

MINISTRY OF EDUCATION AND SCIENCE OF THE REPUBLIC OF
KAZAKH AUTOMOBILE AND ROAD INSTITUTE named after L.B.
Faculty of "Road"

KAZAKH
AUTOMOBILE AND
ROAD TRANSPORT
L.B.GONCHAROV
INSTITUTE



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MODULAR EDUCATIONAL PROGRAM

Code and classification of training areas:	6B041 Business and Mar
Code and name of the OP group:	B045 Audit and taxation
OP code and name:	6B04103 Accounting an
Level of training:	bachelor
Degree awarded:	Bachelor of Economics program "6B04103 Acco

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1. PASSPORT OF THE EDUCATIONAL PROGRAM

1.1 Explanatory note

Knowledge and professional skills are the key guidelines of the modern education system. Taking into account the new course "Kazakhstan - 2050", a modern university should ensure the development of the system of engineering education and modern technical specialties. Higher education should focus primarily on the maximum satisfaction of the current and future needs of the national economy in specialists.

The educational program has been developed in accordance with the following regulatory documents:

1. Strategic Development Plan of the Republic of Kazakhstan until 2025, approved by Decree of the President of the Republic of Kazakhstan No. 636 dated 15.02.2018;
2. The Law of the Republic of Kazakhstan "On Education" dated 27.07.2007 No. 319-111 on 11.07.2017 (with amendments and additions as of 04.07.2018 No. 171-VI.)
3. The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2020-2025, approved by Decree of the President of the Republic of Kazakhstan No. 988 dated 27.12.2019;
4. Rules of organization educational process on credit technology of education, approved by the Order of the Minister of the Ministry of Education and Science of the Republic of Kazakhstan No. 152 dated 20.04.2011 (with amendments and additions as of 12.10.2018 No. 563.);
5. The State mandatory standard of higher Education, approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 31, 2018 No. 604 (as amended on 05.05.2020 No.182) was registered with the Ministry of Justice of the Republic of Kazakhstan on November 1, 2018 No. 17669.
6. Regulatory and legal documents of KazADI.

The educational program is implemented on the basis of the license KZ59LAA00017181 dated October 11, 2019, issued by the Committee for Control in the Field of Education and Science of the Ministry of Education and Science of the Republic of Kazakhstan.

The educational program 6B04103 Accounting and Audit is aimed at preparing bachelors with the award of the Bachelor of Economics degree in the educational program "6B04103 Accounting and Audit" with a standard training period of at least 4 years.

The regulatory deadlines for the development of the educational program 6B04103 Accounting and auditing for full-time education and qualification are as follows: on the basis of secondary general education – 4 years; on the basis of technical and vocational education - 3 years, on the basis of higher education - 2 years.

The main purpose of the educational program is to train specialists to implement (implement) the process of forming full-fledged, reliable and timely information about the financial position and results of the organization's activities necessary for operational management and management, as well as its presentation to external and internal users for making management decisions (on pricing, investments, production methods) in accordance with IFRS adopted principles and rules of accounting and preparation of financial, management and tax reporting; in order to express an independent opinion as a result of an audit conducted in accordance with international auditing standards, verification of compliance of accounting in the

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organization with legislative and regulatory acts and IFRS; identification of available reserves for improving production efficiency and comprehensive studies of transformations of socio-economic processes based on a scientifically-based system

The purpose of bachelor's degree in the direction 6B041 Business and Management "Audit and taxation" is to provide comprehensive training of highly qualified specialists for professional activity in all sectors of the national economy in business entities of all organizational and legal forms, regardless of the form of ownership and type of financing in the field of accounting, analysis, audit and taxation

The mission of the educational program is to achieve the provision of high quality educational services in the field of higher education, leadership in the national space for training personnel under the educational program 6B04103 Accounting and auditing through the implementation of the principles of the Bologna Process and modern quality standards.

The objective of the educational program is to train highly qualified competent specialists in the field of accounting, auditing and taxation for the real and financial sector of the economy of the Republic of Kazakhstan, who are able to quickly adapt to rapidly changing socio-economic conditions

2. DESCRIPTION OF THE EDUCATIONAL PROGRAM

The purpose of the educational program	The purpose of bachelor's degree in the direction 6B041 Business and Management "Audit and taxation" is to provide comprehensive training of highly qualified specialists for professional activity in all sectors of the national economy in business entities of all organizational and legal forms, regardless of the form of ownership and type of financing in the field of accounting, analysis, audit and taxation
The map of the direction of training according to the educational program	
Code and classification of training areas	6B041 Business and Management
Code and name of the OP group	B045 Audit and taxation
Code and name of the educational program	6B04103 Accounting and auditing
Qualification characteristics of the graduate	
Degree awarded	Bachelor of Economics in the educational program "6B04103 Accounting and Audit"
List of specialist positions	Graduates of the Accounting and Audit educational program can work in the following positions: accountant; accountant-auditor; tax inspector; auditor; chief accountant; financial analyst; finance specialist, economist in accounting and business analysis, auditor (auditor), economist in financial work
Field of professional activity	State bodies, institutions and organizations of all forms of ownership, management bodies of state regulation of the economy in the links of market infrastructure, research institutions
Object of professional	The objects of professional activity of graduates of OP 6B04103

