

## CATALOG OF ELECTIVE DISCIPLINES

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

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

**0410**

(Code in the International Standard Classification of Education)

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

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

**Master**  
(Level of preparation)

**set of 2023**

**Developed**

By the Academic Committee of the EP

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**Reviewed**

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Chairman of the Commission Abisheva Sh.Sh.

**Approved**

at the meeting of the Academic Council of the University

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Chairman of the Academic Council Oralkanova I.A.

## Actual problems of accounting and finance

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

### Short description of discipline

*Optimal accounting and financial management is especially important for an enterprise in a market economy and risk. The course is aimed at the ability to optimally manage the assets and liabilities of the enterprise, plan the budget and prepare financial statements, correctly reflect the property and financial situation, completeness and reliability of information in the financial statements of the enterprise, as well as to prevent the risks of bankruptcy and inefficient production management.*

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

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

### Learning outcomes by discipline

- 1) Has the skills of accounting and auditing, financial management, tax and financial reporting in a constantly changing market.*
- 2) Ability to work with regulatory legal acts in the field of accounting and finance and apply them in practice, constantly improving their knowledge and skills.*
- 3) Demonstrates the ability of critical thinking, analysis and formation of conclusions and decision making in various problem situations.*

### Prerequisites

*Bachelor*

### Postrequisites

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

## Fundamentals of modern financial analysis

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

### Short description of discipline

*The course "Fundamentals of modern financial analysis" is aimed at forming an idea of the financial condition of the enterprise on the basis of coefficient analysis, using modern methods of analysis and forecasting of financial stability, solvency, horizontal and vertical analysis of financial statements, Altman model, liquidity of assets of the enterprise and other indicators in order to make effective management decisions regarding the prospects for the development of the company.*

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

### Learning outcomes by discipline

- 1. The main content, purpose, objectives, methods and techniques of financial analysis in the current situation. Basic models of company analysis; knows the areas of use of the results of analysis and diagnosis of the financial condition of enterprises;*
- 2. Makes independent conclusions on the maneuvering of financial flows of the enterprise; application of the theory of financial analysis in the practice of organization and operation of the enterprise.*
- 3. masters methods and techniques of analysis of economic phenomena and processes.*

### Prerequisites

*Bachelor*

### Postrequisites

*Final examination Modern practice of financial reporting analysis*

## Public Finance Management

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

### Short description of discipline

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

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

### Learning outcomes by discipline

1. Knows the system of categories and laws, methods of analysis of financial processes and phenomena; the internal logic of the formation and functioning of financial systems, their content, structure and classification grounds;
2. Able to independently analyze complex financial and economic processes occurring in modern market structures; creatively apply the acquired knowledge to develop a science-based strategy in the activities of the links of state power and management; explore, identify and justify specific ways to improve the financial and economic efficiency of government structures;
3. Owns the methodological foundations of the course being studied; tools for solving key problems of public finance; the skills of practical use of the conclusions and recommendations of financial science by public administration.

### Prerequisites

Bachelor

### Postrequisites

Final examination Controlling and budgeting of business processes

## Business planning of innovative projects

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

### Short description of discipline

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

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

1. Has knowledge of the main stages of the business planning process for an innovative project
2. Able to calculate and predict the development of the project based on financial and economic indicators
3. Knows how to make a decision on the prospects of the project in terms of efficiency based on financial indicators

### Prerequisites

Bachelor

### Postrequisites

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

## Organization of scientific research and academic writing practice

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

### Short description of discipline

The course forms the skills of working with scientific and technical information, reviewing literature, conducting independent research, preparing and processing scientific reports. Skills that allow you to briefly express your critical opinion on the studied material, the ability to analyze and form conclusions and present them in a letter, including in a foreign language, in accordance with the style of a business

letter, scientific article, report and other publications.

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

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

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

- 1) Possesses the skills of independent analysis and formation of conclusions using critical thinking regarding the studied material.
- 2) Can express his critical opinion in a letter in accordance with the style of a business letter, report and other scientific publications.
- 3) Can summarize information on the studied material in the form of an essay, an article of other scientific publications in a foreign language.

