



EDUCATIONAL PROGRAM

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

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

0410
(Code in the International Standard Classification of Education)

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

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

Master
(Level of preparation)

Semey

Educational program

7M04 – Business, Management and Law
(Code and classification of the field of education)

7M041 - Business and Management
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0410
(Code in the International Standard Classification of Education)

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PREFACE

Developed

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

| Members of the Academic Committee | Full name | Academic degree, academic title, position |
|-----------------------------------|----------------------|---------------------------------------------------------------------------------------|
| Head of the Academic Committee | Zeinullina Aigul | Acting Dean of the Higher School of Business, Ph.D. in Economics, Associate Professor |
| Educational program manager | Parimbekova Lyazzat | Candidate of Economic Sciences, Senior Lecturer |
| Member of the AC | Khasenovna Klara | candidate of economic sciences, acting associate professor |
| Member of the AC | Ibrayeva Aliya | Candidate of Economic Sciences, Senior Lecturer |
| Member of the AC | Akhunzhanov Jalil | Director of the branch of NurBANK JSC, Semey |
| Member of the AC | Zaripova Aliya | Director of BOiND LLP |
| Member of the AC | Zhumabayev Mukatzhan | undergraduate |
| Member of the AC | Kaichubekova Kamila | undergraduate |

Reviewing

| Full name of the reviewer | Position, place of work |
|---------------------------|------------------------------------------------------------------|
| Iost Viktoriya | Chief Accountant of Full protect LLP |
| Abdeshova Aigul | Chief Accountant of Semey Shipbuilding and Ship Repair Plant LLP |

Reviewed

at a meeting of the Commission on Academic Quality of the Faculty of Humanities and Economics, protocol No. 2 of January 15, 2024.

at a meeting of the Commission on Academic Quality of the Graduate School of Business
Recommended for approval by the Academic Council of the University
Protocol No.1 "6" of June 2024

Approved

at a meeting of the University Academic Council by protocol No. 6/1 of January 19, 2024.

at a meeting of the University Academic Council by protocol No. 11 of June 28, 2024.

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1.Introduction

1.1.General data

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

When implementing the educational program, it is planned to use artificial intelligence tools in the educational process, thereby developing digital competencies among students in a rapidly changing technological environment.

The educational program provides for the education of a student with special educational needs in the conditions of a higher educational institution, as well as his socialization and integration into society.

1.2.Completion criteria

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

1.3.Typical study duration: 2 (two) years

2.PASSPORT OF THE EDUCATIONAL PROGRAM

| | |
|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1.EP purpose | The purpose of preparing a master with in-depth scientific and pedagogical training according to the educational program 7M04116 -Accounting and Finance is to provide comprehensive training of highly qualified specialists for professional activities in all sectors of the national economy, in economic entities of all organizational and legal forms in the field of financial and accounting activities. |
| 2.2.Map of the training profile within the educational program | |
| Code and classification of the field of education | 7M04 - Business, Management and Law |
| Code and classification of the direction of training | 7M041 - Business and Management |
| Code in the International Standard Classification of Education | 0410 |
| Code and classification of the educational program group | M073 - Audit and taxation |
| Code and name of the educational program | 7M04116 - Accounting and Finance |
| 2.3.Distinctive features of the OP (double degree/joint, OVPO-partner, Double major, innovative) | |
| 2.4.Qualification characteristics of the graduate | |
| Degree awarded / qualification | Master of Economic Sciences under the educational programme 7M04116- Accounting and Finance |
| Name of professional standard | |
| Atlas of new professions | |
| Regional standard | |
| Name of the profession / list of positions of a specialist | <p>Chief Accountant Accountant Accountant - Auditor Auditor (auditor) State Auditor`s Assistant Director (general director, executive director, president, chairman of the board, manager) of the organization Assistant to the director (general director, executive director, president, chairman of the board, manager) of the organization and other top managers (referent, adviser) Investor Relations Director Deputy Director (Commercial Director, Vice President) for Commercial Affairs Deputy Director (Director, Vice President) for Economic Affairs (Chief Economist) Corporate Secretary of a Joint Stock Company (Board of Directors) Project manager Investor Relations Manager Public Procurement Manager Head of Investor Relations Head of planning and economic department Head of Finance Department (CFO) Project Manager Branch manager (head of a peasant farm) (farm, agricultural plot) Teacher of basic and major disciplines in educational</p> |

