

**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**

**7 M0 4113 "ACCOUNTING AND AUDIT"**

**DURATION OF TRAINING - 2 YEARS**

**(ADMISSION 2023)**

**ASTANA, 20 23**

**Catalog of elective disciplines**  
**OP 7M04113 "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>									
1	special	OUMS B 1207	Accounting and reporting of small and medium-sized businesses	<p><b>The purpose of studying the discipline:</b> Familiarization of undergraduates with the features of accounting and taxation methodology for small and medium-sized businesses</p> <p><b>Within the framework of this discipline, the following is studied:</b> The concept of business, the history of its development. Classification of types and forms of doing business. The procedure for registering business entities. Organization and SME accounting . An explanation of the place and role of small and medium-sized businesses in the country's economy.</p>	5/5	1	Fundamentals of Accounting	Organization and methodology for consolidating accounting and reporting in large businesses	<p><b>1. Knowledge acquired by students .</b> - legal regulation of the activities of small and medium-sized businesses; - main stages of small business development; - features of the functioning of small businesses - the functional purpose of accounting for small and medium-sized businesses.</p> <p><b>2. Skills acquired by students:</b> correctly understand, classify, evaluate and systematize individual business transactions in accounting accounts in accordance with their economic content; develop an accounting policy for SMEs and its individual elements under different taxation systems.</p> <p><b>3. Skills and competencies acquired by students:</b> Organize their own activities, choose standard methods and methods of performing professional tasks, evaluate their effectiveness and quality.</p>

M2	special	UPMB 1207	Accounting in the public sector	<p><b>The purpose of studying the discipline:</b> master's students acquire theoretical knowledge and obtain practical skills on issues of production, organizational, economic and control and technical activities of public sector enterprises</p> <p><b>Within the framework of this discipline, the following is studied:</b> The public sector: role, scale, development trends. The concept of a budget system and a budget device. Content and place of accounting and reporting in the budget process. Organization of accounting in state (municipal) institutions. Unified chart of accounts: principle of construction and procedure for application. The procedure for planning and financing the expenses of government agencies. Accounting for non-financial assets in budgetary institutions. Accounting for financial assets in budgetary organizations.</p>	5/5	1	Fundamentals of Accounting	Organization and methodology for consolidating accounting and reporting in large businesses	<p><b>1. Knowledge acquired by students :</b> - accounting accounts, structure and types of balance sheet, documents of business transactions; -organization, methods, documentation of accounting at enterprises; - the procedure for conducting and registering inventory; -pricing mechanism for products and services. .</p> <p><b>2.Purchased by students skills:</b> -to draw up and execute documents on commodity, monetary and settlement transactions, to conduct and prepare an inventory; - create cost estimates for products sold.</p> <p><b>3. Skills and competencies acquired by students</b> - independent work on applying the rules and principles of accounting; - reading the accounting (financial) statements of institutions; - preparation and provision of financial information to a wide range of users.</p>
3		EPOA 1208	Methods of teaching economic disciplines	<p><b>The purpose of studying the discipline:</b> teach undergraduates to apply general concepts and elements of managing the pedagogical process to the knowledge of economic theory, with the help of methodological techniques to intensify the mental activity of students in the main forms of the educational process (lectures, seminars, independent work, knowledge control).</p> <p><b>Within the framework of this discipline, the following is studied:</b> Didactics and methods of teaching economic disciplines. Learning theory. Modern teaching methods. Direct training. Lecture. Research and modeling in the educational process. Seminar lesson and its purpose</p>	5/5	1	Economic theory	Research body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> patterns of functioning of the modern economy, problems and opportunities for its development, as a subject for study by students; fundamentals of psychology and pedagogy; modern methods of teaching social disciplines.</p> <p><b>2. Skills acquired by students :</b> teach economic disciplines in educational institutions; compile and use educational and methodological support for economic disciplines.</p> <p><b>3. Skills and competencies acquired by students :</b> skills in conducting lectures and practical classes; methods of monitoring students' knowledge. organization and management of discipline</p>
	special			Active learning model. Visibility in teaching economic disciplines. Methodology for organizing independent work of students.					

