

CATALOG OF ELECTIVE DISCIPLINES

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

7M041 - Business and Management
(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 2024

Developed

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Reviewed

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Approved

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at a meeting of the University Academic Council by protocol No. 6 of June 18, 2024.

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

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze financial reporting information 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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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

Digital technologies in the financial and accounting sphere

Discipline cycle	Basic disciplines
Course	1

Credits count	5
Knowledge control form	Examination

Short description of discipline

The course examines modern digital technologies used in the field of financial activities and accounting in the Republic of Kazakhstan, their interface and basic functionality. The use of software products for the analysis and preparation of financial statements of an enterprise, electronic government, electronic invoice databases, virtual warehouses, Internet banking, marketplaces that ensure transparency and legality of business accounting in Kazakhstan.

Purpose of studying of the discipline

the formation of a worldview that allows you to professionally navigate the rapidly changing information sphere, the acquisition of the ability to use information technology to receive, process and transmit information in financial, accounting and auditing activities.

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

Learning outcomes by discipline

Prerequisites

Bachelor

Postrequisites

Analysis of financial models investment decisions in MS EXCEL Project Expert - a system of financial and economic justification for investment projects Modern project management practices

Business planning of innovative projects

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

Short description of discipline

This course is designed to study the process of implementing business ideas from the moment of their emergence to their implementation in a competitive market, the purpose of which is to calculate and forecast entrepreneurial innovative projects in the long term. The course examines and applies in practice the elements of strategic planning, from the standpoint of obtaining stable cash flows, allowing you to achieve financial freedom in difficult and crisis 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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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

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

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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.

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

Postrequisites

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

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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

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

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

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 financial reporting information 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

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

ON 4 Demonstrate knowledge and skills during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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.

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

financial reporting information to make appropriate management decisions.

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

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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. 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

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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 market analysis

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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

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 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

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 Digital technologies in the financial and accounting sphere

Postrequisites

Project Expert - a system of financial and economic justification for investment projects Modern project management practices

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 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

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 Digital technologies in the financial and accounting sphere

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, to form and execute the company's budget in accordance with the development strategy

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

ON 4 Demonstrate knowledge and skills during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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 during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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. 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 financial reporting information 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 Digital technologies in the financial and accounting sphere

Postrequisites

Final examination Research scientific training 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 financial reporting information 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 II

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.

ON5 Timely record the movements of property, liabilities and capital in accounting documents, prepare financial statements, analyze financial reporting information 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 Digital technologies in the financial and accounting sphere

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.

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

ON 4 Demonstrate knowledge and skills during the analysis of production problems of real business and synthesize materials from various sources in search of their solutions, apply modern and innovative (including digital) learning technologies.

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, to form and execute the companys budget in accordance with the development strategy

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

Modern project management practices

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

Short description of discipline

The discipline is aimed at studying and applying in practice modern methods and methodologies of project management to ensure an effective and optimal solution to the tasks set. The ability to determine the main priorities, make a plan and implement the project in stages with the achievement of the greatest profit and the earliest payback period for the invested investments. Agile methods, Waterfall, critical path method and other modern technologies.

Purpose of studying of the discipline

Formation of knowledge in the field of modern project management technology and project management in the tasks of their professional activities.

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 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

Learning outcomes by discipline

the ability to use modern project management methods aimed at timely obtaining high-quality results, risk identification, effective resource management, and readiness to implement it using modern innovative technologies.

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 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

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 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

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

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 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

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 market analysis

Discipline cycle Profiling discipline

Course 2

Credits count 5

Knowledge control form Examination

Short description of discipline

The course examines the main methods and approaches for assessing the financial situation of subjects, analyzing the prospects for development and the threat of bankruptcy of enterprises, analyzing the prospects for entering the market, determining the target niche and consolidating its share. The ability to apply the methods of financial mathematics and modern analytical programs and visualization effects and database demonstration methods based on practical examples.

Purpose of studying of the discipline

training of specialists who know the modern methodology of statistical assessment and analysis of the market economy, the formation of solid theoretical knowledge and practical skills of financial and economic calculations among future specialists, allowing them to effectively carry out investment activities and manage finances.

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 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

Learning outcomes by discipline

Prerequisites

Bachelor

Postrequisites

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