| | |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | institutions of post-secondary and higher education Specialist of research organizations |
| OQF qualification level (industry qualification framework) | 7 |
| Area of professional activity | Financial and economic Auditing and consulting and accounting and analytical divisions and services of accounting and auditing organizations and firms, regardless of their organizational and legal form, Government authorities at various levels Teaching activity in educational institutions of technical and vocational, higher education |
| Object of professional activity | <ul style="list-style-type: none"> - Ministry of Finance of the Republic of Kazakhstan, - Ministry of Economy and Budget Planning of the Republic of Kazakhstan, - National Bank of the Republic of Kazakhstan, - economic services of ministries and departments, - budgetary organizations and institutions, - commercial banks, - stock exchanges, - investment funds, - tax authorities, - financial companies, - microcredit organizations, - firms, - business entities of various organizational and legal forms. - research organizations, educational institutions after secondary and higher education <p>Organizations, firms. companies Corporations, regardless of type of activity, size or form of ownership Government bodies Research organizations, educational institutions after secondary and higher education</p> |
| Types of professional activity | <ul style="list-style-type: none"> - Accounting and analytical - organizational and managerial. - settlement and design; - experimental research; - economic; - analytical; - consulting; - research; - educational pedagogical activity. |
| 2.5. Graduate Model | <p>The uniqueness of EP 7M04116 "Accounting and Finance" is the preparation of masters in the direction of Audit and taxation at the junction of two related specialties, with a wider range of tasks performed: enterprise accounting and financial management of enterprise resources in order to optimize and increase the efficiency of financial and economic activities enterprises.</p> <p>Acquired competencies expressed in achieved learning outcomes</p> <p>Competences are acquired by learners based on the learning outcomes and practical experience. As a result of mastering the educational program, the</p> |

graduate should have the following competencies:

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

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

3. Modules and content of the educational program

Sociolinguistic and scientific-pedagogical activity

Brief description of the module content

Promotes the formation of sociolinguistic competence and the application of fundamental scientific, pedagogical, managerial, communication knowledge and skills in professional activities.

Module disciplines

Foreign language (professional)

History and philosophy of science

Higher Education Pedagogy

Psychology of management

Pedagogical practice

Modern practice of accounting and finance

Brief description of the module content

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. 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. 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. 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

Module disciplines

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

Business planning of innovative projects

Tax management (advanced level)

Organization of scientific research and academic writing practice

Fundamentals of modern financial analysis

Strategic accounting

Public Finance Management

Financial accounting (advanced)

Digital technologies in the financial and accounting sphere

Financial market development concept in the Republic of Kazakhstan

In-depth tax accounting

Controlling and budgeting of business processes

Corporate finance theory (advanced level)

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

Modern financial economy in the Republic of Kazakhstan

Advanced Production Accounting

Financial management (advanced level)

Bank analysis

Business research

Profound audit

In-depth financial control and audit

In-depth management accounting

In-depth financial control and audit

Planning and forecasting business processes in the face of financial risks

Brief description of the module content

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. 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. Evaluate large information and digital arrays in order to integrate the results into the processes of investment and innovation management in business, to diagnose research skills.

Module disciplines

Analysis of financial models investment decisions in MS EXCEL

Business analysis (advanced)

Modern practice of financial reporting analysis

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

The consolidated financial statements

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

Future issues of financial accounting and reporting

Modern project management practices

Financial mathematics and market analysis

Financial and economic modeling of investment projects

Final assessment

Brief description of the module content

Writing and defending a master`s thesis.