### **Prerequisites**

Bachelor

### **Postrequisites**

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

## **Strategic accounting**

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

### **Short description of discipline**

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

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

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

### **Learning Outcomes**

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

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

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

### **Learning outcomes by discipline**

1. Knows how to keep management records to support business management.
2. He is able to set and solve specific tasks on management accounting and make management decisions.
3. Has managerial decision-making skills in the context of strategic management

### **Prerequisites**

Bachelor Financial accounting (advanced)

### **Postrequisites**

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

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

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

### **Short description of discipline**

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

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

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

### **Learning Outcomes**

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

assets.

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

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

### Learning outcomes by discipline

1. When studying the discipline forms financial statements and accounting (financial) statements in the conditions of economic management. 2. Knowledge and skills are formed in the field of formation of the analytical process, reflection of interrelated objects and processes of financial and economic activity.

3. Analyze financial statements comprehensively

### Prerequisites

Bachelor

### Postrequisites

Analysis of financial models investment decisions in MS EXCEL

## Tax management (advanced level)

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

### Short description of discipline

The course of tax management studies taxes and the basic concepts of corporate management of an organization's tax flows, their calculation and risks. In the course of studying the discipline, the main elements of tax planning, tax mechanism, tax regulation, connection with tax control, features of their application in practice are considered. Special attention is paid to the principles, forms, methods of corporate and international tax planning, reduction of tax expenditures.

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

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

### Learning outcomes by discipline

1 the essence, goals and objectives of tax planning in the financial management system of organizations;

2 use regulatory legal acts in the field of taxation for the purposes of monitoring and planning the tax burden of the organization;

3 basic terminology of tax planning;

### Prerequisites

Bachelor

### Postrequisites

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

## Financial accounting (advanced)

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

### Short description of discipline

The discipline of advanced financial accounting at the present time considers the order of the composition of the financial statements in accordance with modern requirements and standards of the world level. Complete information on investment ownership, profit on shares, international experience of rent accounting, organization of financial reporting at the level of the world.

### Purpose of studying of the discipline

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

The reasons justifying the development of accounting concepts and principles

### Learning Outcomes

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

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

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze

information from financial statements to make appropriate management decisions.

### **Learning outcomes by discipline**

#### **Prerequisites**

Bachelor

#### **Postrequisites**

Final examination

### **In-depth tax accounting**

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

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

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

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

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

#### **Learning Outcomes**

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

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

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

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

1. Studying the features of tax accounting
2. Fills in declarations by types of taxes
3. Keeps records by types of taxes

#### **Prerequisites**

Bachelor

#### **Postrequisites**

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

### **Controlling and budgeting of business processes**

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

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

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

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

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

#### **Learning Outcomes**

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

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

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

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

1. Has knowledge of costing, costing and budgeting of the enterprise
2. Knows how to calculate the main indicators of the plan of expenses and income of the enterprise
3. Has the skills to make management decisions regarding the prospects of the project based on the performance of the enterprise

#### **Prerequisites**

Bachelor

#### **Postrequisites**

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

## Advanced Production Accounting

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

Formation of theoretical knowledge and practical skills of accounting for material costs, accounting for wages, overhead costs. Possession of the skills to keep correct accounting of costs in the process of implementing the production cycle at the enterprise, and their reliable reflection in the financial statements. Knowledge of cost accounting methods, unit cost calculation, practical application and management of production costs, by identifying reserves to reduce production costs.

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

### Learning outcomes by discipline

1. Can work with production report data
2. Can keep track of expenses
3. Develop production management skills

### Prerequisites

Bachelor

### Postrequisites

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

## Financial market development concept in the Republic of Kazakhstan

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

Introduces undergraduates to the basic data on the functioning of financial markets and the economy of the Republic of Kazakhstan at the current stage of development of the world economy. The structure and content of the course demonstrates and reflects the current trends in the development of the financial market of the Republic of Kazakhstan and gives undergraduates the opportunity to learn about the legitimacy of financial markets, as well as a presentation about the infrastructure and technical means of financial markets.

