the field of marketing</p> <p>Knows the basic principles and methods of marketing research, the basic concepts of modern marketing.</p> <p>He is able to possess the decision-making skills that are necessary in the process of developing a business plan, theoretical and experimental research in the field of economics, self-improvement of professional growth of a person with diverse humanitarian and natural scientific knowledge and interests. Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study</p> <p>To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations.</p> <p>Communicate information, ideas, problems and solutions to both specialists and non-specialists</p> <p>Learning skills necessary for independent</p>
--	--	--

№	Name of the discipline	Taxes and taxation
1	Discipline code	NN 32(2)04
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	Introduction to Finance, Fundamentals of Accounting
6	Post-requirements	Tax accounting in construction and transport organizations, Economic analysis of the activities of road construction enterprises
7	The purpose of the study	The purpose of mastering the discipline "Taxes and taxation" is to form a set of knowledge of the basics of taxation, the procedure for calculating taxes and fees of the Republic of Kazakhstan, the execution and planning of tax obligations of the organization
8	Summary of disciplines	When studying the discipline "Taxes and taxation", the issues of tax theory and theoretical aspects of the construction of the taxation system are considered, the economic content, functions and principles of taxes, historical stages of formation and development of taxes and the tax system of the Republic of Kazakhstan, the main concepts of tax reforms in the country are revealed
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know:</p> <ul style="list-style-type: none"> -the current legislative framework on taxes and taxation of enterprises, organizations, citizens; -the essence of taxes and the principles of the modern tax system of the Republic of Kazakhstan; -features and possibilities of applying special tax regimes; - rights and obligations of the taxpayer; -liability for violation of tax legislation; -the structure of the tax service bodies; - features, calculation procedure, terms of payment of taxes - rights and obligations of tax authorities <p>Be able to:</p> <ul style="list-style-type: none"> -calculate the main types of taxes and fees; -calculate tax penalties (penalties, fines); -correctly apply tax benefits in taxation; -make references, preliminary calculations; -fill out tax returns <p>Own:</p> <ul style="list-style-type: none"> - skills in the formation of tax reporting in accordance with the current legislation in the field of taxation <p>Competencies:</p> <p>the ability to perform calculations necessary for the preparation of economic sections of plans, justify them and present the results of work in accordance with the standards accepted in the organization</p>

№	Name of the discipline	Features of taxation on transport
1	Discipline code	ONT 32(2)04
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 5
5	Prerequisites	Fundamentals of accounting, State regulation of the economy
6	Post-requirements	Tax accounting in industries, Economic analysis of the activities of road construction enterprises
7	The purpose of the study	The purpose of studying the discipline "Peculiarities of taxation on transport" is to form a system of knowledge among students about the meaning, functions and methods of taxation, about the place and role of taxes in the life of society, about the general trends in the development of the tax system of Kazakhstan, as well as to create an idea of the current system of taxation of transport enterprises, instilling in students the skills of calculating and paying individual taxes. types of taxes, using methods of their optimization.
8	Summary of disciplines	The discipline "Peculiarities of taxation in transport" contributes to the formation of students' knowledge in the field of taxation of organizations in transport, taking into account the peculiarities in this field of activity, teaches the methodology of calculating taxes in relation to different situations of production activities of organizations (different forms of transactions, the presence of branches and structural divisions, etc.).
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know:</p> <ul style="list-style-type: none"> -the economic essence of taxes; -principles of construction and elements of tax systems; -types of taxes in the Republic of Kazakhstan and the procedure for their calculation. <p>Be able to:</p> <ul style="list-style-type: none"> -navigate the current tax legislation of the Republic of Kazakhstan; -understand the essence and procedure of tax calculations; -determine the tax base for various types of taxes; -calculate and minimize the most important taxes and fees for the company. <p>Skills:</p> <ul style="list-style-type: none"> -skills of working with the tax legislation of the Republic of Kazakhstan; -skills in calculating and paying basic state and local taxes. <p>Competencies:</p> <p>Able to be able to calculate tax amounts, fill out tax returns, apply special tax regimes; navigate tax legislation.</p>

№	Name of the discipline	The economy of the enterprise
1	Discipline code	EP 32(2)05
2	Number of credits	5
3	Department	Economy
4	Course, semester	2, 4
5	Prerequisites	Economic theory, Microeconomics, State regulation of the economy
6	Post-requirements	Economic analysis of the activities of road construction enterprises, Risk management
7	The purpose of the study	providing methodological assistance to students in mastering theoretical knowledge and practical skills of enterprises of effective entrepreneurial activity in a competitive multi-layered management system.
8	Summary of disciplines	The course is an integrative discipline that includes both the academic skill of research work and the skill of preparation and conducting scientific and practical work. Studying the course will allow students to prepare for practical training, the implementation of the WRC, for professional activity.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the essence of concepts and categories characterizing the relations of production, distribution and exchange of material goods at the microeconomic level, the mechanism of functioning of the organization (enterprise) in the economic space; criteria for evaluating the effectiveness of the organization.</p> <p>Be able to: apply knowledge and skills in the field of enterprise economics to carry out operational management of individual functions: planning, analysis of production and economic activities, supply and sales, staffing.</p> <p>Skills: ideas about the general nature of production processes in various industries; - modern production and commercial technologies.</p> <p>Competencies: Know the basics of entrepreneurship, production and business management in order to obtain the expected results in a specific area. He knows the basics of mathematical statistics, classification, basic concepts, categories, tools of economic theory, methods of state regulation of the economy. Owns the methods of technical and economic analysis, contributing to the justification of the decisions taken and implemented in the field of marketing Knows the basic principles and methods of marketing research, the basic concepts of modern marketing. He knows the basic methods of forecasting sales of products and markets, is able to work with specialized software for managing marketing data and research. Demonstrate knowledge and understanding in the field being studied, based on advanced knowledge of this field Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<p>considerations</p> <p>Communicate information, ideas, problems and solutions to both specialists and non-specialists</p> <p>Learning skills necessary for independent continuation of further education in the field of study</p> <p>Demonstrate understanding and be able to implement methods of critical analysis and theory development</p> <p>Evaluate new approaches and interpretations in the field under study</p>
--	--	--