Module disciplines

Master`s thesis defense

4. Summary table on the scope of the educational program

«7M04116 - Accounting and Finance»

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

| | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------|--------|---|---|-----|----|----|--|----|----|------------------------|
| In-depth financial control and audit | AS/CCh | 3 | 5 | 150 | 30 | 15 | | 35 | 70 | Examination |
| In-depth management accounting | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| In-depth financial control and audit | AS/CCh | 3 | 5 | 150 | 30 | 15 | | 35 | 70 | Examination |
| Planning and forecasting business processes in the face of financial risks | | | | | | | | | | |
| Analysis of financial models investment decisions in MS EXCEL | AS/CCh | 2 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Business analysis (advanced) | AS/CCh | 2 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Modern practice of financial reporting analysis | AS/CCh | 2 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Project Expert - a system of financial and economic justification for investment projects | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| The consolidated financial statements | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| The research work of a student, including an internship and the implementation of a masters thesis II | AS/US | 3 | 4 | 120 | | | | | | Total mark on practice |
| Future issues of financial accounting and reporting | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Modern project management practices | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Financial mathematics and market analysis | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Financial and economic modeling of investment projects | AS/CCh | 3 | 5 | 150 | 15 | 30 | | 35 | 70 | Examination |
| Final assessment | | | | | | | | | | |
| Master`s thesis defense | | 4 | 8 | 240 | | | | | | |

"7M04116- Бухгалтерлік есеп және қаржы" білім беру саласындағы,
" M073-Аудит және салық салу " дайындық бағытындағы,
"7M041-Бизнес және менеджмент " білім беру бағдарламасының тобы
бойынша, "7M04 Бизнес, менеджмент және құқық" білім беру
бағдарламасына

ШҚІР

Білім берудің халықаралық стандарт жіктемесіндегі коды 0410
Дайындық деңгейі Магистратура
2024 жыл үшін.

Семей қаласының Шәкәрім атындағы университетінің «Экономика және қаржы» кафедрасы әзірлеген білім беру бағдарламасы қарастыруға ұсынылды.

Білім беру бағдарламасына мыналар кіреді: теориялық курс 88 кредит, оның ішінде педагогикалық практика – 6 кредит және ғылыми-зерттеу практикасы – 13 кредит, бакалавриаттың ғылыми жұмысы – 24 кредит және қорытынды аттестаттау – 8 кредит. Барлығы 120 кредит.

Білім беру бағдарламасын әзірлеушілер қатарына жұмыс берушілердің өкілдері кірді: Зарипова Әлия Зейнелқабденқызы – «БОиНД» ЖШС директоры және Ахунжанов Жалил Габдулхакович – «Нұрбанк» АҚ Семей филиалының директоры.

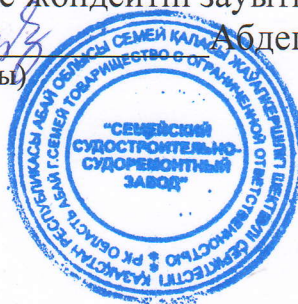
БББ 7M04116 «Бухгалтерлік есеп және қаржы» 2024 жылға арналған мазмұнында IAAR сыртқы сараптама комиссиясының ұсыныстарына сәйкес қазіргі кәсіби стандарттарға сәйкес келетін келесі пәндер енгізілді: «Қаржы және бухгалтерлік есеп саласындағы цифрлық технологиялар», «Жобаларды басқарудың заманауи тәжірибесі» және «Қаржылық математика және нарықты талдау».

7M041 «Бухгалтерлік есеп және қаржы» мамандығы бойынша 7M04116 «Бухгалтерлік есеп және қаржы» білім беру бағдарламасы қазіргі нарық талаптарын ескере отырып әзірленген, Қазақстан Республикасының есеп және салық саясатындағы соңғы өзгерістерді ескере отырып, жұмыс берушілердің – мемлекеттік және қаржы институттарының, кәсіпорындар мен корпорациялардың, банктердің талаптарын және «Семей қаласының Шәкәрім атындағы университеті» КЕАҚ 7M04116 «Бухгалтерлік есеп және қаржы» білім беру бағдарламасы магистратураның біліктілік талаптарына сәйкес келеді.