M3		GZAU 1 208	Methodology and organization of scientific research	<p><b>The purpose of studying the discipline:</b> training specialists familiar with research activities, capable of independent creative thinking, conducting scientific research, collecting and analyzing data, writing scientific articles, sections of major scientific research, as well as developing knowledge, skills and abilities about the competent conduct of the pedagogical process as object of professional activity .</p> <p><b>Within the framework of this discipline, the following is studied:</b> Methodological foundations of scientific knowledge. Direction and stages of scientific research. Theoretical research. Experimental studies. Organization of the research process. Methods for analyzing time measurements. Regression analysis. Designing regression experiments.</p>	5/5	1	Economic theory	Research body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> - general theoretical foundations for the formation of scientific research and the organization of scientific research in the field of construction in accordance with the needs of man and society, as well as legislative acts, ethical and legal norms and regulatory materials in organizing and conducting scientific research; - methods of conducting experimental studies of various types of structures.</p> <p><b>2. Skills acquired by students :</b> - freely navigate the choice of experimental research methods; - formulate and solve research problems; - select the necessary analytical methods for solving problems; - process the results obtained and apply them in practice; acquire practical skills: - organizational and managerial, design and research activities.</p> <p><b>3. Skills and competencies acquired by students :</b> master modern methods of scientific research in the subject area; - ways of understanding and critically analyzing scientific information; - skills to improve and develop your scientific potential</p>
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M3	special	OBUB 1 20 9	Organization and methodology for consolidating accounting and reporting in large businesses	<p><b>The purpose of studying the discipline:</b> Give the concept of large business, reporting and consolidation of accounting and reporting.</p> <p><b>Within the framework of this discipline, the following is studied :</b> Preparation of consolidated reporting. Contents of consolidated financial statements. Unified accounting policy. Regulatory framework for consolidated reporting. Mandatory application of IFRS standards. Consolidated reporting of banking groups. Consolidated and combined reporting. Methodology for preparing combined reporting. Compliance of combined reporting with IFRS requirements.</p>	5/5	2	Accounting and reporting of small and medium-sized businesses	Tax accounting and audit in accordance with the modern taxation system.	<p><b>1. Knowledge acquired by students :</b> know the basics of regulatory regulation of accounting in the Republic of Kazakhstan, the essence of accounting, the basic methods and concepts of organizing accounting and calculation.</p> <p><b>2. Skills acquired by students :</b> be able to correctly compile, formalize and use accounting information for analysis and making informed decisions at different levels of management.</p> <p><b>3. Skills and competencies acquired by students :</b> master the procedure for processing accounting information for individual sections of accounting (from primary documents to reporting).</p>
M3		BUZS 1 20 9	Theory and methodology of segmental accounting and reporting	<p><b>The purpose of studying the discipline:</b> To give undergraduates the concept of segmental accounting and reporting, the features of their management.</p> <p><b>Within the framework of this discipline the following is studied:</b> Conceptual provisions of segmental accounting and reporting of an economic entity. Historical and logical stages of formation and development of segmental accounting and reporting. Implementation of a systematic approach to segmental accounting and reporting. Theoretical and methodological foundations of segmental accounting and reporting of a commercial organization. Goals, objectives, users, subject and object of segmental accounting and reporting of a commercial organization.</p>	5/5	2	Accounting and reporting of small and medium-sized businesses	Tax accounting and audit in accordance with the modern taxation system.	<p><b>1. Knowledge acquired by students :</b> know: the essence of accounting in foreign countries; the principles on which accounting is based; advanced experience of foreign scientists in the field of organization and accounting methods; basics of organizing financial and management accounting in foreign countries.</p> <p><b>acquired by students :</b> be able to: apply the advanced experience of foreign scientists in the field of organization and accounting methods in domestic accounting practice; organize and maintain financial and management accounting in the context of the world's main accounting models.</p> <p><b>3. Skills and competencies acquired by students :</b> methods</p>

