

## CATALOG OF ELECTIVE DISCIPLINES

**6B04 - Business, Administration and Law**  
(Code and classification of the field of education)

**6B041 - Business and administration**  
(Code and classification of the direction of training)

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

**B045 - Audit and Taxation**  
(Code and classification of the educational program group)

**6B04109 - Accounting and finance**  
(Code and name of the educational program)

**bachelor**  
(Level of preparation)

**set of 2023**

**Developed**

Academic Committee of the OP  
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**Reviewed**

At the meeting of the Quality Assurance Commission of the  
Faculty of Humanities and Economics  
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Chairman of the Commission Abisheva Sh.Sh.

**Approved**

at a meeting of the Academic Council of the University  
Minutes No. 5 The 21st of April, 2023  
Chairman of the Academic Council Oralkanova I.A.

## Insurance management

Discipline cycle	Basic disciplines
Course	1
Credits count	3
Knowledge control form	Examination

### Short description of discipline

The course "Insurance Management" gives an idea of the organization and management of insurance activities, reveals the characteristics of insurance in the risk management system. Studying this discipline will allow students to gain skills and abilities in the field of risk management of property and personal insurance, liability insurance and other types of insurance, management of the insurer's tariff policy. The course is aimed at deepening knowledge about the insurance business in the aspect of insurance product management and pricing.

### Purpose of studying of the discipline

The purpose of mastering the discipline "Insurance Management" is to form a clear understanding of the theoretical foundations and practical techniques of insurance management among students. Acquisition of risk management skills, taking into account the requirements of risk management, necessary in the field of insurance business management

### Learning Outcomes

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### Learning outcomes by discipline

1. Knows the basic theoretical concepts of insurance management;
2. Is able to put into practice the acquired knowledge on financial management of cash flows;
3. Has skills in the field of insurance risk assessment.

### Prerequisites

Introduction to Accounting and Finance

### Postrequisites

Financial management

## Finance sectors of the economy

Discipline cycle	Basic disciplines
Course	1
Credits count	3
Knowledge control form	Examination

### Short description of discipline

The course will allow you to explore the current problems of modern functioning and development of the industries of the Republic of Kazakhstan with an emphasis on the substantive issues of the organization of finance of the branches of the national economy, such as the existing domestic industries, agriculture, agro-industrial complex, transport, construction, trade, food and non-manufacturing industries, services.

### Purpose of studying of the discipline

The purpose of the discipline is to form students' scientific economic outlook, the ability to analyze the processes of formation and distribution of financial flows by sectors of the economy, as well as to master the mechanisms of organization, planning, stimulation, financial management at all levels of the national economy of the Republic of Kazakhstan.

### Learning Outcomes

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### Learning outcomes by discipline

Able to perform professional duties in the implementation of the current financial and economic activities of economic entities, to develop and provide modern financial and credit products and services

### Prerequisites

Introduction to Accounting and Finance

### Postrequisites

Financial management

## Ethics of financier and accountant

Discipline cycle	Basic disciplines
Course	1
Credits count	3
Knowledge control form	Examination

### Short description of discipline

This training course reveals the basic norms and rules of the organization of the culture of behavior of the future professional employee of the financial sector, explains the requirements for their professional competence. The presented discipline is also aimed at consolidating the fundamental concepts through various kinds of business games and situations on the implementation of the corporate code of honor and internal regulations of any economic entity.

### Purpose of studying of the discipline

To form knowledge and skills of possession of psychological and moral features of professional activity based on achievements of science and practice

## Learning Outcomes

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### Learning outcomes by discipline

- 1) knows the theoretical and methodological foundations of administrative and managerial activities.
- 2) knows the methods and techniques of business administration; modern concepts and management styles in organizations; is able to carry out work to stimulate the labor activity of personnel, planning and organization of managerial work.
- 3) make effective administrative decisions in professional activities, develop and implement management strategies, adequately evaluate the results of the team's work.

### Prerequisites

Introduction to Accounting and Finance

### Postrequisites

Financial management

## International financial and economic relations

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The academic discipline "international financial and economic relations" is aimed at creating a whole set of concepts and concepts in students about their composition, content, structure, characteristics, features, current trends on a macro scale, creating new financial unions, funds and enclaves in the format of skills and competencies presented for the purpose of Applied.

### Purpose of studying of the discipline

To form a holistic view of the students, to have a solid knowledge of international financial and economic relations, the laws of development, the basic principles and forms of organization of these relations for understanding the essence, mechanisms, development trends, modern problems and approaches to their solution.

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the field of international financial and economic relations
- 3) Formation of skills of work in this industry

### Prerequisites

Fundamentals of finance

### Postrequisites

Financial management

## International finance

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The course is aimed at studying the theoretical and practical foundations in the field of international finance, including the international monetary system, the international financial market, the market of gold, precious metals, securities, their organization and structure, the current state of the international financial market and prospects for the development of financial infrastructure in the context of financial globalization in order to implement skills in international finance.

### Purpose of studying of the discipline

The purpose of mastering the discipline is to form students' comprehensive knowledge about the composition and order of international finance management, to study the system of international financial relations arising in society on the basis of the theory according to which international finance serves the whole set of international relations in the process of foreign exchange flows. The content and principles of the organization of international finance. Formation and the use of monetary income in the economy on this basis.

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

- 1) mastering a new terminological apparatus
- 2) acquisition of practical skills in the international financial sphere
- 3) formation of labor skills in this field

### Prerequisites

## Postrequisites

Financial management

## Finances of foreign countries and the basics of Islamic finance

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

Mastering the discipline " Finance of foreign countries and fundamentals of Islamic finance " will allow developing applied skills on the problems of modern functioning of financial systems of foreign countries, including the USA, Canada, Southeast Asia and Europe, CIS countries, as well as the formation of a basic set of knowledge to understand the basics of Islamic finance.