«Семей кеме жасайтын-кеме жөндейтін зауыты»

ЖШС бас бухгалтері  Абдешова Айгуль Сайполдаевна

(қолы)



9.01.2024 ж

Рецензия

на образовательную программу «7M04116-Бухгалтерский учет и финансы», группы образовательной программы «M073-Аудит и налогообложение», направления подготовки «7M041-Бизнес и управление», области образования «7M04 Бизнес, управление и право».

Код в международной стандартной классификации образования 0410
Уровень подготовки магистратура
Для набора 2024 года

На рецензию представлена образовательная программа разработанная кафедрой «Экономика и Финансы» НАО «Университет имени Шакарима города Семей».

Образовательная программа включает в себя: теоретический курс 88 кредитов, в том числе прохождение педагогической практики -6 кредитов и исследовательской практики - 13 кредитов, Научно-исследовательская работа магистранта - 24 кредита и итоговая аттестация - 8 кредитов. Всего 120 кредитов.

В составе разработчиков образовательной программы включены представители работодателей: Зарипова Алия Зейнелькабденовна – директор ТОО «БОиНД» и Ахунжанов Джалиль Габдулхакович - директор филиала г.Семей АО «Нурбанк».

В содержании ОП 7M04116 «Бухгалтерский учет и финансы» набора 2024 года были внесены в соответствии с рекомендациями внешней экспертной комиссии IAAR следующие дисциплины, соответствующие актуальным профессиональным стандартам: «Цифровые технологии в финансово-учетной сфере», «Современные практики управления проектами» и «Финансовая математика и анализ рынков».

Образовательная программа 7M04116 «Бухгалтерский учет и финансы» по направлению подготовки 7M041 «Бизнес и управление» разработана с учётом требований современного рынка, учитывает последние изменения в учетной и налоговой политики РК, требований работодателей - государственных и финансовых учреждений, предприятий и корпораций, банков и соответствует квалификационным требованиям магистратуры по образовательной программе 7M04116 «Бухгалтерский учет и финансы» НАО «Университета имени Шакарима города Семей».

Рецензент:

Главный бухгалтер

ТОО «FULL PROTECT»

Иост Виктория Викторовна

(подпись)



9.01.2024 г.

NJSC " SHAKARIM UNIVERSITY OF SEMEY"

EDUCATIONAL PROGRAM DEVELOPMENT PLAN

7M04116 – Accounting and Finance
(code and name of EP)
for 2024-2026

Semey 2024

Content

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**1. Passport of the Development Plan for bachelor's/master's degree programs 7M04116 Accounting and finance
(name of EP)**

| | | |
|---|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Basis for development | Development program of NJSC Shakarim University of Semey for 2023-2029 |
| 2 | Implementation deadlines | 2024-2026 |
| 3 | Expected results of implementation | Providing comprehensive training of highly qualified competitive specialists for professional activities in all sectors of the national economy, in economic entities of all organizational and legal forms in the field of financial and accounting activities. |

2. Analytical justification of the EP

2.1 Information about the educational program

The educational program is developed in accordance with the National Qualifications Framework and Occupational Standards, in accordance with the Dublin Descriptors and the European Qualifications Framework. The typical period for completing a master's degree program is 2 years.

EP “7M04116 Accounting and Finance” was developed by the Academic Committee.

The main criterion for the completion of the educational process is the completion of at least 120 credits, including 84 credits of theoretical training, BD/VK-14 credits, BD/KV-21 credits, PD/VK, KV-49 credits, teaching practice - 6 credits, research practice - 13 credits, as well as scientific research work - 24 credits, 8 credits for master's thesis defense with the award of a Master of Economic Sciences degree in EP 7M04116 Accounting and Finance.

BD/VC includes: History and philosophy of science (5 credits), management psychology (3 credits), higher education pedagogy (3 credits) and foreign language (professional) (3 credits).