	special			Economic nature and systematization of the conceptual apparatus of segmental accounting and reporting. Justification of the requirements and assumptions of segmental accounting and reporting. Accounting procedures, methods, forms for collecting and processing information about business segments. Fundamentals of the formation of internal segmental reporting of a commercial organization. Generalization of international experience in the formation and presentation of external segmental reporting.					accumulation and generalization of accounting information in foreign countries of different global accounting models
<b>Major disciplines</b>									
<b>Component of choice</b>									
M4		BUOS 22 0 1	Strategic management accounting and reporting	<p><b>The purpose of studying the discipline:</b> to provide in-depth knowledge in the field of methodology and techniques of strategic and management accounting at an enterprise, to obtain practical skills in organizing strategic accounting at enterprises of various profiles.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Strategic management accounting as a basis for making management decisions. definition and features of strategic accounting. Cost accounting in strategic management accounting. Activity-based costing (ABC). Segmental reporting for strategic management accounting purposes. Making management decisions. Information flows on cost accounting.</p>	5/ 5	2	Accounting and reporting of small and medium-sized businesses	Research practice	<p><b>1. Knowledge acquired by students :</b> basic concepts and terms related to financial accounting of the activities of economic entities; fundamentals of regulatory regulation of accounting in the Republic of Kazakhstan; theoretical - aspects of fundamental accounting concepts; principles, goals, objectives of accounting; accounting techniques - in enterprises; modern trends in assessing objects of accounting supervision; - economic and managerial aspects and the logic of management formation.</p> <p><b>2. Skills acquired by students :</b> correctly identify, evaluate, classify and systematize individual facts of economic activity in accounting accounts; determine in accordance with the economic content of economic facts</p>

				production costs. Fundamentals of budgeting and budget development. Management control and deviation analysis.					activities, their impact on financial reporting indicators; register accounts in primary documents and accounting registers; - formulate problems of economic analysis and select specific methods for solving them.  <b>3. Skills and competencies acquired by students :</b> skills of independent work, self-organization and organization of assignments. skills of independent application of theoretical foundations and principles.
		UPMB 2201	Accounting for economic activities in non-profit organizations	<p><b>The purpose of studying the discipline:</b> is the theoretical and practical training of undergraduates, which allows, on the basis of the acquired knowledge on the organization of accounting, financial, tax and management accounting in non-profit organizations, to be able to collect, process and analyze the data necessary to solve professional problems.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Legal support for accounting, reporting and taxation in non-profit organizations . Features of accounting, reporting and taxation of non-profit organizations. Taxation of business activities . A non-profit organization is a legal entity that does not have as its main goal the generation of income and does not distribute the net income received among its participants. Accounting and tax accounting in</p>	5/5	2	Accounting and reporting of small and medium-sized businesses	Research body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> the procedure for generating financial, accounting and other information contained in the reporting of enterprises of various forms of ownership, organizations, departments, etc.</p> <p><b>2. Skills acquired by students :</b> analyze and interpret financial, accounting and other information contained in the reports of enterprises of various forms of ownership, organizations, departments, etc.</p> <p><b>3. Skills and competencies acquired by students :</b> using the information obtained contained in the reports of enterprises of various forms of ownership, organizations, departments, etc. for making management decisions</p>

				non-profit organizations. Concept non-profit organization, basic regulations governing its activities. Creation, reorganization and liquidation of a non-profit organization. Forms and methods of accounting for non-profit organizations. The concept and necessity of auditing non-profit organizations .					
M4	special	M.S.A. 2202	Internal audit: modern approaches and techniques	<p><b>The purpose of studying the discipline</b> is to train undergraduates in a systematic approach to internal audit, practical skills in using internal audit techniques in organizations.</p> <p><b>Within the framework of this discipline the following is studied:</b> Internal audit in the organizational control system. Concept, types, methods and procedures of internal audit of an organization. Application of a process approach when conducting internal audits of trade organizations. Analysis of the internal audit process in trade organizations. Approbation of the developed methodology in a trade organization. Economic efficiency of internal audit in trade organizations.</p>	3/3	2	Audit	Researched body practice,	<p><b>1. Knowledge acquired by students :</b> theoretical foundations of internal audit of the activities of an economic entity: essence, concept of development, purpose, types, tasks, controversial issues of internal audit; - modern methods and techniques used in the internal audit of organizations: methods of internal audit of the cycle (business processes) of acquiring and spending funds.</p> <p><b>2. Skills acquired by students :</b> - use sources of information to collect audit evidence; - effectively carry out audit procedures for checking internal control systems and accounting for business transactions; substantive procedures: detailed tests of control of transactions and account balances, as well as analytical procedures.</p> <p><b>3. Skills and competencies acquired by students :</b> - modern methodological and methodological provisions of internal audit; - skills in forming and adjusting the general plan and internal audit program; - skills in assessing the results of an audit sample; - skills in preparing working documentation for the internal auditor.</p>