№	Name of the discipline	Economy of transport
1	Discipline code	ET 32(2)05
2	Number of credits	5
3	Department	Economy
4	Course, semester	2, 4
5	Prerequisites	Economic Theory, Management
6	Post-requirements	Economic assessment of investments in construction, Economics and Management in construction
7	The purpose of the study	preparation of bachelors who are able to solve the issues of the activities of road transport enterprises, organization and management of the economic activity of the enterprise within the framework of the transportation process
8	Summary of disciplines	In the course of the subject, the economic activity of motor transport enterprises and the basics of their management in market conditions are studied. In the field of personal education, the purpose of training is the formation of socio-personal characteristics that reflect modern requirements for the individual, the progressive structure of his values and life aspirations, commitment to a healthy lifestyle, a developed sense of social responsibility.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: issues of development and improvement of road transport, its technical and economic features and advantages;</p> <ul style="list-style-type: none"> - role in the unified transport system of the country; - the structure of fixed and current assets; - opportunities for improving the production and technical base of motor transport enterprises. <p>Be able to: - identify economic problems when analyzing specific situations;</p> <ul style="list-style-type: none"> - suggest ways to solve them and evaluate the expected results; - use indicators of the company's fixed and working capital, indicators of the financial activity of the enterprise. <p>Skills: possess practical skills in calculating the cost of transportation and evaluate the efficiency of rolling stock.</p> <p>Competencies:</p> <ul style="list-style-type: none"> -knowledge of methods and software tools for processing business information; -ability to interact with information technology services; - use effectively information systems

№	Name of the discipline	Digital data analysis technologies
1	Discipline code	ZTAD 32(2)06
2	Number of credits	5
3	Department	Department "History of Kazakhstan, general education disciplines and information systems"
4	Course, semester	3, 5
5	Prerequisites	Mathematics in Economics
6	Post-requirements	Economic analysis of the activities of road construction enterprises
7	The purpose of the study	The purpose of studying the discipline "Digital technologies of data analysis" is to form practical skills of bachelors in the use of information processes, digital technologies and applied programs of general and special purpose, statistical data processing in education, professional activity and research work.
8	Summary of disciplines	Digital data analysis technologies involve the use of digitized materials and materials of digital origin and combine methodologies from traditional economic sciences with computer science, providing computer tools and opening up new opportunities for data collection and visualization, information retrieval, data mining, as well as the application of statistical analysis, the study of various examples of the use of digital technologies outside of computer science and directly to the IT industry.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the main applications of digital technologies in the economic sphere for the processing, analysis and storage of unstructured data</p> <p>Be able to: use some libraries to analyze unstructured data</p> <p>Skills: understand the basic principles of unstructured data analysis</p> <p>Competencies:</p> <p>To know the basics of entrepreneurship, production and business management in order to obtain the expected results in a specific area. Knows the basic principles and methods of marketing research, the basic concepts of modern marketing. Has the skills of knowledge of the organizational structure, management methods and regulation of performance criteria in relation to marketing and marketing communications.</p> <p>Capable of performing theoretical, experimental research in the field of marketing.</p> <p>Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study</p> <p>To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations. Learning skills necessary for independent continuation of further education in the field of study</p> <p>Evaluate new approaches and interpretations in the field under study. To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations. Demonstrate understanding and be able to implement methods of critical analysis and theory development.</p>

№	Name of the discipline	Information support of motor transport systems
1	Discipline code	IOAS 32(2)06
2	Number of credits	5
3	Department	Department "History of Kazakhstan, general education disciplines and information systems"
4	Course, semester	3, 5
5	Prerequisites	Mathematics in Economics
6	Post-requirements	Industry economic analysis
7	The purpose of the study	The purpose of studying the discipline is to study the principles of construction and use of modern information technologies in road transport. The objectives of the study of the discipline are the assimilation of the basic provisions of modern information technologies in road transport, knowledge about the subsystems of automated control systems at motor transport enterprises, about the purpose and scope of use of location and communication systems, about end-user information technologies.
8	Summary of disciplines	Understanding the role and importance of information and digital technologies, possession of basic methods, methods and means of obtaining, storing, processing information, computer skills as a means of information management, the ability to participate in the development of marketing strategy, the ability to analyze the behavior of consumers of economic benefits and demand generation, the ability to use in the practical activities of organizations the information obtained as a result marketing research, the ability to find and evaluate new market opportunities and formulate a business idea.
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know – the essence of digital technologies and information networks, the features of marketing activities on the Internet – the main methods of working with information – the main provisions of the marketing research report, methods of evaluating the company's website – the main methods of searching for market opportunities in the virtual space</p> <p>Be able to – identify and use the elements of a marketing bowl on the Internet - apply technological information support – evaluate the effectiveness of the company's website and promotion on the Internet – formulate a business idea To own – marketing tools for the introduction of information technologies in virtual space – information processing skills, including working with electronic databases – skills in preparing a presentation of a marketing report research – skills of determining the company's market opportunities and using the results obtained in making marketing decisions</p> <p>Competencies:</p> <p>It is able to analyze, synthesize and critically summarize large volumes of information and databases about the marketing environment in the interests of making marketing and management decisions.</p> <p>He is able to possess the decision-making skills that are necessary in the process of developing a business plan, theoretical and experimental research in the field of economics, self-improvement of professional growth of a person with diverse humanitarian and natural scientific knowledge and</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<p>interests.</p> <p>He is able to model the forecast values of the market, formulate arguments and solve problems in the field of marketing. To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations</p> <p>Communicate information, ideas, problems and solutions to both specialists and non-specialists. Evaluate new approaches and interpretations in the field under study. Learning skills necessary for independent continuation of further education in the studied area</p>
--	--	---