The Master's program “Accounting and Finance” is designed for those who want to gain in-depth knowledge in the field of accounting and finance and at the same time a broad professional outlook. At the same time, it allows undergraduates to gain a wide range of knowledge in other areas of economics and finance. OP 7M04116-Accounting and Finance has been updated for the 2024 intake; in accordance with the recommendations of the IAAR external expert commission, disciplines have been introduced that meet current professional standards: instead of the discipline “Current problems of accounting and finance”, the discipline “Digital technologies in the financial and accounting sphere” has been introduced”, instead of the

discipline "Project Management based on PMBOK and Agile technologies" the discipline "Modern Project Management Practices" was introduced, instead of the discipline "Financial Mathematics and Financial Consulting" the discipline "Financial Mathematics and Market Analysis" was introduced. Changes in disciplines account for less than 10% of the total number of disciplines. In accordance with professional standards, adjustments have been made to the learning outcomes ON 4, ON 6, ON 8. The introduced changes in the EP do not violate the goals and content of the EP.

2.2 Information about students

| Academic year | 2024-2025 academic year | 2025-2026 academic year |
|--------------------|-------------------------|-------------------------|
| Basics of training | | |
| Grant | 6 | 5 |
| Agreement | 1 | 3 |
| Total | 7 | 8 |

2.3 Internal and external conditions for the development of EP

The university has created a favorable learning environment for undergraduates, including material, technical and information resources used in the educational process, which are sufficient and comply with the requirements established for the main activity, the university development strategy and the goals of the educational program, promoting the formation of professional competence of students based on taking into account their individual needs and opportunities.

To achieve the goals and objectives of training qualified personnel in OP 7M04116 - Accounting and Finance, there are various types of technical resources:

- classrooms and lecture halls are equipped with modern computers;
- classrooms with interactive whiteboards and panels;
- high-speed access to Internet resources;
- library with materials on paper and electronic media
- access to international abstract databases (Scopus and Web of science);
- availability of a specialized office with the software product: Power BI (307) and 1C-Accounting 8.3 (309).

The training of master's students in the educational program 7M04116 - "Accounting and Finance" in the structure of the Faculty of Humanities and Economics is provided by the graduating department "Economics and Finance". The EP "Accounting and Finance" is carried out in the 8th educational building on Shugaev Street 159/3. The Department of Economics and Finance is located on the 3rd floor, has an equipped material and technical base, including a teaching room, an office of the head of the department, a computer lab, a specialized office, a lecture room equipped with an interactive projector and educational literature.

On the portal ais.semgu.kz, the electronic journal contains educational and methodological materials on all taught disciplines in the Kazakh and Russian languages, a fund of cases, business games, video lectures and software. The university has its own page on the official website of the university shakarim.edu.kz. Educational and methodological documents of the educational program are developed in accordance with existing regulatory documents:

- State compulsory education standard of the Republic of Kazakhstan;
- Standard curriculum for the specialty;
- Catalog of elective disciplines;
- Syllabus;
- Educational and methodological complexes of disciplines (syllabuses);

According to the approved schedule, training sessions: lectures, practical classes are conducted in on-line and off-line modes.

Particular attention is paid to improving the qualifications of teachers by taking advanced training courses and scientific internships in domestic and foreign universities, in organizations of various forms of ownership, as well as by inviting leading specialists in the field, scientists from higher educational institutions of the near abroad.

According to the agreement between universities, EP students undergo academic mobility training. Academic mobility is important both for personal development - gaining learning (work) experience in other academic and social conditions, and for updating the educational process at a university. This contributes to the competitiveness of not only higher educational institutions, but also future specialists as participants in the single labor market. Despite the problems, it is necessary to further develop the process of academic mobility, which is, of course, the reason for modernizing and improving the quality of educational programs and teaching technologies. The potential for student mobility has largely not been exhausted, and the department sets goals for students to develop this area.

Under the program of external academic mobility, the department cooperates with the Bashkir State Pedagogical University named after M. Akmulla (Russia), University of Economy in Bydgoszcz (Poland), with Kyungdong University (South Korea) and others. In 2022, a memorandum of cooperation was signed with Baranovichi State University (Belarus, BarSU). Representatives of BarSU propose to jointly implement educational programs for students and teachers, organize academic exchanges, summer and winter schools. There are ideas for scientific and innovative projects. The Belarusian university expressed interest in cooperation in all proposed areas.