M4	special	OUSK P 2202	International standards and practice of their application	<p><b>The purpose of studying the discipline:</b> to develop in undergraduates the theoretical foundations of international financial reporting standards and practical skills in the field of accounting and reporting in accordance with international standards, as well as the disclosure of the theoretical aspects and practical aspects of the rules of reporting and accounting in accordance with international standards.</p> <p><b>Within the framework of this discipline, the following is studied:</b> “International auditing standards and the practice of their application in the Republic of Kazakhstan. International standardization organizations. International organizations participating in standardization work. International Advisory Committee on Space Data Systems Standardization. National organizations participating in international standardization work. Inactive international standardization organizations. On the peculiarities of applying international standards for the functioning of financial institutions. International standards, financial institutions, convergence. International Financial Reporting Standards International Accounting Standards Committee. International financial reporting standards: theory, methodology and practice of their application .</p>	3/3	2	Accounting and reporting of small and medium-sized businesses	Research practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> - the procedure for the development and adoption of international standards; - fundamental assumptions when preparing financial statements under IFRS; - composition and content of financial statements prepared in accordance with IFRS; - the key disclosures that need to be made in the notes to the financial statements; -concept, procedure for recognition and evaluation, basic rules for accounting and reporting assets, liabilities, capital, income and expenses in financial statements.</p> <p><b>2.Purchased by students</b> <b>skills:</b> provide a clear and complete definition of the basic concepts used in the IFRS concept; - carry out the procedure for testing assets for impairment; - formulate the main sections of the accounting policy of the organization preparing financial statements under IFRS; - prepare a statement of financial position, a statement of profit and loss and other comprehensive income using the cost nature and cost function methods, a statement of changes in equity, a statement of cash flows using direct and indirect methods .</p> <p><b>3. Skills and competencies acquired by students</b> - preparation of information disclosed in financial statements; skills in analyzing and interpreting information contained in various domestic and foreign sources; - modern accounting methods in the field of collection, processing and analysis of economic data.</p>
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M4	special	GChP RK 2203	Public-private partnership in the Republic of Kazakhstan	<p><b>Purpose of studying the discipline:</b> understand how public and private organizations can collaborate to achieve mutually beneficial results, especially in the context of infrastructure development.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Introduction to public-private partnership (PPP). Legal and institutional framework. Identification and assessment of potential PPP projects. Project financing. Managing risks associated with PPP projects. Negotiation and management of PPP contracts.</p>	4/4	1	Economics and law, Economic theory, Fundamentals of finance, Accounting, Management	Experimental research work	<p><b>1. Knowledge acquired by students:</b></p> <ul style="list-style-type: none"> <li>- basic concepts and principles of PPP;</li> <li>- legal and regulatory framework underlying PPP projects;</li> <li>- various stages of developing a PPP project;</li> <li>- on the social and environmental consequences of PPP projects.</li> </ul> <p><b>2. Skills acquired by students:</b></p> <ul style="list-style-type: none"> <li>- identify and analyze risks associated with PPP projects and develop strategies to mitigate and manage these risks;</li> <li>- negotiate contracts and agreements;</li> <li>- monitor and evaluate the effectiveness of projects, as well as ensure accountability and transparency of PPP operations.</li> </ul> <p><b>3. Skills and competencies acquired by students:</b> communication and stakeholder management from both the public and private sectors, including relationship management and conflict resolution.</p>
M4		OAGS 2203	Operational audit in the public sector	<p><b>The purpose of studying the discipline:</b> to develop in students knowledge about the forms and types of financial control and audit, ideas about budgetary control; familiarization with a wide range of methods for conducting audits, external and internal state financial control in order to obtain practical skills in conducting financial control.</p> <p><b>Within the framework of this discipline, the following is studied:</b> systemic knowledge of theoretical, methodological and</p>	5/5	3	Audit	Researched body practice	<p><b>1. Knowledge acquired by students :</b> basic legal documents regulating activities in the field of financial control and audit; fundamentals of the system of state (municipal) financial control.</p> <p><b>2. Skills acquired by students :</b> obtain, analyze, interpret and use information necessary to identify distortions in accounting and reporting (including those related to violations of the law) and prepare recommendations for their elimination; interpret reports of control and accounting bodies and audit reports</p>
	special			organizational foundations of operational audit in the public sector , reveal the process of organizing audit and audit in the public sector, reserves and ways of successfully implementing the economic policy of the state.					<p><b>3. Skills and competencies acquired by students :</b> scientists and specialists who have made a significant contribution to the development of knowledge about state (municipal) financial control and audit; modern problems of the system of state (municipal) financial control and auditing activities</p>