### Purpose of studying of the discipline

The purpose of teaching the discipline is to study the essence and specifics of the finances of foreign countries, Islamic finance, their role in regulating social and economic processes, the specifics of the formation of financial resources

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

1) Mastering a new terminological apparatus

2) Obtaining practical skills in the field of international finance of foreign countries and Islamic finance

3) Formation of skills of work in this industry

### Prerequisites

Fundamentals of finance

### Postrequisites

Financial management

## Statistics and financial mathematics

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

When studying the course, the methodological and practical foundations of statistics and financial mathematics are considered. Students should master the methodology of calculating statistical economic indicators, processing and analyzing financial information. Discipline is necessary for the formation of future specialists with practical experience in this field, which would allow them to quickly implement their immediate functional responsibilities, while competently managing the levers and tools of accounting and finance.

### Purpose of studying of the discipline

The purpose of studying the discipline is the study of statistical methodology: general principles, techniques, methods of collecting and processing statistical data analysis, the study of patterns and trends in the development of mass social phenomena and processes, their quantitative characteristics.

### Learning Outcomes

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### Learning outcomes by discipline

1) mastering a new terminological apparatus

2) acquisition of practical skills in statistics and financial mathematics

3) formation of labor skills in this field

### Prerequisites

Introduction to Accounting and Finance

### Postrequisites

Financial management

## Socio- economic statistics

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The discipline forms a system of knowledge about the methods of statistical analysis and their application in assessing the state and prospects of development of socio-economic phenomena and processes. As a result, students are able to use the methodology of calculating statistical evaluation, the big data system of economic and social processes and their results to determine the relationship on the scale of the country's economy, regions and sectors of the national economy.

### Purpose of studying of the discipline

Acquaintance with the methodology and principles of socio - economic statistics; development of knowledge, abilities and skills of independent work on carrying out practical calculations using statistical schemes, tables and graphs with the presentation of an economic justification based on the use of general theoretical statements

### **Learning Outcomes**

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### **Learning outcomes by discipline**

- 1) As a result of the study, he knows new statistical guidelines aimed at transforming previously existing economic relations and conducting statistical analysis
- 2) Is able to independently collect, process and analyze statistical information for presentations of statistical research results.
- 3) Has the skills of practical application of knowledge and skills in mastering the technique of calculating generalizing micro:macroeconomic indicators characterizing the socio-economic development of society.

### **Prerequisites**

Introduction to Accounting and Finance

### **Postrequisites**

Financial Accounting

## **Economic statistics**

Discipline cycle	Basic disciplines
Course	1
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

Economic statistics is the main part of statistics, and also provides information about all the laws of the functioning of the economy and basic economic concepts, quantitatively studies mass phenomena in the economic process. The main goal is to develop skills and competencies for studying changes in the structure of the economy, analyzing the movement of economic processes, forecasting.

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

Familiarization with the modern methodology of statistical assessment and analysis of economic development adopted in international statistical practice: those who know the system of indicators of economic processes and their results

### **Learning Outcomes**

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### **Learning outcomes by discipline**

- 1) as a result of studying the course of economic statistics, a combination of theory and practice is realized.
- 2) owns the correct execution of business transactions for joint research of economic statistical studies
- 3) ability to develop and justify statistical studies

### **Prerequisites**

Introduction to Accounting and Finance

### **Postrequisites**

Financial Accounting

## **Activities of financial institutions**

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The course is aimed at studying the basics of financial and credit institutions, which include commercial banks, insurance companies, investment and pension funds, micro-credit and credit partnerships, stock exchanges and brokerage offices both in domestic and foreign. Within the discipline, each topic is structured in such a way as to study the functions, principles, tools and products provided by each financial institution separately.

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

The purpose of the discipline is to master the legislative, legal and organizational foundations of financial institutions. To form students' holistic understanding of the activities of financial institutions in financial markets, knowledge about the types and practical application of financial instruments, the decision-making mechanism for transactions and transactions in financial markets.

### **Learning Outcomes**

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills of working with financial institutions in the financial market
- 3) Formation of skills of work in this industry

### **Prerequisites**

Fundamentals of finance

### **Postrequisites**

## Financial markets and intermediaries

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The fundamental objective of the course "Financial markets and intermediaries" is aimed at obtaining theoretical knowledge and practical skills in the field of functioning of modern financial markets, principles and forms of their organization. In the course of studying the discipline, the activities of various financial intermediaries and institutions of Kazakhstan and foreign countries are also considered in order to form the skills to independently use methods of analysis and forecasting of financial markets.

### Purpose of studying of the discipline

The discipline "Financial markets and intermediaries" aims to study the fundamentals of the financial market and its infrastructure, taking into account the peculiarities of its development in the Republic of Kazakhstan, the activities of financial intermediaries, as well as their role in improving the functioning of the financial market as a whole.

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

1) Mastering a new terminological apparatus

2) Obtaining practical skills of working with financial transactions and services in the financial market with the participation of financial intermediaries

3) Formation of skills of work in this industry

### Prerequisites

Fundamentals of finance

### Postrequisites

Financial management

## Financial and currency dealing

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The structure of the exchange rate reveals the economic content of the concept of currency and the monetary system, and also reveals the essence of the exchange rate. A special place is occupied by the analysis of the foreign exchange market, its participants, the fundamentals of the organization of financial dealing and foreign exchange dealing.

### Purpose of studying of the discipline

Disclosure of the features of the financial and exchange rate for the subsequent application in practice of methods of forecasting exchange rates and currency markets using methods of fundamental and technical analysis

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

He is able to apply fundamental skills and knowledge in the field of finance for professional growth and the development of management decisions in the organization of the company's financial activities

### Prerequisites

Fundamentals of finance

### Postrequisites

Financial management

## International Financial Reporting Standards

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

Currently, the issues of harmonization of the modern accounting system in the country and its compliance with the world level are relevant, with the help of internationally recognized reporting standards for maintaining basic accounting documents in a complex and in accordance with international standards, the role, importance and necessity of them in general for the formation of the domestic

accounting system and the presentation of the necessary financial and economic reporting are taken into account.

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

The purpose of teaching the discipline "International Financial Reporting Standards" is to master the set of accounting rules, methods, concepts and procedures prepared and recommended by highly professional organizations, to differentiate the possibility of applying accounting rules established in different countries, to consider the use of the most effective methods in the accounting system of our country.

