

**UNIVERSITY "TURAN-ASTANA"**

**APPROVED**

**at a meeting of the Academic Council  
University "Turan-Astana"**

**Protocol No. 7 « 22 » 02 20 23**

**Chairman of the Academic Council**

**\_\_\_\_\_ Professor G.A. Japarova**

**CATALOG OF ELECTIVE DISCIPLINES**

**6B04103- "ACCOUNTING AND AUDIT"**

**DURATION OF TRAINING - 4 YEARS**

**(RECEPTION - 20 23 YEARS)**

**ASTANA, 2023**

**Catalog of elective disciplines**  
**OP 6B04103-Accounting and audit**

Module code	Module name	Discipline code	Name of disciplines	Summary	Amount of credits ( KZ /ECTS)	Semester	Prerequisites	Post-requisites	Expected results of studying the discipline
1	2	3	4	5	6	7	8	9	10
<b>Basic disciplines</b>									
<b>Component of choice</b>									
M1		BEBP/ PPBU/ AW 2212	Workshop on accounting	<p><b>The purpose of studying the discipline:</b> formation of professional competencies among students in the process of consolidating the knowledge acquired in accounting disciplines.</p> <p><b>Within the framework of this discipline the following is studied:</b> Development of accounting policies. Formation of accounting accounts in the form of educational schemes. Recording in the accounts the amount of initial balances according to the statement of account balances. Reflection on synthetic and analytical accounts of the amounts for transactions that took place during the reporting period and filling out accounting documents for completed transactions. Calculation of depreciation on fixed assets. Valuation of reserves. Calculation of taxes and wages. Preparation of financial statements and their interpretation.</p>	5/5	4	Accounting Basics	Financial and tax reporting	<p><b>1. Knowledge acquired by students :</b> basic principles and basic generally accepted rules of accounting; procedure for documenting business transactions; working chart of accounts; inventory methodology.</p> <p><b>2. Skills acquired by students :</b> create accounting entries; keep records of funds; prepare balance sheets . formulate financial reporting indicators.</p> <p><b>3. Skills and competencies acquired by students :</b> skills in preparing financial statements; the ability to objectively evaluate the remains of sources . formation of property; skills in determining the value of property; ability to use modern technical means to solve analytical and research problems .</p>
		BIKZh /DB/O WA 2212	Office work V accounting department	<p><b>The purpose of studying the discipline:</b> students acquire practical skills in working with documents in various areas of professional activity.</p> <p>Within the framework of this discipline, the following is studied: The essence and role of documentation in accounting. Rules for document preparation. Organizational and legal documents.</p>	5/5	4	Accounting Basics	Financial and tax reporting	<p><b>1. Knowledge acquired by students :</b> basic concepts of documentation support for management;</p> <p><b>2. Skills acquired by students :</b> draw up documentation in accordance with the regulatory framework, including the use of information technology; apply the legislation of the Republic of Kazakhstan on issues of preparation of primary</p>

			Administrative documents. Informational reference documents. Organization of work with documents. Primary accounting documentation for the main areas of accounting. Technology and principles of document management. Electronic document management in the organization.					accounting documents and financial statements.  <b>3. Skills and competencies acquired by students :</b> skills in receiving primary accounting documents about the facts of the economic life of the enterprise; skills in checking primary accounting documents in terms of form, completeness, details; general rules for organizing work with documents and document flow.
M 2	Economics and Legal Policy Module	KRAK /APR K/AL RK 3214	Administrative law of the Republic of Kazakhstan  <b>The purpose of studying the discipline is</b> to develop knowledge about the system of public administration and executive power in the Republic of Kazakhstan, the civil service system and the legal status of civil servants in the Republic of Kazakhstan. <b>Within the framework of this discipline, the following are studied:</b> the concept of public administration and executive power. Subject, method, system and sources of administrative law. Administrative legal norms and relations. The concept and system of subjects of administrative law. Civil servants as subjects of administrative law. The concept and types of administrative and legal forms of management. Legal acts of management. Administrative coercion. System of administrative penalties.	5/5	5	Enterprise economy	Internship	<b>1. Knowledge acquired by students:</b> basic concepts, categories of administrative law; modern trends in the development of administrative legislation and the practice of its application.  <b>2. Skills acquired by students:</b> analyze legal facts arising in administrative-legal and tort relations; connect the knowledge gained as a result of studying the discipline with social, economic and political changes in the country.  <b>3. Skills and competencies acquired by students:</b> skills of working with legal acts; skills in analyzing various legal phenomena, legal facts, legal norms and legal relations that are the objects of professional activity.
		BK/K P/CL 3214	Competition law  <b>The purpose of studying the discipline is</b> to develop students' modern knowledge in the field of antimonopoly regulation of a market economy, legal and organizational foundations for the protection and development of competition <b>Within the framework of this discipline,</b> the sources , history of origin and basic concepts of antimonopoly legislation <b>are studied</b> . The concept and types of monopolistic activity are considered. The concept and forms of unfair competition. Antimonopoly regulation of the activities of government bodies. Ensuring competition in the field of trading activities. Initiation and consideration by courts and antimonopoly authorities of cases of violation of antimonopoly legislation.	5/5	5	Enterprise economy	Internship	<b>1. Knowledge</b> acquired by students : modern concepts of competition; the role, place and significance of competition policy; forms, methods and mechanisms for the creation and functioning of the antimonopoly committee; classifications and ways of creating certain competitive structures; models of competition and competition law; features of legal regulation of competition;  <b>2. Skills acquired by students :</b> organize work on the legal regulation of competition and the implementation of competition policy; formulate a competition policy taking into account the requirements of current legislation; link together economic and legal processes in the field of regulation of competition and application of antimonopoly legislation.  <b>3. Skills and competencies acquired by students :</b>

