



# EDUCATIONAL PROGRAM

**7M04 - Business, Administration and Law**  
(Code and classification of the field of education)

**7M041 - Business and administration**  
(Code and classification of the direction of training)

**0410**  
(Code in the International Standard Classification of Education)

**M073 - Audit and taxation**  
(Code and classification of the educational program group)

**7M04116 - Accounting and finance**  
(Code and name of the educational program)

**Master**  
(Level of preparation)

**Semey**

## **Educational program**

**7M04 - Business, Administration and Law**  
(Code and classification of the field of education)

**7M041 - Business and administration**  
(Code and classification of the direction of training)

**0410**  
(Code in the International Standard Classification of Education)

**M073 - Audit and taxation**  
(Code and classification of the educational program group)

**7M04116 - Accounting and finance**  
(Code and name of the educational program)

**Master**  
(Level of preparation)

## PREFACE

### Developed

The educational program 7M04116 - Accounting and finance in the direction of preparation 7M041 - Business and administration on the basis of the State Compulsory Standards of Higher and Postgraduate Education approved by the Order of the Ministry of Science and Higher Education of the Republic of Kazakhstan dated July 20, 2022 No 2 (as amended by the order) was developed by the Academic Committee dated 20.02.2023 No 66).

Members of the Academic Committee	Full name	Academic degree, academic title, position	Signature
Head of the Academic Committee	Tlemissov Ulan	Dean of the Faculty of Humanities and Economics	
Educational program manager	Parimbekova Lyazzat	Candidate of Economic Sciences, Senior Lecturer	
Member of the AC	Zeinullina Aigul	Head of the Department of Economics and Finance	
Member of the AC	Ibrayeva Aliya	Candidate of Economic Sciences, Senior Lecturer	
Member of the AC	Abdesheva aigul	Chief Accountant of Semey Shipbuilding and Ship Repair Plant LLP	
Member of the AC	Zaripova Aliya	Director of BOiND LLP	
Member of the AC	Gylymbekova Aidana	undergraduate	
Member of the AC	Zhumabayev Mukatzhan	undergraduate	

### Reviewing

Full name of the reviewer	Position, place of work	Signature
lost Victoria	Chief Accountant of Full protect LLP	

### Reviewed

At the meeting of the Commission on Quality Assurance of the Faculty of Humanities and Economics Recommended for approval by the Academic Council of the University  
Protocol No.4a "05" April 2023  
Chairman of the Commission Abisheva Sh.Sh.

Approved at the meeting of the Academic Council of the University Protocol No. 8 "25" April 2023.

### Approved

at the meeting of the Academic Council of the University  
Protocol № 1 "01" of September 2023  
Chairman of the Academic Council of the University Orynbekov D.R.

# Content

1. Introduction
2. PASSPORT OF THE EDUCATIONAL PROGRAM:
  - 2.1. EP purpose;
  - 2.2. Map of the training profile within the educational program:
    - Code and classification of the field of education;
    - Code and classification of the direction of training;
    - Code in the International Standard Classification of Education;
    - Code and classification of the educational program group;
    - Code and name of the educational program;
  - 2.3. Qualification characteristics of the graduate:
    - Degree awarded / qualification;
    - Name of the profession / list of positions of a specialist;
    - OQF qualification level (industry qualification framework);
    - Area of professional activity;
    - Object of professional activity;
    - Types of professional activity.
3. Modules and content of the educational program
4. Summary table on the scope of the educational program 7M04116 - Accounting and finance»
5. The list of academic disciplines of the university component
6. CATALOG OF ELECTIVE DISCIPLINES
7. WORKING CURRICULUM

# 1.Introduction

## 1.1.General data

The educational program 7M04116 "Accounting and Finance", implemented at the Department of Economics and Finance of the Faculty of Humanities and Economics, was developed taking into account the needs of the regional labor market, the requirements of regulatory documents of the Ministry of Higher Education and Science of the Republic of Kazakhstan and is a system of documents for organizing the educational process. The educational program is designed to prepare masters of economic sciences according to international standards in the field of accounting and finance. To achieve this goal, the tasks of the educational program 7M04116 "Accounting and Finance" include training a specialist who, thanks to his theoretical and practical knowledge, could independently and responsibly solve various tasks of accounting, auditing, financial management of an enterprise, budgeting and analyzing financial and economic activities of the organization, as well as consulting interested users of financial information on these issues.

## 1.2.Completion criteria

The main criterion for the completion of the educational process for the preparation of masters of the scientific and pedagogical direction is the development of at least 88 credits of theoretical training, including 6 credits of pedagogical practice, 13 credits of research practice, as well as at least 24 credits of research work of a master`s student, including internships and the completion of a master`s thesis, at least 8 credits of the final attestations . A total of 120 credits.

1.3.Typical study duration: 2 (two) years

## 2.PASSPORT OF THE EDUCATIONAL PROGRAM

2.1.EP purpose	The purpose of preparing a master with in-depth scientific and pedagogical training according to the educational program 7M04116 -Accounting and Finance is to provide comprehensive training of highly qualified specialists for professional activities in all sectors of the national economy, in economic entities of all organizational and legal forms in the field of financial and accounting activities.
<b>2.2.Map of the training profile within the educational program</b>	
Code and classification of the field of education	7M04 - Business, Administration and Law
Code and classification of the direction of training	7M041 - Business and administration
Code in the International Standard Classification of Education	0410
Code and classification of the educational program group	M073 - Audit and taxation
Code and name of the educational program	7M04116 - Accounting and finance
<b>2.3.Qualification characteristics of the graduate</b>	
Degree awarded / qualification	Master of Economic Sciences under the educational programme 7M04116- Accounting and Finance
Name of the profession / list of positions of a specialist	<p>Chief Accountant  Accountant  Accountant - Auditor  Auditor (auditor)  State Auditor`s Assistant  Director (general director, executive director, president, chairman of the board, manager) of the organization  Assistant to the director (general director, executive director, president, chairman of the board, manager) of the organization and other top managers (referent, adviser)  Investor Relations Director  Deputy Director (Commercial Director, Vice President) for Commercial Affairs  Deputy Director (Director, Vice President) for Economic Affairs (Chief Economist)  Corporate Secretary of a Joint Stock Company (Board of Directors)  Project manager  Investor Relations Manager  Public Procurement Manager  Head of Investor Relations  Head of planning and economic department  Head of Finance Department (CFO)  Project Manager  Branch manager (head of a peasant farm) (farm, agricultural plot)  Teacher of basic and major disciplines in educational institutions of post-secondary and higher education  Specialist of research organizations</p>
OQF qualification level (industry qualification framework)	7
Area of professional activity	Financial and economic Auditing and consulting and accounting and analytical divisions and services of accounting and auditing