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activity	<p>"Accounting and auditing" are property, liabilities, capital and business transactions that cause changes in the composition, placement of assets and sources of their formation in the organization, as well as the activities of organizations of various sectors of the economy, taking into account the specifics of the industry: ministries and departments, Tax Committee, Statistics Committee, organizations and firms regardless of the type of activity, size or form of ownership, research organizations</p>
Functions of professional activity	<p>The bachelor must be prepared to perform the following functions:</p> <ul style="list-style-type: none"> - collecting accounting and statistical information, processing data and preparing it for use by managers for making managerial decisions, investors, creditors, external and internal users; - analysis and evaluation of alternative solutions for pricing, production methods, investments; - management and control over the activities of the organization as a whole; - verification of compliance of accounting with legislative and regulatory acts, as well as provision of advisory services (audit and consulting activities); <ul style="list-style-type: none"> - - accounting and preparation of financial statements in accordance with IFRS; - - preparation of consolidated financial statements; - - management accounting and preparation of management reports; - - tax accounting and preparation of tax reports; - - restoration and translation of accounting in accordance with IFRS; - - development of regulatory acts regulating accounting (regulatory and methodological activities). - The functions of professional activity under this OP also allow the following types of them: <ul style="list-style-type: none"> - - settlement and project activity provides assessment and analysis of the strategy and tactics of financial activities of economic entities, insurance companies, second-tier banks, securities market; implementation of calculations to assess the financial condition of the enterprise, commercial banks; evaluation of the effectiveness of investment projects, analysis of the creditworthiness of borrowers - - research activities are carried out in accordance with the research programs of research institutes, laboratories, research groups of industrial enterprises and corporations; - - analytical activity on this OP is related to the analysis and evaluation of the effectiveness of the assigned tasks of the management object. - - educational activities on this OP are related to the functions of teaching courses on accounting in organizations, organization audit in schools, lyceums, colleges; - - consulting activities related to the provision of advice on accounting, auditing and taxation in organizations
Types of professional activity	<p>A bachelor can perform the following types of professional activities:</p> <ul style="list-style-type: none"> - Organizational and managerial activities. The graduate must have the skills for qualified work in financial and tax authorities, at the enterprise, in insurance organizations, banks and other financial institutions, participate in the creation of scientific, methodological, organizational and

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	<p>technological base of accounting, together with other specialists develops and applies the most effective management methods, rules and procedures of business organization, accept active participation in the activities of financial institutions in the capital market; maintain and develop the corporate image of the company;</p> <ul style="list-style-type: none"> - Production and technological activity is the prerogative for graduates of this OP, since the educational process requires them to thoroughly study all issues related to the process of collecting, registering and summarizing information; - The calculation and design activities of graduates are carried out in the feasibility study of projects with the provision of data for the analysis of the effectiveness of specialized documents (feasibility study, business plan, etc.) related to the organization of a new enterprise or economic project and necessary to obtain loans, loans and other types of financial support for the expansion of activities; - Educational (pedagogical) activity of graduates of this profile consists in professional activity in secondary specialized educational institutions
List of competencies	<p>KK1: 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>KK2: 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>KK3: 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>KK4: Be able to critically rethink the accumulated experience, change, if necessary, the type and nature of their professional activities</p> <p>KK5: 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>KK6: To carry out scientific research, project activities, use scientific methods and research techniques in a specific field of science</p> <p>KK7: Demonstrate mastery of the culture of written and oral speech, the ability to present their position in a reasoned manner</p> <p>KK8: Able to creatively apply the acquired theoretical and practical knowledge in professional activities</p> <p>KK9: To know the basics of entrepreneurship, production and business management in order to obtain the expected results in a specific area</p> <p>KK 10: Is able to show business and innovative activity in the intended area to solve the tasks set</p> <p>KK 11: Possess terminology in the field of accounting and auditing in accordance with International Accounting and Auditing standards</p> <p>KK 12: 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</p> <p>KK 13: To know the principles and methods used in the formation of information in the accounting system, as well as the goals, objectives, history and trends in the development of the modern system of financial,</p>