								ensuring compliance with current antimonopoly legislation when making legal decisions in the competitive field; drawing up contracts and agreements in the field of competition and taking into account the requirements of antimonopoly legislation; drawing up local regulations of the organization taking into account the requirements of antimonopoly legislation. Preparation of legal documents.
<b>Profiling disciplines</b>								
<b>Component of choice</b>								
KShE /FKO/ FCS 3301	Financial and consolidated statements	<p><b>The purpose of studying the discipline:</b> formation in students of theoretical knowledge and practical skills in the preparation and presentation of financial statements for the development and adoption of decisions in the field of financial policy and economic management.</p> <p><b>Within the framework of this discipline the following is studied:</b> Basic concepts of preparing financial statements in accordance with IFRS. System of legislative and regulatory regulation financial statements of organizations in the Republic of Kazakhstan and abroad . Structure and content of the balance sheet . Structure and content of the income statement . Structure and content of the cash flow statement . Appendixes to financial statements. Presentation of financial statements. Regulation of preparation of consolidated reporting. Consolidated reporting : principles of preparation and procedure for consolidation . Audit and public accounting.</p>	5/5	5	Financial accounting 1	Internship	<p><b>1. Knowledge acquired by students :</b> concepts for the formation of financial statements and reporting structure ; modern information technologies necessary for calculating economic and socio-economic indicators ; features of financial and tax reporting , their forms and calculation methods</p> <p><b>2. Skills acquired by the teacher :</b> independently generate reporting indicators using modern software; collect and analyze the initial data necessary to calculate economic indicators; ability to read financial statements, analyze key financial indicators to assess the financial condition of the company.</p> <p><b>3. Skills and competencies acquired by students :</b> calculation methods necessary for the preparation of financial statements; tools for processing economic data; skills in using computer technology as a means of generating financial statements.</p>	
BKA/ KIB/C EB 3301	Cash budget execution	<p><b>The purpose of studying the discipline:</b> formation of the use of the fundamentals of economic knowledge in the field of organizing effective budget execution within the framework of the Treasury system for the execution of budget revenues and expenditures at all levels of the budget system, as well as the ability to assess the effective and targeted execution of budget funds.</p> <p><b>Within the framework of this discipline the following is studied:</b></p>	5/5	5	Financial accounting 1	Internship	<p><b>1. Knowledge acquired by students :</b> basic requirements of internal regulations governing the work of the object of internal control and internal control specialists. Regularities and methods of economic science, including the system, principles of measurement in economic calculations and research, specifics of economic situational analysis, types of assessment, measurement scales, main sources of information</p> <p><b>2. Skills acquired by students :</b> analyze the organization of state and municipal finances, their impact on macroeconomic stability and social development;</p>	

			Structure of Treasury bodies. Treasury budget execution by revenue. Treasury budget execution for expenditures. Control activities of treasury authorities. Organization of control activities of treasury bodies					evaluate performance indicators of budgets and extra-budgetary funds; apply regulatory legal acts governing the organization of state and municipal finance; understand the analytical materials of participants in relations at the level of state and municipal finance.
	AAhB E /BUSX /4305	Accounting in agriculture	<p><b>The purpose of studying the discipline:</b> to study the features of accounting work in agriculture.</p> <p><b>Within the framework of this discipline the following is studied:</b> Features of accounting determined by the specifics of agriculture. Basic principles of organizing accounting in agriculture. Accounting for land, seeds, feed, animals for growing and fattening. Accounting for agricultural products and their sales. Cost accounting of main production. Accounting in crop production.</p>	5/5	7	Financial accounting 1.2	Professional practice	<p><b>3. Skills and competencies acquired by students :</b> knowledge of methods of accounting for indicators of financial and economic activities of business entities; methods of processing, editing and analyzing data.</p> <p><b>1. Knowledge acquired by students :</b> know the basic concepts and elements of the specifics of accounting in agriculture; procedure and methods for calculating product costs.</p> <p><b>2. Skills acquired by students :</b> independently conduct accounting in agriculture; prepare correspondence accounts and maintain documentation; keep records of assets and liabilities, taking into account the specifics of agricultural production ; generate financial statements.</p> <p><b>3. Skills acquired by students and competencies:</b> possess the skills of collecting, analyzing and processing data necessary to solve problems in the field of accounting; reflect in the accounting of transactions by type of activity in agriculture; apply accounting methods in accordance with the specifics of accounting and operational work; master the skills of preparing and analyzing financial statements.</p>
	AOKB E/UU APK/ MAAI C 3302	Management accounting in agro-industrial complex	<p><b>The purpose of studying the discipline:</b> is to study the basics of accounting for production costs and methods for calculating production costs.</p> <p><b>Within the framework of this discipline the following is studied:</b> Theoretical foundations of management accounting in the agro-industrial complex. Classification and characteristics of costs. Cost accounting and calculation of the cost of products, works and services of auxiliary production. The essence and tasks of calculation . Cost accounting and calculation of the cost of products, works and services in the</p>	5/5	7	Financial accounting 1.2	Professional practice	<p><b>1. Knowledge acquired by students :</b> the essence and objectives of management accounting, methods and methods of management accounting, classification and methods of accounting for production costs, understand the composition of costs that form the cost of production, grouping costs by economic elements and cost items, concepts of a cost accounting object and a costing object, methods for evaluating by-products, returnable waste and work in progress, types of cost and calculation.</p> <p><b>2. Skills acquired by students :</b> Keep records in service industries and farms, the procedure for determining and writing off the difference</p>

