

MINISTRY OF SCIENCE AND HIGHER EDUCATION  
REPUBLIC OF KAZAKHSTAN  
KAZAKH AUTOMOBILE AND ROAD INSTITUTE  
NAMED AFTER L.B.GONCHAROV  
FACULTY OF "ROAD"

Approved  
by the Academic Council of KazADI  
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**Competence model of the graduate  
of the educational program 6B04103 Accounting and audit**

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Developer of the educational program:

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The competence model of the graduate of the educational program 6B04103 Accounting and audit was discussed at the meeting of the Department of Economics and recommended for approval.

Protocol No. 10 of "20" 05 2022 Head of the Department "Economics"  Kalgulova R.Zh.

The competence model of the graduate of the educational program 6B04103 Accounting and auditing was reviewed at a meeting of the Educational and Methodological Council of KazADI and recommended for approval.

Protocol No. 9 of "24" 05 2022 Chairman of the UMS  Murzakhmetova U.A.

## **1. GENERAL PROVISIONS**

1.1. The competence model meets the requirements of the SES HPE in the direction 6B041 Business and Management

1.2. The main users of the competence model are:

1.2.1 Associations of specialists and employers in the relevant field of professional activity.

1.2.2 The teaching staff of the Institute responsible for the qualitative development, effective implementation and updating of the main educational programs, taking into account the achievements of science, technology and the social sphere in this field of training.

1.2.3 Students mastering the educational program of the university aimed at the formation of these competencies.

1.2.4 Vice-Rectors responsible within their competence for the quality of graduate training.

1.3. The competence model is the basis for designing the content of the bachelor's degree program in the framework of the training profile "Accounting and audit"

## **2. COMPETENCE MODEL**

The development of a graduate's competence model becomes an unconditional condition for the implementation of the main directions of the Bologna process and a requirement of the modern labor market.

The graduate's competence model (bachelor's degree) is designed to answer the question of what professional tasks a specialist of a certain rank (position), of a particular profile should be able to solve.

The formation of a modern model of a university graduate that meets the needs of stakeholders and all interested parties is the main strategic goal of L.B. Goncharov KazADI and is provided with the necessary resources for the educational process, including personnel, educational, methodological, informational and logistical support. The Institute conducts a purposeful personnel policy and systematic improvement of the material and technical base of the university to ensure the quality of training of a bachelor graduate in demand in the labor market.

The quality of each OP should contribute to the implementation of the requirements defined by the competence model of the graduate of the specialty. The results of the quality assessment of the OP are regularly reviewed at the meeting of the Academic Council of the Institute. The university has developed models of graduates of the OP, which include professional, personal, entrepreneurial and managerial competencies.

The graduate model is a system of interrelated graduate competencies that reflects the qualitative content of the OP.

Competence - knowledge and understanding of how to act (practical and operational application of knowledge in specific situations), knowledge of how to be (values as an integral part of the way of perceiving the world and living with others in a social context). Competence, unlike knowledge of specific academic disciplines and skills, is manifested and evaluated only in the process of practical (professional) activity.

The graduate model is a framework characteristic of the abilities of a graduate of higher professional education of a specialty and level of training, corresponding to the SES and the requirements of international certification standards and guaranteeing the implementation of professional activities of a graduate with a given level of quality. The graduate model defines the

content and the process of implementing the educational program, which means the consistent formation of the required list of competencies among the trainees. The basis for the development of the characteristics of the professional activity of the graduate is the State standard of the relevant field (specialty) and international standards, as well as requirements for international certification within the specialties.

Each graduate's competence is provided by a certain set of disciplines (or practices) combined into appropriate modules. The content of the modules of the disciplines should fully correspond to the level of these competencies. Competence in the specialty is formed as a result of the consistent nature of the study of disciplines. Competence is, as a rule, interdisciplinary in nature. For this purpose, the content structure of each competence is determined, divided into disciplinary parts, relations of competencies and academic disciplines, practical sections involved in the formation of each competence.

In accordance with the graduate model, the institute develops an OP, on the basis of which two types of graduates are formed:

a graduate entrepreneur who, upon graduation, organizes his business.

a graduate is a specialist with professional knowledge and skills for employment and further career development in the company.

Departments responsible for practical training and employment, employers are engaged in the development of the graduate model. At the meetings of the departments, decisions on the graduate model are made by open voting. Verification of graduate models takes place in accordance with changes in the needs of domestic and foreign labor markets

The regulatory framework of the graduate - bachelor model in the specialties of the Institute is based on the following documents:

The Law of the Republic of Kazakhstan "On Education" No. 319-III dated July 27, 2007 (with amendments and additions as of 07.07.2020)

The State Program for the Development of Education of the Republic of Kazakhstan for 2020-2025, approved by the Decree of the President of the Republic of Kazakhstan No. 988 dated December 27, 2019.