2.4 Information about teaching staff implementing the educational program

When filling out this item, it is also recommended to determine the ratio of the number of teaching staff of basic 36.8% and core disciplines of 63.2% of the total number of teachers in the EP. Implementation of OP7M04116 – “Accounting and Finance” is provided by scientific and teaching staff in accordance with the requirements of the State Educational Standard of the Republic of Kazakhstan. 10 people are involved in the preparation of master’s students in the field of study “Accounting and Finance”, of which 9.5 are full-time teachers. The share of full-time teachers from the total number is 91.5%. The share of teachers with academic degrees and academic titles from the number of full-time teachers is 90%. The teaching staff

includes 7 candidates of science and 2 PhD. The level of teaching staff implementing the educational program tends to gradually increase. Availability of basic education in the department's profile - 100%.

The staff of the Department of Economics and Finance is staffed in accordance with the legislation of the Republic of Kazakhstan, the “Rules for competitive filling of positions of scientific and pedagogical personnel of higher educational institutions.”

| No. | Indicators | Unit. | 2024-2025 academic year | 2025-2026 academic year |
|-----|--------------------------------------------------------------------------------|-------|----------------------------|----------------------------|
| 1 | Share of teaching staff with an academic degree in EP | % | 100 | 100 |
| 2 | Including the share of teaching staff with an academic degree in the OOD cycle | % | 90 | 90 |

The average age of the teaching staff is 50 years. All teachers of the department have the appropriate basic economic education.

The department provides opportunities for career growth and professional development of teaching staff. At the department, the formation of scientific and pedagogical personnel is carried out through the preparation of masters of economic sciences and PhD in EP. The level of competence of teachers in teaching methods is sufficient to effectively disclose the content of training courses and develop in master's students the knowledge and skills (competencies) necessary to achieve the learning outcomes provided for by the goals of the program. The syllabuses provide for the competencies that they acquire in the course of studying the discipline, and the individual plans of teachers reveal the directions for improving the taught disciplines. During the training period, teachers use all educational and methodological materials from the library collection of the institute. Teachers of the departments have a good command of the teaching methods that are accepted by the university for the group of training courses implemented by them, and also have experience in practical work in the subject area of the course content, as evidenced by the materials of open classes, minutes of the meeting of the UMS. Profiles of teachers and the results of scientific activity and advanced training are reflected on the portal: <https://shakarim.edu.kz/faculty/7>

In order to improve the quality of training for the implementation of EP7M04116 – “Accounting and Finance” employers and stakeholders are invited. In particular, practicing accountants and employers took an active part in the development of the EP: Director of BOiND LLP Zaripova Aliya Zeynelkabdenovna and Akhunzhanov Jalil Gabdulkhakovich Director of the branch of NurBANK JSC in Semey.

Teaching staff who implement EP annually improve their skills, participate in seminars, master classes, trainings, etc. The teaching staff publishes scientific articles in journals recommended by KOKSNVO and in the Scopus database.

2.5 Characteristics of the achievements of the EP

The difference and uniqueness of these OPs lies in the fact that there is a good material and technical base that meets modern requirements. This is the presence of specialized classrooms, the presence of highly qualified scientific and teaching staff (graduation of the teaching staff is 90%, the presence of representatives of production in the teaching staff, affordable tuition fees, the availability of training trajectories in demand in the labor market).

3. Main objectives of the EP development plan

The goals and objectives of educational programs are formulated taking into account the requirements and requests of potential consumers, and based on an assessment of the demand for the educational program, which are determined by the interests of potential employers, applicants, the potential of the university, the requirements of the state and society as a whole.