	<p>organizations and firms, regardless of their organizational and legal form,  Government authorities at various levels  Teaching activity in educational institutions of technical and vocational, higher education</p>
Object of professional activity	<ul style="list-style-type: none"> <li>- Ministry of Finance of the Republic of Kazakhstan,</li> <li>- Ministry of Economy and Budget Planning of the Republic of Kazakhstan, - National Bank of the Republic of Kazakhstan,</li> <li>- economic services of ministries and departments,</li> <li>- budgetary organizations and institutions,</li> <li>- commercial banks,</li> <li>- stock exchanges,</li> <li>- investment funds,</li> <li>- tax authorities,</li> <li>- financial companies,</li> <li>- microcredit organizations,</li> <li>- firms,</li> <li>- business entities of various organizational and legal forms.</li> <li>- research organizations, educational institutions after secondary and higher education</li> </ul> <p>Organizations, firms. companies  Corporations, regardless of type of activity, size or form of ownership  Government bodies  Research organizations, educational institutions after secondary and higher education</p>
Types of professional activity	<ul style="list-style-type: none"> <li>- Accounting and analytical</li> <li>- organizational and managerial.</li> <li>- settlement and design;</li> <li>- experimental research;</li> <li>- economic;</li> <li>- analytical;</li> <li>- consulting;</li> <li>- research;</li> <li>- educational pedagogical activity.</li> </ul>
Graduate Model	<p>Description of OP</p> <p>The uniqueness of EP 7M04116 "Accounting and Finance" is the preparation of masters in the direction of Audit and taxation at the junction of two related specialties, with a wider range of tasks performed: enterprise accounting and financial management of enterprise resources in order to optimize and increase the efficiency of financial and economic activities enterprises.</p> <p>Acquired competencies expressed in achieved learning outcomes</p> <p>Competences are acquired by learners based on the learning outcomes and practical experience. As a result of mastering the educational program, the graduate should have the following competencies:  Able to understand and analyze worldview, socially and personally significant philosophical problems;  Able to understand the driving forces and patterns of the historical process; events and processes of</p>

economic history; the place and role of their country in the history of mankind and in the modern world;  
Knowledge of a foreign language for communication in the educational, scientific, professional and socio-cultural sphere of communication;  
Able to analyze socially significant problems and processes occurring in society, and predict their possible development in the future).  
Able to think critically, make a set of alternatives and choose the best solutions.  
Able to continue education, self-study and professional development throughout life;  
Able to perform the calculations necessary for the preparation of the economic sections of the plans, justify them and present the results of work in accordance with the international financial reporting standards adopted by the organization;  
Able to independently maintain accounting records and manage the financial resources of the enterprise;  
Able to analyze and interpret financial, accounting and other information contained in the reports of enterprises of various forms of ownership, organizations, departments and use the information received to make management decisions;  
Able to critically evaluate the proposed options for management decisions and develop and justify proposals for their improvement, taking into account the criteria of socio-economic efficiency, risks and possible socio-economic consequences;  
The ability to carry out analysis in conditions of risk and uncertainty, to develop a strategy for tax planning of an enterprise in an economic crisis;  
Skillmake decisions on the organization and functioning of business activities, analyze and justify the reality of business plans.  
Prepare payment documents for the transfer of insurance premiums to off-budget funds, control their passage through settlement and cash banking operations;  
Compile financial reporting forms within the time limits established by law;

Personal qualities of a graduate ability to analyze a large amount of information, professionalism in the management of personnel and enterprise resources, good memory, high concentration of attention, communication skills, organizational and analytical skills.



### 3. Modules and content of the educational program

#### Sociolinguistic and scientific-pedagogical activity

##### Foreign language (professional)

Discipline cycle	Basic disciplines
Discipline component	University component
SubjectID	26279 (3012187)
Course	1
Term	1
Credits count	3
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	20hours
Independent work of the student	40hours
Total	90hours
Knowledge control form	Examination

##### Short description of discipline

*Mastery of general cultural, professional and special competencies for the implementation of professional activities, involving teaching free reading of original literature of the relevant branch of knowledge in a foreign language; development of oral communication skills in monological and dialogical form in the specialty; development of written scientific communication skills on topics related to the scientific work of a graduate student, as well as familiarization with the forms and types of international cooperation in the scientific field.*

##### Purpose of studying of the discipline

*The purpose of studying the discipline "Foreign language (professional)" in the master`s degree program is the systematic deepening of communicative competence within the framework of international standards of foreign language education on the basis of further development of skills and abilities of active language proficiency in the professional activity of the future master.*

##### Learning Outcomes

*ON1 Apply fundamental scientific, pedagogical, managerial, communicative knowledge and skills in professional activities.*

##### Prerequisites

*Bachelor*

##### Postrequisites

*Research scientific training*

##### History and philosophy of science

Discipline cycle	Basic disciplines
Discipline component	University component
SubjectID	25927 (3012176)
Course	1
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

##### Short description of discipline

*The discipline is aimed at studying the culture of scientific thinking, forms analytical capabilities and research skills, provides theoretical and practical knowledge necessary for a future scientist. Explores the historical evolution of the sciences and the philosophical perspectives they form. The origins of modern science, its social and institutional connections are described. General philosophical issues related to thought experiments, confirmation and refutation of theories, the origin and application of quantitative and high-quality research methods are considered.*

