

UNIVERSITY "TURAN - ASTANA"

" Approved"

At a meeting of the Academic Council
University "Turan-Astana"

Protocol No. __ " __ " _____ 20__ g

Chairman of the Academic Council

Professor Dzhaparova G.A

CATALOG OF ELECTIVE DISCIPLINES

7 M0 4104 "FINANCE"

DURATION OF TRAINING - 2 YEARS

ADMISSION 2023

ASTANA, 2023

**Catalog of elective disciplines
OP 7 M0 4104 "Finance"**

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
Basic disciplines									
University component									

1	special	IFN 5201	History and philosophy of science	<p>The purpose of studying the discipline: to develop undergraduates' interest in fundamental knowledge; stimulate the need for philosophical assessments of the formation and development of sciences.</p> <p>The discipline studies: Subject and basic concepts of modern philosophy of science. The concept of philosophy of science. Basic aspects of the study of science in the philosophy of science. Science as the generation of new knowledge, as a social institution, as a special sphere of culture. Philosophy of science as a unique self-awareness of science. Prerequisites for the emergence of philosophy of science. Logical-epistemological approach to the study of science. Positivist tradition in the philosophy of science. O. Comte, D.S. Mill and G. Spencer as representatives of classical positivism; their views on science. Empirio-criticism of E. Mach and R. Avenarius. The essence and features of neopositivism by M. Schlick, R. Carnap, L. Wittgenstein and B. Russell. Conventionalism J.A. Poincare and P. Duhem. Phenomenology of E. Husserl.</p>	3/3	2	Economic theory	Research work	<p>1. Knowledge acquired by students: –subject and basic concepts of modern philosophy of science; –the place and role of science in the culture of modern civilization; –the formation of science and the main stages of its historical evolution; –structure and dynamics of scientific knowledge; – the problem of scientific traditions and scientific revolutions, classical, neoclassical and post-neoclassical types of scientific rationality;</p> <p>2. Skills acquired by students: - to master general theoretical approaches to social and humanitarian knowledge; -specificity of social and humanitarian discourse; -main features of the evolution of economic thought;</p> <p>3. Skills and competencies acquired by students: – mastery of the basics and specifics</p>
				<p>Expanding the field of philosophical problems in post-positivist philosophy of science. Concepts of K. Popper, I. Lakatos, T. Kuhn, P. Feyerabend.</p> <p>Sociological and cultural approaches to the study of the development of science. The problem of internalism and externalism in understanding the mechanisms of scientific activity. Concepts by M. Weber, A. Koyre, R. Merton, M. Mulcahy.</p>					<p>philosophical thinking; – the main methodological approaches of social and humanitarian knowledge</p>

	Iya 520 2	Foreign language (professional)	<p>The purpose of studying the discipline: inform students sociocultural conditions of Kazakhstan and features of the functioning of a foreign language</p> <p>The discipline studies: functional and stylistic characteristics of scientific presentation of material in the foreign language being studied, general scientific terminology and terminological sublanguage of the corresponding specialty in a foreign language, the basics of business correspondence within the framework of international cooperation</p>	3/3	1	Foreign language	Communication management	<p>1. Knowledge acquired by students: -sociocultural conditions of Kazakhstan and features of the functioning of a foreign language; -spheres, settings, communication situations, social and status roles of participants in speech communication; -minimum speech topics within the specialty;</p> <p>2. Skills acquired by students: -build a communication strategy to achieve successful communication; -correctly interpret business-style statements on current topics in the field of professional activity;</p> <p>3. Skills and competencies acquired by students: -operate with linguistic means; -conduct official business conversations</p>
	PBSH 5203	Higher education pedagogy	<p>The purpose of studying the discipline: to provide master's students knowledge about the theoretical foundations of pedagogical theory and pedagogical skills, management educational process for teaching in higher education</p> <p>The discipline studies: Psychological and pedagogical foundations of the process of personality development. Social situation development of the student's personality. University as a factor in the development of a professional's personality. Goal</p>	5/5	1	-	Teaching practice	<p>1. Knowledge acquired by students : -the place, role and significance of higher education pedagogy in the system of humanities; - the relationship between higher education pedagogy and related disciplines</p> <p>2. Skills acquired by students: -improve and develop your intellectual level -develop intercultural skills</p>
			<p>educational process. Didactics of higher education. Organization of independent cognitive activity.</p>					<p>communications; -increase teaching skills; -comply in their activities with professional and ethical standards accepted in international practice;</p> <p>3. Skills and competencies acquired by students : - quickly navigate complex cases from teaching practice and effectively solve current problems</p>