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

1. Knows the main provisions of the legislation in the field of the functioning of financial markets and the specifics of the application of various financial risk management tools in the Republic of Kazakhstan
2. Able to use knowledge of the theory of financial markets to make investment and other economic decisions, conduct independent investment analysis and make investment decisions
3. Owns modern methods of collecting, processing and analyzing economic data characterizing the state of financial markets, skills in analyzing economic processes occurring in financial markets.

### Prerequisites

Bachelor

### Postrequisites

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

## Corporate finance theory (advanced level)



Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

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

### Purpose of studying of the discipline

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

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

### Learning Outcomes

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

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

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

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

### Learning outcomes by discipline

*1 Identifies and evaluates financial risks using modern analysis techniques, interprets financial information about the company, collects additional information based on the goals of the analysis.*

*2 Demonstrates possession and use of modern achievements in the field of economics, mathematics, computer science and other disciplines to build new models.*

*3 Applies appropriate methods of substantiating and making managerial decisions when compiling an analytical report for management, participates in the development and implementation of the company's financial policy.*

### Prerequisites

*Bachelor*

### Postrequisites

*Financial Mathematics and Financial Consulting*

## Modern financial economy in the Republic of Kazakhstan

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The course studies the theory of the modern financial economy of Kazakhstan, the structure, principles of development of the national financial system and comparison with the financial system of foreign countries. This course examines the systemic, monetary, functional and institutional approaches of domestic and foreign scientific schools and the development of the financial system of new Kazakhstan. Analysis and assessment of the state of the financial system based on the collection of economic and financial information and the forecast of development trends.*

### Purpose of studying of the discipline

*To form a systematic understanding of the modern financial economy of the Republic of Kazakhstan in the unity of the theory, methodology and practice of the implementation of financial relations in the modern market system.*

### Learning Outcomes

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

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

### Learning outcomes by discipline

*1 patterns of functioning of the modern financial system and economy at the macro and micro levels;*

*2 prepare analytical materials for the evaluation of economic policy measures and strategic decision-making at the micro and macro level;*

*3 methods of evaluating measures in the field of economic policy.*

### Prerequisites

*Bachelor*

### Postrequisites

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

## Analysis of financial models investment decisions in MS EXCEL

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

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

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

*1) Knows the basic functions of financial analysis, compiling tabular data and plotting charts in Excel 2) Have an idea about the methods and techniques of financial analysis of project or company indicators in terms of investment attractiveness 3) Has the skills to make a forecast and analyze a data array using coefficient analysis*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

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

## Business analysis (advanced)

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The discipline is devoted to the study of modern approaches of business analytics. The study of the module is based on a systematic consideration of fundamental and practical knowledge in the field of business analytics and management analysis, the practical application of modern management technologies. Based on the basic scientific principles of economics, financial and managerial analytics, the module forms a holistic view of the decision-making process in management for the purpose of planning and forecasting business risks for undergraduates.*

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

*1. Owns the features of the business analysis methodology*

*2. Knowledge of the main performance indicators of the enterprise, development prospects and understanding of the importance of economic knowledge in professional activities, the ability to draw up business plans*

*3. Work skills in the real sector are being formed*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

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

## Modern practice of financial reporting analysis

Discipline cycle	Profiling discipline
Course	1
Credits count	5
Knowledge control form	Examination

### Short description of discipline

*The course of modern practice of financial reporting analysis examines modern methods of analyzing various forms of financial statements. The issues of analysis, generalization and provision of accurate, reliable and objective data to the head of the organization are studied, on the basis of which management decisions are made on the main forms of accounting statements in electronic form. The analysis examines the use of traditional and modern methods of enterprise analysis and their effectiveness.*

### Purpose of studying of the discipline

*To form a master's student's complex of theoretical knowledge and practical skills in the study of forms of financial reporting of the*

company's activities and consideration of modern methods of analyzing the financial statements of the organization.