Educational program OP7M04116 – “Accounting and Finance” is focused on training management personnel with a high level of competitiveness in the modern labor market, capable of effectively solving complex management problems in all spheres of the economy in order to create favorable conditions for sustainable socio-economic development.

| No. | Task name | Deadlines development | Stages of development |
|-----|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Improving and improving the conditions for obtaining full-fledged, high-quality vocational education | The entire training period | Development of activities for improving educational services for the development of professional skills |
| 2 | Carrying out a content update educational programs that form core professional competencies from future specialists | The entire training period | When updating content educational programs, include disciplines recommended by employers |
| 3 | Increasing the innovativeness of scientific developments and increasing the number of research results introduced into production | The entire training period | Increase the level of participation of teaching staff in competitions for grant funding of scientific projects and increase the number implemented projects |

4. Risk analysis of OP

| No. | Name of risks | Corrective measures |
|-----|-----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Decrease in the number of EP students | Wide coverage and uniqueness of the specialty, as well as active work in social networks, changing the content of the RUP in accordance with the requests of undergraduates and the market |
| 2 | Insufficient level of language knowledge to introduce multilingualism | Mastering the English language by teaching staff through participation in language courses conducted by Shakarim University and increasing knowledge of the English language through platforms on the YouTube channel and other information sites |

| | | |
|---|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Declining employment rate | Annual update of the contents of the RUP layout in accordance with the requirements of employers and the market |
| 4 | Insufficient development of external and internal academic mobility of students and teaching staff | Working with partner universities to invite and exchange undergraduates and teaching staff within the framework of academic mobility and internships, organizing scientific events, etc. |
| 5 | The risk of reducing the degree of teaching staff in the EP | There is no such risk for this educational program. |
| 6 | Low number of publications in cited journals. | Increasing interest in publication activity through the introduction of a system of material incentives through KPIs. |
| 7 | Low percentage of participation in grant funding of scientific projects. | Increasing interest in participation in projects and startups through the introduction of a system of material incentives through KPIs. |

5. Action plan for the development of EP


| No. | Criteria | Expected results | Unit change | 2024-2025 | 2025-2026 |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------|-----------|
| Direction 1. Educational and methodological support | | | | | |
| 1.1 | Updating the educational program based on professional standards, taking into account the recommendations of employers | Conducting an examination of the Educational program “7M04116 – “Accounting and Finance”” in order to increase practice orientation and develop professional competencies of graduates | fact | + | |
| 1.2 | Monitoring and updating catalogs of elective disciplines in accordance with the development of key and professional competencies and labor market demands. | Improving the quality of the content of educational programs by including elective courses aimed at developing key and professional competencies of graduates in accordance with the demands of the labor market. | fact | + | |
| 1.3 | Introduction into the educational process of modern teaching technologies that contribute to the development of cognitive activity and communicative ability of students | Improving the quality of teaching academic disciplines, taking into account the novelty and variety of forms of work that contribute to the development of cognitive activity. | fact | + | |

| | | | | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------------|---|
| 1.4 | Involving social partners and employers in the development and examination of the implementation of educational programs | Improving the quality of implemented educational programs taking into account market demands and employer recommendations | units | Akhuzhanov D.G. Director of the branch of NURBANK JSC in Semey | - |
| 1.5 | Development and implementation of elective courses in English | Introduction of disciplines in English into the educational process | units | | - |
| 1.6 | Conducting seminars and round tables on the use of innovative technologies in the educational process | Introduction of innovative technologies into the educational process | units | Application of modern data analytics software products in the studied EP disciplines | - |
| 1.7 | Publication of educational, educational, methodological and scientific literature on implemented educational programs | Improving educational and methodological support in the disciplines of implemented educational programs | units | | 1 |
| 1.8 | Concluding agreements with foreign and domestic partner universities in order to develop academic exchange of students of all levels and teaching staff | Creation of a base of foreign and domestic universities - partners for the development of academic exchange of students of all levels and teaching staff | units | | 1 |
| 1.9 | Inviting students from partner universities to study for a semester, short-term internships, practice, etc. | Development of international recognition of educational programs, implementation of academic mobility programs for students | people | | - |