##### Purpose of studying of the discipline

*the formation of an interdisciplinary worldview among undergraduates, based on a deep understanding of the history and philosophy (theory) of scientific thinking, as part of a universal culture.*

##### Learning Outcomes

*ON1 Apply fundamental scientific, pedagogical, managerial, communicative knowledge and skills in professional activities.*

##### Prerequisites

*Bachelor*

##### Postrequisites

*Research scientific training*

##### Tertiary education

Discipline cycle	Basic disciplines
Discipline component	University component
SubjectID	26281 (3012186)

Course	1
Term	1
Credits count	3
Lectons	15hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	20hours
Independent work of the student	40hours
Total	90hours
Knowledge control form	Examination

### Short description of discipline

*The course is aimed at studying the main directions, principles and patterns of higher education. During the course of the course, the basic concepts of modern pedagogy, concepts and theories of teaching and upbringing, didactics of higher education will be considered. The master's student will master the skills of designing the organization of the educational process, techniques of individual and group reflection, will be able to correctly formulate pedagogical goals, apply educational technologies in the educational process. in the process, to design work programs of disciplines.*

### Purpose of studying of the discipline

*The purpose of mastering the discipline is to master the system of knowledge about higher education, its content, structure, principles of educational process management and mastering modern technologies in the field of management and organization of the educational process*

### Learning Outcomes

*ON1 Apply fundamental scientific, pedagogical, managerial, communicative knowledge and skills in professional activities.*

### Prerequisites

*Bachelor*

### Postrequisites

*Pedagogical practice*

## Psychology of management

Discipline cycle	Basic disciplines
Discipline component	University component
SubjectID	26282 (3012182)
Course	1
Term	1
Credits count	3
Lectons	15hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	20hours
Independent work of the student	40hours
Total	90hours
Knowledge control form	Examination

### Short description of discipline

*The content of the course is aimed at mastering the approaches and directions of management psychology, psychological laws of management, features of planning and solving management problems. Students will get acquainted with the psychological methods of resolving conflict situations, master the ways of motivating work, the methods of using effective management styles. Skills will be formed to analyze the psychological causes underlying the decline in the effectiveness of the management process.*

### Purpose of studying of the discipline

*The purpose of the discipline "Psychology of Management" is the formation of scientifically based ideas about the system of mental phenomena, psychological variables of behavior and conscious human activity in modern conditions and allows undergraduates to form skills of applying the acquired psychological knowledge in educational activities*

### Learning Outcomes

*ON1 Apply fundamental scientific, pedagogical, managerial, communicative knowledge and skills in professional activities.*

### Prerequisites

*Bachelor*

### Postrequisites

*Pedagogical practice*

## Pedagogical practice

Discipline cycle	Basic disciplines
Discipline component	University component
SubjectID	25929 (3012211)
Course	2
Term	1
Credits count	6
Pedagogical practices	180hours
Total	180hours
Knowledge control form	Total mark on practice

### Short description of discipline

The pedagogical practice of undergraduates consists in direct pedagogical activity: independent conducting of practical classes, seminars, reading and lectures on the proposed topic, preparing and conducting classes using modern educational technologies together with the teaching staff of the relevant department and solving current educational and methodological issues.

### Purpose of studying of the discipline

The purpose of pedagogical practice is to form a graduate of the master's degree system of professional competencies of a university teacher, to prepare a graduate student to perform the functions of a teacher.

### Learning Outcomes

ON1 Apply fundamental scientific, pedagogical, managerial, communicative knowledge and skills in professional activities.

### Prerequisites

Basic and profile disciplines of the EP Bachelor History and philosophy of science Strategic accounting

### Postrequisites

Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II

## Modern practice of accounting and finance

### Actual problems of accounting and finance

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26068 (3012189)
Course	1
Term	1
Credits count	5
Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

Optimal accounting and financial management is important for an enterprise in market conditions. The ability to manage assets and liabilities of an enterprise, plan a budget and prepare financial statements, reflect the property and financial situation, completeness and reliability of information in financial statements, and prevent bankruptcy risks and not an effective manager is the goal of the course.

### Purpose of studying of the discipline

To provide students with systematic knowledge of the theoretical, methodological and organizational foundations of accounting and reporting of business entities in accordance with IFRS at the present stage, financial management of enterprise resources. Training in solving current problems in the field of accounting and finance.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor

### Postrequisites

Final examination The research work of a student, including an internship and the implementation of a masters thesis II

## Analysis of financial and economic activities of enterprises (advanced level)

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26283 (3012193)
Course	1
Term	1
Credits count	5
Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours

Total	150hours
Knowledge control form	Examination

### Short description of discipline

*In the course of studying the discipline, a detailed study of methods and approaches to the analysis of financial and economic activities of enterprises using modern software products and Excel capabilities, the creation of reports, presentations, diagrams, identification of interaction factors and risk forecasting and the presentation of scenarios for the development of various areas of business activity is carried out. It is necessary to take measures to achieve production efficiency by analyzing the results of financial statements.*

### Purpose of studying of the discipline

*Formation of analytical creative skills among undergraduates by mastering methodological foundations and gaining experience in using methods of analyzing financial and economic activities of enterprises for both practical and strategic decisions.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor*

### Postrequisites

*Analysis of financial models investment decisions in MS EXCEL*

## Business planning of innovative projects

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26284 (3012191)
Course	1
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*A business plan is a tool used in entrepreneurship, an innovative project and an enterprise, with the aim of achieving success in the long term and serves as the basis for strategic planning, from the standpoint of innovation. Useful when implementing your own innovative ideas, in order to obtain stable earnings, financial stability in difficult crisis, post-pandemic market conditions.*

### Purpose of studying of the discipline

*The discipline "Business planning of innovative projects" aims at a comprehensive study of theoretical issues and practical aspects of business planning of innovative projects.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