№	Name of the discipline	Risk management
1	Discipline code	RM 32(2)07
2	Number of credits	5
3	Department	Economy
4	Course, semester	3,6
5	Prerequisites	Management, Enterprise Economics
6	Post-requirements	Pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
7	The purpose of the study	to form students' systematic understanding of risk management as a modern science, about the possibilities of applying scientific approaches in practice in Kazakhstan, as well as the mechanism of risk-based management decision-making
8	Summary of disciplines	Risk management is a modern science of organizational and production-economic relations in the field of business, the possibilities of applying scientific approaches in practice, as well as the mechanism of managerial decision-making taking into account risk and uncertainty in the field of business organization, own business, in priority areas of entrepreneurial activity
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know:</p> <ul style="list-style-type: none"> - modern methodological principles and methods of econometric analysis, microeconomic and macroeconomic modeling basic methodological and regulatory documents, concepts and methods of making and developing design decisions - strategic foundations and financial motives of design decisions in modern economic conditions; <p>be able to:</p> <ul style="list-style-type: none"> - develop tasks and effective design solutions taking into account the uncertainty and risk factor, develop appropriate methodological and regulatory documents - formulate conclusions, proposals and measures for the implementation of the developed projects - own: <ul style="list-style-type: none"> - skills of micro- and macroeconomic modeling using modern tools, methods of econometric analysis - theoretical knowledge and practical skills and methods of exposure and risk management <p>Competencies:</p> <ul style="list-style-type: none"> - able to predict the timing of research, provide for several options on the way to conduct research; <ul style="list-style-type: none"> - possesses modern financial methods of developing and making project decisions in conditions of uncertainty and risk, methods of preparing tasks and developing a system of socio-economic indicators of economic entities in these conditions

№	Name of the discipline	Financial risk management
1	Discipline code	UFR 32(2)07
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 6
5	Prerequisites	Management, Enterprise Economics
6	Post-requirements	Pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
7	The purpose of the study	Understanding the nature and types of financial risks, financial risk management mechanisms, modern methods of hedging financial risks
8	Summary of disciplines	To provide theoretical and practical training of students in mastering financial categories of financial risk management based on understanding the relationship and interaction of forms and methods of organizing financial relations in the organization of financial risk management, methods of their application at various stages of socio-economic development of society
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know</p> <ul style="list-style-type: none"> - the area of risk management legislation; - demonstrate knowledge and understanding of financial risk management, methods and methods; <p>Be able to</p> <ul style="list-style-type: none"> - apply financial risk management methods in practice; - apply the acquired knowledge and understanding at a professional level and have the competence necessary to develop arguments and solve problems; <p>Have skills:</p> <ul style="list-style-type: none"> - generalization and adaptation of positive foreign experience to domestic conditions. - acquire the skills of using theoretical knowledge to make the right practical decisions in the field of finance. <p>Be competent in the management of financial risks of the enterprise.</p>

№	Name of the discipline	Economic assessment of investments in construction
1	Discipline code	EOIS 32(2)08
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 6
5	Prerequisites	Pricing and determination of estimated cost in construction
6	Post-requirements	Economic analysis of the activities of road construction companies, pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
7	The purpose of the study	To form theoretical knowledge and practical skills of future bachelors of economics in the field of economic assessment of investments in construction
8	Summary of disciplines	The methodological basis for the study of the discipline is theoretical and practical developments of domestic and foreign scientists and economists, legislative and regulatory acts of government bodies on the regulation of investment activity in the Republic of Kazakhstan. The purpose of studying the discipline is to form future bachelors of economics theoretical knowledge and practical skills in the field of economic assessment of investments in construction
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: legislative and regulatory legal acts regulating the investment activity of the enterprise; domestic and foreign experience in assessing the economic efficiency of investments; basic methods of evaluating the effectiveness of investments; sources of financing of investment projects.</p> <p>Be able to: make decisions on the choice of effective investment projects; creatively use theoretical knowledge in the process of subsequent training in accordance with the curriculum of training specialists; analyze investment projects using various methods of evaluating their effectiveness; assess the impact of inflation on the results of investment activities; analyze and assess the level of investment risk, manage risk.</p> <p>Skills: possess the skills of calculating economic efficiency taking into account the duration of the economic life of an investment project; skills of forming an investment portfolio of an enterprise taking into account financial constraints; terminology and methodology in the field of investment evaluation; skills of self-mastering new knowledge on the theory of economic evaluation of investments and the practice of its development.</p> <p>Competencies:</p> <ul style="list-style-type: none"> - carry out scientific research, project activities, use scientific methods and research techniques in a specific field of science; - has the methods of conducting technical and economic analysis of information capable of substantiating the decisions taken and implemented in the field of economics; - knows the use of mathematical methods and models in economics in the analysis and modeling of economic phenomena and processes, forecasting; - has the skills of organizational structure, management methods and

		<p>regulation of performance criteria in relation to the economy, as well as knowledge on the use of modern educational technologies;</p> <ul style="list-style-type: none">- - is able to carry out the main functions and operations necessary for drawing up the economic sections of the plan, calculations, substantiate them and present the results of work in accordance with the standards accepted in the organization;- - is able to systematize and analyze the initial data necessary for the calculation of economic and socio-economic indicators characterizing the activities of economic entities;- - is able to calculate the methodology of the current regulatory framework, including the main socio-economic indicators characterizing the activities of economic entities;- - has the decision-making skills that are necessary in the process of developing a business plan, theoretical and experimental research in the field of economics, self-improvement of professional growth of a person with diverse humanitarian and natural science knowledge and interests;- - is able to model based on the description of economic processes and phenomena to build standard theoretical and econometric parameters, analyze and interpret the results obtained meaningfully, as well as make management decisions
--	--	--