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

1. Can analyze financial statements
2. Can use traditional and modern methods of analysis
3. Draws conclusions on the basis of financial statements

### **Prerequisites**

Bachelor

### **Postrequisites**

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

## **Bank analysis**

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

### **Short description of discipline**

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

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

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

### **Learning Outcomes**

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

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

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

### **Learning outcomes by discipline**

1. Learns the methods of analysis in the bank
2. Analyzes settlement and credit operations in the bank
3. Makes decisions based on the results of the analysis.

### **Prerequisites**

Bachelor Modern practice of financial reporting analysis

### **Postrequisites**

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

## **Business research**

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

### **Short description of discipline**

This course is aimed at studying the basic concepts, methods and techniques of conducting various marketing, production research aimed at changing and developing the company for the purpose of effective successful existence. The course is devoted to the issues of analysis, formation of the target market and keeping the end consumer in focus, market segmentation, studying the profile of the target buyer, as well as research in the search for needs and requirements, niche search and demand formation.

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

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

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

1. Possesses knowledge of the methods and techniques of conducting analytical, marketing research
2. Possesses skills in segmentation, demand formation and market research.
3. Can calculate the prospects of the project or business plan of the enterprise

from the standpoint of efficiency at all stages of the life cycle

### **Prerequisites**

Bachelor Modern practice of financial reporting analysis

### **Postrequisites**

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

## **In-depth management accounting**

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

### **Short description of discipline**

The course is aimed at developing knowledge and skills in the organization of management accounting at the enterprise in order to make effective management decisions regarding the release, expansion, decommissioning of a product, production, as well as replacement of semi-finished products, equipment at the enterprise, preparation of accounting reports, planning and budgeting of costs, profits and other indicators of the enterprise, management of responsibility centers.

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

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

### **Learning Outcomes**

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

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

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

### **Learning outcomes by discipline**

- 1) Has the skills to make management decisions based on production accounting indicators
- 2) Knows how to calculate production costs, break-even point, cash flows and indicators necessary for management
- 3) Has knowledge of budgeting and planning and distribution of responsibility centers

### **Prerequisites**

Bachelor Actual problems of accounting and finance

### **Postrequisites**

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

## **Profound audit**

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

### **Short description of discipline**

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

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

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

### **Learning Outcomes**

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

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

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

### **Learning outcomes by discipline**

1. Master the methods and methods of in-depth audit, audit standards, working documents of the auditor and audit evidence.
2. Knows how to plan an audit and draw up an audit report.
3. Can set and solve specific tasks for in-depth audit, use audit methods

### **Prerequisites**

Bachelor

### **Postrequisites**

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

## In-depth financial control and audit

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

### Short description of discipline

*Providing audit services to the client based on modern methods and compliance with all requirements, using regulations, auditing specific types of management systems of organizations operating in certain sectors of the economy to be able to audit the financial activities of any economic entities. Possess methods and recommendations for conducting audits of organizations and enterprises in various sectors of the economy.*

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

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

### Learning outcomes by discipline

- 1. Learned how to organize an information system for auditing financial statements.*
- 2. Demonstrates basic knowledge of the methodology of conducting an audit of organizations and organizing an audit in its individual areas and drawing up a final report.*
- 3. Audit skills are formed*

### Prerequisites

*Bachelor Actual problems of accounting and finance*

### Postrequisites

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

## In-depth financial control and audit

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

### Short description of discipline

*Financial control and audit are the most important tool for verifying the reliability of data on the formation and use of enterprise resources. The course is aimed at studying the evolution of the financial control and audit system in the Republic of Kazakhstan, the legal and informational foundations of its functioning, comparing the development of this area with the experience of foreign countries, methods and features of auditing in various organizations, stages and areas of work.*

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

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

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

### Learning outcomes by discipline

- 1. Has knowledge of modern methods and techniques of financial control and audit*
- 2. Able to apply knowledge in the field of auditing accounting and compliance with tax laws based on IFRS and the Tax Code of the Republic of Kazakhstan*
- 3. Possesses knowledge of procedures and concepts of financial control and auditing*

### Prerequisites

*Bachelor*

### Postrequisites

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

## The consolidated financial statements

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

### Short description of discipline

The Consolidated Financial Reporting course currently teaches the procedure and procedure for preparing the parent company's financial statements through accounting components in joint ventures and subsidiaries. By compiling a report using the data of its member organizations, it is possible to collect and analyze information about the accounting data of a large parent company. Assets, liabilities and equity of the parent organization are reflected in the consolidated financial statements.