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### **Learning outcomes by discipline**

1) Mastering a new terminological apparatus

2) Obtaining practical skills in the field of international financial reporting standards

3) Formation of skills of work in this industry

### **Prerequisites**

Financial Accounting

### **Postrequisites**

Manufacturing practice 2

## **International Accounting**

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

International accounting studies the history and national peculiarities of accounting in foreign countries, accounting methods and models, national standards for the formation of tax (accounting) and financial reporting in foreign countries, accounting of production stocks according to GAAP, GASC standards, calculation of depreciation, lease, determination of production costs, types and forms of enterprise reporting, control, determination of financial results and making investment decisions.

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

The purpose of studying the discipline is to study the international system of accounting and reporting in comparison with domestic accounting practice, knowledge of the features of accounting and reporting in certain foreign countries.

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### **Learning outcomes by discipline**

1) Mastering a new terminological apparatus

2) Obtaining practical skills in the field of international accounting

3) Formation of skills of work in this industry

### **Prerequisites**

Financial Accounting

### **Postrequisites**

Manufacturing practice 2

## **Advanced Financial Accounting**

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

This course is a continuation of management accounting and studies management decisions made by managers of organizations related to entrepreneurial activity based on planning, accounting and analytical information, budgeting process, planning and calculation of production costs, control and regulation of operational accounting, assessment and responsibility for the execution of these decisions, through internal reporting data and company development prospects.

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

Equip students with theoretical knowledge in the field of accounting and auditing that meet modern requirements of science and practice, are able to analyze and make optimal management decisions, organize an effective internal control system, form and present financial statements in accordance with international accounting and financial reporting standards

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and



also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in conducting advanced financial accounting
- 3) Formation of skills of work in this industry

### **Prerequisites**

Financial Accounting

### **Postrequisites**

Manufacturing practice 2

## **Entrepreneurial activity**

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The course "Entrepreneurial activity" considers the organizational and managerial activities of enterprises and organizations, the main purpose of which is to satisfy the various needs of society. The study of the day of discipline will allow you to find a person who is to overtake and the way to the launch of an additional income from the parasite cfes of the economy (pursuing to the same time, and the appreciation of the guts, and the reicing of the gaps of the gaps of the gaps.

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

Obtaining practical skills in carrying out entrepreneurial activity on the basis of studying the theory and practice of entrepreneurship as a system of economic, organizational and legal relations of entrepreneurial structures

### **Learning Outcomes**

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### **Learning outcomes by discipline**

- 1) Students should have an idea about the theoretical and methodological foundations of entrepreneurship; about the process of organizing entrepreneurial activity and evaluating its effectiveness;
- 2) Students should have an idea of the state mechanisms of regulation and support for the development of entrepreneurship;
- 3) Students should know the mechanisms of functioning of firms and enterprises, various organizational and legal forms, which are an integral part of their professional education, and allow them to make decisions more effectively in the implementation of practical activities.

### **Prerequisites**

Fundamentals of Micro and Macroeconomics

### **Postrequisites**

Management accounting

## **Price formation**

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The subject "Pricing" introduces the role of prices and the methodology of pricing in the market, the system of domestic, world and foreign trade prices. This course examines the theoretical and practical issues of price, and the study of this course will allow students to competently and competently use the methods of pricing policy, pricing strategies and methods of developing independent economic solutions that increase business efficiency.

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

The purpose of studying the discipline: to form in students a set of theoretical knowledge and practical skills necessary to understand pricing as a process of forming prices for goods and services

### **Learning Outcomes**

ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual

### **Learning outcomes by discipline**

- 1) Is able to calculate the break-even point, the price of goods based on the average, full, incomplete cost, return on assets;
- 2) Has the skills of applying classical and modern pricing methods to promote competitive products in the domestic and foreign markets;
- 3) Demonstrates the ability to synthesize and analyze the initial data necessary for the application of various pricing methods in determining different types of prices, taking into account the industry specifics of pricing for the choice of pricing policy and strategy of the organization.

### **Prerequisites**

Fundamentals of Micro and Macroeconomics

### **Postrequisites**

Management accounting

## Economics of enterprise

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*At the present stage of economic reforms, significant changes are taking place in the economy, especially at the microeconomic level: the nature and methods of economic activity of enterprises are changing. This course studies in detail the resources of the enterprise, the efficiency of their use, profitability and the main technical and economic indicators of the functioning of the enterprise. In addition, methods of stimulating labor resources, in order to optimize the production capacity and capital of the enterprise.*

### Purpose of studying of the discipline

*The purpose of studying the discipline: developing students` economic thinking on the basis of studying and acquiring the skills of analysis, argumentation of conclusions and substantiation of decisions on the effective use of the resource potential of an enterprise (economic entity).*

### Learning Outcomes

*ON 2 Demonstrate knowledge that contributes to the formation of a holistic personality in the economic and legal environment and increase the responsibility of the individual*

### Learning outcomes by discipline

- 1) Knows the main categories, economic phenomena and processes occurring at the enterprise, the characteristics of the resource base of the enterprise, the economic content of indicators for assessing the use of various resources of the enterprise, the scope of economic indicators for calculating the efficiency of the enterprise and its competitiveness;*
- 2) Is able to draw logical conclusions based on the use of methods of economic calculations through inductive and deductive methods to search and make decisions in the field of planning and management of the enterprise; identify trends in the development of the enterprise and propose measures for the effective use and management of its resources based on the use of statistical information and financial reporting;*
- 3) Has the skills of analyzing financial, accounting and statistical information contained in the reporting of enterprises, using it to diagnose an enterprise by conducting point, rating, factor and SWOT analysis; calculating economic indicators characterizing the effectiveness of activities*

### Prerequisites

*Fundamentals of Micro and Macroeconomics*

### Postrequisites

*Management accounting*

## State budget and kazanishe case

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The course is aimed at studying and analyzing the budgetary system, the formation of the state budget, the budgetary structure of the Republic of Kazakhstan in order to analyze the receipt and efficient use of public resources, as well as the functioning of the domestic treasury system. The structure considers the features of the organization of state and local budgets.*