			agro-industrial complex. Accounting for costs of organizing production and management. Cost accounting and calculation of the cost of crop production. Cost accounting and calculation of the cost of industrial products. Cost accounting and calculation of the cost of services in service industries and farms. Budgeting and management decision making					between actual and planned costs, learn to distribute general production and general business expenses, deferred expenses, fill out registers for synthetic and analytical cost accounting.  <b>3. Skills acquired by students and competencies:</b> in calculating the cost of crop production, livestock production, industrial production, auxiliary production, service industries and farms, the procedure for determining and writing off the difference between the actual and planned cost, they will learn to distribute general production and general business expenses
M K /KD/D RMS3218	Data consolidation	<b>The purpose of studying the discipline:</b> is to study data analysis technologies: OLAP, KDD, Data Mining and data preparation; give an idea of automated data analysis models, apply data analysis methods using the example of solving problems of segmentation, classification, and forecasting.  <b>Within the framework of this discipline the following is studied:</b> conceptual and categorical apparatus in the field of in-depth data analysis; formation of ideas about the general methodology of consolidation, preparation and analysis data; ensuring the development of modern methods OLAP, KDD, Data Mining ;	5 / 5	3	Oh again economic theory	Mathematics in Economics	<b>1. Knowledge acquired by students:</b> fundamental principles of discrete mathematics; theoretical foundations of optimization theory and regression analysis; main problems of modern philosophy and approaches to their solution .  <b>2. Skills acquired by students:</b> use interdisciplinary systemic connections of sciences; analyze and evaluate philosophical problems when solving social and professional tasks; apply mathematical tools to solve social and professional problems.  <b>3. Skills and competencies acquired by students:</b> skills in working in the Excel environment ; skills in choosing the most relevant areas of scientific research, putting research objectives and determine ways to solve the problems; independently acquire and use new ones in practical activities knowledge and skills in various fields of activity.	
EP/PE/ EW 3218	Excel workshop	<b>The purpose of studying the discipline:</b> to familiarize students with the use of EIS, with the specifics of the organization and operation of EIS in various organizations in the economic sphere.  <b>Within the framework of this discipline the following is studied:</b> The workshop is focused on developing practical skills in the use of information technology ( Excel spreadsheet processor in solving specific economic problems, the possibility of practical application of the most common and popular programs in the MS Office	5/5	3	Fundamentals of economic theory	Mathematics in Economics	<b>1. Knowledge acquired by students:</b> the main capabilities of modern computer technology and the prospects for its development in the field of economics ; the main functions of Microsoft Excel; techniques for constructing diagrams.  <b>2. Skills acquired by students:</b> create, save, edit, print tables in Excel; apply basic functions to solve economic problems;  <b>3. Skills and competencies acquired by students:</b>	

			MS Excel office suite .					acquiring skills in working with the Microsoft Excel program; familiarize yourself with the basics of economic calculations in the MS Excel environment; develop and deepen the ability to work with the MS Excel program ;
SSS/N NO 3203	Taxes and taxation	<b>The purpose of studying the discipline:</b> is an in-depth study of the theoretical aspects of taxation and mastery of practical tax calculation skills .  <b>Within the framework of this discipline the following is studied:</b> Economic essence and nature of taxes, Tax system of the Republic of Kazakhstan, Tax policy and its role in the implementation of the economic policy of the state. Land tax, Vehicle tax, property tax , Value added tax, Excise taxes, Corporate income tax, Individual income tax, Social tax, Taxation of subsoil users , Special tax regimes, Fees, duties and payments.	5/5	5	Introduct ion to finance	Tax accounting and reporting	<b>1. Knowledge acquired by students:</b> The essence of taxes and the functioning of the tax system; mechanism for calculating and paying each type of tax; studying the structure of the tax service , the rights and responsibilities of tax workers , as well as their performance of control and economic work; studying ways to resolve problematic issues in the system of tax accounting and tax administration. <b>2. Skills acquired by students:</b> Practice of formation and development of the tax system and functioning of the tax politicians; mechanism for calculating and paying taxes; features of the application of special tax regimes (STR); procedure for applying tax administration <b>3. Skills and competencies acquired by students:</b> The student must: distinguish between types of taxes and the basis of their classification; know the circle of taxpayers and all elements of taxation; independently calculate the tax, know its source of coverage; be able to use the legislative framework on taxation issues.	
MST/ MGZ/ SPM 3304	Public procurement mechanism	<b>The purpose of studying the discipline:</b> to study modern features of managing the system of government orders at the republican and regional levels.  <b>Within the framework of this discipline the following is studied:</b> Functions of state order. Hierarchical levels of the public procurement system . The concept of “state needs”. Republican and regional government needs. The concept of “state needs”. The concept of “state interest”. The concept of “public procurement”. The use of electronic technologies when placing government orders in contract competitions.	5/5	5	Introduct ion to Finance	Tax accounting and reporting	<b>1. Knowledge acquired by students :</b> basic concepts and elements of the government procurement system; basic principles of procurement organization, modern trends in the development of the public procurement system; procedures and conditions of tenders and competitions.  <b>2. Skills acquired by students :</b> apply a systematic approach to the study and resolution of problems in managing the system of government orders at the republican and regional levels;  <b>3. Skills acquired by students and competencies:</b> independent analysis of the processes of placing orders at the level of state and local authorities, modeling the situation of the behavior of the parties in the process of placing a government order.	
KE1/F U1/FA	Financial accounting 1	<b>The purpose of studying the discipline:</b> developing professional knowledge in financial	4 / 4	4	Basics of used	Financial Accountin	<b>1. Knowledge acquired by students :</b> generally accepted rules for the presentation of financial statements	