### Prerequisites

*Bachelor*

### Postrequisites

*Project Expert - a system of financial and economic justification for investment projects*

## Tax management (advanced level)

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26285 (3012192)
Course	1
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours

**Short description of discipline**

*The course of tax management studies taxes and the basic concepts of tax management, calculation and management of taxes. In the course of studying the discipline, the main elements of tax planning, tax mechanism, tax regulation, connection with tax control, features of their application in practice are considered. Special attention is paid to the principles, forms, methods of.*

**Purpose of studying of the discipline**

*Acquisition of theoretical knowledge in the field of tax planning, acquisition, development and consolidation of skills and abilities in the application of tax planning methods in companies and financial institutions, calculation of tax savings, as well as the formation of systemic and professional competencies.*

**Learning Outcomes**

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

**Prerequisites**

*Bachelor*

**Postrequisites**

*The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

**Organization of scientific research and academic writing practice**

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26286 (3012190)
Course	1
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

**Short description of discipline**

*Demonstrate the ability to work with scientific and technical information, review literature, independently research, prepare and issue scientific reports. Skills of summarizing the critical opinion of the studied material, analyzing and forming conclusions in a letter, including in a foreign language, in accordance with the style of a business letter, scientific article, report and other publications*

**Purpose of studying of the discipline**

*"Organization of scientific research and the practice of academic writing" - the formation of professional competence and the expansion of communicative competence associated with analytical textual activity; deepening and generalization of knowledge on the development of scientific style; the formation of undergraduate skills in a structured presentation of their own ideas, the ability to create scientific and scientific information texts of various types, taking into account the specifics of academic discourse.*

**Learning Outcomes**

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

**Prerequisites**

*Bachelor*

**Postrequisites**

*Research scientific training The research work of a student, including an internship and the implementation of a masters thesis I The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

**Fundamentals of modern financial analysis**

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26287 (3012178)
Course	1
Term	1
Credits count	5

Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The main task of studying the subject "Fundamentals of Modern Financial Analysis" as a general view of financial analysis, organizational management, basic methods of financial analysis and their understanding and comprehension, application at different stages of the process of development and implementation of management, solutions, various financial analysis and assessments experience and investment sectors, the work of intermediaries, shares.

### Purpose of studying of the discipline

Learn how to compare and evaluate the financial statements of different companies, the financial condition of the company, determine its riskiest components. Predict the company's performance using financial modeling, calculate the risk and profitability of financial instruments, critically look at the company's budget and form a goal map using modern methods of financial analysis.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor

### Postrequisites

Final examination Modern practice of financial reporting analysis

## Strategic accounting

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26288 (3012179)
Course	1
Term	1
Credits count	5
Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

Forms undergraduates` competencies in the field of strategic accounting. Strategic accounting provides production information for the unification of the financial and management accounting system at the enterprise.. This is an important part of management accounting, which will allow the company's management to make decisions that affect the development of the company

### Purpose of studying of the discipline

The purpose of the study of the discipline is the formation of competencies among graduate students combining the experience of managerial accounting with strategic management, managerial accounting and information support of competitive strategy

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor Financial accounting (advanced)

### Postrequisites

Final examination The research work of a student, including an internship and the implementation of a masters thesis II

## Public Finance Management

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26280 (3012177)
Course	1

Term	1
Credits count	5
Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The course "Management of public finances" sets out the basic concepts, principles of the method of managing public finances. In the same measure, the of specialists in the field of management, economics and financial management completely forms the methods of the financial mechanism, regulated packages. The state develops and pays for a stimulus for the development of the company.

### Purpose of studying of the discipline

The purpose of the discipline "Public Finance Management" is the formation of knowledge on public finance and the functioning of the financial system of the Republic of Kazakhstan.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor

### Postrequisites

Final examination Controlling and budgeting of business processes

## Financial accounting (advanced)

Discipline cycle	Basic disciplines
Discipline component	Electives
SubjectID	26289 (3012180)
Course	1
Term	1
Credits count	5
Lectures	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The aim of the course is to develop the ability of graduate students to keep records of business transactions at enterprises of various legal forms and prepare financial statements.

The reasons justifying the development of accounting concepts and principles

### Purpose of studying of the discipline

The aim of the course is to develop the ability of graduate students to keep records of business transactions at enterprises of various legal forms and prepare financial statements.

The reasons justifying the development of accounting concepts and principles

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor

### Postrequisites

Final examination

## Financial market development concept in the Republic of Kazakhstan

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26290 (3012198)

Course	1
Term	2
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*It acquaints undergraduates with the basic data on the functioning of financial markets and the economy of the Republic of Kazakhstan at the current stage of development of the world economy. The structure and content of the course reveals modern trends and considers the possibility of obtaining the legitimacy of financial markets.*

### Purpose of studying of the discipline

*Undergraduates gain a broad understanding of the concept, operations, mechanisms and structure of the modern financial market both in the domestic and foreign space, paying special attention to the key principles of financial market development.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination Research scientific training The research work of a student, including an internship and the implementation of a masters thesis I The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

## In-depth tax accounting

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26291 (3012196)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The purpose of in-depth tax accounting is to familiarize with the economic essence and types of taxes paid by organizations, forms and rates of taxation. Based on the current Tax Code of the country, the rates, objects of taxation and the procedure for paying taxes, the features of their accounting and filling out declarations are considered.*

### Purpose of studying of the discipline

*The purpose of studying this discipline is an in-depth study of tax accounting at the enterprise and the use of tax accounting data for effective planning, control of financial and economic activities of the enterprise, taking into account the latest changes in the Tax Code of the Republic of Kazakhstan.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination The research work of a student, including an internship and the implementation of a masters thesis I The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

## Controlling and budgeting of business processes



Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26292 (3012195)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*Preparation of estimates, reports on production indicators, calculation of regulatory costs, variable and fixed costs in pricing, calculation of target costs, budget systems and analysis of the value chain at the enterprise. Formation and adoption of effective, including investment decisions based on data analysis, planning, budgeting and control of business processes of the enterprise.*