### Purpose of studying of the discipline

*The purpose of the discipline is to reveal the content and significance of budget execution at all levels, their role in the socio-economic development of Kazakhstan, its territories, treasury budget execution, control over budget execution for its intended purpose, the principles of the budget structure and budget system of the Republic of Kazakhstan, the basis for the formation of revenue and expenditure parts of budget execution, the content of the budget process, the specifics of its stages.*

### Learning Outcomes

*ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the companys financial activities.*

*ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities*

*ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions*

### Learning outcomes by discipline

- 1) Mastering a new terminological apparatus*
- 2) Obtaining practical skills in the field of the state budget and treasury affairs*
- 3) Formation of skills of work in this industry*

### Prerequisites

*Fundamentals of finance*

### Postrequisites

*Production practice 3*

## Macrofinances

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The training course "Macrofinance" is based on the study of financial organization in the Republic of Kazakhstan in the conditions of a market economy at the macroeconomic level, including domestic monetary, currency, and tax policy. For students, the purpose of the discipline is to master the basic categorical apparatus.

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

The purpose of the discipline "Macrofinances" is the formation of theoretical knowledge about the content, organization of macrofinances in the modern economy, their relationship with financial markets, as well as practical skills in analyzing and assessing trends in the development of national and international financial markets.

### **Learning Outcomes**

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining skills in the organization of macrofinances
- 3) Formation of skills of work in this industry

### **Prerequisites**

Fundamentals of finance

### **Postrequisites**

Manufacturing practice 2

## **Organization of the fiscal policy of the state**

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The course of the organization of the fiscal policy of the state considers the possibilities of the government aimed at collecting taxes and spending state budget funds, solving various social problems in the context of the development of entrepreneurship, in addition, factors regulating changes in the economic cycle, ways to ensure economic growth, the possibility of optimal growth in employment, lowering inflation are studied. All this is achieved through the use of fiscal policy tools.

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

The goal is to gain skills in identifying current problems of fiscal policy and its implementation by states, the ability to participate in discussions and express their own scientific views on certain issues of fiscal policy.

### **Learning Outcomes**

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the field of organization of fiscal policy of the state
- 3) Formation of skills of work in this industry

### **Prerequisites**

Fundamentals of finance

### **Postrequisites**

Manufacturing practice 2

## **Advanced management accounting**

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

This course is a continuation of management accounting and studies management decisions made by managers of organizations related to entrepreneurial activity based on planning, accounting and analytical information, budgeting process, planning and calculation of production costs, control and regulation of operational accounting, assessment and responsibility for the execution of these decisions, through internal reporting data and company development prospects.

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

The purpose of the course is to develop knowledge in the field of cost accounting and training in the skills of preparing information used by managers and accounting analysts in the process of budgeting, cost control of the organization and for making informed management decisions.

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### **Learning outcomes by discipline**

1) Has the skills of calculating the cost, making estimates, break-even points and other indicators of production accounting.

2) Has an idea of the system of budgeting and planning of production processes, responsibility centers and production control measures.

3) Has an idea of how to make effective management decisions based on certain production indicators.

### **Prerequisites**

Management accounting

### **Postrequisites**

Manufacturing practice 2

## **Financial Statement Analysis**

Discipline cycle Profiling discipline

Course 2

Credits count 5

Knowledge control form Examination

### **Short description of discipline**

In the course of studying the discipline, the issues of analyzing financial statements of organizations are considered, students acquire the skills of "reading" the balance sheet, profit and loss reporting, cash flow, methods of analyzing reporting on changes in equity, drawing conclusions and proposals and providing the management of the organization with reliable information are studied. Based on the results of the analysis, conclusions are formed about the activities and prospects of the analyzed object.

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

The purpose of the analysis of financial statements is an assessment of past activities according to the report and the situation at the time of analysis,

as well as an assessment of the future potential of the enterprise, that is, a forecast of further development of the enterprise. It is also important

to be guided by such concepts of the market economy as business activity, solvency, creditworthiness, profitability threshold, financial stability margin, degree of risk, financial leverage effect, etc., as well as methods of their analysis

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### **Learning outcomes by discipline**

1) Mastering a new terminological apparatus

2) Obtaining practical skills in the analysis of financial statements

3) Formation of skills of work in this industry

### **Prerequisites**

Management accounting

### **Postrequisites**

Manufacturing practice 2

## **Financial statements of enterprises**

Discipline cycle Profiling discipline

Course 2

Credits count 5

Knowledge control form Examination

### **Short description of discipline**

The purpose of the discipline is to familiarize, review and study in detail all types of financial statements that characterize the current production, economic and financial activities of an economic entity, the methods and methods of filling in according to the Kazakhstan standards of financial reporting are considered. When studying this discipline, important issues of preparing.

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

Assimilation of information on filling out and forming the balance sheet, cash flow statement, profit and loss statement, statement of changes in equity in the organization.

### **Learning Outcomes**

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

## Learning outcomes by discipline

*Demonstrate perception skills and be able to analyze information of philosophical and historical content Able to draw up, analyze and interpret financial, accounting, statistical reports and use the obtained analysis results for making management decisions*

### Prerequisites

*Management accounting*

### Postrequisites

*Manufacturing practice 2*

## Banking risks

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The content of the discipline presents the characteristics of the emergence and development of banking risks in all aspects of the banking sector, as well as the main directions of reducing banking risks. Within the framework of this course, the main conceptual and financial aspects of banking risk, issues related to the use of banking instruments for risk management, as well as the organization of the activities of commercial banks in the banking sector of the country in modern conditions are highlighted.*

### Purpose of studying of the discipline

*The development of systematic knowledge in the field of banking, in particular, the theoretical aspects of banking risks; development of risk management methods; be able to recognize, anticipate and minimize banking risks*

### Learning Outcomes

*ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.*

*ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities*

*ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions*

### Learning outcomes by discipline

- 1) Knows the concept and methodology of bank risk management;*
- 2) Is able to independently find solutions to non-standard risk management tasks;*
- 3) Demonstrates knowledge of banking risk management in practical banking.*