	PU 5204	Psychology of management	<p>The purpose of studying the discipline : inform students of the basic concepts and features of management psychology; cause-and-effect relationships of psychological phenomena; psychological problems of our time</p> <p>Within the framework of the discipline, the following is studied : the subject and main tasks of management psychology , the personality of the subordinate. psychology of managing his behavior, psychology of managing group processes and, psychological characteristics of the personality of a leader , psychological influence in management activities , communicative competence of a leader , leader , psychology of managing conflict situations</p>	3/3	1	Management	Research work	<p>1. Knowledge acquired by students: terms and concepts that reveal the basic concepts and features of management psychology; cause-and-effect relationships of psychological phenomena; psychological problems of our time;</p> <p>2. Skills acquired by students: - possess methods of psychological defense; -possess skills in the field of protecting human psychological health.</p> <p>3. Skills and competencies acquired by students: use acquired knowledge and skills in practical activities and everyday life</p>
	BiP 5205	Business entrepreneurship	<p>The purpose of studying the discipline : gain scientific understanding of management, marketing, finance, micro, macroeconomic phenomena, understand the role of the public sector in the development of entrepreneurship</p> <p>The discipline studies : c current trends and types of entrepreneurship and its decisive influence on the development of productive forces , principles of creating new enterprises and organizations , analysis of the main provisions of the organization and methods of innovation management, assessment</p>	3/3	1	Economic theory	Research work	<p>1. Knowledge acquired by students: fundamentals of entrepreneurship, scientific ideas about management, marketing, finance, micro, macroeconomic phenomena, understand the role of the public sector in the development of entrepreneurship</p> <p>2. Skills acquired by students: highlight methods of state regulation of the economy, apply the principles and norms governing business relations in</p>
			<p>economic position of an economic entity in the market, methodology for managing an enterprise and organization, a methodology for choosing strategies and tactics of innovative behavior that allows you to obtain and maintain the competitive advantages of an enterprise</p>					<p>practice</p> <p>3. Skills and competencies acquired by students: use of acquired knowledge on the subject in professional activities, analysis of business relations</p>
Basic disciplines								
Component of choice								

		BP 5207	Fiscal policy	The purpose of studying the discipline “Budget Policy” is to understand the budget system of the Republic of Kazakhstan and the features of its functioning in modern conditions. Goals, objectives, content and specifics of public financial management; Legislation of the Republic of Kazakhstan regulating budgetary relations and budgetary procedures; Methods, general methodology and technical techniques for calculating income and expenses of budgets of all levels; Methods for analyzing budget indicators at all stages of their formation and execution.	5 /5	1	State budget	Financial management	<p>1. Knowledge acquired by students : basic concepts and issues of these disciplines; analyze and compare different theoretical approaches to the problem; find empirical analogues of theoretical concepts, illustrate various theoretical problems with examples from the lives of individuals and organizations.</p> <p>2. Skills acquired by students : Prepare cost estimates for institutions financed primarily from budgetary funds; Develop regulatory documents on budget issues.</p> <p>3. Skills and competencies acquired by students : organizing budget control at all stages of the budget process; organizing work on budget execution in treasury bodies.</p>
M2	special	B PF 5207	Budgetary policy of the company	The purpose of studying the discipline “Fiscal policy of a company” is to understand the budget system of the Republic of Kazakhstan and the features of its functioning in modern conditions. Goals, objectives, content and specifics of public financial management; Legislation of the Republic of Kazakhstan regulating budgetary relations and budgetary procedures; Methods, general methodology and techniques for calculating income and	5 /5	1	State budget	Corporate financial management	<p>1. Knowledge acquired by students : basic concepts and issues of these disciplines; analyze and compare different theoretical approaches to the problem; find empirical analogues of theoretical concepts, illustrate various</p>
				expenditures of budgets of all levels; Methods for analyzing budget indicators at all stages of their formation and execution.					<p>theoretical problems with examples from the lives of individuals and organizations.</p> <p>2. Skills acquired by students : Prepare cost estimates for institutions financed primarily from budgetary funds; Develop regulatory documents on budget issues.</p> <p>3. Skills and competencies acquired by students : organizing budget control at all stages of the budget process; organizing work on budget execution in treasury bodies.</p>