№	Name of the discipline	Valuation of machinery, equipment and vehicles
1	Discipline code	OSMOTS 32(2)08
2	Number of credits	5
3	Department	Economy
4	Course, semester	3, 6
5	Prerequisites	Pricing in industries
6	Post-requirements	Industry economic analysis, pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
7	The purpose of the study	The purpose of studying the discipline is to get acquainted with a special type of economic activity, with evaluation activities, in particular, with one of its areas, with the evaluation of machinery and equipment and vehicles (MOiTS), mastering by students modern theory and practice in the field of evaluation of MOiTS, the use of evaluation methods, in acquiring skills in calculating wear, market, etc. types of the cost of MOiTS objects.
8	Summary of disciplines	The discipline examines modern theoretical and instrumental concepts of evaluating machines, equipment and vehicles. The discipline "Valuation of machinery, equipment and vehicles" is aimed at developing the ability to make decisions in constantly changing situations on the labor market regarding the valuation of all types of property
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the concept and essence of estimating the cost of machines, vehicles and equipment; the composition and structure of fixed assets, types of their wear; methods of forming an information and analytical base for estimating the cost of machines, equipment and vehicles; features of different approaches to estimating the cost of machines, vehicles and equipment (market, comparative, etc.); requirements regulatory documents for the assessment of the cost of machinery, equipment and vehicles.</p> <p>Be able to: determine the degree of wear of machinery, equipment and vehicles; calculate the replacement cost of fixed assets; make a report on the assessment of the cost of technical devices.</p> <p>Skills: master the skills of calculating the cost of machinery, equipment and vehicles.</p> <p>Competencies:</p> <ul style="list-style-type: none"> - carry out scientific research, project activities, use scientific methods and research techniques in a specific field of science; - has the methods of conducting technical and economic analysis of information capable of substantiating the decisions taken and implemented in the field of economics; - knows the use of mathematical methods and models in economics in the analysis and modeling of economic phenomena and processes, forecasting; - has the skills of organizational structure, management methods and regulation of performance criteria in relation to the economy, as well as knowledge on the use of modern educational technologies; - is able to carry out the main functions and operations necessary for drawing up the economic sections of the plan,

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<p>calculations, substantiate them and present the results of work in accordance with the standards adopted in the organization;</p> <ul style="list-style-type: none">- - is able to systematize and analyze the initial data necessary for the calculation of economic and socio-economic indicators characterizing the activities of economic entities;- - is able to calculate the methodology of the current regulatory framework, including the main socio-economic indicators characterizing the activities of economic entities;- - has the decision-making skills that are necessary in the process of developing a business plan, theoretical and experimental research in the field of economics, self-improvement of professional growth of a person with diverse humanitarian and natural science knowledge and interests;- - is able to model based on the description of economic processes and phenomena to build standard theoretical and econometric parameters, analyze and interpret the results obtained meaningfully, as well as make management decisions
--	--	---

№	Name of the discipline	Financial accounting II
1	Discipline code	FU II 33(2)02
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 6
6	Prerequisites	Accounting and reporting in road and construction companies, Financial accounting 1, Taxes and taxation
7	Post-requirements	Tax accounting, Management accounting in construction companies
8	The purpose of the study	it consists in acquiring the skills to collect, register and process information necessary for the formation of financial statements of organizations in accordance with international standards
9	Summary of disciplines	The discipline of Financial Accounting II is designed specifically for students specializing in accounting. Studying the course, the student receives an answer not only to the question of how to act, but also why it is necessary. The student learns the design, development and reading of accounting information. The reasons justifying the development of accounting concepts and principles are studied in depth throughout the course. The course financial accounting II is based on the knowledge gained from studying the principles of accounting and financial accounting I, and additional topics are based on them, such as consolidated financial statements, income tax accounting, introduction to intercorporate investments and accounting for foreign economic activity. The course Financial Accounting 2 covers the most fundamental topics of the entire curriculum.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know:</p> <ul style="list-style-type: none"> - generally accepted rules for accounting of assets, liabilities, capital, income and expenses in organizations; - systems of preparation and presentation of consolidated financial statements - tasks solved by accountants in the process of forming information to characterize the financial condition and financial results of the organization <p>Be able to:</p> <ul style="list-style-type: none"> - to use the system of knowledge about the principles of financial accounting for the development and justification of the accounting policy of the organization; - develop and present arguments on the discipline being studied; - collect and interpret information related to the subject of study; - to present information, ideas, problems and their solutions in the field of financial accounting; - use progressive forms and methods of accounting and economic work, ensuring the implementation of the accounting process; - prepare accounting statements, ensuring their compliance with the established form and reliability of information; - independently make decisions on issues related to accounting and economic activities, express their opinions in writing and orally, make reports and reports. <p>Own:</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<ul style="list-style-type: none">- advanced level skills of working with text with elements requiring in-depth knowledge in the field of financial reporting;- skills in preparing financial statements and, in particular, procedures for consolidating financial statements;- techniques for reflecting in accounting and reporting of business transactions the facts and events of economic activity in accordance with IFRS, such as transactions in foreign currency, reserves, contingent assets and liabilities, long-term assets held for sale, discontinued operations.- developed skills necessary for learning at the next level with a high degree of autonomy
--	--	---

№	Name of the discipline	Financial accounting for transport
1	Discipline code	FUT 33(2)02
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 6
6	Prerequisites	Accounting and reporting in industries, Financial accounting 1, Transport economics, Peculiarities of taxation on transport
7	Post-requirements	Management accounting in transport, Financial control and audit in transport
8	The purpose of the study	The aim is to study the specifics of the organization and maintenance of financial accounting in transport organizations, the preparation of financial statements, as well as relationships with users of financial information, including government authorities
9	Summary of disciplines	The discipline describes the organization of financial accounting, its essence, goals and objectives, the system of regulatory regulation of financial accounting, principles and rules of financial accounting in transport
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: features of the construction and purpose of accounting statements and its analysis; the basis of the organization of accounting at transport enterprises</p> <p>Be able to: understand the methodology, organization and technique of financial accounting at enterprises of various forms of ownership</p> <p>Skills: in the preparation of basic correspondence accounts, financial accounting, analysis of their impact on the financial statements of enterprises</p> <p>Competencies: have an understanding of the concept of financial accounting, the role of the internal control system in the management of the company's resources, the importance of financial information for the preparation, justification and adoption of appropriate economic decisions</p>