### Prerequisites

*Corporate finances Fundamentals of finance*

### Postrequisites

*Financial management*

## Fund market

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*This course is aimed at helping students to study the theoretical foundations of the functioning of securities on the stock exchange, as well as activities in financial and derivative markets, practice that studies trends, trends and prospects of modern Forex markets, as well as effective investment solutions, the level of development of domestic and international financial markets for the implementation of securities transactions in practical activities.*

### Purpose of studying of the discipline

*The goal is to provide students with in-depth knowledge of the functioning of the modern stock market, as a segment of the global financial market in the context of globalization, on the basis of active learning technologies, and to prepare students for effective professional activity in a rapidly changing world.*

### Learning Outcomes

*ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.*

*ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities*

*ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions*

### Learning outcomes by discipline

- 1) Knows the financial and economic process taking place in the stock market;*
- 2) Owns the theoretical foundations of the prospects for the development of the stock market;*
- 3) Applies the main methods and methods of stock market analysis.*

### Prerequisites

*Financial markets and intermediaries*

### Postrequisites

*Manufacturing practice 2*

## Securities, stock trading and investment portfolio management

Discipline cycle	Basic disciplines
Course	2

Credits count	5
Knowledge control form	Examination

### Short description of discipline

The discipline "Securities, exchange business and investment portfolio management" lays the foundations of theoretical and practical aspects in the field of securities, economic content, essence and characteristics of the main types and derivatives of securities corresponding to the characteristics of the main types, and derivatives, values, stock market, as well as securities portfolio management using concepts and principles.

### Purpose of studying of the discipline

The aim is to introduce students to the principles of investment portfolio management in the specific conditions of the formation and functioning of the financial system. To form a securities portfolio, it is necessary to determine the types of securities, investment strategy, and investment goals.

### Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

### Learning outcomes by discipline

- 1) knows the infrastructure and basics of the development of the Securities Market and exchange trading;
- 2) can see the prospects for the development of the Securities Market;
- 3) fundamental analysis shows knowledge of investment portfolio management.

### Prerequisites

Financial markets and intermediaries

### Postrequisites

Manufacturing practice 2

## Audit

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

When studying the Audit discipline, the main stages of the audit, the audit plan and program and the conclusion of an audit contract. The purpose of studying the discipline is knowledge of the basic principles and methods of auditing, the ability to conduct an audit in accordance with the basic principles and postulates of auditing and apply their provisions in practice.

### Purpose of studying of the discipline

When studying the discipline "Audit", students get acquainted with the methodological foundations, methods and specialized methods that differ from other disciplines, the main stages of the audit, the audit plan and program and the conclusion of an audit contract. The purpose of studying the discipline is knowledge of the basic principles and methods of auditing, the ability to conduct an audit in accordance with the basic principles and postulates of auditing and apply their provisions in practice

### Learning Outcomes

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### Learning outcomes by discipline

- 1) Studies the methodology for obtaining audit evidence and the strategy for reducing audit risk and risk components, stages of conducting audit procedures.
- 2) Is able to conclude contractual terms of the audit, draw up an audit plan and program, check the reliability of financial (accounting) statements.
- 3) Has the ability to search for and use modern new audit technologies, professional methods of analyzing situations in auditing activities.

### Prerequisites

Fundamentals of Accounting

### Postrequisites

Audit in accordance with ISA (International Standards on Auditing) and INTOSAI (International Organization of Supreme Audit Institutions)

## Accounting in an online store

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The course "Accounting in an online store" examines the features of accounting and reporting in electronic commerce, starting from the stage of creating an enterprise, choosing a form of business, choosing a tax regime and submitting all forms of financial and accounting reports, and also studies in detail the specifics.

### Purpose of studying of the discipline

The purpose of the course Accounting in an online store is to study the nuances and features of accounting for electronic commerce through an online platform, starting with the registration of an enterprise, forms of payment, the rights and obligations of the seller and buyer, tax accounting of wholesale and retail trade, and so on

### Learning Outcomes

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### Learning outcomes by discipline

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical accounting skills in an online store
- 3) Formation of skills of work in this industry

### Prerequisites

Management accounting Financial Accounting

### Postrequisites

Basic and profile disciplines of the EP

## International Standards on Auditing

Discipline cycle	Basic disciplines
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

In the course of teaching this discipline, the essence and content of the student's International Audit Standard also provides for their implementation in international audit practice, issues related to the implementation of international audit standards at domestic enterprises will be considered, they are accompanied by domestic standards of audit services, as well as the rules for their application.

### Purpose of studying of the discipline

Practical application of international auditing standards in organizations. Examines issues related to the content and use of international auditing standards, their relationship with national regulatory documents

### Learning Outcomes

ON 3 Demonstrate basic knowledge of the preparation of primary accounting documents, accounting registers, financial statements, and also uses financial (accounting) and audit information.

ON 4 Demonstrate knowledge in the evaluation and interpretation of financial, accounting and other information contained in the reporting of enterprises according to international standards, conducts accounting and computing work in the 1C program:Accounting, uses the information received to make management decisions

ON 5 Draw up, analyze and interpret financial, accounting, statistical reports and use the results of the analysis to make management decisions.

### Learning outcomes by discipline

- 1) Освоение нового терминологического аппарата
- 2) Получение практических навыков проведения аудита по международным стандартам
- 3) Формирование умений работы в данной отрасли

### Prerequisites

Fundamentals of Accounting Audit

### Postrequisites

Audit in accordance with ISA (International Standards on Auditing) and INTOSAI (International Organization of Supreme Audit Institutions)

## Banking software products and financial analysis of commercial banks

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

### Short description of discipline

In this course, the theoretical foundations of modern commercial bank software products, including new ones, are studied; the principles of functioning of the electronic payment system, the features of payment instruments used in the banking system are considered. Special attention in this program is paid to current operations and banking services, electronic banking services, the development of credit and investment products for corporate clients and the public. The discipline is aimed at studying the basics of financial analysis of banks.