M2	special	MPED 5208	Methods teaching economic disciplines	of	<p>The purpose of studying the discipline: obtaining knowledge in the field of methods of teaching economic disciplines in the conditions of creating an innovative information educational environment, as a driving force for improving the quality of economic education in Kazakhstan.</p> <p>Didactics and methods of teaching economic disciplines. Learning theory. Modern teaching methods. Direct training. Research and modeling in the educational process. Cooperative learning in higher education. The seminar and its purpose. Active learning model. Visibility in teaching economic disciplines. Methodology for organizing independent work of undergraduates. Control in the training structure</p>	5 /5	1		Research practice	<p>1. Knowledge acquired by students : demonstrate knowledge and understanding in the field of studying the main factors of the economics teaching process, the goals and methods of teaching economic disciplines; knowledge in the field of methods for studying the process of teaching economics; knowledge in the field of methods of modern educational technologies.</p> <p>2. Skills acquired by students : Assess changes when analyzing budget execution; distinguish between the banking and treasury systems of budget execution; analyze events in state and political life from the perspective of acquired knowledge.</p> <p>3. Skills and competencies acquired by students : practical skills in reflecting the operation of distributing revenues between budgets of the budget system in accounting registers ; reporting skills regarding the budget system; facial skills</p>
										accounts of recipients of state budget funds.

M2	special	MONI 5208	Methodology and organization of scientific research	<p>The purpose of studying the discipline: obtaining knowledge in the field of methodology and organization of scientific research: formulation of the problem; organizing and conducting research, including organizing the work of the scientific team; registration of research results; assessment of the effectiveness of the developed proposals and their implementation.</p> <p>The concept of method, methodology and methodology of scientific research. General scientific research methods. Methods of empirical research level. Methods of theoretical level of research. Quantitative and qualitative methods of scientific research. Special (private scientific) research methods.</p>	5 / 5	1		Research practice	<p>1. Knowledge acquired by students : demonstrate knowledge and understanding in the field of studying the theoretical foundations of organizing research activities.</p> <p>2. Skills acquired by students : analyze trends in modern science, identify promising areas of scientific research; use experimental and theoretical research methods in professional activities.</p> <p>3. Skills and competencies acquired by students : working with literary sources; form your own system of ideas about science; be able to independently study the material necessary to continue learning; do analysis , synthesis and generalization of material ; develop skills in working with tables; be able to express your judgment and</p>
M2	special	K U 5209	Corporate governance	<p>The purpose of studying the discipline is to obtain knowledge in the field of corporate structures that are relatively new to our Kazakh economy: corporations, holdings, financial and industrial groups, concerns, determining their role and place in the globalization of the world economy. The essence and content of corporate governance . Interests of investors from corporate governance. The need to introduce corporate governance. Corporate governance - international practice . Corporate governance in Kazakhstan. Code of Corporate Conduct . Principles of the Kazakhstan Corporate Code</p>	5/5	2	Budgetary policy of the company , management psychology	Corporate financial management	<p>1. Knowledge acquired by students : demonstrate knowledge and understanding of the principles and practices of corporate governance.</p> <p>2. Skills acquired by students : use the acquired knowledge to explain the essence of corporate governance; apply the principles and methods of corporate governance; identify and analyze the main forms of corporate business.</p> <p>3. Skills and competencies acquired by students : skills in working with literary sources;</p>
				behavior _					skills of purposeful use of a rich arsenal of methods , requirements, technologies adopted in the future professional activity of a manager.