	1 222 0		<p>accounting and preparing financial statements in accordance with accounting standards.</p> <p><b>Within the framework of this discipline the following is studied:</b> Accounting policy. Accounting for cash and cash equivalents. Accounts receivable accounting. Inventory accounting. Accounting for non-current assets. Accounting for current and long-term liabilities. Capital accounting. Revenue, income and expense recognition Presentation of financial statements</p>			accounting	g 2	<p>and assessment of assets, liabilities, capital, income and expenses in organizations, international financial reporting standards, systems for the preparation and presentation of financial statements.</p> <p><b>2. Skills acquired by students :</b> use a system of knowledge about accounting objects to present financial statements, read financial statements prepared in accordance with IFRS; evaluate assets, liabilities, capital, income and expenses.</p> <p><b>3. Skills acquired by students and competencies:</b> independently make decisions on choosing the optimal method for depreciation of fixed assets, a method for assessing inventory, and generating enterprise income; preparation of financial statements based on accounting data</p>
	KhEE / MU O/IAR 222 0	International accounting and reporting	<p><b>The purpose of studying the discipline:</b> study of fundamental accounting provisions accepted in international practice.</p> <p><b>Within the framework of this discipline the following is studied:</b> Organizational and methodological principles of the international accounting system (IAS). International accounting systems, the role of intergovernmental and international professional organizations in the development of LSG. Legislative regulation of accounting and reporting principles. Formation and development of the IFRS system and its conceptual foundations</p>	4 / 4	4	Basics of used accounting	Financial Accounting g 2	<p><b>1. Knowledge acquired by students : know</b> the role of international standards in the process of globalization of the economy and increasing the reliability of the economic information space; the impact of IFRS on the reform of domestic accounting; history of the development of IFRS, their structure; understand the conceptual framework of financial reporting; knowledge system on international financial reporting standards.</p> <p><b>2. Skills acquired by students :</b> the ability to research and analyze the accounting environment; ability to develop accounting policies and express professional judgment in accordance with the provisions of international financial reporting standards</p> <p><b>3. Skills and competencies acquired by students :</b> mastering the ability to prepare financial statements necessary to meet the needs of its internal and external users; analyze problem situations and determine the appropriate basis for assessments in order to formulate problems and find ways to solve them .</p>
	BEE/ UO/M AR 3307	Management accounting and reporting	<p><b>The purpose of studying the discipline:</b> to provide students with modern knowledge and practical skills in solving problems on issues of management accounting and reporting.</p> <p><b>Within the framework of this discipline the</b></p>	5 / 5	6	Fundamentals of accounting, Financial accounti	Accounting and reporting in construction	<p><b>1. Knowledge acquired by students :</b> have theoretical knowledge about the basic principles of management accounting as a modern concept for managing the activities of an enterprise; know the similarities and differences between management and financial accounting; connection between production</p>



			<p><b>following is studied:</b>  Classification of costs . Organization of production cost accounting. Cost accounting of main and auxiliary production . Organization of production cost accounting. Accounting and distribution of overhead costs . Calculation of the cost of products (works, services). Method of cost accounting and calculation of product costs. Managerial reporting and its types.</p>			ng 1		<p>accounting and planning; accounting and calculation objects ; methods of cost accounting and calculation of product costs.</p> <p><b>2. Skills acquired by students :</b> to navigate the methods of cost accounting and calculating the cost of products, various classifications of costs; keep independent records of production costs for main and auxiliary production.</p> <p><b>3. Skills acquired by students and competencies:</b> . application of entries in production cost accounts and methods of documenting costs by type of production; apply methods and techniques for calculating product costs; calculate the cost of production; prepare management reports.</p>
EEA/EA 3307	Environmental accounting and audit	<p><b>The purpose of studying the discipline:</b> to develop students' theoretical knowledge and practical skills in the field of environmental accounting and auditing.</p> <p><b>Within the framework of this discipline the following is studied:</b>  Theoretical foundations of environmental accounting and reporting. Conceptual foundations of environmental accounting. Features of cost accounting in environmental management accounting. Organization and construction of an accounting service, taking into account the separate reflection of environmental measures in accounting and reporting. Analysis of the organization of environmental accounting and reporting. Reflection in reporting of information on environmental activities of the enterprise.</p>	5/5	6	Fundamentals of accounting, Financial accounting 1	Accounting and reporting in the builder quality	<p><b>acquired by students:</b>  Methodology for checking accounting objects observations characterizing the environmental activities of the organization; rules, principles and standards of accounting and reporting on environmental objects.</p> <p><b>Skills converted by students</b>  use information generated in accounting for the purposes of analysis and control over environmental measures; analyze and interpret financial, accounting and other information contained in accounting and reporting documentation on environmental activities in order to make economic and management decisions.</p> <p><b>acquired by students:</b>  skills in working with regulatory legal acts in the field of economic security; the ability to form professional judgment when choosing accounting policies and determining estimated values when carrying out environmental activities.</p>	
SEE/OT/AR MS 4309	Accounting and reporting in trade	<p><b>The purpose of studying the discipline:</b> to equip students with theoretical knowledge and practical skills in accounting in commercial enterprises, on the main methodological issues of accounting in the field of trade .</p>	5/5	7	Financial accounting 1	Internship	<p><b>1. Knowledge acquired by students :</b> general approaches and features in the practice of accounting in trade organizations.</p> <p><b>2. Skills acquired by students :</b> - develop a rational system for organizing accounting and reporting in the</p>	

			<p><b>Within the framework of this discipline the following is studied:</b>  Organization of accounting in trade. Accounting for commodity transactions in wholesale trade. Accounting for the movement of goods in retail trade. Accounting for discounts and barter transactions. Accounting for export-import transactions. Accounting for the production and sale of goods at public catering establishments. Accounting for financial results in trade.</p>					<p>field of trade based on the choice of effective accounting policies based on compliance with current legislation and the provisions of international financial reporting standards; carry out work to assess and record the availability and movement of goods, liabilities and capital of the organization and determine the results of its economic and financial activities.</p> <p><b>3. Skills and competencies acquired by students :</b>  master the skills of applying methods for evaluating and accounting for goods, discounts and commodity transactions in trade.</p>
	OSEEB /UOPS ARMS 4309	Accounting and reporting in the production sector	<p><b>The purpose of studying the discipline is to</b> study organization , accounting and reporting in various enterprises in the production sector.</p> <p><b>Within the framework of this discipline the following is studied:</b>  Types of production. The influence of production technology on the organization of accounting and the formation of accounting policies. Organization production And production accounting on enterprise . Classification costs And her influence on formation production costs products . Organization accounting main production and auxiliary production _</p>	5/5	7	Financial accounting 1	Internship	<p><b>1. Knowledge acquired by students :</b> know the concept and classification of expenses of manufacturing enterprises depending on the type of production; organizing production cost accounting and calculating the cost of products (works, services) in manufacturing enterprises.</p> <p><b>2. Skills acquired by students :</b> the ability to distinguish between the types and content of methods for accounting for production costs and calculating the cost of products (works, services).</p> <p><b>3. Skills and competencies acquired by students :</b>  master cost accounting skills and calculate the costs of manufacturing enterprises.</p>
	KE2 / FU 2/FA2 3 302	Financial Accounting 2	<p><b>The purpose of studying the discipline:</b> to study accounting issues for the preparation and application of enterprises of various forms of ownership in the Republic of Kazakhstan in accordance with the requirements of IFRS.</p> <p><b>Within the framework of this discipline the following is studied:</b>  Accounting for investments and investment property (IFRS 40). Accounting and evaluation of financial investments (IFRS 32, 39) . Business combinations (IFRS 3). Consolidated and separate financial statements. (IFRS27). Income taxes. Accounting and the time value of money. Accounting for leases and lease transactions (IFRS 17) .</p>	5/ 5	5	Financial accounting 1	Analysis of financial statements	<p><b>1. Knowledge acquired by students :</b>  know the essence of financial instruments, accounting for investments in subsidiaries, dependent, jointly controlled legal entities, forms of joint ventures, methods for preparing consolidated financial statements, contingent events.</p> <p><b>2. Skills acquired by students :</b>  be able to use accounting standards, techniques and methods of financial accounting.</p> <p><b>3. Skills and competencies acquired by students :</b>  assessing financial investments, preparing consolidated financial statements, accounting for rental transactions, income tax.</p>