### Purpose of studying of the discipline

Formation of students' holistic, systematized knowledge and practical skills in working with banking software products in credit institutions and conducting competent financial analysis of commercial banks.

## Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

## Learning outcomes by discipline

1) Mastering a new terminological apparatus

2) Obtaining practical skills in working with banking software products and conducting financial analysis of commercial banks

3) Formation of skills of work in this industry

## Prerequisites

Corporate finances Fundamentals of finance

## Postrequisites

Financial management

## Banking supervision

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

## Short description of discipline

This course examines the theoretical foundations of banking supervision, types, methods of banking supervision, assessment of the current banking system based on statistical materials and information sources, comparison of domestic and foreign banking regulation and banking supervision systems, compliance with mandatory prudential standards by banks, and also performs practical tasks in various areas, rules, methods, tools of banking supervision.

## Purpose of studying of the discipline

Due to the peculiarity of the functioning of the banking system in a market economy and the presentation of banks as the most important elements of the infrastructure of modern society - they require constant supervision and audit of their activities

## Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

## Learning outcomes by discipline

1) Mastering a new terminological apparatus

2) Obtaining practical skills in the field of banking supervision

3) Formation of skills of work in this industry

## Prerequisites

Corporate finances Fundamentals of finance

## Postrequisites

Financial management

## Currency operation

Discipline cycle	Profiling discipline
Course	2
Credits count	5
Knowledge control form	Examination

## Short description of discipline

The training course is aimed at the formation of knowledge and useful skills on the organization of foreign exchange transactions by second-tier banks, the procedure and technique of cash "spot" operations and varieties of "urgent" operations, insurance and hedging of currency risks, currency dealing, the functioning of currency and stock exchanges, currency regulation and control through the adaptation of foreign practice in Kazakhstan economy.

## Purpose of studying of the discipline

Mastering the theoretical and practical bases of foreign exchange transactions, namely the disclosure of economic substance, species, methods of organization of foreign exchange transactions

## Learning Outcomes

ON 6 Apply fundamental skills and knowledge of finance for professional development and managerial decision making in the organization of the company's financial activities.

ON 7 Is able to choose the optimal schemes of taxation, insurance, investment, lending, financing by comparing conditions, cost, alternatives, cash flows and liabilities

ON 8 Is able to apply basic theoretical knowledge in the field of corporate governance, to navigate the current trends in the development of the financial market and international financial institutions

## Learning outcomes by discipline

1) Mastering a new terminological apparatus

2) Getting practical skills in working with currency transactions

3) Formation of skills of work in this industry

## Prerequisites



## Postrequisites

Financial management

### **Audit in accordance with ISA (International Standards on Auditing) and INTOSAI (International Organization of Supreme Audit Institutions)**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

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

The course studies audit methods and skills, according to the professional standards of the Supreme Audit Institution (INTOSAI) and the ISA. The discipline studies competence, ethics, planning and prevention of audit risks. Norms for forming conclusions when checking the results of the company's activities and their reliable reflection in the reporting.

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

Ability to work in the audit industry and apply foreign standards

#### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

#### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the field of audit in accordance with the standards
- 3) Formation of skills of work in this industry

#### **Prerequisites**

Audit

#### **Postrequisites**

Pre-diploma practice Production practice 3

### **Accounting in the service sector**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

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

This course is aimed at studying the theoretical and organizational foundations of planning and budgeting, making estimates and calculations, practical skills in using tools, as well as building budget methods in the financial system of organizations. Budgeting of production, sales, inventories, material costs, labor, commercial and management expenses is the basis of budgeting and the key to the company's efficiency.

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

The purpose of studying the discipline: familiarization with the methodology and principles of accounting in the service sector; development of skills of independent work on filling out primary documents, filling in accounting registers, preparation of financial reports.

#### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

#### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical accounting skills in the service sector
- 3) Formation of skills of work in this industry

#### **Prerequisites**

Advanced Financial Accounting Advanced management accounting

#### **Postrequisites**

Pre-diploma practice Production practice 3

### **State financial control**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

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

This subject covers the main theoretical patterns, trends and patterns of development, basic concepts, fundamentals of the activities and

development of modern financial control systems, on the one hand, and practical aspects of control, on the other hand. The study of practical aspects of the organization is considered at different levels and directions of the financial system: money, currency, budget and tax control, banking regulation

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

The study of the content: planning, formation and execution of the budget, generalization of theoretical and practical aspects in the field of the state budget, taking into account the provisions of normative legal acts and logically consistent presentation of the basis of the budget system of the Republic of Kazakhstan, the content and functions of budgets of different levels, the functions of legislative and executive authorities.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the implementation of state financial control
- 3) Formation of skills of work in this industry

### **Prerequisites**

State budget and kazanishe case

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Evaluating the effectiveness of investment decisions**

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The basis of knowledge of this course is the development of financial literacy among students on the problems of investment activity in various objects and spheres of the economy in order to make a competent decision from an investment point of view on the effectiveness of projects and obtain tools for reliable long-term investment of available funds of investors.

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

The purpose of the discipline is to form students with a system of economic knowledge necessary for subsequent professional activity in order to effectively solve practical financial and economic problems, assess the effectiveness of investment activities and the investment climate as a whole, as well as contributing to the further improvement of the investment environment of the country.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Knows the forms and composition of investments, methods of determining the effectiveness of investment decisions;
- 2) Is able to analyze the provision of the most effective investment decisions;
- 3) Demonstrates knowledge on determining the methods of effectiveness of investment decisions.

### **Prerequisites**

Corporate finances

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Financing and crediting Investment**

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The course "Financing and crediting of investments" covers the study of the economic content of students, the concept of investment and its types, as well as the features of investment activities, sources of financing activities, design, microeconomic analysis, identification of sources of investment and financing of activities, identification of important issues during investment activities, methods for assessing the investment climate, the effectiveness of the investment process and investment policy in market conditions.

