

**MINISTRY OF SCIENCE AND HIGHER EDUCATION
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The graduate model of the educational program

7M04142 - «Accounting and Audit»

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Introduction

The strategic goal of the 7M04142 Accounting and Auditing program is to provide graduates with the opportunity to occupy a high position of all analysts, accountants, financial managers, auditors, and consultants who must be well-versed in the flow of financial information in order to realize their professional ideas and prepare management decisions at all levels of management.

The educational program 7M04142 "Accounting and Audit" regulates the goals, results, content, conditions and technologies for the implementation of the educational process, assessment of the quality of graduate training in this field of study and contains materials that ensure the quality of student training and the implementation of appropriate educational technology.

The mission of the Master's degree program is aimed at developing competitive scientific and pedagogical staff capable of contributing to the development of accounting science, improving auditing practices and increasing transparency of financial reporting at the national and international levels.

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

The educational program is designed to train researchers and practitioners in the field of high-level management, as well as scientific and pedagogical staff in the field of postgraduate education (masters in scientific and pedagogical direction) in the field of accounting and auditing. The professional activity of the program is aimed at conducting scientific research, making and implementing effective management decisions, and training highly qualified specialists, scientists, and scientific and pedagogical staff in the field of accounting, analysis, and auditing.

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

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

Descriptors – a characteristic that characterizes the amount and level of knowledge, skills, abilities, and competencies possessed by students after completing a certain level of higher and postgraduate education. They are based on learning outcomes, established competencies, and academic credits.

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

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

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

Chief Accountant – organizes accounting and financial and economic activities in the organization, monitors 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 for the formation and regulation of financial and economic relations, solves administrative issues within the competence, performs his duties as the first head of the organization. interacting with the heads of other departments; ensures the legality, timeliness and correctness of paperwork; creates economically sound calculations of the cost of products, works and services; performs payroll calculations, transfers taxes and other mandatory payments to the state budget, accrues pension and other insurance contributions, funds for financing payments and capital investments to the bank; and performs other functions.

Accountant - maintains accounting records for property, liabilities and business operations; accepts primary accounting documents, monitors and prepares for settlement processing; reflects transactions related to the movement of fixed assets, inventories and cash on settlement accounts; makes calculations of reporting on the cost of products (works, services), performs calculation of costs and inefficient expenses determines the sources, develops proposals for their prevention; calculates and transfers taxes and other payments, pension and other payments, funds for financing capital investments, salaries of employees; provides comparative and reliable accounting information to managers, creditors, investors, auditors and other users of accounting in the relevant accounting areas (departments); participates in the economic analysis of economic and financial activities; conducts financial investigations prepares data on the relevant sections of accounting for the preparation of financial statements; performs work on the creation, maintenance and storage of an accounting database, makes changes to reference and regulatory information; determines the possibility of using ready-made projects, algorithms, application software packages; and performs other functions.

Consulting on taxes and duties - provides consulting services to organizations and individuals in various fields of economic activity, regardless of the legal form of the organization, on the application of tax legislation; provides the necessary recommendations on the formation of the tax base by type of taxes and fees, the inclusion of costs in the cost of taxation, the use of benefits provided to various taxpayers and payers of fees under tax legislation, compliance with the procedure for calculating and paying taxes and fees, the use of payment sources;

* advises on accounting and financial reporting issues, the rights and obligations of taxpayers, as well as the procedure for appealing actions of tax authorities and their officials.;

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

* monitors amendments and additions to laws and other regulatory legal acts related to taxation, helps ensure the correct calculation and full payment of taxes and fees.

Auditor - verifies the activities of the organization;

* provides accounting services related to various aspects of business;

* analyzes the financial activities of an organization regardless of the form of ownership;

* audits accounting documents and financial statements, evaluates their reliability, and also verifies the legality of financial transactions, their compliance with legislative and other regulatory legal acts, and compliance with the taxation procedure through internal and external control.;

* provides the necessary recommendations in order to avoid harm, fines or other sanctions, reduced profits or negative impact on the reputation of the organization.;

* advises legal entities and individuals on business and financial activities, accounting, taxation, the procedure for appealing illegal claims and other issues within their competence.;

* participates in the consideration of insolvency (bankruptcy) claims in judicial authorities;

* monitors the amendments and additions made to the regulatory documents.

