

Ministry of Science and Higher Education of the Republic of Kazakhstan
Korkyt Ata Kyzylorda University
Institute of “Economics and Law”
Educational Programs “Finance, Accounting and Audit”



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Graduate Model for the educational program
8D04142 – “Accounting and Audit”

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Introduction

The PhD doctoral program is a postgraduate education program aimed at training scientific and pedagogical personnel with the awarding of the degree of Doctor of Philosophy (PhD), with a duration of at least three years. The introduction of the PhD program in Kazakhstan was the result of the transition to a three-level model of higher education (bachelor's degree – master's degree – PhD doctoral studies) within the framework of implementing the main principles of the Bologna Process. The educational programs of the PhD doctoral studies are an integral part of the educational concept and development strategy of the NJSC “Korkyt Ata Kyzylorda University.” The purpose of the PhD program is to train world-class scientific personnel with fundamental scientific preparation, who have mastered modern information technologies, including methods of obtaining, processing and storing scientific information, and are capable of organizing and conducting research activities in their chosen scientific specialty.

The mission of the PhD program is aimed at revitalizing the research profile of the university, developing intellectual excellence, as well as meeting the needs of the national economy for highly qualified personnel through the implementation of continuous multi-level economic and business education based on domestic traditions and best world practices.

1. Training of personnel in the field of “Business and Management”

The educational program is intended for training highly qualified scientific and practical specialists in the field of management, as well as scientific and pedagogical personnel in the field of postgraduate education (PhD doctors) in accounting and audit. The professional activity of the program is aimed at conducting scientific research, making and implementing effective managerial decisions, and training highly qualified specialists, scientists and scientific-pedagogical personnel in accounting, analysis and audit.

The classifier of training areas for higher and postgraduate education is a document that establishes the classification and coding of training areas for higher and postgraduate education and is used in the implementation of educational programs.

Competencies are the ability to apply in professional practice the knowledge, skills and abilities acquired in the learning process.

Descriptors are descriptions that characterize the volume and level of knowledge, skills, abilities and competencies acquired by students upon completion of a certain level (stage) of higher and postgraduate education. They are based on learning outcomes, formed competencies and academic credits.

A module is an autonomous, fully completed structural element of the educational program, which clearly defines the knowledge, skills, abilities, competencies and assessment criteria to be mastered by students.

Modular training is a method of organizing the educational process on a modular basis of the educational program, curriculum and disciplines.

The qualification directory of positions of managers, specialists and other employees is the basis for establishing qualification requirements for employees of organizations in various fields of economic activity in accordance with the labor legislation of the Republic of Kazakhstan, regardless of the legal and regulatory form of the organization.

Chief Accountant – organizes accounting and financial and economic activities in the organization, controls the use of resources and the safety of property; manages accounting and economic services and ensures their work; directs and coordinates the work of services on the formation and regulation of financial and economic relations, resolves administrative issues within his/her competence, performs duties under the general supervision of the head of the organization and in interaction with heads of other divisions; ensures legality, timeliness and correctness of document execution; prepares economically justified cost calculations for

products, works and services; calculates wages, ensures the transfer of taxes and other mandatory payments to the state budget, pension and other insurance contributions, payments to banks and financing of capital investments; and performs other functions.

Accountant – maintains accounting records of property, liabilities and business transactions; accepts and controls primary accounting documents and prepares them for processing; reflects operations related to the movement of fixed assets, inventories and cash in accounting accounts; prepares cost calculation reports for products (works, services), identifies sources of expenses and inefficient costs, develops proposals to prevent them; calculates and transfers taxes and other payments, pension and other payments, financing of capital investments, employees' wages; provides managers, creditors, investors, auditors and other users of accounting information with comparable and reliable accounting information in relevant areas (sections) of accounting; participates in the economic analysis of financial and economic activities; conducts financial investigations; prepares data for reporting; performs work on the creation, maintenance and storage of accounting information databases, introduces changes to reference and regulatory information; determines the possibility of using ready-made projects, algorithms and application software packages; and performs other functions.

Accountant-Auditor (Inspector) – carries out documentary audits of accounting records of assets and liabilities of the organization in accordance with planned and special assignments; formalizes audit results; gives operational instructions to managers of the audited object to eliminate identified violations and deficiencies; monitors the correctness of accounting for asset movements and their reflection in accounting accounts; controls the procedure for preparing reports based on primary documents and organizing inventories; monitors the timeliness of transferring taxes and other payments, wages; monitors compliance with International Financial Reporting Standards (IFRS) and skills in working with the depository; participates in the development and implementation of measures for the efficient use of resources, preservation of the organization's property and proper organization of accounting; and performs other functions.

Consulting on taxes and fees – provides consulting services on the application of tax legislation to organizations and individuals in various fields of economic activity, regardless of the legal form of the organization;

- provides necessary recommendations on issues of forming the tax base for various types of taxes and fees, including costs in production cost for taxation purposes, using benefits granted to different taxpayers and fee payers under tax legislation, compliance with the procedure for calculating and paying taxes and fees, and the use of payment sources;

- provides consultations on accounting and preparation of financial statements, the rights and obligations of taxpayers, as well as the procedure for appealing against actions of tax authorities and their officials;

- develops options for tax optimization taking into account the specifics of the activities of organizations and individuals, informs about tax legislation and provides explanations on the application of legal and regulatory acts;

- monitors amendments and additions to laws and other regulatory legal acts related to taxation, assists in ensuring correct calculation and full payment of taxes and fees.