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

The study of the direction of the formation of programs and projects for the implementation of investment activities of the enterprise, the role and importance of investments at the macro and micro levels, sources of financing of capital investments and methods of choosing the most effective of them and the company's policy in the field of forming an optimal investment portfolio.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Knows the specifics of financing and investment lending instruments, the organization of investment financing;
- 2) Is able to manage the organization of financing and carry out management decisions;
- 3) Has the skills of technology organization and justification of investment projects.

### **Prerequisites**

Corporate finances

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Digital technologies and innovations in accounting and finance**

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The basics of using modern digital technologies and innovations in the accounting and finance system are considered, important issues of processing and presenting financial information using advanced technologies in the financial and accounting system are revealed, the features of innovations in accounting, accounting reporting and analysis of financial activities of an enterprise, software products, digital information exchange technologies in organizations are studied.

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

The purpose of teaching the discipline is to consider the importance of using digital technologies in accounting and finance, obtaining financial information by introducing modern technologies into the accounting system.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the field of digital technologies and innovations in accounting and finance
- 3) Formation of skills of work in this industry

### **Prerequisites**

Banking software products and financial analysis of commercial banks

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Basics of budgeting and planning**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

This course is aimed at studying the theoretical and organizational foundations of planning and budgeting, making estimates and calculations, practical skills in using tools, as well as building budget methods in the financial system of organizations, budgeting of production, sales, inventories, material costs, labor, commercial and management expenses is the basis of budgeting and the key to the company's efficiency.

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

Formation of an integral system of knowledge and practical skills in the field of budgeting, financial estimates and plans.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in budgeting and financial planning
- 3) Formation of skills of work in this industry

### **Prerequisites**

Corporate finances

### **Postrequisites**

Pre-diploma practice Production practice 3

## Business design and project analysis

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*This course studies the stages and calculation of business projects and their analysis of viability in the long term of successful existence. Studies such key indicators as sales profitability, profitability, production costs, payback period, break-even point, cash flows and net present value, attracting from the positions of investment and lending.*

### Purpose of studying of the discipline

*Formation of basic theoretical knowledge, development of basic practical skills in the field of business design: building and analyzing the current business model, determining the conditions for the creation and existence of a company adequate to the requirements of the market environment, identifying methods that allow achieving set goals with the required level of efficiency.*

### Learning Outcomes

*ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.*

*ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization*

*ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.*

### Learning outcomes by discipline

- 1. Бизнес-жобаларды жобалаудың негізгі кезеңдері және оның өміршеңдігін сипаттайтын көрсеткіштер туралы білімі бар.*
- 2. Бизнес- жобаның шығынсыздық нүктесін, кірістіліктің ішкі нормасын және басқа да тиімділік көрсеткіштерін есептеу дағдылары бар.*
- 3. Дайын бизнес жобаларды инвестициялық тартымдылық және кредит қабілеттілігі тұрғысынан талдай алады.*

### Prerequisites

*Corporate finances*

### Postrequisites

*Pre-diploma practice Production practice 3*

## Investment Project Management

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The main task of the discipline "investment project management" is to understand the "Golden" financial rules of investment, to study them in detail by identifying the problem, then comparing alternatives for conducting effective actions of companies, holdings in order to further implement them on the example of Business games and practical situational cases from the domestic.*

### Purpose of studying of the discipline

*Study of the theoretical foundations, structure and practical use of methods for evaluating the effectiveness of investment projects and generalization of theoretical and practical experience and obtaining scientific knowledge about the functions and methods of innovation management, familiarity with innovations at the micro and macro levels, teaching students to make strategic and tactical decisions in the innovation field.*

### Learning Outcomes

*ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.*

*ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization*

*ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.*

### Learning outcomes by discipline

- 1) Mastering a new terminological apparatus*
- 2) Obtaining practical skills in investment project management*
- 3) Formation of skills of work in this industry*

### Prerequisites

*Corporate finances*

### Postrequisites

*Pre-diploma practice Production practice 3*

## Innovation analysis

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The subject "Innovation Analysis" introduces students to the basic principles, methods and approaches to the analysis and analysis of situations related to modern innovative processes and services, sorts important data and information related to the analysis and bases them on the expression of his opinion, expresses his views on the formation of innovative processes, is able to analyze the situation with*

innovative technologies.

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

The purpose of studying the discipline of innovation analysis is to master the methods of analyzing the economic efficiency of innovation, to consider the importance of using innovative technologies in the organization.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

Able to organize and maintain financial, managerial and tax accounting of any areas of enterprise activity, is able to calculate and evaluate the main economic indicators that characterize the financial condition of the organization

### **Prerequisites**

Advanced Financial Accounting Advanced management accounting

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Industry Analysis**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

Considers the features of accounting in the sectors of agriculture, trade, catering establishments, construction institutions and other enterprises, familiarizes with the features of industry enterprises, provides services, prepares estimates for the calculation of finished products, considers typical examples of account correspondence used in industry standards for accounting trade, construction, agricultural and other enterprises.

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

The purpose of studying the discipline: Deep mastering of the theoretical foundations of planning, organizing and improving business efficiency, mastering practical skills in applying special methods of technical analysis:organizational level, the influence of the external environment, the level of competition and market conditions, the formation and use of the economic potential of economic entities in different industries.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

1) Students are familiar with the methods and techniques of industry analysis, the main methods of conducting a comprehensive analysis of the financial condition of business entities.

2) Conducts a comprehensive analysis of the financial condition of the enterprise, solvency, profitability, determines cost savings reserves.

3) Possess methods and techniques for processing the necessary economic information and verifying its reliability.

### **Prerequisites**

Advanced Financial Accounting Advanced management accounting

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Financial and management analysis in Excel**

Discipline cycle	Basic disciplines
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The course is aimed at describing the capabilities of the financial and management analysis program in the Excel database, including analysis of long-term and short-term assets, capital analysis, long-term and short-term, analysis of the cost of production, work performed and break-even production, analysis of the financial condition of the enterprise, financial stability, liquidity, as well as calculation of all related basic financial-economic indicators using the Excel software product.