M2	special	GRK 5209	Government regulation of the corporation	<p>The purpose of studying the discipline: obtaining knowledge in the field of state regulation of corporations.</p> <p>Fundamentals of state regulation of corporations. The essence and role of state financial regulation. The mechanism of state financial regulation in Kazakhstan. Corporations in the world. The main directions of state regulation of the corporation's activities. Tax regulation of corporation activities. Social Security Regulation. Financial regulation to attract investments in Kazakhstan. Comparative analysis of the results of financial regulation of corporation activities in foreign countries and Kazakhstan.</p>	5 / 5	2	Finance	Corporate financial management	<p>1. Knowledge acquired by students : demonstrate knowledge and understanding of government regulation and corporations ; know the role of the state in the mechanism of regulation of a corporation.</p> <p>2. Skills acquired by students : use the acquired knowledge to explain the essence of government regulation and corporation ; apply the principles of tax regulation of corporation activities.</p> <p>3. Skills and competencies acquired by students : implementation of state financial regulation in corporations; determine factors of effective government regulation in corporations</p>
Major disciplines									
University component									
M2	special	PPAK 5 30 1	Behavioral psychology and anti-corruption culture	<p>The purpose of studying the discipline: to form a system of knowledge among undergraduates in the field of regulation of behavioral psychology and anti-corruption culture</p> <p>Within the framework of the discipline, we study: ways to improve the socio-economic relations of Kazakh society as a condition for combating corruption , reforming the system of socio-economic relations of Kazakhstani society as a factor in combating corruption, improving the process of providing public services, psychological characteristics of nature</p>	5/5	2	Psychology of management	Research work	<p>1. Knowledge acquired by students: -demonstrate knowledge and understanding in the field of regulation of behavioral psychology and anti-corruption culture ;</p> <p>2. Skills acquired by students: -analyze events and actions from the point of view of anti-corruption regulation and be able to refer to the necessary regulations; - navigate the current anti-corruption legislation;</p> <p>3.Purchased by students</p>
				corrupt behavior, profiling of subject-subject relationships in various behavioral models formation of an anti-corruption culture, Features of the formation of an anti-corruption culture among youth					<p>skills and competencies: - conducting discussions on legal anti-corruption issues, - application of legal norms;</p>
Component of choice									

		T F 5302	Theory of finance	<p>The purpose of studying the discipline: consideration of the principles of functioning of state and municipal finance, principles of functioning of the financial system, including their essence, functions and role; organization, management features at the state and local levels, as well as financial policy and government regulation of finance.</p> <p>Financial system of the Republic of Kazakhstan. General characteristics of public finances. State revenues , methods of their mobilization. Government expenditures , their economic and social significance. Functioning of the budget system of the Republic of Kazakhstan. Budget device. National Fund of the Republic of Kazakhstan. Unified budget classification. State budget revenues . Budget expenditures: a program-targeted method of budgeting and assessing the effectiveness of budget programs. Interbudgetary relations and the distribution of revenues and expenses between budget levels. The budget process and the role of the treasury in budget execution. State budget deficit: forms and methods of management. State credit and public debt . Finance of state enterprises. State financial regulation of the economy</p>	5 /5	2	Introduction to Finance	Corporate financial management	<p>1. Knowledge acquired by students : principles of constructing the state budget, budget structure and features of the budget process; basic principles of budget planning, as well as features of the filling and functioning of extra-budgetary funds and their role in solving social problems; functions of the state in providing services in the social and housing and communal spheres; features of the functioning of budgetary enterprises and the basic principles of providing public services; information about the basics of state finances; special terminology and vocabulary of this discipline.</p> <p>2. Skills acquired by students : read, summarize and analyze legislative acts at various levels related to the budget and tax spheres; distinguish between the sources and structure of income and expenses of budgets of all levels.</p> <p>3. Skills and competencies acquired by students : skills in assessing economic and social conditions for the implementation of government programs; skills in analyzing composition, structure,</p>
									structural dynamics of the main characteristics of state and local budgets and, on this basis, identify emerging trends and take them into account in the development of budget policy at the state and territorial level.