	KTKE /UPOP /APCE 3310	Accounting at catering establishments	<p><b>The purpose of studying the discipline is to study the features of accounting in the restaurant business.</b></p> <p><b>Within the framework of this discipline the following is studied:</b>  General concepts of the restaurant business . Pricing procedure. Preparation of cost estimates for products. Warehouse inventory accounting. On the peculiarities of accounting for the operations of the kitchen and workshops for the production of semi-finished products and culinary products. Accounting for finished products. Accounting for settlements with clients. Accounting for financial results. Reporting of materially responsible persons.</p>	5 / 5	5	Financial accounting 1	Analysis of financial statements	<p><b>acquired by students :</b> know the legislation of the Republic of Kazakhstan on accounting, in the restaurant business (health insurance, pensions, administrative liability, sanitary standards); domestic and foreign experience in the field of managing the process of generating information in the accounting system; procedure for pricing and calculating prices for products of own production.</p> <p><b>2. Skills acquired by students :</b> - determine methods of accounting and formulate accounting policies for the restaurant business; develop forms of primary accounting documents, accounting registers; prepare financial reporting forms and document flow schedules; use computer programs to keep records of products, goods in warehouses and warehouses.</p> <p><b>3 . Skills and competencies acquired by students :</b> skills in organizing, planning and conducting the process of generating information in the accounting system in the restaurant business and choosing accounting methods.</p>
	TKUB EE/U OTGB / ARTH oB 4311	Accounting and reporting in tourism and hotel business	<p><b>The purpose of studying the discipline is to study the methods of accounting and financial reporting in the tourism and hotel business.</b></p> <p><b>Within the framework of this discipline the following is studied:</b>  Tourism as a specific form of international trade in services. Economics of tourist organizations. Accounting for the sale of tourism and hotel products. Accounting for intermediary activities in the tourism business. Accounting for financial results in tourism organizations. Specific features of accounting for hotel business enterprises. Presentation of financial statements.</p>	5/5	7	Financial accounting 1, Organization of foreign economic activity.	Internship	<p><b>1. Knowledge acquired by students :</b> know the legislation of the Republic of Kazakhstan on accounting in tourism and hospitality; domestic and foreign experience in the field of managing the process of generating information in the accounting system;</p> <p><b>2. Skills acquired by students :</b> navigate the chart of accounts; apply certain accounting methodologies in tourism, taking into account the specifics of the activity; carry out work to assess and record the presence and movement of assets, liabilities and capital of the organization and determine the results of its economic and financial activities.</p> <p><b>3. Skills and competencies acquired by students:</b> the ability to collect, analyze and process data necessary to solve professional problems in the field of accounting; reflect in the accounting of operations of the main and intermediary activities in tourism; studying the specifics of the accounting and operational work of the hotel;</p>
	KLEE/ UOTL	Accounting and reporting	<p><b>The purpose of studying the discipline:</b> study the theoretical and methodological</p>	5/5	7	Financial accounting	Internship	<p><b>1. Knowledge acquired by students:</b> have an understanding of the business processes of integration</p>

	/ART L 4311	in transport logistics	foundations and practical aspects of accounting in transport and logistics.  <b>Within the framework of this discipline the following is studied:</b> Concept and principles of logistics. Logistics functions. Accounting and organizational structure of logistics at the enterprise. Functional relationship between logistics and marketing. Logistics and strategic planning. Material flow accounting and logistics operations. Accounting for logistics costs. Formation and presentation of financial statements.			ng 1		and regulation of supply chain activities, features of accounting in logistics; know the features of accounting in logistics.  <b>2. Skills acquired by students:</b> perform work on assessing and accounting for the presence and movement of assets, liabilities and capital of the organization and determining the results of its economic and financial activities. prepare reports in logistics activities, features of accounting in logistics.  <b>3. Skills acquired by students and competencies:</b> the ability to collect, analyze and process data necessary to solve professional problems in the field of accounting; reflect in the accounting of operations of primary and intermediary activities in transport and logistics; apply accounting methods in accordance with the specifics of accounting and operational work; master the skills of preparing and analyzing financial statements; collect the necessary data, analyze it and prepare an information review and/or analytical report.
	MME/ UGU/ API 4312	Accounting in government agencies	<b>The purpose of studying the discipline is</b> for students to acquire knowledge about the procedure for maintaining accounting records in government agencies.  <b>Within the framework of this discipline the following is studied:</b> Tasks and organization of accounting for the execution of local budgets. Balance sheet and chart of accounts. Accounting for budget expenses. Accounting for settlements between budgets. Financing budgetary organizations by setting limits. Determining the results of budget execution. Presentation of financial statements.	5/5	7	Financial accounti ng 1	Internship	<b>acquired by students :</b> know the legislation of the Republic of Kazakhstan on accounting in government institutions; features of the activities of government institutions, concepts, principles of accounting in accordance with international standards.  <b>2. Skills acquired by students :</b> gain the ability to develop practical skills in the field of accounting for expenses according to the budget classifier, conducting an inventory of property; keep records and generate financial statements at enterprises, taking into account the specifics of their activities.  <b>3 . Skills and competencies acquired by students :</b> have the skills to apply cost accounting methods according to the budget classifier and basic operations; master the skills of preparing and analyzing financial statements; collect the necessary data, analyze it and prepare an information review and/or analytical report.
	MME E/UO	Accounting and reporting	<b>The purpose of studying the discipline:</b> providing theoretical and practical training for	5/5	7	Financial accounti	Internship	<b>1. Knowledge acquired by students:</b> patterns of functioning of medical institutions; rules of budget