Auditor – inspects the activities of the organization;

- provides accounting services related to various aspects of business;

- analyzes the financial activities of the organization regardless of ownership form;

- audits accounting documents and reports, evaluates their accuracy, and also verifies the legality of financial operations, their compliance with legislation and other regulatory legal acts, and compliance with taxation procedures through internal and external control;

- provides necessary recommendations to prevent losses, fines or other sanctions, reduction of profit or negative impact on reputation;

- consults legal entities and individuals on economic and financial activities, accounting, taxation, the procedure for appealing against unlawful claims and other issues within his/her competence;

- participates in court proceedings on insolvency (bankruptcy) cases;
- monitors amendments and additions to regulatory legal documents.

Deputy Director for Economic Affairs (Director, Vice-President) / Chief Economic Official duties:

- organizes and improves the economic activities of the organization, directs efforts to increase labor productivity, efficiency and profitability of production, improve the quality of products (works and services), reduce their cost, increase labor productivity, achieve maximum results with minimum expenditure of material, labor and financial resources;
- methodologically manages and coordinates the activities of all divisions of the organization, develops long-term plans in competitive conditions with necessary justifications and calculations, improves the economic mechanism and economic work, implements organizational and technical measures to identify and use production reserves;
- promotes increasing the validity of economic plans, establishing planned indicators based on progressive technical and economic norms of material and labor costs, taking into account achievements of science and technology, organization of production and labor;
- carries out work to improve planning of the organization's economic indicators, increase their validity, improve standards for the use of inventory, working capital and production capacity.

2. Components of competencies in the formation of the graduate model of the educational program

The main components in the formation of the graduate model of the educational program include the purpose and concept of the educational program, areas, objects and directions of professional activity, the competency model of the specialist including descriptors (Appendix 1), types of competencies in accordance with the educational program, as well as information on the results of the educational program.

2.1. Objectives of the educational program:

Training Doctors of Philosophy (PhD) with deep scientific-pedagogical and professional preparation in the theory and methodology of accounting and audit, possessing research skills, capable of managing accounting, analytical and auditing services of various organizations regardless of ownership form.

2.2. Tasks of the educational program:

- Training a new generation of competitive personnel in accounting, analysis and audit oriented to the labor market, proactive, able to work in a team and possessing high personal and professional competencies;
- Integration of educational and scientific activities;
- Establishing partnerships with leading universities of near and far abroad to improve the quality of education;
- Expanding relations with consumers of educational services and employers, defining requirements for the quality of professional training, conducting courses, seminars, master classes, scientific internships and professional practices.

2.3. General and professional competencies

GC1 – formation of skills to structurally present the doctoral student's own ideas, ability to create various scientific and scientific-informational texts taking into account the specifics of academic discourse.

GC2 – formation of skills in conducting scientific research in the methodology of economic research.

PC1 – ability to manage a project, participate in technological and product innovations or organizational change programs.

PC2 – media research and bibliometric analysis in the field of accounting and audit.

PC3 – ability to develop taxation strategies and effectively apply them in global, national and cross-border contexts

PC4 – mastery of skills to adapt teaching strategies taking into account modern learning motivation and individual teaching style.

PC5 – mastery of skills in processing obtained results, analyzing and presenting them in the form of completed research works (research reports, abstracts of reports, scientific articles, doctoral dissertations).

PC6 – ability to accumulate and actualize the potential for personal, intellectual and cultural growth.

PC7 – ability to conduct research, solve technological, scientific-methodological, research and production problems.

PC8 – ability to independently carry out research activities in the relevant professional field using modern methods.

2.4. Matrix of correlation between learning outcomes and formed competencies

Competence	ON1	ON 2	ON 3	ON 4	ON 5	ON 6	ON 7	ON 8
GC1	+					+		
GC2		+				+	+	
PC1		+	+					
PC2		+		+				
PC3					+			
PC4					+			
PC5						+		
C6							+	
PC7							+	
PC8								+

2.5. Personal qualities of the specialist

Due to the expansion of digitalization in all spheres of activity, constant changes and amendments in legislation, the need to comply with standards and requirements, new tasks arise for the modern accountant. Personal qualities help in solving these tasks.

Skills (personal qualities) necessary to be a competitive specialist in accounting and audit:

ability to form an understanding of the main stages of development and paradigm shifts in the evolution of science; about the subject, worldview and methodological specifics of economic sciences; about scientific schools and systems of accounting; about scientific concepts of world and domestic accounting science; about norms of interaction in the scientific community;

- responsible and creative attitude to scientific and scientific-pedagogical activity; ability to conduct patent searches and disseminate scientific information using modern information and innovative technologies; protection of intellectual property rights to scientific discoveries and developments; fluency in a foreign language;

- ability to plan and implement the scientific research process; select and effectively apply modern research methodology; generate own new scientific ideas while expanding the boundaries of scientific knowledge;

- possession of analytical and experimental scientific activity skills; planning and forecasting research results; scientific writing and scientific communication; participation in scientific events.

Conclusion

Under the educational program 8D04142 – “Accounting and Audit,” the degree of Doctor of Philosophy (PhD) is awarded