M5	special	NUA 2204	Tax accounting and audit in accordance with the modern taxation system	<p><b>The purpose of studying the discipline:</b> to study the current tax accounting system, to identify the connection between tax and accounting; studying the legal framework for maintaining tax accounting; mastering the methodology for filling out tax reporting.</p> <p><b>Within the framework of this discipline, the following is studied:</b> The concept of tax accounting and its purpose. Legislative and regulatory framework for tax accounting. Analytical registers as the basis for tax accounting. Tax accounting of income. Tax accounting of expenses. Tax accounting of income and expenses using the accrual and cash basis. Tax accounting when calculating VAT. Tax accounting for corporate property tax. Tax accounting and transport tax reporting. Tax accounting and reporting of special taxation regimes.</p>	5/5	3	Taxes and taxation, audit	Researched body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> the role and place of tax audit in the control system; essence, main purpose and objectives of tax audit; tax audit objects; a list of audit procedures for each tax audit object; tax audit methodology; procedure for documenting tax audit results</p> <p><b>2. Skills acquired by students :</b> apply tax audit methodology in practice; conduct an audit and draw up an audit report based on the results of a tax audit</p> <p><b>3. Skills and competencies acquired by students :</b> tools for processing economic data in accordance with the task; modern technical means and information technologies</p>
M5	special	UNPSF S 2204	Accounting and tax policies of financial sector entities	<p><b>The purpose of studying the discipline:</b> to form a solid theoretical basis for understanding the economic mechanism of taxation, as well as to instill practical skills in calculating and paying taxes in the Republic of Kazakhstan by providing stages of competence formation.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Legislation and documents in the field of regulation of accounting policies. Organizational aspect of accounting policies. Methodological aspect of accounting policy. The procedure for forming, changing and disclosing accounting policies. concept of accounting policy principles. Methodological aspects of accounting policies. Valuation policies and their changes. Tax policy and contractual policy.</p>	5/5	3	Taxes and taxation, accounting basics	Research practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> - theoretical foundations of natural science (social, humanitarian, economic) disciplines that contribute to the formation of a highly educated personality with a broad outlook and culture of thinking; theoretical foundations of economics, management, marketing, finance, etc.; goals and methods of state regulation of the economy, the role of the public sector in the economy.</p> <p><b>2. Skills acquired by students :</b> - adequately navigate in various social situations;  - be tolerant of the traditions and culture of other peoples of the world;  - focus on generally accepted social and ethical values in your professional activities;  - be able to work in a team, correctly defend one's point of view, and propose new solutions;  - find compromises, correlate your opinion with the opinion of the team;  - strive for professional and personal growth;</p>