M 2	special	F A 5302	Financial analyst	<p>The purpose of studying the discipline is to develop master's students' knowledge of methods for analyzing the activities of financial institutions and the skills of using them to ensure the sustainability of an enterprise in a market economy and determine development trends and improve the efficiency of its activities.</p> <p>The subject of analysis of the activities of financial institutions. Types, sources and organization of analysis. Method and methodology for analyzing the activities of financial institutions. Comprehensive economic analysis. Analysis of the use of production assets. Analysis of the use of raw materials and material resources. Analysis of labor use and wages. Analysis of production and sales of products. Product cost analysis. Analysis of financial (economic) results. Assessment and analysis of the economic potential of the enterprise. Analysis of the financial condition of the enterprise. Fundamentals of analysis of the economic prospects for the development of financial institutions.</p>	5 /5	2	Finance	Corporate financial management	<p>1. Knowledge acquired by students : legislative and regulatory legal acts regulating the production, economic and financial and economic activities of institutions; domestic and foreign experience in the field of economic and financial analysis of the activities of institutions.</p> <p>2. Skills acquired by students : methodology for analyzing the activities of financial institutions ; skills in diagnosing the production, economic and financial potential of an enterprise.</p> <p>3. Skills and competencies acquired by students : skills of justifying and choosing management decisions to improve the activities of financial institutions; identify the strengths and weaknesses of the enterprise's market position in comparison with its competitors; monitor the financial condition of institutions and take into account its solvency to anticipate the threat of bankruptcy; assess the sustainability of an enterprise to predict activities</p>
M 2	special	MFR 5303	World financial markets	<p>The purpose of studying the discipline is to develop a system of knowledge and relevant competencies for successful work in analytical and financial services of companies in various business areas.</p> <p>Introduction to the course "Global Financial Markets". Balance of payments and its significance for</p>	3 /3	2	Finance	Regulation of financial institutions	<p>1. Knowledge acquired by students : the world's main financial centers, the largest stock exchanges, the main financial instruments, the infrastructure of the global financial market, regulatory features</p>

				<p>international financial markets. Risks in international financial markets. World monetary and financial organizations. International currency market</p> <p>International credit market. International stock market. Participation of Kazakhstan in international financial institutions.</p>					<p>financial markets, largest issuers and players in global financial markets, features of the largest stock markets</p> <p>2. Skills acquired by students : find the financial information necessary for analysis on the global financial market, analyze the influence of different segments of the financial market on each other, predict changes in the global financial architecture.</p> <p>3. Skills and competencies acquired by students : assess the dynamics of world stock markets and their impact on economic development, understand the influence of the world financial market on the economy of Kazakhstan.</p>
M 2	special	R K 5303	Corporation risks	<p>The purpose of studying the discipline: to study issues related to the concept, essence and classification of risks, to the analysis of choice under risk conditions, risk analysis, methods of assessing and managing corporate risks.</p> <p>The essence of corporate risks and its main causes. Basic principles of corporate risk classification. Utility theory and risk. Basic principles of risk management. System of quantitative assessments of economic risk. Expert procedures and methods of subjective assessments when measuring risk. Expert procedures and methods of subjective assessments when measuring risk. Risk analysis. Ways to reduce economic risk.</p>	3 / 3	2	Theory of finance	Corporate financial management	<p>1. Knowledge acquired by students : the concept and content of risks, the need to manage them, their classification, as well as the basics of management methodology and calculation of key indicators.</p> <p>2. Skills acquired by students : subdivide risks according to classification criteria; own the methodology for calculating the main indicators for calculating risks.</p> <p>3. Skills and competencies acquired by students : work with financial reporting data; analyze possible risks of the enterprise.</p>
M 2	special	UFPII 6304	Financial portfolio management for institutional investors	<p>The purpose of studying the discipline: students obtain solid theoretical knowledge and practical skills in the field of financial assessment and management in a modern enterprise.</p> <p>Classification of financial portfolio management. Basic provisions of financial management. Foreign portfolio management.</p>	5 / 5	3	RCB	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : main types of financial portfolio, fundamentals of financial portfolio management methodology, existing methods of identification, analysis and forecasting in financial portfolio management, assessment and financial management</p>