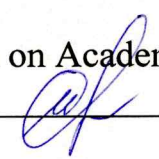
| | | | | | |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---|---|
| 1.10 | Participation of teaching staff and students in international academic exchange programs | Development of international cooperation with foreign universities implementing educational programs in the field of Audit and Taxation | people | | - |
| 1.11 | Development of outgoing academic mobility of teaching staff and students in the direction 7M04116 Accounting and Finance | Improving the educational program based on the experience of implementing similar programs in leading foreign universities | people | | - |
| Direction 2. Faculty | | | | | |
| 2.1 | Increasing the professional level and training of scientific and pedagogical personnel for the implementation of educational programs once every 5 years | The share of teaching staff who have undergone advanced training at the republican and international level is at least 20% | people | 2 | 2 |
| 2.2 | Completion of advanced training, retraining, internship of teaching staff at the international level | Completion of at least 2 teachers in advanced training, retraining, and internship programs for teaching staff at the international level | people | - | 1 |
| 2.3 | Promotion of publications of teaching staff works in international publications indexed by the Web of Science and Scopus databases | Increasing the share of teaching staff who have published the results of scientific research in publications indexed by the Web of Science and Scopus databases - at least 30% of the total number of teaching staff | % | 1 | 1 |
| Direction 3. Internationalization of educational programs | | | | | |
| 3.1 | Concluding agreements on international cooperation with foreign universities | Implementation of joint projects, preparation of scientific publications with foreign partners, creation of bases for scientific internships for students | units | - | 1 |
| 3.2 | Attracting foreign students to study under the educational program "7M04116 – Accounting and Finance" | Increase in the number of foreign students | people | - | - |

| | | | | | |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---|-------------------------------------------------------------------------------------------------------------------|
| 3.3 | Organization of joint scientific and practical events with international partners | Increasing the efficiency of scientific and scientific-methodological activities of teaching staff, exchange of experience with foreign partners | units | - | 1 |
| 3.4 | Inviting foreign specialists to give lectures and provide consultations on master's projects and dissertations | Improving the content component of educational programs based on the introduction of the experience of foreign specialists in the implementation of educational programs | units | 1 | 1 |
| 3.5 | Expanding cooperation with leading foreign scientific and educational organizations in order to attract the most qualified foreign specialists to the implementation of educational programs | Formation of key and professional competencies in accordance with the practice of leading universities | people | | 1 |
| Direction 4. Logistics and digitalization | | | | | |
| 4.1 | Stage-by-stage equipment of classrooms with technical teaching aids (projectors, panels, interactive and multimedia boards, multifunctional devices, webcam, projector screen) | Equipping classrooms assigned to the department with technical teaching aids (projectors, panels, interactive and multimedia boards, multifunctional devices, webcam, projector screen) | units | | + |
| 4.2 | Carrying out automation of the educational process (testing, session management, student movement, dean's office, department, teaching staff load, schedule, library, syllabuses) | Information management based on automation of the educational process (testing, session management, student movement, dean's office, department, teaching load, schedule, library, syllabuses) | fact | | All processes on the websites ais.semgu.kz. https://shakarim.edu.kz/ |
| 4.3 | Replenishment of the full-text database of scientific research results of teaching staff and students, teaching staff (articles, monographs, etc.) | Increasing the number of results of scientific works of scientists, research of teaching staff and students, teaching staff (articles, monographs, etc.) | units | 2 | 2 |

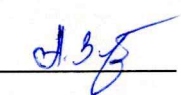
| | | | | | |
|-----|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|-----------------|
| 4.4 | Expansion of the fund of scientific and educational literature, including on electronic media for ongoing educational programs | Ensuring the implementation of educational programs based on modern educational and information resources, including on electronic media | % | 2 | 1 |
| 4.5 | Monitoring the content and improvement of the faculty website | Formation of the faculty website on various aspects of the implementation of educational programs. Post detailed information about the internal content of the OP and publish all changes regarding the OP for interested parties in the public domain. | % | 100% constantly | 100% constantly |
| 4.6 | Public information | Constantly work to position your OPs on social networks by covering ongoing events, changes made to the OPs, and announcements of upcoming events. | period | constantly | constantly |

Manager OP 7M04116 Accounting and finance  Parimbekova L.Z.

REVIEWED

at the meeting of the Commission on Academic Quality
Chairman of the Commission  M.S. Iskakova
Protocol No. 6 of June, 2024

AGREED

Dean of the school  Zeynullina A.Zh.
06.06.2024