	MU/A RMI 4312	in medical institutions	<p>students in mastering accounting in medical institutions.</p> <p><b>Within the framework of this discipline the following is studied:</b> General requirements for the accounting system in healthcare institutions with different types of ownership. Nutrition accounting in medical institutions. Accounting for fixed assets. Accounting for medicines and equipment. Expenses for fuels and lubricants, repair of fixed assets. Accounting for income in private clinics. Accounting for tax obligations. Determining the results of budget execution. Preparation and presentation of financial statements.</p>			ng 1		<p>financing and accounting of allocated funds and or sources of own funds in private clinics; rules for document flow and appointment of responsible persons.</p> <p><b>2. Skills acquired by students:</b> to use modern tools to assess assets; keep records of medical equipment and technology, food, consumables; keep records of liabilities and tax obligations; generate financial statements.</p> <p><b>3. Skills and competencies acquired by students:</b> possess the skills of collecting, analyzing and processing data necessary to solve problems in the field of accounting; reflect in the accounting of operations of the main activity; apply accounting methods in accordance with the specifics of accounting and operational work; master the skills of preparing and analyzing financial statements.</p>
	KEE/ UOS/ ARC 4313	Accounting and reporting in construction	<p><b>The purpose of studying the discipline:</b> to develop in students a complex of knowledge on accounting in construction organizations.</p> <p><b>Within the framework of this discipline the following is studied:</b> Forms of organization of construction production. Organization of logistics for construction production. Features of accounting for inventories at construction sites and in accounting. Cost accounting for the operation of construction machinery and mechanisms. Accounting for open storage materials. Cost accounting for construction production. Accounting for the delivery of construction projects. Accounting for capital investments. The procedure for generating financial results and their accounting.</p>	5/5	7	Financial accounting 1.2	Professional practice	<p><b>1. Knowledge acquired by students :</b> know the basic terms and concepts used in construction, the specifics of construction production and accounting, patterns of accounting and reporting forms.</p> <p><b>2. Skills acquired by students :</b> ; independently draw up the structure of the calculation calculation of construction products, the procedure for calculating subcontractors from the general contractor; prepare correspondence accounts; use domestic and foreign experience in the development of accounting and reporting in research work.</p> <p><b>3. Skills acquired by students and competencies:</b> master the methodology of calculations, formation of the initial cost of constructed objects and unfinished construction; skills in accounting for construction and installation works by general contractors and settlements with subcontractors; master the skills of preparing and analyzing financial statements for construction managers to make management decisions.</p>
	UEZh /NC/N A	National accounting	<p><b>The purpose of studying the discipline:</b> to develop in students a complex of knowledge on national accounting.</p>	5/5	7	Financial accounting 1.2	Professional practice	<p><b>1. Knowledge acquired by students :</b> - basic economic indicators of the socio-economic potential of a country (region, group of countries) and its components: labor, material and technical, natural resources, financial,</p>

	4313		<p><b>Within the framework of this discipline the following is studied:</b> Subject, method and objectives of the course "National Accounting". Theoretical foundations for compiling SNA. Methodological principles for constructing SNA. Goals and composition of the SNA. Production account. Account "Income generation". "Use of Income" account. "Financial account". Indicators of national wealth in the SNA.</p>					<p>scientific, etc., methods of their calculation and analysis; - methodology for assessing the socio-economic efficiency of using resources and costs in economic activity;</p> <p><b>2. Skills acquired by students :</b> - assess the contribution of each type of activity, sector, economic entity to achievement - determine the costs associated with achieving a particular result; - compile statistical models of economic processes based on the system of national accounts (SNA)</p> <p><b>3. Skills and competencies acquired by students:</b> an understanding of the techniques and methods of statistical research that determine the methodology for studying, analyzing and forecasting socio-economic processes in the country and its regions</p>
	BMK YE/U BMK O/AB MCO 4315	Accounting in banks and microcredit organizations	<p><b>The purpose of studying the discipline is</b> to develop and consolidate students' skills in accounting techniques in second-tier banks and microcredit organizations.</p> <p><b>Within the framework of this discipline the following is studied:</b> The essence of accounting in a bank and microcredit organization. Operational activities and accounting. Current regulatory documents in all areas of banking activities. , Keeping records and reporting of active and passive operations of the bank. Accounting for bank transactions in tenge and foreign currency. Accounting for bank transactions with securities. Calculation of the annual effective interest rate for a microloan Accounting for income of microcredit organizations. Accounting for the formation and use of financial results of activities.</p>	5/5	7	Financial accounting 1.2	Internship	<p><b>1. Knowledge acquired by students :</b> know the basic legislative and regulatory acts that define the methodological and organizational foundations of accounting in a bank and MCO; principles and methods of accounting in banks and MCOs; content and procedure for preparing financial statements.</p> <p><b>2. Skills acquired by students :</b> navigate the chart of accounts of credit institutions; reflect banking transactions in accounting entries; independently maintain accounting records in second-tier banks and microcredit organizations</p> <p><b>3 . Skills and competencies acquired by students :</b> the ability to collect, analyze and process data necessary to solve professional problems in the field of accounting for banks and microcredit organizations; reflect in the accounting of basic banking transactions; studying the specifics of the bank's accounting and operational work; master the skills of compiling and analyzing bank financial statements and MCOs; collect the necessary data, analyze it and prepare an information review and/or analytical report</p>
	BEA/ ABU/	Outsourcing in accounting	<p><b>The purpose of studying the discipline:</b> formation in students of knowledge and practical skills in managing the processes of organizing and</p>	5/5	7	Financial accounting 1.2	Internship	<p><b>1. Knowledge acquired by students :</b> concepts and fundamentals of organizing outsourcing , strategic rationale for the outsourcing process for taking action in</p>