									<ul style="list-style-type: none"> <li>- use information technology in the field of professional activity</li> <li><b>3. Skills and competencies acquired by students :</b> - handling modern technology, <ul style="list-style-type: none"> <li>- acquiring new knowledge necessary for everyday professional activities and continuing education in a master's degree;</li> <li>-compliance with ethical and legal standards of behavior;</li> <li>- skills in making decisions of an economic and organizational nature in conditions of uncertainty and risk.</li> </ul> </li> </ul>
M5	special	S.E.A. 2205	Forward-looking analysis based on financial statements	<p><b>The purpose of studying the discipline:</b> mastering knowledge in the field of prospective analysis of financial statements.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Theoretical foundations of perspective analysis. Concept and model of prospective analysis. Methodology for prospective analysis. Prospective analysis and related areas of economic knowledge. Business model and financial statements as the basis for forward-looking analysis. The concept of business performance limits. The first stage of long-term analysis: preparation of the information base. The second stage of prospective analysis: calculation and forecasting of limit indicators. The third stage of prospective analysis: calculating forecast indicators and checking the quality of the results.</p>	5/5	3	Economic analysis	Researched body practice completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> basic concepts and methods of organizing operational activities; fundamentals of systems analysis; foundations of theories of analysis and competitiveness of an enterprise, industry, country; basic standards and principles of financial accounting and preparation of financial statements, purpose, structure and content of the organization's main financial reports; main indicators of financial stability, liquidity, solvency, business and market activity, efficiency and profitability of activities.</p> <p><b>2. Skills acquired by students :</b> apply methods and means of cognition for intellectual development, increasing cultural level, professional competence; use regulatory legal documents in your activities; analyze socially significant processes and phenomena; conduct industry (market) analysis using economic models; use economic tools to analyze the external and internal environment of a business (organization).</p> <p><b>3. Skills and competencies acquired by students :</b> a holistic approach to analyzing the problems of society; take an active civic position; skills of a culture of thinking, the ability to perceive, summarize information, set a goal and choose ways to achieve it; skills of cooperation with colleagues, teamwork; economic methods of analyzing the behavior of consumers, producers, resource owners and the</p>

									state; business information software and basics .
M5	special	SMAD 22 0 5	Statistical methods of data analysis	<p><b>The purpose of studying the discipline:</b> Master's students master statistical methods of data analysis. Application of statistical analysis techniques.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Methods of collection, processing, control, analysis, Correlation analysis. Regression analysis. Canonical analysis. Frequency analysis. Discriminant analysis. Absolute and relative statistical values. Correlation and regression analysis. Statistical Research Software . Statistical methodology for data analysis. The feasibility of conducting statistical research. What is predictive analysis? Methods of collecting, processing, monitoring, analyzing, forecasting statistical information for decision-making at the level of enterprises and at the level of state, regional government Subject and tasks of statistics. Statistical observation. Statistical summary and grouping. Absolute and relative values.</p>	5/5	3	Statistics	Researched body practice	<p><b>1. Knowledge acquired by students : the</b> terminological apparatus of the general theory of statistics, the main sources of statistical information; methodological foundations for constructing statistical groupings and systems of generalizing statistical indicators, methods for their measurement or calculation .</p> <p><b>2. Skills acquired by students :</b> systematize and summarize statistical information; draw up a plan for a statistical study to obtain theoretical dependencies based on experimental data, form a circle of initial indicators characterizing them.</p> <p><b>3. Skills and competencies acquired by students :</b> Possess: skills. conducting a statistical study of experimental data; skills in analyzing statistical information contained in various sources.</p>
M5	special	AOE 22 0 6	Audit of economic sectors	<p><b>The purpose of studying the discipline :</b> to familiarize undergraduates with the methodology and techniques of auditing; as well as developing practical skills in organizing audits at enterprises of various profiles</p> <p><b>Within the framework of this discipline, the following is studied :</b> The concept of auditing and its role in a market economy. Highlights of the market economy in Kazakhstan. Audit functions in a market economy. Audit in a market economy. Industry specifics of auditing in non-profit organizations.</p>	6/6	3	Audit, International standards audit	Research practice	<p><b>1. Knowledge acquired by students : About</b> the main sources of information , the regulatory and legislative framework for auditing; audit evidence for the purpose of further analysis, including economic calculations.</p> <p><b>2. Skills acquired by students :</b> use the necessary audit procedures and evidence to obtain the necessary information for the purpose of conducting an audit and drawing up an audit report.</p> <p><b>3. Skills and competencies acquired by students :</b> Possess : auditing and analysis skills when using various sources of information to conduct an audit in order to form an opinion on the financial condition of an economic entity.</p>