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

The purpose of studying the discipline is to conduct financial and managerial analysis using the capabilities of the Excel program, the use of the Excel program in the preparation of financial statements.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in financial and managerial analysis in Excel
- 3) Formation of skills of work in this industry

### **Prerequisites**

Management accounting Financial Accounting

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Accounting in the agroindustrial complex**

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

The purpose of teaching the discipline is to form students` systemic knowledge about the features of accounting the field of agro-industrial complex; the formation of skills in accounting for the costs of agricultural production and processing enterprises in agro-industrial complexes and the use of methods for calculating the actual cost of production, the ability to identify and write off differences.

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

The purpose of the course: Mastering the basic concepts and principles of accounting, studying the structure and content of the balance sheet, the system of accounts and double entry, evaluation and calculation, documentation and inventory, preparation and presentation of financial reporting forms in organizations of the agro-industrial complex.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in accounting in the agro-industrial complex
- 3) Formation of skills of work in this industry

### **Prerequisites**

Management accounting Financial Accounting

### **Postrequisites**

Pre-diploma practice Production practice 3

## **Industry accounting**

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### **Short description of discipline**

It provides for the specifics of accounting in industries, accounting in rural farms, trade organizations, public catering enterprises, construction enterprises and other institutions, familiarization with the specifics of industry enterprises, the provision of services, and the preparation of estimates for the calculation of finished products are carried out, typical examples of account correspondence.

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

The purpose of studying the discipline is the formation of theoretical knowledge and practical skills among future specialists in the methodology and organization of accounting and financial accounting of business transactions due to the specifics of the activities of trade, construction and agriculture organizations.

### **Learning Outcomes**

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### **Learning outcomes by discipline**

- 1) Considers the specifics of accounting in the fields of agriculture, trade, catering, construction institutions and other enterprises.
- 2) Familiarization with the features of industry enterprises, the provision of services, the preparation of estimates for the calculation of finished products.
- 3) Typical examples of correspondence of accounts used in industry standards for accounting of trade, construction, agricultural and other enterprises are considered

### **Prerequisites**

Advanced Financial Accounting Advanced management accounting

### **Postrequisites**

Pre-diploma practice Production practice 3

## Practical accounting based on 1C Accounting in accordance with IFRS (International Financial Reporting Standards)

Discipline cycle	Profiling discipline
Course	3
Credits count	5
Knowledge control form	Examination

### Short description of discipline

The main objective of the course is the implementation of the academic principle of combining theory with practice, in the course of the study which is a study of accounting for specific situations and their reflection on the basis of the specialized software product "1C 8.3.". The student should learn accounting and proper execution of all ongoing business operations in accordance with IFRS in small, medium business, as well as in state-owned enterprises and national companies.

### Purpose of studying of the discipline

Acquisition of skills in collecting, registering and processing information, accounting on real examples and the formation of financial statements of the organization in accordance with international standards through the 1C accounting software product.

### Learning Outcomes

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### Learning outcomes by discipline

- 1) Mastering a new terminological apparatus
- 2) Obtaining practical skills in the field of practical accounting
- 3) Formation of skills of work in this industry

### Prerequisites

Advanced Financial Accounting Advanced management accounting

### Postrequisites

Production practice 3

## Pre-diploma practice

Discipline cycle	Profiling discipline
Course	3
Credits count	15
Knowledge control form	Total mark on practice

### Short description of discipline

The pre-graduation practice diploma is the first initial stage of design. Pre-graduation internships are an opportunity for potential employers to study the material according to the educational program, to strengthen the theoretical knowledge and skills acquired in the university, the level of theoretical training in their specialty. Study methods, to analyze selected research topic, to prepare for writing final research work.

### Purpose of studying of the discipline

The purpose of the pre-graduate practice is to complete the writing of the thesis (project), as well as preparation for the final certification.

### Learning Outcomes

ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.

ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization

ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.

### Learning outcomes by discipline

- 1) Knows the laws and principles of strengthening the economy of an economic entity based on the choice of an effective accounting policy based on compliance with current requirements when creating a rational accounting and reporting system.
- 2) Analyzes and forms out the necessary information in the accounting statements, can use the materials of normative acts and methodological guidelines regulating accounting and financial reporting, financial and tax accounting issues.
- 3) Master the accounting procedures of enterprises, the information base necessary for the analysis of financial and tax accounting, modern technologies for the organization of financial and managerial accounting.

### Prerequisites

Manufacturing practice 2

### Postrequisites

Final examination

## Production practice 3

Discipline cycle	Profiling discipline
Course	3
Credits count	15
Knowledge control form	Total mark on practice

### Short description of discipline

Internships are offered to combine and expand the theoretical and practical knowledge and skills acquired during; Development of professional skills and experience of professional activity of students; Formation of ideas about the work of specific specialists, as well

*as the introduction of professional and professional ethics in various aspects in individual structural divisions of the organization.*

**Purpose of studying of the discipline**

*The purpose of the pre-graduate practice is to complete the writing of the thesis (project), as well as preparation for the final certification.*

**Learning Outcomes**

*ON 9 Perform professional duties in the implementation of the current financial and economic activities of business entities, to develop and provide modern financial and credit products and services through the use of modern information technology.*

*ON 10 Is capable of organizing and maintaining financial, managerial and tax accounting of any areas of activity of enterprises, is able to calculate and evaluate the main economic indicators characterizing the financial condition of the organization*

*ON 11 Apply international auditing standards at various stages of the audit, is able to perform audit procedures and provide services related to auditing activities in compliance with professional auditors ethics.*

**Learning outcomes by discipline**

*1) Knows the laws and principles of strengthening the economy of an economic entity based on the choice of an effective accounting policy based on compliance with current requirements when creating a rational accounting and reporting system.*

*2) Analyzes and forms out the necessary information in the accounting statements, can use the materials of normative acts and methodological guidelines regulating accounting and financial reporting, financial and tax accounting issues.*

*3) Master the accounting procedures of enterprises, the information base necessary for the analysis of financial and tax accounting, modern technologies for the organization of financial and managerial accounting.*

**Prerequisites**

*Manufacturing practice 2*

**Postrequisites**

*Final examination*