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	<p>managerial, tax accounting and auditing</p> <p>KK 14: Possess the skills of drafting, registration and processing of primary accounting documents, including electronic documents</p> <p>KK 15: Able to carry out internal control, accounting and reporting</p> <p>KK 16: Possess methods of conducting technical and economic analysis of information that contribute to informed decision-making in the field of economics, accounting and auditing</p> <p>KK 17: Able to conduct financial, managerial analysis and develop budgets in organizations of various sectors of the economy</p> <p>KK 18: Is able to perform audit procedures and provide audit-related and other audit-related services</p> <p>KK 19: 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</p> <p>KK 20: Able to use computer programs for accounting,</p>
Learning outcomes	<p>After successful completion of this program, the student will:</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>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>ON6: Uses knowledge of the laws of economic development, the basics of the formation of finance, management, marketing, public administration and the budget system</p> <p>ON7: Applies the techniques of modern mathematics, statistics, accounting, auditing and analysis, using modern information computer technologies</p> <p>ON8: Organizes accounting and fulfills tax obligations in accordance with the regulatory legal acts of the Republic of Kazakhstan</p> <p>ON9: Organizes and maintains financial accounting in accordance with standards, management accounting, uses modern information or cloud technologies</p> <p>ON10: Has the skills to analyze and interpret financial, management and tax reporting</p> <p>ON11: Organizes and conducts the audit in accordance with professional standards, observing the ethical principles of the auditor</p> <p>ON12: Provides audit-related services and profile services</p>

**3. MATRIX OF CORRELATION OF LEARNING OUTCOMES ACCORDING TO THE
EDUCATIONAL PROGRAM
IN GENERAL, WITH THE COMPETENCIES BEING FORMED**

The company code	ON1	ON 2	ON 3	ON 4	ON 5	ON 6	ON 7	ON 8	ON 9	ON 10	ON 11	ON 12
KK1			+	+								
KK2	+	+										
KK3			+	+	+							
KK4			+									
KK5	+	+		+								
KK6					+							
KK7		+										
KK8				+								
KK9					+							
KK10						+						
KK11							+					
KK12						+	+					
KK13							+					
KK14							+					
KK15									+			
KK16										+		+
KK17							+			+	+	
KK18											+	+
KK19							+					
KK20							+	+				
KK21								+				
KK22									+			

4. COMPETENCE MAP

General education competencies	Learning result
KK1: 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	ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual
KK2: 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	ON1: Has the skills of ICT and business organization in the state and foreign languages, the use of graphic objects in electronic documents ON2: Has the skills of public speaking and written reasoned presentation of his own point of view
KK3: 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	ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual

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	ON5: Applies the provisions of the legislation of the Republic of Kazakhstan regulating public relations in the field of business and management
KK4: Be able to critically rethink the accumulated experience, change, if necessary, the type and nature of their professional activities	ON3: Has the skills of perception and analysis of texts with philosophical and historical content, methods of discussion and polemics
KK5: 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	ON1: Has the skills of ICT and business organization in the state and foreign languages, the use of graphic objects in electronic documents ON2: Has the skills of public speaking and written reasoned presentation of his own point of view ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual
KK6: 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
KK7: 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
KK8: Able to creatively apply the acquired theoretical and practical knowledge in professional activities	ON4: Has the skills to form a holistic personality in a social environment and bear the responsibility of an individual
KK9: 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
Basic competencies	
KK 10: 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 the formation of finance, management, marketing, public administration and the budget system
KK 11: 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
KK 12: 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 the formation 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

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KK 13: 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
KK 14: Possess the skills of drafting, registration and processing of primary accounting documents, including electronic documents	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
KK 15: 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
Professional competencies	
KK 16: 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
KK 17: 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
KK 18: Is 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
KK 19: 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	ON7: Applies techniques of modern mathematics, statistics, accounting, auditing and analysis using modern information computer technologies
KK 20: 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
KK 21: Know the procedure for taxation, tax accounting and tax reporting	ON8: Organizes accounting and fulfills tax obligations in accordance with the

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	regulatory legal acts of the Republic of Kazakhstan
KK 22: 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

5. MAP OF THE TRAINING MODULE

Module name	Competencies	Learning outcomes
General education disciplines		
MSPZ - Module of socio-political knowledge	KK1; KK2; KK3; KK4; KK5; KK6; KK8; KK9	ON 2; ON 3; ON 4; ON 5
MPP - Multilingual Training Module	KK2; KK5; KK7	ON 1; ON 2
MIT – Information Technology Module	KK2; KK5	ON 1
MFP – Physical Training Module	KK5	ON 4
MDO – Module of additional training	KK1; KK3; KK5; KK6; KK8	ON 4; ON 5
Basic disciplines		
PM - Entrepreneurial modules	KK 10; KK 11; KK 12; KK 13; KK 14; KK 17; KK 19; KK 20; KK 21	ON 3; ON 4; ON 5; ON 6; ON 7; ON 8
Profile disciplines		
MS - Module in the specialty	KK 15; KK 16; KK 17; KK 18; KK 22	ON 9; ON 10; ON 11; ON 12