№	Name of the discipline	Analysis of financial statements
1	Discipline code	AFO 33(2)03
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 6
6	Prerequisites	"Enterprise Economics, Fundamentals of Accounting
7	Post-requirements	Economic analysis of the activities of road construction enterprises
8	The purpose of the study	in-depth study of the composition and content of financial statements, the ability to read it, assessment of the informative nature of the statements, its comprehensive analysis in order to sanitize the main reporting items and develop an analytical balance sheet, the use of the results of the analysis of the statements in the process of substantiating the development strategy of the organization, drawing up business plans and production management.
9	Summary of disciplines	Obtaining the course "Analysis of financial statements" by students in the course of training should become the basis for developing management decisions and making the most optimal ones, ensuring an increase in the efficiency of using own and borrowed capital, assets, financial resources of organizations, as well as consolidate knowledge in the field of financial reporting, evaluate key aspects of the analysis of economic and financial statements.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: - the composition and content of financial (accounting) statements; - the directions of the analysis of the statements; - the use of the results of the analysis of reporting in the planning and management of production.</p> <p>Be able to: - read financial (accounting) statements; - evaluate the informative nature of reporting; - reformat the reporting in order to increase its informativeness; - make analytical reporting forms; - draw conclusions and recommendations for functional management structures.</p> <p>Skills: - on the methodology of analysis of segmental and consolidated financial statements; - about the features of the analysis of the reporting of organizations of various industries.</p> <p>Competencies: it is able to collect and analyze the initial data necessary for the calculation of economic and socio-economic indicators characterizing the activities of economic entities.</p>

№	Name of the discipline	Analysis in road construction organizations
1	Discipline code	ASDO 33(2)03
2	Number of credits	5
4	Department	Economy
5	Course, semester	3, 6
6	Prerequisites	Enterprise economics, Accounting and reporting in road and construction companies
7	Post-requirements	Industry economic analysis
8	The purpose of the study	to form students' analytical thinking, skills in studying economic phenomena and processes, their interrelation and interdependence, to learn to master special methods and techniques of economic analysis in road construction organizations to solve economic, technological, organizational and technical problems and tasks for managing their business activities
9	Summary of the discipline	Students receiving the course "Analysis in construction and road organizations" in the course of training should become the basis for developing options for management decisions and making the most optimal ones, ensuring an increase in the efficiency of the use of economic resources of organizations.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: The discipline "Analysis in road construction organizations" is designed to form students, - the essence and content of economic analysis, its place in the management system of road construction organizations; - basic techniques and methods of economic analysis; - typology and classification of types of economic analysis, its information support.</p> <p>Be able to: - conduct economic analysis at the enterprise and its main structural divisions; - assess the production potential of the enterprise and its use; - apply the results of factor analysis in order to justify management decisions; - determine the financial condition of the enterprise and its development trends.</p> <p>Skills: - solving microeconomic problems in graphical and analytical ways; - methods and methods of using economic analysis in the process of enterprise management.</p> <p>Competencies: - in matters related to economic analysis, all aspects of the financial and economic activities of a particular enterprise; possession of methods and methods of using economic analysis in the process of enterprise management, is able to collect and analyze the initial data necessary for calculating economic and socio-economic indicators characterizing the activities of economic entities.</p>

№	Name of the discipline	Economic analysis of the activities of road construction enterprises
1	Discipline code	EADDSP 42(2)09
2	Number of credits	6
3	Department	Department of Economics
4	Course, semester	4, 7
5	Prerequisites	Statistics, Digital data analysis technologies
6	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
7	The purpose of the study	The purpose of studying this discipline is to form students' analytical thinking, skills in studying economic phenomena and processes, their interrelation and interdependence, to learn to master special methods and techniques of economic analysis in road construction organizations to solve economic, technological, organizational and technical problems and tasks for managing their financial and economic activities.
8	Summary of the discipline	Economic analysis is necessary to solve the problems of production, technological, organizational, technical and economic problems in the road construction sectors of public production. It is one of the important methods of analytical work to determine the state of economic processes, to find hidden and explicit reserves of production, the basis for the development of measures aimed at constantly improving the results of the activities of economic entities in a market economy
9	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: The discipline "Economic analysis in road construction organizations" is designed to form students - the essence and content of economic analysis, its place in the management system of road construction organizations; - basic techniques and methods of economic analysis; - typology and classification of types of economic analysis, its information support.</p> <p>Be able to:- to conduct an economic analysis at the enterprise and its main structural divisions; - to assess the production potential of the enterprise and its use; - apply the results of factor analysis in order to justify management decisions; - determine the financial condition of the enterprise and its development trends.</p> <p>Skills: - solving microeconomic problems in graphical and analytical ways; - methods and methods of using economic analysis in the process of enterprise management.</p> <p>Competencies: Know the basics of entrepreneurship, production and business management in order to obtain the expected results in a specific area. He knows the basics of mathematical statistics, classification, basic concepts, categories, tools of economic theory, methods of state regulation of the economy. Knows the basic principles and methods of marketing research, the basic concepts of modern marketing. Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study To collect and interpret information to form judgments taking into account</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		social, economic, scientific or ethical and scientific considerations Learning skills necessary for independent continuation of further education in the field of study Evaluate new approaches and interpretations in the field under study
--	--	---