GOSO of higher and postgraduate education No. 604 dated 31.10. 2018

Rules "Organization of the educational process on credit technology of training" (No. 152 of 20.04.2011 with amendments and additions No. 563 of 12.10. 2018)

Standard rules of activity of educational organizations implementing educational programs of higher education. Resolution of the Government of the Republic of Kazakhstan dated April 7, 2017 (with amendments No. 895 dated December 27, 2018)

No. 181. Qualification directory of positions of managers, specialists and other employees approved by the Order of the Minister of Labor and Social Protection of the Population of the Republic of Kazakhstan dated May 21, 2012 No. 201-p-m (with amendments No. 553 dated December 30, 2020).

## KEY COMPETENCIES

Meeting the modern requirements of higher education, the graduating department reviewed and approved a document defining the general competence of the graduate of the Educational Program (OP) "Accounting and Auditing" - the graduate's competence model.

The competence model of a graduate of OP 6B04103 Accounting and auditing is based on the State Educational Institution of the Republic of Kazakhstan and consists of the following competencies

### The general scheme of the formation of students' competencies during the development of the educational program

General education competencies	Learning result
<p><b>KK1:</b> To possess knowledge about the main stages and patterns of the historical development of the state, to show an active civic position, patriotism, respect and tolerance for the culture and traditions of the peoples of Kazakhstan</p>	<p>ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics</p> <p>ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual</p>
<p><b>KK2:</b> Is able to use language and speech means based on the system of grammatical knowledge of Kazakh, Russian and foreign languages to solve problems of interpersonal, intercultural and professional interaction</p>	<p>ON1: Has the skills of ICT and business organization in the state and foreign languages, the use of graphic objects in electronic documents</p> <p>ON2: Has the skills of public speaking and written reasoned presentation of his own point of view</p>
<p><b>KK3:</b> Develop your 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</p>	<p>ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics</p> <p>ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual</p> <p>ON5: Applies the provisions of the legislation of the Republic of Kazakhstan regulating public relations in the field of business and management</p>
<p><b>KK4:</b> Be able to critically rethink the accumulated experience, change, if necessary, the type and nature of their professional activities</p>	<p>ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics</p>
<p><b>KK5:</b> 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>ON1: Has the skills of ICT and business organization in the state and foreign languages, the use of graphic objects in electronic documents</p> <p>ON2: Has the skills of public speaking and written reasoned presentation of his own point of view</p> <p>ON4: Has the skills to form a holistic</p>

	personality in a social environment and bear the responsibility of an individual
<b>KK6:</b> To carry out scientific research, project activities, use scientific methods and research techniques in a specific field of science	ON5: Applies the provisions of the legislation of the Republic of Kazakhstan regulating public relations in the field of business and management
<b>KK7:</b> Demonstrate mastery of the culture of written and oral speech, the ability to present their position in a reasoned manner	ON2: Has the skills of public speaking and written reasoned presentation of his own point of view
<b>KK8:</b> Is able to creatively apply the received theoretical and practical knowledge in professional activity	ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual
<b>KK9:</b> To know the basics of entrepreneurship, production and business management in order to obtain the expected results in a specific area	ON5: Applies the provisions of the legislation of the Republic of Kazakhstan regulating public relations in the field of business and management
<b>Basic competencies</b>	
<b>KK 10:</b> Is able to show business and innovative activity in the intended area to solve the tasks	ON6: Uses knowledge of the laws of economic development, the basics of finance, management, marketing, public administration and the budget system
<b>KK 11:</b> Possess terminology in the field of accounting and auditing in accordance with International Accounting and Auditing standards	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
<b>KK 12:</b> Know the basics of statistics and finance, management and marketing, categories, basic concepts of economic theory and analysis, methods and tools of state regulation of the economy	ON6: Uses knowledge of the laws of economic development, the basics of finance, management, marketing, public administration and the budget system ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
<b>KK 13:</b> To know the principles and methods used in the formation of information in the accounting system, as well as the goals, objectives, history and development trends of the modern system of financial, managerial, tax accounting and audit	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
<b>KK 14:</b> Possess the skills of drafting, registration and processing of primary accounting documents, including electronic documents	ON7:Applies the techniques of modern mathematics, statistics, accounting, auditing and analysis, using modern information computer technologies
<b>KK 15:</b> Able to carry out internal control, accounting and reporting	ON9: Organizes and maintains financial accounting in accordance with standards, management accounting, uses modern information or cloud technologies