6. INFORMATION ABOUT THE DISCIPLINES OF THE EDUCATIONAL PROGRAM

№	Name of the discipline	Brief description of the discipline	Number of credits	Formed competencies (codes)
Cycle of general education disciplines - 56 Mandatory component of OOD – 51 credits				
1.	Modern history of Kazakhstan	The discipline is aimed at objective historical knowledge about the main stages of the history of modern Kazakhstan; to direct students' attention to the problems of formation and development of independent statehood in Kazakhstan, spiritual culture, continuity and continuity of ethnogenesis; to bring to the consciousness of students the essence of fundamental problems of history, to teach them scientific methods of historical knowledge, to form their scientific worldview and civic position.	5	ON 3
2.	Philosophy	The discipline is aimed at studying the updated content of the general education discipline "Philosophy", the formation of students' openness of consciousness, understanding of the national code	5	ON 3 ON 2 ON 4

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		and self-awareness, spiritual modernization, competitiveness, realism and pragmatism, independent critical thinking, the cult of knowledge and education, the skill of applying in practice the key ideological concepts of "justice", "dignity" and "freedom", the development and strengthening of the values of tolerance, intercultural dialogue and world culture.		
3.	Foreign language	The English language course has a communicative and professionally oriented character and its tasks are determined by the communicative and cognitive needs of specialists; it helps to stimulate the intellectual and emotional development of the student's personality, his preparation for the perception of foreign culture and familiarization with universal values, possession of skills of using a foreign language orally and in writing in the field of professional communication	10	ON 1 ON 2
4.	Kazakh (Russian) language	Students, forming and improving speech skills and abilities, developing creative and intellectual abilities, master additional in relation to Kazakh (Russian) the language is a means of communication and receive a deep and high-quality professional education. In the process of teaching, students learn methods and techniques of various text analysis, use a system of subject and language knowledge to solve problems of educational and professional communication	10	ON 1, ON 2
5.	Information and communication technologies (in English language)	ICTs involve the use of many modern information processing devices. ICTs have become the basis for the creation of the infosphere. The development of computer systems has made it possible to create and develop a planetary infrastructure connecting all of humanity. ICT can be understood as a given sequence of operations for collecting, entering, transmitting, storing, ordering, sorting, searching, processing, converting, displaying and distributing information carried out in an information system based on the use of computer hardware and software resources.	5	ON 1
6.	Physical Culture	The discipline forms knowledge in the field of conditions for the preservation and strengthening of human health, including planning activities aimed at preserving and strengthening health, compliance with occupational safety and safety requirements in the process of physical education, compliance with sanitary rules and norms for the conditions of organizing physical culture and wellness work, conducting physical culture and wellness and educational and methodological work. The discipline is aimed at the development of physical qualities, the formation of a healthy lifestyle culture	8	ON 4
7.	Module of socio-political knowledge (political science, sociology, cultural	The discipline forms a complex of interrelated knowledge in the field of theoretical and methodological foundations of psychology, cultural studies, sociology and political science, develops a	8	ON 2 ON 3 ON 4 ON 5

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	studies, psychology)	cultural and value attitude to them, disciplines develop the skill of analysis and the ability to assess professional problems taking into account psychological, cultural, sociological and political aspects. The module of socio-political knowledge is designed to form the ability to critically understand the system of interpersonal relations in society, contributes to the formation of a socio-humanitarian worldview.		
Optional component – 5 credits				
8.	Fundamentals of Economics and Law	The discipline is aimed at revealing 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, the foundations of the legal system and legislation of Kazakhstan, business ethics, legal foundations of banking and stock exchange activities, property relations and real estate, budget and taxes etc .	5	ON 1 ON 2 ON 5 ON 4
9.	Transport law	The discipline is aimed at familiarizing 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, the basic principles and features of motor transport legal relations are studied; regulations, their content and rules of use.		
Cycle of basic disciplines - 112 University component – 54 credits				
10.	Professionally-oriented foreign language	The program focuses on both final and intermediate learning goals and objectives, the structure of the course, and also specifies the language and thematic material and types of tasks and exercises recommended at different stages of the educational process. The discipline is based on the principle of professional and communicative orientation; the use of authentic communication situations; the development of spontaneous reaction skills in the process of communication; the formation of psychological readiness for real foreign language communication in various situations	5	ON 4 ON 3 ON 6 ON 7
11.	Mathematics in Economics	The discipline aims to familiarize students with the basics of the mathematical apparatus for building mathematical models necessary to solve theoretical and practical problems of economics, to instill in students the ability to independently study educational literature on mathematics and its applications. The discipline forms knowledge and skills to apply mathematical methods to solve	3	ON 7