### Purpose of studying of the discipline

*Control and analysis of business processes, budgeting and its rational distribution. Updating the budgeting system and indicative planning in the planning process.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination Research scientific training The research work of a student, including an internship and the implementation of a masters thesis II*

## Corporate finance theory (advanced level)

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26294 (3012188)
Course	1
Term	2
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*This course is a continuation of the course studied in the framework of the bachelor's degree. Its purpose is to improve the skills of organizing and managing the company's finances, implementing and implementing financial tactics and strategies in various conditions and stages of corporate functioning for effective business and making competent and timely financial and economic decisions. This discipline is especially relevant for middle and senior managers.*

### Purpose of studying of the discipline

*formation of students' skills, practical skills and abilities for the organization and implementation of the processes of development, implementation, analysis of the implementation and adjustment of financial plans, for the implementation of the economic justification of project decisions in the field of investment activities, for the use of knowledge in the field of effective asset management of the organization;*

*formation of a system of methodological knowledge on forecasting processes in the field of financial activity, including solving non-standard tasks, in conditions of changing parameters.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive*

vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

#### **Prerequisites**

Bachelor

#### **Postrequisites**

Financial Mathematics and Financial Consulting

### **The research work of a student, including an internship and the implementation of a masters thesis I**

Discipline cycle	Profiling discipline
Discipline component	University component
SubjectID	26293 (3012213)
Course	1
Term	2
Credits count	11
The research work	330hours
Total	330hours
Knowledge control form	Total mark on practice

#### **Short description of discipline**

Research work is conditioned not only by the need to conduct scientific research, but also by the ability to organize your work correctly, rationally allocate time, acquire the skills of logical construction of text materials, use scientific terminology, answer questions raised during discussions, and defend the results of your research in a reasoned manner. At the same time, scientific internships are necessary for familiarization with innovative technologies and new types of production in scientific organizations or organizations of relevant industries or fields of activity.

The internship is conducted in order to form and

consolidate subject competencies and their subsequent use in scientific and educational activities.

#### **Purpose of studying of the discipline**

The purpose of research work in the semester is to prepare a master's student, both for independent research work, the main result of which is the writing and successful defense of a master's thesis, and for conducting research independently or as part of a creative team.

#### **Learning Outcomes**

ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.

ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.

ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.

#### **Prerequisites**

Basic and profile disciplines of the EP Bachelor

#### **Postrequisites**

The research work of a student, including an internship and the implementation of a masters thesis II

### **Modern financial economy in the Republic of Kazakhstan**

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26295 (3012199)
Course	1
Term	2
Credits count	5
Lectures	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

#### **Short description of discipline**

The course is aimed at the theoretical justification of the modern financial economy of Kazakhstan structure, principles of development of the national financial system and comparison with the financial system of foreign countries. This course examines systemic, monetary, functional and institutional approaches in domestic and foreign scientific schools and the development of the financial system of new Kazakhstan.

#### **Purpose of studying of the discipline**

To form a systematic understanding of the modern financial economy of the Republic of Kazakhstan in the unity of the theory,

methodology and practice of the implementation of financial relations in the modern market system.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

### Prerequisites

Bachelor

### Postrequisites

Final examination Project management based on PMBOK and Agile technologies The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II

## Advanced Production Accounting

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26296 (3012197)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

Formation of theoretical knowledge and practical skills in accounting for material costs, accounting for labor costs and deductions. Master the implementation of measures to reduce the cost of products with minimal costs, taking into account production costs. To calculate the cost of a product, you also need to know the methods.

### Purpose of studying of the discipline

In-depth study of production accounting based on practical examples, modern methods of accounting for enterprise costs and their impact on the formation of the cost of products (works, services).

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

### Prerequisites

Bachelor

### Postrequisites

Final examination The research work of a student, including an internship and the implementation of a masters thesis I The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II

## Financial management (advanced level)

Discipline cycle	Profiling discipline
Discipline component	University component
SubjectID	26297 (3012194)
Course	1
Term	2
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The course "Financial Management" promotes competent and correct management of fixed and current assets, equity and financial liabilities from a financial point of view, mastering financial and mathematical methods of assessing the value of the company, methods of financial calculations and calculations, principles, content and structure of financial planning; assessment of financial condition.

## Purpose of studying of the discipline

formation of a comprehensive understanding of modern conceptual foundations and applied aspects of the organization of financial management at enterprises among undergraduates.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor Actual problems of accounting and finance

### Postrequisites

Project management based on PMBOK and Agile technologies Project Expert - a system of financial and economic justification for investment projects

## Bank analysis

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26301 (3012204)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The subject of analysis in the bank considers the order and procedure of analysis of the results of financial transactions in banks. Methods and techniques used for the analysis, analysis of banking operations are studied. It is possible to make future plans by analyzing all settlement and credit operations. Based on the results of banking operations

### Purpose of studying of the discipline

The purpose of this discipline is to develop a general methodological approach to analytical banking among undergraduates, to study practical experience in the application of various analytical procedures, to develop the ability to evaluate the current management system and economically determine ways to improve it.

### Learning Outcomes

ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.

ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.