№	Name of the discipline	Industry economic analysis
1	Discipline code	OEA 42(2)09
2	Number of credits	6
4	Department	Department of Economics
5	Course, semester	4,7
6	Prerequisites	Statistics, Information support of motor transport systems
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	The purpose of this discipline is to form students' analytical thinking, skills to study the essence of economic phenomena and processes, their interrelation and interdependence, to learn to master special methods and techniques of economic analysis to solve economic, technological, organizational and technical problems and tasks for managing financial and economic activities of enterprises in the sectors of public production.
9	Summary of disciplines	The study of the features of the analysis of activities in various sectors of the economy, such as the road industry, construction, industry, agriculture, trade, and transport. In-depth analysis of specific indicators of these sectors of the economy. For example, an analysis of long-term investments and sources of their financing, an analysis of the production and financial activities of a developer organization, an analysis of the activities of a contractor organization, an analysis of production stocks of road and construction organizations, accounting and analysis of settlements with debtors, creditors, the budget, wages, sales of finished products, works and services. Comprehensive analysis of the production and financial activities of enterprises of the road industry, construction, agro-industrial complexes and other sectors of the economy.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: Students should acquire professional knowledge in the field of organization of analytical work, know the theoretical and practical foundations of the development of methods of sectoral economic analysis, in particular:- the essence and content of sectoral economic analysis, its place in the enterprise management system;- basic techniques and methods of economic analysis; - typology and classification of types of economic analysis, its information support.</p> <p>Be able to: Independently collect data on the activities of economic entities; compile analytical overview reports; analyze financial statements in the sectors, industry, construction and transport; conduct an economic analysis at the enterprise and its main structural divisions; assess the production potential of the enterprise and its use; apply the results of factor analysis in order to justify management decisions; determine the financial condition of the enterprise and trends in its development; compile analytical review reports; analyze financial statements in the sectors of industry, construction and transport.</p> <p>Skills: Have the skills to conduct external and internal analysis, form and use operational, quarterly and annual reports selected for research industries, construction, in particular the road industry and the building materials</p>

	<p>industry.</p> <p>Competencies:</p> <p>Possess the skills to acquire new knowledge and skills necessary for the implementation of professional activities, have high motivation to perform tasks, strive for self-development, professional development and professional skill growth.</p> <p>It is able to analyze, synthesize and critically summarize large volumes of information and databases about the marketing environment in the interests of making marketing and management decisions.</p> <p>He is able to model the forecast values of the market, formulate arguments and solve problems in the field of marketing. Apply knowledge and understanding at a professional level, formulate arguments and solve problems in the field under study</p> <p>Learning skills necessary for independent continuation of further education in the field of study. To collect and interpret information to form judgments taking into account social, economic, scientific or ethical and scientific considerations</p> <p>Communicate information, ideas, problems and solutions to both specialists and non-specialists</p> <p>Evaluate new approaches and interpretations in the field under study. Learning skills necessary for independent continuation of further education in the field of study</p>
--	--

№	Name of the discipline	Tax accounting
1	Discipline code	NU 42(2)10
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of accounting, Taxes and taxation, Accounting and reporting in road and construction companies
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	Mastering theoretical knowledge and practical skills on reliable formation of tax reporting in construction and transport organizations. Studying the formation of income and deductions for accounting periods and determining the amounts of tax payments in construction and transport organizations, as well as studying the features of forms for accounting periods and determining the amounts of tax payments to organizations
9	Summary of disciplines	The discipline allows you to get an idea of tax accounting as a system for collecting, recording and processing financial information necessary for the correct calculation and fulfillment of tax obligations of organizations
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: methods for evaluating the effectiveness of projects taking into account the uncertainty factor methodology for conducting independent research in the field of tax accounting policy tools for processing economic data in accordance with the task</p> <p>Be able to: use modern technical means and information technologies for making managerial decisions on tax policy issues. develop accounting policies and regulatory documents at the methodological and local levels for the real sector of the economy</p> <p>Skills: methods, methods and means of obtaining, storing, processing information. methods of collection, processing and analysis of economic data for the formation of tax accounting policy</p> <p>Competencies: he is able to make organizational and managerial decisions and is ready to take responsibility for them, including in non-standard situations of transport organizations. able to analyze and use various sources of information for economic calculations</p>

№	Name of the discipline	Tax accounting in industries
1	Discipline code	NUO 42(2)10
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Accounting and reporting in industries, Pricing in industries, Peculiarities of taxation on transport, Financial accounting 1, Management accounting 1
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	The purpose of mastering this course is to study the methods and principles, functions and types of tax accounting as a separate accounting system. Mastering theoretical knowledge and practical skills on reliable formation of tax reporting in organizations of various sectors of the economy
9	Summary of disciplines	The discipline allows you to get an idea of tax accounting as a system for collecting, recording and processing economic and financial information necessary for the correct calculation and fulfillment of tax obligations in organizations of various sectors of the economy
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: legal aspects of the functioning of the tax systems of the Republic of Kazakhstan;</p> <ul style="list-style-type: none"> - economic content of taxes, functions of taxes, distinctive features of taxes; - types of taxes and other mandatory payments to the budget; <p>and master the following skills:</p> <ul style="list-style-type: none"> - the mechanism for calculating the tax base: for direct and indirect taxes -the peculiarities of taxation of foreign legal entities (non-residents); - the procedure for preparing tax reports <p>Be able to: summarize the results of the analysis and form appropriate conclusions in order to make optimal financial and managerial decisions, which becomes more necessary both during university studies and as an additional advantage in the labor market.</p> <p>Skills: have developed the skills necessary to study for a master's degree.</p> <p>Competencies: As a result of studying, the student must:</p> <ul style="list-style-type: none"> know: the essence of tax accounting; be able to: apply theoretical and practical tax accounting skills; possess: skills in calculating income and deductions for accounting periods and determining the amounts of tax payments.