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		professional economic and managerial problems; skills and abilities of independent analysis of economic problems research		
12.	Economic theory	The discipline "Economic Theory" is focused on the formation of students' scientific economic thinking, which they will be able to use for independent application. The discipline studies the basic concepts, categories, laws and patterns, fundamental problems of the functioning of the economy, the evolution of socio-economic development of society, patterns of individual reproduction and reproduction at the level of the national economy and the world economy. The discipline contributes to the education of economically competent specialists who are able to think independently and make responsible decisions	5	ON 6
13.	Microeconomics	Macroeconomics is a branch of economic theory that examines the patterns of interaction between aggregated values of the general level of prices and unemployment; consumption and investment. The discipline is aimed at studying the principles, methods of macroeconomics, basic macroeconomic models in order to objectively assess the effectiveness of economic policy. This discipline examines the national economy as a whole. The analysis materials are used in the development of state economic policy.	6	ON 6
14.	Macroeconomics	Macroeconomics is a branch of economic theory that examines the patterns of interaction between aggregated values of the general level of prices and unemployment; consumption and investment. The discipline is aimed at studying the principles, methods of macroeconomics, basic macroeconomic models in order to objectively assess the effectiveness of economic policy. This discipline examines the national economy as a whole. The analysis materials are used in the development of state economic policy.	5	ON 6
15.	Fundamentals of accounting	The purpose of mastering the discipline is to study the basic provisions and concepts of accounting based on the use of regulatory and legislative documents. The discipline reveals the history of the formation and formation of accounting and gives an idea of the forms of accounting, contains principles, concepts, elements of the accounting method, methodological techniques for processing primary documents and the formation of accounting records based on generally accepted accounting standards and financial reporting.	5	ON 7
16.	Statistics	The discipline is aimed at studying the statistical methodology of economics: general principles, techniques, methods of collecting, systematizing, processing analysis of statistical data, studying patterns and trends in the development of mass social phenomena and processes, their quantitative characteristics, also considering cost indicators in the	6	ON 7

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		field of production, methodology for calculating indicators of living standards. The discipline is focused on the study of statistical modeling and forecasting, the organization of statistical information; the formation of practical skills to analyze statistical indicators		
17.	Management	The discipline is aimed at mastering knowledge in the field of management and acquiring skills in applying the best management practices. The discipline considers the main range of issues related to the theory and practice of management. This course reveals the content of management, forms a set of knowledge about the basic principles and methods of modern management, its role in ensuring the vital activity and competitiveness of the organization, develops specific skills for various types of management activities.	5	ON 6
18.	Marketing	The discipline "Marketing" is aimed at studying the methodology of marketing research, the study of the commodity and pricing policy of the enterprise, the policy of forming a sales network, the development of advertising and means, sales promotion, consideration of the theoretical foundations and categorical and conceptual apparatus of marketing, the main types and elements of marketing activities. The discipline is focused on the formation of practical skills for the application of elements and principles of marketing in the activities of firms and companies.	5	ON 6
19.	Introduction to Finance	The discipline "Introduction to Finance" is aimed at mastering the theoretical and practical foundations of finance at the macro and micro levels, forming students' general understanding of the content and essence of the financial system, the organization of financial relations and the basics of financial management. The discipline is focused on acquiring practical skills in analyzing modern problems in the field of finance, as well as solving problematic situations in the field of finance.	5	ON 6
20.	Educational practice	Educational practice is a necessary component of the educational process and is aimed at preparing bachelors in the OP "6B04103 Accounting and Auditing". The educational practice is designed to consolidate the theoretical knowledge gained in the learning process. The educational practice is conducted on the basis of the graduating department, where the issues of the sphere of professional activity of the future specialist are considered and studied, to get acquainted with the brief content of the studied basic and profile disciplines, as well as the issues of practical training.	1	ON 6 ON 7

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21.	Production practice1	Industrial practice is an essential part of the training of qualified specialists and is conducted in accordance with approved curricula and programs. Industrial practice is aimed at consolidating the knowledge gained in the learning process, acquiring practical skills and mastering best practices. During the period of practical training, students study the work experience of organizations where they practice and take part in the economic and managerial activities of the organization.	3	ON 6 ON 7
Component of choice – 58 credits				
22.	Risk management	The discipline is focused on the formation of modern science about 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. To prepare students for creative research of risk management problems, development of necessary skills of analysis of scientific concepts	5	ON 6
23.	Financial risk management	The discipline is aimed at providing students with theoretical and practical training 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. Study of hedging strategies for practical application, development of analytical thinking skills in relation to mathematical modeling in the assessment of financial risks of companies		
24.	Accounting and reporting in road and construction companies	The purpose of studying the discipline is to familiarize students with the methodology of accounting and reporting in road and construction companies, accounting in accordance with the requirements of legislative acts and regulatory rules of accounting and reporting based on international standards. The discipline will allow you to understand and study the features of accounting and types of reporting in road and construction companies	5	ON 7
25.	Accounting and reporting in industries	This course describes accounting and reporting in industries, its essence, goals and objectives in various sectors of the economy. The system of regulatory regulation of accounting, principles and rules of accounting and reporting are being studied. The discipline will allow you to study the features of the organization and management of accounting in industries, the preparation of accounting statements, balance sheet, accounting of business transactions in industries		
26.	State regulation of the	The discipline aims to teach future specialists to		ON 6