		OA 4315	maintaining accounting through outsourcing in a market economy, the need to choose a development strategy aimed at increasing the competitiveness of an economic entity.  <b>Within the framework of this discipline the following is studied:</b> Outsourcing Basics . Content and structure of an outsourcing contract – the main organizational and legal instrument of regulation. Strategic rationale for the outsourcing process .					non-standard situations, bearing social and ethical responsibility for decisions made  <b>2. Skills acquired by students :</b> act in non-standard situations, bear social and ethical responsibility for decisions made regarding the organization and implementation of outsourcing  <b>3 . Skills and competencies acquired by students :</b> readiness to act in non-standard situations, bear social and ethical responsibility for decisions made regarding the organization and implementation of outsourcing
		SEEB/ NUO/ TAR 4316	Tax accounting and reporting  <b>The purpose of studying the discipline:</b> obtaining knowledge in the field of issues related to the determination of total annual income and taxable income;  <b>Within the framework of this discipline the following is studied:</b> The role and meaning of tax accounting in the accounting system. Accounting for the total annual income of a legal entity. Tax accounting and deductions for fixed assets. Tax accounting of deductions for expenses on social benefits and the social sphere. Accounting for income tax of legal entities	5/5	7	Financial Accounting 1, Taxes and Taxation	Production internship	<b>1. Knowledge acquired by students :</b> obtain and develop knowledge regarding the independent determination of total annual income and taxable income; calculate the amount of taxes payable to the budget; objects of taxation; know the tax calendar; identify errors in accounting documents and the reasons for their occurrence.  <b>2. Skills acquired by students :</b> ability to prepare tax reports; use progressive forms and methods of tax accounting and reporting.  <b>3. Skills and competencies acquired by students :</b> master the skills of maintaining and using accounting information for tax purposes.
		SBA/ NKA/ TCA 4316	Tax control and audit  <b>The purpose of studying the discipline:</b> students obtain theoretical knowledge and acquire practical skills in the field of searching and selecting the most optimal taxation schemes for enterprises and organizations.  <b>Within the framework of this discipline the following is studied:</b> State tax planning and control in the Republic of Kazakhstan. Tax planning and forecasting as elements of the tax mechanism. State budget tax planning. Stages of national tax planning and control. Corporate tax planning and control. External and internal tax planning and control at the enterprise.	5/5	7	Financial Accounting 1, Taxes and Taxation	Production internship	<b>1. Knowledge acquired by students:</b> a comprehensive theoretical understanding of the functioning and development of tax planning and control  <b>2. Skills acquired by students:</b> methods of strategic and tactical management of tax payments, methods of tax planning and tax control as the most important factor in optimizing tax payments  <b>3. Skills and competencies acquired by students:</b> application skills in the process of assessing the tax potential of business entities and the region
		1C	1C Accounting  <b>The purpose of studying the discipline:</b> students' mastery of modern software tools aimed	5/5	6	Information and	1C Accountin	<b>1. Knowledge acquired by students :</b> obtain and develop knowledge related to accounting, tax, financial,

	DA1/1 C UA1/ CA(1 C) 3317	(level A1)	<p>at automating the work of an accountant, using the example of the universal accounting program “1C: Accounting”, version 8.3.</p> <p><b>Within the framework of this discipline the following is studied:</b> General principles of accounting. Accounting for cash transactions. Accounting for trade operations. Accounting for fixed assets and intangible assets. Production accounting. Salaries and personnel records. End of the period. Regulated reporting. Standard reports. Service capabilities</p>			communi cation technolo gies	g (level A2)	<p>management accounting using the 1-C accounting program, prepare a tax return.</p> <p><b>2. Skills acquired by students :</b> the ability to prepare a tax return and keep records in the 1C program - Accounting</p> <p><b>3. Skills and competencies acquired by students :</b> master skills in the field of computerization of accounting in an enterprise.</p>
	CEITT /ITTN U/ITT TA 3317	IT technologies in tax accounting	<p><b>The purpose of studying the discipline:</b> obtaining theoretical and practical skills in working in the software package, using the acquired knowledge in the field of accounting and auditing.</p> <p><b>Within the framework of this discipline the following is studied:</b> Basic methods and means of modern information technologies. Solving problems of calculating taxation indicators. Processing of economic information. Tax preferences. Taxation of non-residents in the Republic of Kazakhstan. The need and economic content of tax control.</p>	5/5	6	Informati on and communi cation technolo gies	1C Accountin g (level A2)	<p><b>1. Knowledge acquired by students :</b> basic methods and means of modern information technologies used in taxation; methods, methods and means of obtaining and storing.</p> <p><b>2. Skills acquired by students :</b> solve typical problems of calculating taxation indicators; apply the necessary software when solving an applied economic problem.</p> <p><b>3. Skills and competencies acquired by students :</b> use of modern technical means and information technologies to calculate tax indicators; solving analytical and research problems of taxation.</p>
	1C DA1/1 C UA1/ CA(1 C) 4318	1C Accounting (level A2)	<p><b>The purpose of studying the discipline:</b> Study and master the basic concepts and principles of computerized financial reporting; study of the structure and content of the 1 C system; studying the accounting of 1C system elements.</p> <p><b>Within the framework of this discipline the following is studied:</b> Purpose of the operation journal and its adjustment. Interval for reviewing transactions, checking the correctness of transactions. Basic features of standard operations, formulas for calculating transaction amounts. Purpose of the “Documents and Calculations” mode. Generation and printing of standard reports: transaction log report, chess sheet, reverse balance sheet ,</p>	5/5	7	1C Accounti ng (level A1)	Production internship	<p><b>1. Knowledge acquired by students :</b> obtain and develop knowledge related to accounting, tax, financial, management accounting using the 1-C accounting program, prepare a tax return.</p> <p><b>2. Skills acquired by students :</b> perform administrative and configuration of the 1C system, work with the main data types of the 1C system, work with service data types and accounting objects.</p> <p><b>3. Skills and competencies acquired by students :</b> master skills in the field of computerization of accounting in an enterprise.</p>