M5	special	MSFO GS 22 0 6	International Public Sector Financial Reporting Standards	<p><b>The purpose of studying the discipline:</b> familiarization with the features of international standards</p> <p><b>Within the framework of this discipline the following is studied:</b> International Financial Reporting Standards ( IFRS); cash flow statements; accounting policies, changes in estimates and errors; the impact of changes in exchange rates; borrowing costs, consolidated and separate financial statements and investments in associates.</p>	6/6	3	IFRS, Financial accounting 2	Research body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> Know: categorical (conceptual) apparatus, principles of organizing accounting, execution of estimates of budgetary institutions, execution of budgets, accounting chart of accounts.</p> <p><b>2. Skills acquired by students :</b> reflect business transactions in the relevant accounting documents and accounting registers .</p> <p><b>3. Skills and competencies acquired by students :</b> Skills in collecting, processing and analyzing data to generate reports from budgetary, autonomous and government institutions.</p>
M5	special	Kon 2207	Controlling	<p><b>The purpose of studying the discipline:</b> Familiarization with the diagnosis of technical, economic, actual and financial conditions.</p> <p><b>Within the framework of this discipline, the following is studied:</b> And the history of controlling, tasks and functions of controlling in the management system. The main elements and stages of implementing a controlling system. The essence of controlling is controlling areas of activity, management accounting as the basis of controlling. Budgeting as a tool for operational controlling. Creation of a controlling system.</p>	3	3	Audit, Financial control and audit	Research body practice, completion of a master's thesis	<p><b>1. Knowledge acquired by students :</b> Know the essence, goals and objectives of operational and strategic controlling; conceptual approaches to organizing the controlling system in the Republic of Kazakhstan and abroad. .</p> <p><b>2. Skills acquired by students :</b> Be able to use the controlling system to achieve set goals (optimizing costs and results at the product design stages, monitoring the expenditure of funds at the design stages.</p> <p><b>3. Skills and competencies acquired by students :</b> Possess: skills in calculating product costs using controlling methods; skills in accounting for planned and actual costs in the controlling system.</p>
M5	special	C.B.P. 2207	Enterprise budgeting system	<p><b>The purpose of studying the discipline:</b> Familiarization with the process of adjusting financial pots and drawing up estimates.</p> <p><b>Within the framework of this discipline, the following is studied:</b> Important components of the budgeting system. Budget management and its features. Developing a planned budget for an</p>	3/3	3	Fundamental s of Finance	Researche d body practice, completed master's thesis	<p><b>1. Knowledge acquired by students :</b> know the basic concepts, tools and logic of intra-company budgeting; principles and sequence of building a consolidated budget; economic structure of the company .</p> <p><b>2. Skills acquired by students :</b> be able to carry out quantitative forecasting and modeling in the budgeting process; independently build operating budgets for the</p>

				organization: step-by-step instructions. Formation and preparation of the enterprise budget. Planning the budget of an organization or enterprise.						main budget.  <b>3. Skills and competencies acquired by students :</b> possess: -skills in drawing up budgets and assessing the effectiveness of their implementation; -skills in quantitative and qualitative analysis for making management decisions .
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- 1) Considered at a meeting of the Department of Business Administration, Minutes No. 7 dated February 15, 2023.
- 2) Discussed and recommended at the meeting of the academic committee of the ShBIT, minutes No. 3 of 02/16/2023.
- 3) **The catalog of elective disciplines is agreed upon:**

No.	<b>Agreed with employers</b> (name of organization, position, full name)
1	LLP UC " Garant " plus ", director - Abeuov A.
2	Committee for the Protection of Children's Rights Ministry Pros. RK, acting Chairman - Batyrkhan Zh.N.
3	Ministry of Information and Society Development of the Republic of Kazakhstan, Director of the Department – Akhmetov Zh.
4	JSC Kaspi bank ”, director – Omargalieva A.T.
5	ATM GROUP LLP , director – S.S. Beisenbaev

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

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