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	economy	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 country's economy. To form an idea about the peculiarities of state regulation, about the justification of the need for state intervention in the economy in a market economy. The discipline examines the essence of the ongoing processes in the economy and the corresponding actions of the state with their assessment.	5	ON 5
27.	State and local government	The discipline "State and local Government" is aimed at forming 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. The discipline defines the sources of formation and use of financial resources of local self-government, the reform of the system of distribution of expenditure obligations, the budget and the effectiveness of the public administration sector.		
28.	Pricing and determination of estimated cost in construction	The discipline "Pricing and determination of estimated cost in construction" is aimed at preparing students for active creative and professional activities in the field of estimated rationing in construction, obtaining practical skills in drawing up, analyzing and using estimated documents for construction under the current pricing system. The discipline examines the basics of the theory of pricing in construction, its practical application in real estate valuation, methodology for the use of estimate documents.	5	ON 6
29.	Pricing in industries	This discipline is aimed at obtaining a set of knowledge for a comprehensive and in-depth understanding of the basic principles of pricing; mastering the essence of pricing in relation to economics and management in industries. The ultimate goal is to develop students' theoretical knowledge and practical skills in solving applied problems in the field of pricing in industries, the ability to choose pricing tactics and enterprise strategy.		
30.	Taxes and taxation	The course "Taxes and taxation" is aimed at forming 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. The issues of the theory of taxes and theoretical aspects of the construction of the taxation system are considered, the economic content, functions and principles of taxes, the development of taxes and the tax system, the concept of tax reforms in the country are revealed. Successful mastery of this discipline will allow you to apply the knowledge gained in practice.	5	ON 6 ON 8
31.	Features of taxation on transport	The course "Taxes and taxation" is aimed at forming a set of knowledge of the basics of taxation, the		

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		procedure for calculating taxes and fees of the Republic of Kazakhstan, the execution and planning of tax obligations of the organization. The issues of the theory of taxes and theoretical aspects of the construction of the taxation system are considered, the economic content, functions and principles of taxes, the development of taxes and the tax system, the concept of tax reforms in the country are revealed. Successful mastery of this discipline will allow you to apply the knowledge gained in practice.		
32.	The economy of the enterprise	The discipline "Enterprise Economics" is aimed at providing methodological assistance in mastering the theoretical knowledge and practical skills of enterprises of effective entrepreneurial activity in a competitive multi-layered management system. "Enterprise economics" is an economic discipline, the subject of which is the activity of the enterprise, the process of developing, making economic decisions, as well as the dialectical method. The activity of an enterprise in a competitive market environment, the process of developing and making effective business decisions is studied.		ON 6
33.	Economy of transport	The course examines the economic activity of transport enterprises and the basics of their management in market conditions. In the field of personality 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. The discipline is aimed at training bachelors who are able to solve the issues of the activities of transport enterprises, organization and management of economic activity of the enterprise	5	
34.	Economic analysis of the activities of road construction enterprises	The discipline is aimed at developing students' analytical thinking, skills in studying economic phenomena and processes, their interrelation and interdependence, to teach them to master special methods and techniques of economic analysis of the activities of road construction enterprises to solve economic, technological, organizational and technical problems and tasks for managing their financial and economic activities. The methods of economic analysis, analysis of the economic condition of the enterprise in order to substantiate management decisions are considered.		ON 7
35.	Industry economic analysis	The discipline is aimed at developing students' analytical thinking, skills in studying the essence of economic phenomena and processes, their interrelation and interdependence, studying the specifics of analyzing activities in various sectors of the economy, such as the road industry, construction, industry, agriculture, trade, and transport, studying special methods and techniques of economic analysis to solve economic problems and tasks related to the management of financial and economic activities of enterprises in economic sectors.	6	

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36.	Digital data analysis technologies	The discipline is aimed at the formation of bachelors' practical skills 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. Digital data analysis technologies combine methodologies from traditional economic sciences with computer sciences, opening up new opportunities for data collection and visualization, information retrieval, and data mining.		ON 6, ON 7
37.	Information support of motor transport systems	The discipline is aimed at developing students' professional knowledge and skills necessary for managing the technical operation of cars, including market and production analysis, modern methods of making managerial decisions using modern information technologies, familiarization and acquisition of skills in using new information technologies. The purpose of studying the discipline is to study the principles of building and using modern information technologies on a motor vehicle system.	5	
38.	Tax accounting	The purpose of mastering this course is to master theoretical knowledge and practical skills in the reliable formation of tax reporting in organizations. 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 in organizations. The discipline allows you to study the procedure for generating income and deductions for accounting periods and determining the amounts of tax payments in organizations, as well as studying the features of forms for accounting periods and determining the amounts of tax payments to organizations	6	ON 6 ON 7 ON 8
39.	Tax accounting in industries	The purpose of mastering this course is to study the methods, principles, functions and types of tax accounting as a separate accounting system. The discipline allows you to get an idea of the procedure for maintaining and organizing tax accounting in organizations of various sectors of the economy, about the system of collecting, recording, processing economic and financial information necessary for the correct calculation, fulfillment of tax obligations and reliable formation of tax reporting in organizations of various sectors of the economy		
40.	Economic assessment of investments in construction	The discipline is aimed at studying the theoretical and practical developments of domestic and foreign scientists and economists, legislative and regulatory acts of public administration bodies on the regulation of investment activity in construction, the main methods of evaluating the effectiveness of investments, sources of financing of investment projects. The purpose of studying the discipline is to form theoretical knowledge and practical skills in the field of economic assessment of investments in		ON 6