<b>Professional competencies</b>	
<b>KK 16:</b> Possess methods of conducting technical and economic analysis of information that contribute to informed decision-making in the field of economics, accounting and auditing	ON10: Has the skills of analysis and interpretation of financial, management and tax reporting ON12: Provides audit-related services and profile services
<b>KK 17:</b> Able to conduct financial, managerial analysis and develop budgets in organizations of various sectors of the economy	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies ON10: Has the skills of analysis and interpretation of financial, management and tax reporting ON11: Organizes and conducts the audit in accordance with professional standards, observing the ethical principles of the auditor
<b>KK 18:</b> Able to perform audit procedures and provide audit-related and other audit-related services	ON11: Organizes and conducts the audit in accordance with professional standards, observing the ethical principles of the auditor ON12: Provides audit-related services and profile services
<b>KK 19:</b> Is able to perform 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	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
<b>KK 20:</b> Able to use computer programs for accounting, economic and financial analysis; information and legal reference systems, office equipment	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies ON8: Organizes accounting and fulfills tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan
<b>KK 21:</b> Know the procedure for taxation, tax accounting and preparation of tax reports	ON8: Organizes accounting and fulfills tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan
<b>KK 22:</b> Possess methods of preparation of accounting (financial) statements, knows consolidation procedures in accordance with the established requirements	ON9: Organizes and maintains financial accounting in accordance with standards, management accounting, uses modern information or cloud technologies

**Matrix of compliance of graduate competencies and disciplines, practices of the educational program**

<b>№</b>	<b>Name of the discipline</b>	<b>Formed competencies (codes)</b>
1.	Modern history of Kazakhstan	ON 3
2.	Philosophy	ON 3 ON 2 ON 4
3.	Foreign language	ON 1 ON 2
4.	Kazakh (Russian) language	ON 1, ON 2
5.	Information and communication technologies (in English language)	ON1
6.	Physical Culture	ON 4
7.	Module of socio-political knowledge (political science, sociology, cultural studies, psychology)	ON 2 ON 3 ON 4 ON 5
8.	Fundamentals of Economics and Law	ON 1
9.	Transport law	ON 2 ON 5 ON 4
10.	Professionally-oriented foreign language	ON 4 ON 3 ON 6 ON 7
11.	Mathematics in Economics	ON 7
12.	Economic theory	ON 6
13.	Microeconomics	ON 6
14.	Macroeconomics	ON 6
15.	Fundamentals of accounting	ON 7
16.	Statistics	ON 7
17.	Management	ON 6
18.	Marketing	ON 6
19.	Introduction to Finance	ON 6



20.	Educational practice	ON 6 ON 7
21.	Production practice 1	ON 6 ON 7
22.	Risk management	ON 6
23.	Financial risk management	
24.	Accounting and reporting in road and construction companies	ON 7
25.	Accounting and reporting in industries	
26.	State regulation of the economy	ON 6 ON 5
27.	State and local government	
28.	Pricing and determination of estimated cost in construction	ON 6
29.	Pricing in industries	
30.	Taxes and taxation	ON 6 ON 8
31.	Features of taxation on transport	
32.	The economy of the enterprise	ON 6
33.	Economy of transport	
34.	Economic analysis of the activities of road construction companies	ON 7
35.	Industry economic analysis	
36.	Digital data analysis technologies	ON 6, ON 7
37.	Information support of motor transport systems	
38.	Tax accounting	ON 6 ON 7
39.	Tax accounting in industries	ON 8
40.	Economic assessment of investments in construction	ON 6
41.	Estimation of the cost of machinery, equipment and vehicles	
42.	Information processing of accounting data	ON 6
43.	Computer technologies in accounting	ON 7
44.	Financial accounting 1	ON 9 ON 10
45.	Management accounting 1	ON 9 ON 10
46.	Production practice 2	ON 9 ON 10

		ON 11 ON 12
47.	Pre-graduate practice	ON 9, ON 10, ON 12
48.	Audit 1	ON 10, ON 11, ON 12
49.	General audit in industries	ON 12
50.	International Financial Reporting Standards	ON 9 ON 10
51.	Financial accounting in accordance with IFRS	
52.	Financial accounting II	ON 9 ON 10
53.	Financial accounting for transport	
54.	Management accounting in construction companies	ON 9 ON 10
55.	Management accounting in transport	
56.	Analysis of financial statements	ON 10 ON 11 ON 12
57.	Analysis in road construction organizations	
58.	Audit 2	ON 10 ON 11 ON 12
59.	Financial control and audit in transport	
60.	Writing and defending a thesis (project) or preparing and passing a comprehensive exam	ON 9 ON 10 ON 11 ON 12
61.	Price "Mangilik El". Spiritual revival	ON 3 ON 4
62.	Fundamentals of anti-corruption culture	ON 4
63.	Legal foundations of entrepreneurship	ON 5