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

1. Defines the consolidated form of financial statements
2. Examines the features of consolidated financial statements
3. Owns the presentation of assets, liabilities, capital items

### Prerequisites

Bachelor

### Postrequisites

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

## Project management based on PMBOK and Agile technologies

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

### Short description of discipline

This discipline gives the basic concepts of project planning and management processes through product development processes at all stages of the life cycle using PMBOK technology in general, including the definition of business goals, requirements, subsystems, stages, deadlines and budget, as well as the implementation of a development project in specific conditions, using AGILE practice by determining the priorities of the company and training of human resources.

### Purpose of studying of the discipline

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

### Learning Outcomes

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

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

### Learning outcomes by discipline

- 1) Has an understanding of the process and stages of project management based on American management technologies
- 2) Is able to determine the priority directions for the development, implementation and dissemination of the project based on the AGILE program
- 3) Knows the main processes and areas of knowledge of the PMBOK program, stages, timing, budget and other aspects of the project

### Prerequisites

Bachelor

### Postrequisites

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

## Financial and economic modeling of investment projects

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

### Short description of discipline

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

### Purpose of studying of the discipline

- to help master practical skills on the methodology of calculating the financial plan of an investment project in the Microsoft Excel program;

- teach to evaluate the financial attractiveness of investment projects and analyze their risks.

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

1. possesses knowledge of the basics of econometric knowledge in financial activities, existing economic and mathematical methods and models used in the analysis, calculations and forecasting of financial and economic indicators, methods of collecting, analyzing and processing information.

2. Able to analyze and predict financial and economic indicators using economic and mathematical models; choose the main methods and models for econometric modeling in accordance with the task of the researched field of activity; use modern technical means and information technologies to solve analytical and research problems.

3. Possesses skills: generalization, analysis and systematization of information; quantitative and qualitative methods of analysis in making organizational and managerial decisions and building economic models.

### **Prerequisites**

Bachelor

### **Postrequisites**

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

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

Discipline cycle Profiling discipline

Course 2

Credits count 5

Knowledge control form Examination

### **Short description of discipline**

The purpose of the course is to acquire practical skills to work in the "Project Expert" program, for the financial system to compile, calculate, and analyze investment and commercial projects, financial and economic indicators in order to be able to implement them in the future. To teach this discipline, you need a curriculum on personal computers.

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

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

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

1) develops investment projects through the Project Expert program

2) provide the necessary financial statements to potential investors and creditors, justify for them the effectiveness of participation in the project.

3) simulate the activities of various industries and scales

### **Prerequisites**

Bachelor

### **Postrequisites**

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

## **Future issues of financial accounting and reporting**

Discipline cycle Profiling discipline

Course 2

Credits count 5

Knowledge control form Examination

### **Short description of discipline**

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

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

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

### **Learning Outcomes**

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

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

### **Learning outcomes by discipline**

1. Takes into account modern changes in financial statements
2. Knows the requirements for financial reporting
3. Learns to adapt to changes over time

**Prerequisites**

Bachelor

**Postrequisites**

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

**Financial Mathematics and Financial Consulting**

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

**Short description of discipline**

The course is aimed to gain practical skills in financial and economic calculations and consulting. Financial mathematics develops the analytical thinking of a specialist. Financial consulting teaches the functions of its activities, the course is based on the ability to analyze financial and economic information, providing advice in the field of accounting and finance.

**Purpose of studying of the discipline**

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

**Learning Outcomes**

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

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

**Learning outcomes by discipline**

1 is able to carry out financial and economic calculations;

2 able to provide financial consulting services;

3 analyzes financial statements

**Prerequisites**

Bachelor

**Postrequisites**

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