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		construction for future bachelors of finance.		
41.	Valuation of machinery, equipment and vehicles	The discipline examines modern theoretical and instrumental concepts of evaluating machines, equipment and vehicles. The discipline is aimed at developing the ability to evaluate objects and make decisions in constantly changing market situations, mastering modern theory and practice in the field of evaluation of machinery, equipment and vehicles, using evaluation methods, acquiring skills in calculating wear, market, etc. types of cost of objects	5	
42.	Information processing of accounting data	The discipline is aimed at studying the basics and principles of building accounting information systems at small, medium and large businesses, obtaining theoretical knowledge in the field of principles, approaches to building accounting systems at enterprises, obtaining practical skills in accounting on the example of a real accounting task using a specific technology and software of an automated accounting system.		ON 6 ON 7
43.	Computer technologies in accounting	The study of the basics and principles of building accounting automated information systems at enterprises 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 software of the accounting system. The discipline is aimed at developing practical skills in the implementation of the accounting process and reporting based on software	6	
Cycle of profile disciplines – 60 credits University component – 27 credits				
44.	Financial accounting 1	This course examines fundamental topics involving the study of international financial reporting standards, including accounting for cash, receivables, inventories, fixed assets and intangible assets, accounting for liabilities and equity, presentation of financial statements. The discipline is aimed at developing professional skills in collecting, registering and processing information necessary for the formation of financial statements of organizations in accordance with international standards	5	ON 9 ON 10
45.	Management accounting 1	The discipline "Management accounting 1" is aimed at studying production accounting, the main task of which is to obtain accounting data on the costs incurred and the formation of information flows in management accounting for calculating the cost of production, the formation of skills and abilities to prepare and present reliable, complete and timely information to the managers of the organization for making managerial decisions aimed at achieving the goals of the organization	5	ON 9 ON 10
46.	Production practice	The production practice is focused on the acquisition of skills of professional production (practical)	5	ON 9 ON 10

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		activity and the consolidation of theoretical knowledge gained during training. The main result of this work is an internship report, which contains all the results of the students' activities during the internship period. The main purpose of writing a practice report is to present the completed tasks in a meaningful form.		ON 11 ON 12
47.	Pre-graduate practice	Pre-graduate practice of students is one of the most important sections of the educational process and represents the final stage of Bachelor of Finance preparation. Pre-graduate practice, according to its purpose, should not only deepen and consolidate the knowledge of students, but also is the beginning of the professional work of students in their future specialty. Pre-graduate practice is conducted at the graduation course for students who, according to an individual plan, perform tasks for graduation work and a report.		ON 9, ON 10, ON 12
Component of choice – 33 credits				
48.	Audit 1	The purpose of the study is to consider fundamental topics that provide for students to master the main provisions of international auditing standards, the basics of regulatory regulation of auditing in the Republic of Kazakhstan, audit principles, audit procedure In the discipline "Audit 1", terms and definitions are set out that reveal the theory, organization and methodology of conducting, the procedure for registration and consideration of audit materials, based on from the generally accepted international accounting system, auditing standards and norms	5	ON 10, ON 11, ON 12
49.	General audit in industries	The discipline is aimed at studying the theoretical and practical aspects of the audit of financial statements in organizations of various sectors of the national economy, problematic issues of fundamental topics of the audit of the production and financial activities of the organization, the development by students of international auditing standards, the basics of regulatory regulation of auditing in the Republic of Kazakhstan, the principles of auditing, the procedure for auditing the main accounting objects and business cycles in different industries economy		
50.	International Financial Reporting Standards	This discipline is aimed at studying the international rules of accounting and financial reporting, the ability to analyze the accounting financial statements of organizations prepared in accordance with IFRS. This course examines fundamental topics that contribute to the development of professional thinking. Students are taught to develop and read financial statements in accordance with IFRS, to reflect business transactions in accounting and reporting in accordance with IFRS.		ON 9 ON 10
51.	Financial accounting in accordance with IFRS	This discipline is aimed at developing students' theoretical knowledge and practical skills in the	6	