				Investment portfolio management. Hedging is one of the main methods of managing a financial portfolio. Innovation portfolio management. Banking portfolio management.					portfolio. 2. Skills acquired by students : to carry out rational management of the financial portfolio, investment portfolio for the life of the financial cycle enterprises and by stages of crisis management. 3. Skills and competencies acquired by students : in choosing effective ways to manage risks in business and anti-crisis management of an organization.
	special	RDFI 6304	Regulation of financial institutions	The purpose of studying the discipline: to develop in undergraduates solid theoretical knowledge and practical skills in the field of investing money in various securities and managing them. Regulation of financial institutions, control. Methodological foundations of portfolio investment, economic essence and forms. Portfolio investment. Principles of regulation in the formation of an investment portfolio. Types of regulation of financial institutions and their portfolios. Contents of the portfolio. Investment strategies and portfolio management. Problems of portfolio investment in the conditions of the Republic of Kazakhstan. Evaluating the effectiveness of investment projects by the regulator	5 /5	3	Theory of finance, world financial markets	Research practice, writing a master's thesis	1. Knowledge acquired by students : know the essence, general economic significance and features of regulation of the activities of financial institutions 2. Skills acquired by students : be able to determine the effectiveness of financial institutions and investment projects; master modern concepts of portfolio analysis, optimization theories in the regulation of financial institutions after the formation of an investment portfolio; be able to determine the risk and profitability of an investment portfolio; apply methods and principles for forming an investment portfolio. 3. Skills and competencies acquired by students : identify the need and degree of restructuring of the securities portfolio; highlight the investment qualities of financial instruments; analyze international portfolio investments.

M 2	special	MSFO A 6305	International Financial Reporting and Auditing Standards	<p>The purpose of studying the discipline: training undergraduates in the theoretical foundations and practical skills of reporting in accordance with international financial reporting standards (IFRS) and auditing (ISA)</p> <p>.Purpose and presentation of financial statements (IFRS 1). Recognition of cash and cash equivalents (IFRS 7). Recognition and classification of receivables. Criteria for recognizing and measuring inventories (IFRS 2)</p> <p>Criteria for recognition of fixed assets (IFRS 16). Recognition of intangible assets (IFRS 38). Scope of IFRS 36. Recognition of borrowing costs (IFRS 23). Recognition of issued financial instruments (IFRS 32 and 39). Concept and classification of leases (IFRS 17). Reflection of transactions in foreign currency. Recognition of exchange differences (IFRS 21). Identification of business combinations (IFRS 3) Tax base. Recognition of deferred tax assets (IFRS 12). Revenue recognition criteria (IFRS 18). Presentation of consolidated financial statements (IFRS 27). Basic earnings per share (IFRS 33). Essence, purpose and types of audit. Auditing activity and its legal regulation. Errors and fraud, assessing their materiality (ISA 240, 320). Audit risk (ISA 400) and audit evidence (ISA 500, 501). Documentation and audit quality control (ISA 230). Internal control system (ISA 400). Audit of electronic data processing. Audit report: procedure for preparation and presentation (ISA 700). Auditing and methods of verifying financial statements (ISA200, 250).</p>	5 /5	3	Accountin g	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : methodology for applying the basic principles and standards of financial accounting to formulate the accounting policies and financial statements of the organization; methodology for preparing financial statements in accordance with international standards; methods for assessing the effectiveness of using various accounting systems.</p> <p>2. Skills acquired by students : apply the basic principles and standards of financial accounting to formulate the accounting policies and financial statements of the organization; analyze financial statements and make informed investment, credit and financial decisions; evaluate the effectiveness of using various accounting systems.</p> <p>3. Skills and competencies acquired by students : the methodology of applying the basic principles and standards of financial accounting to formulate accounting policies and financial organization reporting; skills in preparing financial statements in accordance with international standards and determining the impact of various methods and methods of financial accounting on the financial results of the organization; skills in assessing the effectiveness of using various accounting systems.</p>
M 2	special	MSA 6305	International auditing standards	<p>The purpose of studying the discipline: to develop master's students' theoretical knowledge in the field of international auditing rules, which will allow them to develop the skills of performing an audit of financial statements and professional</p>	5 /5	3	Audit	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : this is the composition and content of international auditing standards, the procedure for their development and application in auditing practice,</p>