### Prerequisites

Bachelor Modern practice of financial reporting analysis

### Postrequisites

Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III

## Business research

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26302 (3012203)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours

Knowledge control form

Examination

### Short description of discipline

*The discipline gives concepts to methods and techniques of marketing, production research of changes and development of the company aimed at effective existence. Analysis, formation of the target market and focus on the consumer, segmentation of the market, study of the buyer's profile, research of needs and requirements and formation of demand is the main goal of the course.*

### Purpose of studying of the discipline

*The purpose of the course focuses on your understanding of key concepts, your managerial judgment, and your ability to apply course concepts to real business problems.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

### Prerequisites

*Bachelor Modern practice of financial reporting analysis*

### Postrequisites

*The research work of a student, including an internship and the implementation of a masters thesis III*

## Profound audit

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26303 (3012183)
Course	2
Term	1
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The discipline «In-depth audit» provides an in-depth understanding of audit in a comprehensive relationship with other concepts of the market economy. It sets out the most important aspects of the audit, which reveal the methods, organization, technology and principles of conducting, procedure for registration and consideration of materials based.*

### Purpose of studying of the discipline

*The purpose of studying the discipline "In-Depth Audit" is to consider the theoretical, methodological, legal and organizational foundations of the audit, the implementation of independent audits and examination of financial and economic information, the control and analysis of the state of assets, equity and liabilities, the provision of consulting and other audit services, the development of recommendations for optimization of functioning and increase in the efficiency of business entities.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor*

### Postrequisites

*Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III*

## In-depth financial control and audit

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26304 (3012184)
Course	2
Term	1
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours

Total	150hours
Knowledge control form	Examination

### Short description of discipline

*Providing the client with audit services based on modern methods using regulatory acts, conducting an audit of specific types of management systems of organizations operating in certain sectors of the economy to be able to carry out an audit of the financial activities of any economic entities. Master the management of audits in compliance with the methods.*

### Purpose of studying of the discipline

*Consolidation and systematization of the basics of accounting and auditing obtained during the course and the development of practical skills in organizing and conducting audits.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

*The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

## In-depth management accounting

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26305 (3012181)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*Formation of knowledge and skills in the organization of management accounting at the enterprise making management decisions during the release, expansion, decommissioning of a product, production and replacement of semi-finished products, equipment, etc., preparation of accounting reports, planning and budgeting of costs, profits and other indicators of the enterprise, management of responsibility centers - the purpose of the course.*

### Purpose of studying of the discipline

*The purpose of the discipline is to obtain theoretical knowledge and practical skills in organizing accounting management accounting at an enterprise, preparing and presenting complete information to internal users for the purpose of operational management of an enterprise, operational control and evaluation of the results of its work, planning and coordinating the development of an enterprise.*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

*Final examination Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

## In-depth financial control and audit

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26306 (3012185)
Course	2

Term	1
Credits count	5
Lectons	30hours
Practical and seminar classes	15hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*Financial control and audit are an important tool for the reliability of the formation and use of enterprise resources. The purpose of the course is to study the evolution of control and audit in Kazakhstan, regulatory legal acts, the experience of foreign countries, methods and features of auditing in organizations, stages and areas of work.*

### Purpose of studying of the discipline

*The course examines the nature, purpose and significance of the audit. The origin and development of the audit. Formation and development of audit in Kazakhstan*

### Learning Outcomes

*ON2 Demonstrate knowledge of the evaluation of accounting and financial information to meet the interests of users, knowledge of the concepts, methods and processes of control that ensure the accuracy and integrity of financial data and the safety of the organizations assets.*

*ON3 Have the ability to work in the field of advanced accounting and auditing, finance and statistics. To implement a comprehensive vision of modern problems of accounting, management, tax accounting, audit and business analysis, financial management, to promote an increase in the level of managerial and production activities.*

*ON 4 Demonstrate knowledge and skills in the course of analyzing the production problems of a real business and synthesize materials from various sources in search of their solutions*

*ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze information from financial statements to make appropriate management decisions.*

### Prerequisites

*Bachelor*

### Postrequisites

*Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III*

## Planning and forecasting business processes in the face of financial risks

### Analysis of financial models investment decisions in MS EXCEL

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26299 (3012202)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*This discipline reveals methods for analyzing financial models of investment decisions using tables in MS Excel, calculating indicators of investment attractiveness of projects, using financial and mathematical Excel functions, graphical construction of the break-even point, calculation of relevant costs, constant and variable values, net present value and internal rate of return, tabular data and graphical cash flow forecasts.*

### Purpose of studying of the discipline

*Formation of a system of key competencies that ensure the effectiveness of financial risk management of the organization, mastering knowledge and skills in the field of risk management of the organization through modeling in the MS Excel program.*

### Learning Outcomes

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

*Project management based on PMBOK and Agile technologies Project Expert - a system of financial and economic justification for investment projects*

## Business analysis (advanced)

Discipline cycle	Profiling discipline
------------------	----------------------

Discipline component	Electives
SubjectID	26300 (3012201)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The discipline is dedicated to the study of modern approaches to business management. The study of the module is based on a systematic review fundamental and practical knowledge in the field of business analytics and management analysis, the practical application of modern management technologies. Based on the main scientific provisions of economic theory*

### Purpose of studying of the discipline

*The study of quantitative methods used to analyze data and make more effective management decisions, understanding of key concepts, managerial judgment and the ability to apply course concepts to real business problems.*

### Learning Outcomes

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

*Research scientific training The research work of a student, including an internship and the implementation of a masters thesis III*

## Modern practice of financial reporting analysis

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26298 (3012200)
Course	1
Term	2
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The subject of modern practice of analysis of financial statements considers modern methods of analysis of various forms of financial reporting. The issues of analysis, summarization and presentation of accurate, objective data to the head of the organization, based on which management decisions are made on the main forms of financial statements in electronic form are studied.*

### Purpose of studying of the discipline

*To form a master's student's complex of theoretical knowledge and practical skills in the study of forms of financial reporting of the company's activities and consideration of modern methods of analyzing the financial statements of the organization.*

### Learning Outcomes

*ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.*

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

### Prerequisites

*Bachelor*

### Postrequisites

*Project Expert - a system of financial and economic justification for investment projects*

## Project Expert - a system of financial and economic justification for investment projects

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26307 (3012210)
Course	2
Term	1



Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The course is aimed at acquiring practical skills in the "Project Expert" program, so that the financial system can compile, calculate and analyze investment and commercial projects, financial and economic indicators in order to be able to implement them in the future. To teach this discipline, you need a personal computer curriculum.*

### Purpose of studying of the discipline

*Modeling of investment decisions without loss of financial resources, visualization of necessary financial statements to potential investors and creditors, justification of the effectiveness of participation in projects by means of the Project Expert program.*