№	Name of the discipline	Information processing of accounting data
1	Discipline code	IOBD 42(2)11
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of Accounting, Financial Accounting 1, Management Accounting 1, Digital Data Analysis technologies
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	it is the formation of theoretical knowledge on accounting in a commercial organization and obtaining practical skills in the implementation of the accounting process and reporting on the results of financial and economic activities using the program "1C:Accounting".
9	Summary of disciplines	study of the basics and principles of building accounting automated information systems 1. Accounting in small, medium and large businesses, obtaining theoretical knowledge in the field of principles and approaches of building accounting systems in enterprises, obtaining practical skills in accounting on the example of a real accounting task using specific technology and software of the automated accounting system.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the purpose and main features of computer technologies of accounting and tax accounting; the main directions of accounting automation; fundamentals of building automated accounting information systems.</p> <p>Be able to: configure and operate software tools for automated accounting; solve specific practical accounting problems using computer technology.</p> <p>Skills: preparation of an information base for computer accounting in the 1C: Accounting system at a specific enterprise; the skills of using computer technology to account for the assets and liabilities of the organization in the 1C: Accounting system.</p> <p>Competencies: is able to perform calculations necessary for drawing up economic sections of plans, justify them and present the results of work in accordance with the standards accepted in the organization; it is able to collect, analyze and process the data necessary to solve the economic tasks.</p>

№	Name of the discipline	Computer technologies in accounting
1	Discipline code	KTBU 42(2)11
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of accounting, Information support of motor transport systems, Financial accounting 1, Management accounting 1
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	It is the formation of theoretical knowledge on accounting in a commercial organization and obtaining practical skills in the implementation of the accounting process and reporting on the results of financial and economic activities based on software
9	Summary of disciplines	studying the basics and principles of building accounting automated information systems at small, medium and large businesses, obtaining theoretical knowledge in the field of principles and approaches of building accounting systems at enterprises, obtaining practical skills in accounting on the example of a real accounting task using specific technology and software of the automated accounting system.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: the purpose and main features of computer technologies of accounting and tax accounting; the main directions of accounting automation; fundamentals of building automated accounting information systems.</p> <p>Be able to: configure and operate software tools for automated accounting; solve specific practical accounting problems using computer technology.</p> <p>Skills: preparation of an information base for computer accounting in the 1C: Accounting system at a specific enterprise; the skills of using computer technology to account for the assets and liabilities of the organization in the 1C: Accounting system.</p> <p>Competencies: is able to perform calculations necessary for drawing up economic sections of plans, justify them and present the results of work in accordance with the standards accepted in the organization; it is able to collect, analyze and process the data necessary to solve the economic tasks.</p>

№	Name of the discipline	International Financial Reporting Standards
1	Discipline code	IFRS 43(2)04
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of Accounting, Financial Accounting 1
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	The purpose of teaching the discipline "International Accounting and Financial Reporting Standards" is the study by students of international accounting and financial reporting rules, the ability to analyze the accounting financial statements of organizations compiled in accordance with IFRS.
9	Summary of disciplines	The discipline "International Financial Reporting Standards" is designed for students of the specialty "Accounting and Auditing". This course examines fundamental topics that contribute to the development of professional thinking. Studying the course, the student receives an answer not only to the question of how to act, but also why it is necessary. The student learns the design, development and reading of financial statements in accordance with IFRS. The reasons justifying the development of accounting concepts and principles are studied in depth throughout the course.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: - generally accepted rules of presentation in financial statements and valuation of assets, liabilities, capital, income and expenses in organizations; - International Financial Reporting Standards; - systems of preparation and presentation of financial statements.</p> <p>Be able to:</p> <ul style="list-style-type: none"> - to use a system of knowledge about the principles of financial accounting for the analysis of financial statements; - read financial statements prepared in accordance with IFRS; - develop and present arguments on the discipline being studied; - collect and interpret information related to the subject of study; - to present information, ideas, problems and their solutions in the field of IFRS. <p>Skills: advanced level of work with financial statements with elements requiring in-depth knowledge in the field of IFRS; - reflection in accounting and reporting of business transactions of facts and events of economic activity in accordance with IFRS - developed skills necessary for learning at the next level with a high degree of autonomy.</p> <p>Competencies:</p> <ul style="list-style-type: none"> - is able to choose tools for processing financial and economic information, analyze the results of calculations and substantiate the conclusions; - has the skills to replenish and update the basic knowledge necessary for the implementation of professional activities; - is able to form the financial statements of the company in accordance

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		with IFRS. - is able to analyze and interpret the financial and accounting information contained in the reporting of enterprises and use the information obtained to make management decisions.
--	--	--

№	Name of the discipline	Financial accounting in accordance with IFRS
1	Discipline code	FUS MSFSO 43(2)04
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of Accounting, Introduction to Finance, Financial Accounting 1
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	The discipline "Financial accounting in accordance with IFRS" is the formation of theoretical knowledge and practical skills in the methodology and organization of financial accounting for the activities of organizations of various forms of ownership, the use of financial information that meets the requirements of international standards for managerial decision-making.
9	Summary of disciplines	This discipline examines and studies the fundamental topics of financial accounting. Financial accounting in accordance with international financial reporting standards provides important information that allows you to monitor the current activities of the organization; plan its strategy; optimally use resources; evaluate the results of activities. Students of economic specialties should know well the modern accounting and reporting system in order to be able to quickly and accurately navigate in various situations of the organization's economic activity, understand the market situation and its trends; make the right management decisions
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: generally accepted rules for the presentation in financial statements and the valuation of assets, liabilities, capital, income and expenses in organizations; international financial reporting standards; systems for the preparation and presentation of financial statements.</p> <p>Be able to: use the system of knowledge about the principles of financial accounting for the analysis of financial statements; read financial statements prepared in accordance with IFRS; develop and present arguments on the discipline being studied; collect and interpret information related to the subject of study; present information, ideas, problems and their solutions in the field of IFRS.</p> <p>Skills: advanced level of work with financial statements with elements requiring in-depth knowledge in the field of IFRS;</p> <ul style="list-style-type: none"> - reflection in accounting and reporting of business transactions of facts and events of economic activity in accordance with IFRS - developed skills necessary for learning at the next level with a high degree of autonomy <p>Competencies:</p> <ul style="list-style-type: none"> - able to apply the methodology of financial accounting; - able to apply theoretical and practical skills in the field of concepts and fundamental principles of financial accounting; - is able to form the financial statements of the company in accordance with IFRS.