				analysis and account card, subconto. Free form reports. Service capabilities.					
		BEKT /KTB U/ CTiA 4318	Computer technologies in accounting	<p><b>The purpose of studying the discipline:</b> Obtaining theoretical and practical skills in working in the software package, using the acquired knowledge in the field of accounting and auditing.</p> <p><b>Within the framework of this discipline the following is studied:</b> Concept, essence of classification of software products for accounting automation in modern conditions. Accounting software market. Purpose, structure and general operating principles of the 1C Accounting package. Setting up accounts, subaccounts and other parameters: synthetic and analytical accounting. Purpose of the operation journal and its adjustment. Basic features of standard operations, formulas for calculating transaction amounts.</p>	5 / 5	7	1C Accounting (level A1)	Production internship	<p><b>1. Knowledge acquired by students :</b> know the basics of construction and functioning of accounting programs used in the Republic of Kazakhstan.</p> <p><b>2. Skills acquired by students :</b> the ability to apply various means of information programs in practice.</p> <p><b>3. Skills and competencies acquired by students :</b> Will allow you to master theoretical and practical skills in working in the software package, using the acquired knowledge in the field of accounting and auditing.</p>
M4		PA/PA 3319	Practical audit	<p><b>The purpose of studying the discipline:</b> studying the concepts and meanings of financial statements of enterprises and organizations for the purpose of auditing them.</p> <p><b>Within the framework of this discipline the following is studied:</b> The importance of audit at the present stage in sectors of the economy . Planning and procedure for conducting an audit. MCA 520 . Preparation of audit documentation. MCA 230 . Procurement cycle audit . Obligations. Equity. Financial results. Income. Expenses. Recognition of elements of financial statements. Drawing up an audit report (conclusion).</p>	5 / 5	6	Financial Accounting, Audit	1C Accounting (level A2)	<p><b>1. Knowledge acquired by students :</b> basic concepts and approaches to the definition of audit, classification of types, types of audit services; fundamental principles of professional ethics of an auditor; requirements of the Law of the Republic of Kazakhstan “On Auditing Activities”</p> <p><b>2. Skills acquired by students :</b> plan, organize and conduct an audit of all aspects of accounting and reporting; organize and carry out an audit of the state of internal control at the enterprise; develop audit programs</p> <p><b>3. Skills and competencies acquired by students :</b> areas of use of audit results in managing the increase in the efficiency of business activities of an economic entity.</p>
		SA/AS /A 3319	Compliance audit	<p><b>The purpose of studying the discipline:</b> Studying the basics of auditing compliance with certain rules, regulations, obligations, etc. that affect the results of operations performed.</p> <p><b>Within the framework of this discipline the following is studied:</b></p>	5/5	6	Financial Accounting, Audit	1C Accounting (level A2)	<p><b>1. Knowledge acquired by students :</b> the content of basic terms used in the field of audit activities; goal and tasks audit; principles audit;</p> <p><b>2. Skills acquired by students :</b> apply auditing standards to practice; develop an audit strategy and plan checks; calculate the level of materiality and apply it in</p>

			Checking the compliance of the organization's activities with its charter, the correctness of payroll calculations, the validity of tax calculations					the assessment distortions; draw up an agreement to conduct an audit checks; prepare an audit conclusion;
	KET/ AFO/ AFS 4320	Analysis of financial statements	<p><b>The purpose of studying the discipline :</b> to provide theoretical and practical training for students in the ability to use financial reporting in the company's management system.</p> <p><b>Within the framework of this discipline the following is studied:</b> Organizational and methodological basis for the analysis of financial statements . Balance Sheet Analysis . Analysis of the statement of changes in equity . Analysis of the cash flow statement . Analysis of consolidated statements .</p>	5/5	7	Financial accounting 1.2	Production internship	<p><b>1. Knowledge acquired by students :</b> theoretical foundations of financial reporting analysis; modern methods and techniques used in the analysis of financial statements.</p> <p><b>2. Skills acquired by students :</b> economically correctly formulate the statement of the problem, correctly and effectively use the analytical tools for analyzing financial statements; draw conclusions conclusively based on the results of analytical studies.</p> <p><b>3. Skills and competencies acquired by students :</b> analyze the financial condition of organizations of various forms of ownership.</p>
	KT/F A/FA 4320	The financial analysis	<p><b>The purpose of studying the discipline:</b> to give students theoretical and practical knowledge in the field of analytical research of the financial and economic parameters of an enterprise .</p> <p><b>Within the framework of this discipline the following is studied:</b> Theoretical foundations of financial analysis. Information base for financial analysis. Analysis of the composition and structure of balance sheet items. Analysis of solvency and liquidity of the balance sheet. Analysis of financial stability. Analysis of business activity. Analysis of financial results .</p>	5/5	7	Financial accounting 1.2	Production internship	<p><b>1. Knowledge acquired by students :</b> regulatory and methodological materials in the field of financial analysis; information base of financial analysis.</p> <p><b>2. Skills acquired by students:</b> use financial analysis methods to study the activities of business entities; qualifiedly assess the financial condition of the enterprise.</p> <p><b>3. Skills and competencies acquired by students:</b> identify reserves for increasing the efficiency of business entities; justify conclusions and recommendations for improving the financial condition of the enterprise.</p>

1) Considered at a meeting of the Department of Business Administration, Minutes No. 7 dated February 15, 2023.

2) Discussed and recommended at a meeting of the academic committee of the ShBIT, protocol No. 3 of 02/16/2023

3) **The catalog of elective disciplines is agreed upon:**

<b>No.</b>	<b>Agreed with employers</b> (name of organization, position, full name)
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1	NGO "Chamber of Tax Consultants", Spanish. Director - Kuatbekov O.Zh.
2	G LLP _ H. _ G ", director - Zakirov N.N.
3	DCL (DiSiEl) LLP , director – Kazbek G.M.
4	JSC Kaspi bank ”, director – Omargalieva A.T.
5	“ASIA 2000”, director – Kambarov M.M..

**Head of the department** \_\_\_\_\_ Bekbusinova G.K.

**Dean of the school** \_\_\_\_\_ R.A. Aimkulov