### Learning Outcomes

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination The research work of a student, including an internship and the implementation of a masters thesis III*

## The consolidated financial statements

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26308 (3012207)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The subject of consolidated financial statements currently teaches the order and procedure for the preparation of parent company accounts through the accounting components in joint ventures and subsidiaries. By compiling a report using the data of its constituent organizations, you can collect and analyze information about the accounting data of a large parent company.*

### Purpose of studying of the discipline

*Training of highly qualified specialists in the field of accounting and auditing who meet the modern requirements of science and practice, who are able to analyze and make optimal management decisions, organize an effective internal control system, form and present financial statements in accordance with international financial reporting standards.*

### Learning Outcomes

*ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.*

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination The research work of a student, including an internship and the implementation of a masters thesis III The research work of a student, including an internship and the implementation of a masters thesis II*

## The research work of a student, including an internship and the implementation of a masters thesis II

Discipline cycle	Profiling discipline
Discipline component	University component
SubjectID	26309 (3012215)
Course	2
Term	1
Credits count	4
The research work	120hours

Total	120hours
Knowledge control form	Total mark on practice

### Short description of discipline

Research work contributes to the development of the ability to independently carry out activities in the field of education and science related to solving complex professional tasks in innovative conditions, ensuring the development of professional research thinking of undergraduates, forming a clear understanding of the main professional tasks, ways to solve them, conducting bibliographic work with the involvement of modern information technologies.

### Purpose of studying of the discipline

The purpose of research work in the semester is to prepare a master's student, both for independent research work, the main result of which is the writing and successful defense of a master's thesis, and for conducting research independently or as part of a creative team.

### Learning Outcomes

ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.

ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.

ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.

### Prerequisites

Basic and profile disciplines of the EP Bachelor

### Postrequisites

The research work of a student, including an internship and the implementation of a masters thesis III

## Future issues of financial accounting and reporting

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26310 (3012209)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

The subject of perspective issues of financial accounting and reporting deals with topics that meet modern requirements for current financial accounting and reporting. Due to the rapid development of digital technologies, the possibility of filling out and submitting financial statements is considered. It is noted that the modern requirements can be met by recording

### Purpose of studying of the discipline

Acquisition and further development of skills in preparation, systematization and presentation of information on the most promising complex accounting sections necessary for the formation of financial statements of organizations in accordance with relevant international standards.

### Learning Outcomes

ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.

ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.

### Prerequisites

Bachelor

### Postrequisites

Final examination The research work of a student, including an internship and the implementation of a masters thesis III

## Project management based on PMBOK and Agile technologies

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26311 (3012205)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours

Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*This discipline gives an idea of project planning and management processes by developing and implementing a project using 5 groups of management processes and 10 areas of knowledge on PMBOK technology, defining business goals, requirements, subsystems, stages, deadlines and budget and managing its development, prioritizing, implementing and training users under the AGILE program.*

### Purpose of studying of the discipline

*The aim of the course is to give undergraduates basic concepts about the basic methods of project management, to compare a common set of project management processes, as defined in the Management Body of Knowledge (PMBOK) and Agile development methodologies.*

### Learning Outcomes

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### Prerequisites

*Bachelor*

### Postrequisites

*The research work of a student, including an internship and the implementation of a masters thesis III*

## Financial Mathematics and Financial Consulting

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26312 (3012208)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

*The course is aimed at obtaining practical skills in the field of financial and economic calculations and consulting. The course is presented in two parts. Knowledge of financial mathematics is necessary for the development of analytical thinking of a future specialist. Financial consulting involves training in the principles and functions of its activities.*

*The course is based on the development of skills in processing and analyzing financial and economic information, providing advice in the field of accounting and financial accounting, and analyzing documentation.*

### Purpose of studying of the discipline

*Formation of a system of in-depth knowledge, theoretical and practical skills for the effective use of modern methodological apparatus of financial analysis in the work of business consultants, using elements of financial mathematics.*

### Learning Outcomes

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### Prerequisites

*Bachelor*

### Postrequisites

*The research work of a student, including an internship and the implementation of a masters thesis III*

## Financial and economic modeling of investment projects

Discipline cycle	Profiling discipline
Discipline component	Electives
SubjectID	26313 (3012206)
Course	2
Term	1
Credits count	5
Lectons	15hours
Practical and seminar classes	30hours
Independent work of a student under the guidance of a teacher	35hours
Independent work of the student	70hours
Total	150hours
Knowledge control form	Examination

### Short description of discipline

This course examines the theoretical foundations of investment projects, types of analysis of investment projects, methods of evaluating the effectiveness of investment design and sources of financing of investment projects. In the program of financial and economic modeling of investment projects, as the main stage of financial modeling, business plans, processing of financial plans and modeling of investment processes.

### Purpose of studying of the discipline

- to help master practical skills on the methodology of calculating the financial plan of an investment project in the Microsoft Excel program;
- teach to evaluate the financial attractiveness of investment projects and analyze their risks.

### Learning Outcomes

ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.

ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.

### Prerequisites

Bachelor

### Postrequisites

The research work of a student, including an internship and the implementation of a masters thesis III

### Research scientific training

Discipline cycle	Profiling discipline
Discipline component	University component
SubjectID	26314 (3012212)
Course	2
Term	2
Credits count	13
Working practice	390hours
Total	390hours
Knowledge control form	Total mark on practice

### Short description of discipline

The research scientific training contributes to the acquisition and consolidation of theoretical knowledge of undergraduates obtained during training, the acquisition of professional work skills, the deepening and consolidation of knowledge and competencies acquired in the process of theoretical training.

Practice provides continuity and consistency in the study of theoretical and practical material, provides an integrated approach to the subject of study.

### Purpose of studying of the discipline

The purpose of the research practice is to gain experience in the study of an actual scientific problem, to expand the professional knowledge obtained by undergraduates in the course of training, and to form practical skills for conducting independent scientific work.

### Learning Outcomes

ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.

ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.

ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.