Appendix 33

№	Name of the discipline	Management accounting in construction companies
1	Discipline code	UUSK 43(2)05
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of accounting, Management accounting 1, Economic assessment of investments in construction
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	Studying the basics of the organization of the management accounting system in a construction organization, starting with the role of management accounting in the management system of a construction company, the basic concepts, principles, methods of management accounting, moving on to the issues of calculating the cost of products (works, services) of a construction organization using various methods of cost accounting; organization of production accounting; budget control and making reasonable management decisions
9	Summary of disciplines	The discipline "Management accounting in construction companies" is the basis of the theory and practice of accounting management accounting, disclosing the classification and behavior of costs of a construction organization, the procedure for forming an information base for determining the cost of products (works, services) of a construction organization and ensuring budgeting processes, managerial decision-making on pricing and analysis of investment decisions of a construction organization
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: elements of the management accounting method</p> <p>Be able to: calculate the cost of products, works, services; determine production costs by calculation items</p> <p>Skills: to possess modern methods and means of information processing, to present ideas, problems and their solutions in the field of accounting</p> <p>Competencies: to use methodological concepts that are able to more effectively implement management and control functions of management accounting in construction companies</p>

№	Name of the discipline	Management accounting in transport
1	Discipline code	UUT 43(2)05
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Fundamentals of accounting, Management accounting 1, Valuation of machinery, equipment and vehicles
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	To teach students to form the necessary operational and objective information to perform management functions that are based on management accounting of transport costs
9	Summary of disciplines	The discipline "Management accounting in transport" determines the place of management accounting in the management system of a transport organization, studies the basic principles of management cost accounting, reveals the classification of costs and their signs in the management and production accounting of a transport organization, budgeting processes and the formation of an information base for making management decisions in transport
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Know: methods of accounting for costs and incomes of transport organizations</p> <p>Be able to: keep records of the formation of costs, costs, expenses and related revenues of transport organizations</p> <p>Skills: practical application of knowledge in the field of management accounting of financial results in transport</p> <p>Competencies: to use methodological concepts that are able to more effectively implement management and control functions of accounting in transport organizations</p>

№	Name of the discipline	Audit 2
1	Discipline code	Aud II 43(2)06
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Audit 1
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	It consists in considering topics that provide for the application of international auditing standards by students, the basics of regulatory regulation of auditing in the Republic of Kazakhstan, audit principles, during the audit of the main accounting objects and business cycles
9	Summary of disciplines	The discipline "Audit 2" sets out terms and definitions that reveal the theory, organization and methodology of conducting, the procedure for registration and consideration of audit materials of assets, liabilities and capital of the organization, based on the generally accepted international accounting system, standards and norms of auditing
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>Knowledge: advanced level of working with text with elements requiring in-depth knowledge in the field of audit evidence collection, materiality, audit risk and financial audit planning;</p> <p>- skills in applying the development and presentation of arguments when discussing practical situations of audit principles and regulatory regulation</p> <p>Be able to: - the ability to collect and interpret information related to the subject of the course "Audit 2" when performing tasks SRSP, SRS - the ability to present information, ideas, problems and their solutions when disclosing the topic of SRSP, SRS</p> <p>Skills: - skills and knowledge necessary to perform at the next level with a high degree of autonomy when writing graduation papers, skills in organizing and conducting audits in financial and budgetary organizations.</p> <p>Competencies: in the field of accounting and auditing, in the preparation of financial statements in accordance with IFRS, in the implementation of financial audit in accordance with ISA, analysis of financial statements</p>

№	Name of the discipline	Financial control and audit in transport
1	Discipline code	FKAT 43(2)06
2	Number of credits	6
4	Department	Economy
5	Course, semester	4, 7
6	Prerequisites	Introduction to Finance, Fundamentals of Accounting, Financial Accounting 1, General Audit in Industries
7	Post-requirements	pre-graduate practice, writing and defending a thesis or preparing and passing a comprehensive exam
8	The purpose of the study	The purpose of studying the discipline is to form students' knowledge: about the essence and principles of financial control and audit, about the difference between the goals and functions of financial control, audit, internal control and audit; about the means of applying control and audit to prevent and reduce risks; about the effectiveness of the financial control and audit system and their acquisition of practical skills to conduct financial control and audit in transport.
9	Summary of disciplines	The course "Financial control and audit in transport" consistently examines the theoretical and regulatory foundations of financial control and audit, the basics of the organization of financial control and audit, types and forms of financial control and audit, the composition and structure of financial control bodies, the procedure for external and internal audit, control and audit for compliance, efficiency, financial statements in transport enterprises.
10	Expected results	<p>Characteristics of the levels of competence formation in the student.</p> <p>To know: regulatory legal acts on the procedure for conducting financial control and audit; professional ethics and responsibility of auditors; generally accepted rules for presentation in financial statements and evaluation of assets, liabilities, capital, income and expenses in transport organizations; systems for preparing and presenting financial statements; theoretical foundations of financial control and audit; fundamentals of financial control and audit organization; the procedure for conducting financial control and audit.</p> <p>Be able to: use the knowledge system of financial control and audit to develop and justify the financial policy of the organization; compile financial and audit reports, ensuring its compliance with the established form and reliability of information; choose the most rational decisions, use in practical reality the basic principles of ethics of business relations, apply the knowledge gained in the learning process to make decisions taking into account economic, social and other factors.</p> <p>Skills: has the skills to prepare consolidated financial statements; has the techniques of reflecting the facts and events of economic activity in accounting and reporting of business transactions; has the methods of decision-making and reporting financial control and audit; collect and interpret information related to the subject of study; develop guidance on accounting, control and analysis of financial and economic activities transport organizations;</p> <p>Competencies: - able to apply modern scientific methods of decision-making and reporting of financial control and audit</p>

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF KAZAKHSTAN
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B. GONCHAROV
Faculty of Motor Transport

		<ul style="list-style-type: none">- is able to choose tools for processing financial and economic information, analyze the results of calculations, substantiate the conclusions and use the information obtained to make managerial decisions;- is able to analyze and interpret financial and accounting information and generate financial and audit statements of the enterprise.- is able to creatively apply the acquired theoretical and practical knowledge in professional activities
--	--	--