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		methodology and organization of financial accounting, the use of financial information that meets the requirements of international standards for managerial decision-making. This discipline examines and studies the fundamental topics of financial accounting in accordance with IFRS. Discipline provides important information that allows you to monitor the activities of the organization; plan its strategy; optimally use resources; evaluate the results of activities.		
52.	Financial accounting II	The course "Financial Accounting II" is based on the knowledge gained from studying the Basics of Accounting and Financial Accounting I, and on their basis such topics as income tax accounting, foreign currency transactions, reserves, contingent assets and liabilities, long-term assets held for sale, discontinued operations, consolidated financial statements in accordance with IFRS. 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.		ON 9 ON 10
53.	Financial accounting for transport	The purpose of financial accounting in transport is the formation of information about the activities of the organization as a whole: income, expenses, the state of funds, accounts receivable and payable, payments to the budget and extra-budgetary funds, financial investments, financial results, etc. This discipline studies all types of transactions related to the accounting of economic transactions in transport	5	
54.	Management accounting in construction companies	The discipline is aimed at studying the basics of the organization of the management accounting system in a construction organization, starting with the role of management accounting in the company's management system, the basic concepts, principles, methods of management accounting, moving on to the classification of costs and their characteristics in construction companies, the organization of production cost accounting of construction companies calculating the cost of products (works, services) with application of various methods of cost accounting of construction companies		ON 9 ON 10
55.	Management accounting in transport	The course "Management accounting in transport" promotes the assimilation of the basic principles and essence of management accounting in transport, examines the organization of management accounting in transport, studies the classification and behavior of transport costs, the system of production cost accounting, budgeting processes and the formation of an information base for making management decisions in transport organizations, skills of practical application of knowledge in the field of management accounting	6	
56.	Analysis of financial statements	The discipline "Analysis of financial statements" is aimed at an in-depth study of the composition and content of financial statements, their interpretation,		ON 10 ON 11 ON 12

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		assessment of the informative nature of reporting, its comprehensive analysis in order to sanitize the main reporting items and develop an analytical balance sheet, acquire practical analysis skills in order to use the results of the analysis of financial statements in the process of justifying the development strategy of the organization, drawing up business plans, etc. management of business processes in the organization.		
57.	Analysis in road construction organizations	The purpose of this discipline is to form students' analytical thinking, skills to study the essence of economic phenomena and processes in road construction organizations, their interrelation and interdependence, to teach them to master special methods and techniques of analysis for solving economic, technological, organizational and technical problems and tasks for managing financial and economic activities in road construction organizations, to apply the results factor analysis in order to substantiate management decisions	5	
58.	Audit 2	This course presents the essence and conceptual foundations of practical audit, the organization of audit and evaluation of the organization's management system, the correctness of accounting and financial reporting, the effectiveness of the application of accounting policies and internal control. The main attention is paid to the audit of transactions with assets, liabilities and capital of the company, an independent assessment of the reliability of determining the financial position and financial performance of organizations		ON 10 ON 11 ON 12
59.	Financial control and audit in transport	The discipline forms a complex of audit knowledge among students, develops practical skills in the field of financial control and audit. This course 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 procedure for conducting and carrying out control and audit for compliance, efficiency, financial reporting in transport enterprises.	6	
IGA				
60.	Writing and defending a thesis (project) or preparing and passing a comprehensive exam	A thesis is a written graduation paper that is performed at the final stage of training. The main tasks of performing and defending the thesis are: collection, processing and generalization of practical material on the topic of the thesis, analysis of statistical data and practical material on the topic of pre-graduate research, formulation of conclusions, patterns, recommendations and suggestions on the topic of the thesis, design of the thesis and report in accordance with the established requirements.	12	ON 9 ON 10 ON 11 ON 12
240				
Additional type of training				
61.	Price "Mangilik El".	Large-scale transformations are accompanied by	2	ON 3

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	Spiritual revival.	the modernization of public consciousness, which involves the transformation of learning based on a problem-based approach. The knowledge gained in the study of the modern history of Kazakhstan contributes to understanding the dynamics of the development of the historical process and forms value orientations for ethnic, social, cultural self-identification in the surrounding world. The discipline is aimed at forming students' scientific worldview and civic position, studying the formation and development of independent statehood in Kazakhstan.		ON 4
62.	Fundamentals of anticorruption culture	The course "Fundamentals of anti-corruption culture" contains conceptual categories concerning the crime of corruption and all corruption phenomena encountered in the practice of public relations, which allows students to have an idea of the anti-corruption culture of workers and residents of the Republic of Kazakhstan, contributes to understanding the relevance of the problem of combating corruption by each member of society for the prospects of development of the state and society in modern times.	2	ON 4
63.	Legal foundations of entrepreneurship	The discipline is aimed at studying the legal and legislative foundations of entrepreneurship, the essence of entrepreneurship, its classification, subjects and objects of entrepreneurial activity, organizational and legal forms of entrepreneurial activity, creating your own business, the procedure for creating an enterprise, business partnerships, the concept, purpose and classification, business planning, its essence, goals, objectives, main types and types business plans, structure, functions and content of sections of the business plan.	3	ON 5