			<p>quality of specialists.</p> <p>The essence of audit in a market economy. The system of regulatory regulation of auditing activities in the Republic of Kazakhstan. Concept, meaning and role of ISA. ISA 200, Objectives and general principles governing the audit of financial statements. ISA 610 Review of the work of the internal auditor. ISA 500 Audit evidence. ISA 230 Audit documentation. ISA 530 Audit Sampling and Other Sampling Procedures. ISA 300 Planning an audit of financial statements. ISA 700 Independent auditor's report on a complete set of financial statements. ISA 220 Quality control of the audit of historical financial information. Practical application of ISAs in the activities of audit organizations. Audit of long-term assets. Inventory audit. Cash audit.</p>				dissertations	<p>methodology for applying international auditing standards in the development of national standards.</p> <p>2. Skills acquired by students : use international auditing standards when conducting audits of international (transnational) organizations, apply international auditing standards as a standard for assessing the quality of audits, compare international and national standards and justify the feasibility of their differences.</p> <p>3. Skills and competencies acquired by students :</p> <p>knowledge of the technique of applying audit methods and modern technologies for auditing financial (accounting) statements of audited entities in accordance with international standards.</p>
	PFI 6306	Derivatives _ _	<p>The purpose of studying the discipline: master's students acquire knowledge in the field of investment in derivative instruments and securities portfolio management</p> <p>Investment process and investment analysis. Investment analysis methods: types and classification. Internet trading on the Kazakhstan stock market. Fundamental analysis. Technical analysis. Elliott wave theory. Mechanical trading systems. Modern portfolio theory, The concept of options and futures.</p>	5 /5	3	Theory of Finance, RCB	<p>Research practice, writing a master's thesis</p>	<p>1. Knowledge acquired by students : As a result of studying the course, the master's student must have basic knowledge in the field of investment analysis and securities portfolio management; know the system of basic concepts related to investment analysis. Working with derivatives: options and futures</p> <p>2. Skills acquired by students : Application of methods of investment analysis, theories of forming a portfolio of securities in the real stock market</p> <p>3. Skills and competencies acquired by students : Skills</p>