### Prerequisites

Pedagogical practice

### Postrequisites

Final examination

### The research work of a student, including an internship and the implementation of a masters thesis III

Discipline cycle	Profiling discipline
Discipline component	University component
SubjectID	26315 (3012214)
Course	2
Term	2
Credits count	9
The research work	270hours
Total	270hours
Knowledge control form	Total mark on practice

### Short description of discipline

Research work contributes to the development of the ability to independently carry out activities in the field of education and science related to solving complex professional tasks in innovative conditions, ensuring the development of professional research thinking of undergraduates, forming a clear understanding of the main professional tasks, ways to solve them, conducting bibliographic work with the involvement of modern information technologies.

### **Purpose of studying of the discipline**

*The purpose of research work in the semester is to prepare a master's student, both for independent research work, the main result of which is the writing and successful defense of a master's thesis, and for conducting research independently or as part of a creative team.*

### **Learning Outcomes**

*ON6 Correctly organize the accounting of operations and the distribution of finances. Demonstrate knowledge and skills in the field of accounting, finance, carry out financial accounting in the organization, demonstrate the ability to develop and maintain the accounting and financial policies of enterprises, plan the enterprise budget.*

*ON 7 Demonstrate the ability to collect and analyze the initial data necessary to calculate economic and socio-economic indicators that characterize the activities of economic entities.*

*ON 8 The ability to process large information and digital arrays in order to integrate the results into investment and innovation management processes in business.*

### **Prerequisites**

*Basic and profile disciplines of the EP The research work of a student, including an internship and the implementation of a masters thesis I The research work of a student, including an internship and the implementation of a masters thesis II*

### **Postrequisites**

*Final examination*

### **Final assessment**

### **Master`s thesis defense**

Credits count

8

**4. Summary table on the scope of the educational program**  
**«7M04116 - Accounting and finance»**

Name of discipline	Cycle/ Component	Term	Number of credits	Total hours	Lec	SPL	LC	IWST	IWS	Knowledge control form
<b>Sociolinguistic and scientific-pedagogical activity</b>										
Foreign language (professional)	BS/US	1	3	90		30		20	40	Examination
History and philosophy of science	BS/US	1	5	150	15	30		35	70	Examination
Tertiary education	BS/US	1	3	90	15	15		20	40	Examination
Psychology of management	BS/US	1	3	90	15	15		20	40	Examination
Pedagogical practice	BS/US	3	6	180						Total mark on practice
<b>Modern practice of accounting and finance</b>										
Actual problems of accounting and finance	BS/CCh	1	5	150	15	30		35	70	Examination
Analysis of financial and economic activities of enterprises (advanced level)	BS/CCh	1	5	150	15	30		35	70	Examination
Business planning of innovative projects	BS/CCh	1	5	150	15	30		35	70	Examination
Tax management (advanced level)	BS/CCh	1	5	150	15	30		35	70	Examination
Organization of scientific research and academic writing practice	BS/CCh	1	5	150	15	30		35	70	Examination
Fundamentals of modern financial analysis	BS/CCh	1	5	150	15	30		35	70	Examination
Strategic accounting	BS/CCh	1	5	150	15	30		35	70	Examination
Public Finance Management	BS/CCh	1	5	150	15	30		35	70	Examination
Financial accounting (advanced)	BS/CCh	1	5	150	15	30		35	70	Examination
Financial market development concept in the Republic of Kazakhstan	AS/CCh	2	5	150	30	15		35	70	Examination
In-depth tax accounting	AS/CCh	2	5	150	15	30		35	70	Examination
Controlling and budgeting of business processes	AS/CCh	2	5	150	15	30		35	70	Examination
Corporate finance theory (advanced level)	AS/CCh	2	5	150	30	15		35	70	Examination
The research work of a student, including an internship and the implementation of a masters thesis I	AS/US	2	11	330						Total mark on practice
Modern financial economy in the Republic of Kazakhstan	AS/CCh	2	5	150	30	15		35	70	Examination
Advanced Production Accounting	AS/CCh	2	5	150	15	30		35	70	Examination
Financial management (advanced level)	AS/US	2	5	150	30	15		35	70	Examination
Bank analysis	AS/CCh	3	5	150	15	30		35	70	Examination
Business research	AS/CCh	3	5	150	15	30		35	70	Examination
Profound audit	AS/CCh	3	5	150	30	15		35	70	Examination

In-depth financial control and audit	AS/CCh	3	5	150	30	15		35	70	Examination
In-depth management accounting	AS/CCh	3	5	150	15	30		35	70	Examination
In-depth financial control and audit	AS/CCh	3	5	150	30	15		35	70	Examination
<b>Planning and forecasting business processes in the face of financial risks</b>										
Analysis of financial models investment decisions in MS EXCEL	AS/CCh	2	5	150	15	30		35	70	Examination
Business analysis (advanced)	AS/CCh	2	5	150	15	30		35	70	Examination
Modern practice of financial reporting analysis	AS/CCh	2	5	150	15	30		35	70	Examination
Project Expert - a system of financial and economic justification for investment projects	AS/CCh	3	5	150	15	30		35	70	Examination
The consolidated financial statements	AS/CCh	3	5	150	15	30		35	70	Examination
The research work of a student, including an internship and the implementation of a masters thesis II	AS/US	3	4	120						Total mark on practice
Future issues of financial accounting and reporting	AS/CCh	3	5	150	15	30		35	70	Examination
Project management based on PMBOK and Agile technologies	AS/CCh	3	5	150	15	30		35	70	Examination
Financial Mathematics and Financial Consulting	AS/CCh	3	5	150	15	30		35	70	Examination
Financial and economic modeling of investment projects	AS/CCh	3	5	150	15	30		35	70	Examination
Research scientific training	AS/US	4	13	390						Total mark on practice
The research work of a student, including an internship and the implementation of a masters thesis III	AS/US	4	9	270						Total mark on practice
<b>Final assessment</b>										
Master`s thesis defense		4	8	240						