								application of modern computer technologies used in investment analysis and securities portfolio management.	
		UPSB 6306	Portfolio management	<p>The purpose of studying the discipline: Master's students acquire knowledge in the field of investment analysis and securities portfolio management</p> <p>Investment process and investment analysis. Investment analysis methods: types and classification. Internet trading on the Kazakhstan stock market. Fundamental analysis. Technical analysis. Elliott wave theory. Mechanical trading systems. Modern Portfolio Theory</p>	5 / 5	3	Theory of Finance, RCB	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : As a result of studying the course, the master's student must have basic knowledge in the field of investment analysis and securities portfolio management; know the system of basic concepts related to investment analysis.</p> <p>2. Skills acquired by students : Application of methods of investment analysis, theories of forming a portfolio of securities in the real stock market</p> <p>3. Skills and competencies acquired by students : Skills in using modern computer technologies used in investment analysis and securities portfolio management.</p>
		FM 6307	Financial management	<p>The purpose of studying the discipline: to prepare masters who have sufficient knowledge, skills and abilities to perform and conduct professional activities in the field of financial management.</p> <p>Risk and return: portfolio theory and asset pricing models. Capital structure theory: Modigliani-Miller models : compromise models. Criteria for choosing capital investments. Dividend policy and capital structure.</p> <p>Working capital management. Cash and marketable securities management. Short-term financial planning. Budget of funds.. Corporate restructuring. Corporate risk management</p>	6/6	3	Finance Theory, Corporate Governance	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : functions and methods of financial management, basic concepts of financial management, information support systems for financial management , studying the features of financial decision-making in the context of inflation and crisis.</p> <p>2. Skills acquired by students : use of cost and capital structure analysis techniques.</p> <p>3. Skills and competencies acquired by students : mastering the basics of assessing production and financial risk; ability to perform operational analysis.</p>

		UFC 6307	Corporate financial management	<p>The purpose of studying the discipline: to study issues related to the concept, essence and classification of financial management in a corporation, to the analysis of choices in terms of financial management, methods of assessing and managing the finances of a corporation.</p> <p>The essence of corporate financial management and its main reasons. Basic principles of classification in corporate financial management. Utility theory of financial management. Basic principles of corporate financial management. System of quantitative assessments of economic management of corporate finances. Expert procedures and methods of subjective assessments in corporate financial management</p> <p>Expert procedures and methods of subjective assessments in measuring financial management. Financial management analysis. Ways to reduce current problems in corporate finance.</p>	6/6	3	Theory of finance, budgetary policy of the company	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : the concept and content of corporate financial management, the need to manage them, their classification, as well as the basics of management methodology and calculation of key indicators.</p> <p>2. Skills acquired by students : subdivide financial management according to classification criteria; master the methodology for calculating the main calculation indicators in corporate finance management.</p> <p>3. Skills and competencies acquired by students : work with corporate financial reporting data, analyze and identify errors in calculations</p>
		UFR 6308	Financial Risk Management	<p>The purpose of studying the discipline: to study issues related to the concept, essence and classification of risks, to the analysis of choice under risk conditions, risk analysis, methods of assessing and managing financial risks.</p> <p>The essence of financial risks and its main causes. Basic principles of risk classification. Utility theory and risk. Basic principles of financial risk management. System of quantitative assessments of economic risk. Expert procedures and methods of subjective assessments when measuring risk.</p> <p>Expert procedures and methods of subjective assessments when measuring risk. Risk analysis. Ways to reduce economic risk.</p>	3/3	3	Finance, Theory of Finance	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : the concept and content of risks, the need to manage them, their classification, as well as the basics of management methodology and calculation of key indicators.</p> <p>2. Skills acquired by students : subdivide risks according to classification criteria; own the methodology for calculating the main indicators for calculating risks.</p> <p>3. Skills and competencies acquired by students : work with financial reporting data; analyze possible risks of the enterprise.</p>
		UIK 6308	Investment capital management	<p>The purpose of studying the discipline is to provide students with solid theoretical knowledge and practical skills in the field of evaluation and management of investment capital in a modern enterprise.</p> <p>Classification of investment capital management. Management Basics</p>	3/3	3	Finance, Theory of Finance	Research practice, writing a master's thesis	<p>1. Knowledge acquired by students : the main types of financial portfolio, the basics of investment capital management methodology, existing methods of identification, analysis and forecasting in investment management</p>

				finance. Foreign capital management. Hedging is one of the main methods of managing a financial portfolio. Innovation capital management. Management of investment capital in an organization.					capital assessment and management of financial capital. 2. Skills acquired by students : to carry out rational management of investment capital, investment capital for the life of the financial cycle enterprises and by stages of crisis management. 3. Skills and competencies acquired by students : in choosing effective ways to manage risks in business and anti-crisis management of an organization.
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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.	Agreed with employers (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