Deputy Director for Economic Affairs (Chief Economist)

Job responsibilities:

- organizes and improves the economic activities of the organization, focuses on increasing labor productivity, efficiency and profitability of production, improving the quality of products (works and services), reducing its cost, increasing labor productivity, achieving maximum results with minimal expenditure of material, labor and financial resources;

- methodically manages and coordinates the activities of all departments of the organization, aimed at creating long-term plans in a competitive environment, developing plans with the necessary justifications and calculations, as well as improving the economic mechanism, economic work, implementation of organizational and technical measures to identify and use production reserves;

- contributes to increasing the validity of economic plans, setting targets based on progressive technical and economic standards of material and labor costs, taking into account the achievements of science and technology, the organization of production and labor;
- carries out work to improve the planning of the economic indicators of the organization, increase their validity, improve the standards of use of inventory, working capital and production facilities

2. The components of the formation of the graduate model of the educational program

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

2.1. The purpose of the educational program:

Training of qualified personnel with deep knowledge in the field of accounting, financial and economic analysis and auditing, capable of implementing modern management methods in the management process, as well as knowledge in the field of pedagogy and psychology of higher education institutions, teaching methods at higher education institutions, skills in organizing and conducting scientific research

2.2. Objectives of the educational program:

Objectives of the educational program::

- Formation of competencies for conducting research activities in the field of accounting, auditing and analysis.
- Mastering the methodology and methodology of scientific research.
- Preparation for doctoral studies (PhD).
 - Formation of skills in the development and implementation of scientific projects.
- In-depth study of modern accounting and reporting concepts (including IFRS).
- Mastering the methods of internal and external audit, financial control and analysis.
- Formation of skills in developing accounting policies and internal control systems.
- Preparation for expert, consulting and analytical activities.
 - Mastering modern educational technologies and methods of teaching economics.
- Development of skills in developing teaching materials.
- Preparation for teaching at universities and colleges.
 - Formation of skills to conduct lectures, practical and research classes.

2.3. General and professional competencies

GC1-He is capable of critical analysis and evaluation of modern scientific achievements, generating new ideas in solving research and practical problems.

GC 2-A master's student receives a professional qualification, which is considered to be the ability to freely conduct professional communication on a wide range of professional issues.

GC3-Defines the scientific foundations of a teacher's professional activity, the specifics of the teaching profession, and methods of pedagogical research

GC4-Has knowledge of the basic concepts, object and subject of psychology, the main stages in the development of psychology, the psychological mechanisms of acquiring knowledge and skills in the management process

GC5-Mastering the course allows undergraduates to know the principles and methods that make up management effectiveness, apply the principles of business efficiency in accordance with the modern concept of operations management efficiency, certain methods, criteria and indicators related to business objectives, generate business process costs, keep records by type of production, evaluate the cost of business operations efficiency

GC6-The master's student is able to master the latest auditing methodology based on international experience; acquire the necessary practical skills in organizing audits

PC1-The Master's student will study the international experience of accounting and financial reporting using International Financial Reporting Standards.

PC2-The Master's degree is able to analyze and interpret data from domestic and foreign statistics on socio-economic processes and phenomena, identify trends in socio-economic indicators for the implementation of internal audit procedures.

PC3-The student can conduct an audit and analysis of economic phenomena based on the description of business processes, build standard management models, control financial and cash flows, and manage business processes.

PC4-The ability to prepare analytical materials for evaluating the effectiveness of business entities based on the interpretation of information provided in financial statements prepared in accordance with IFRS, in order to make decisions at the level of individual companies and groups of interrelated companies

PC5-The ability to form knowledge about the functions, structure and modern management methods that make it possible to effectively conduct business using various analysis methods

PC6-The master's student must master a new auditing methodology based on international experience; acquire the necessary practical skills in organizing audits.

PC7- After studying the discipline, the master's student will be able to organize a system for product promotion, project management, management and control of departments, as well as for generating new strategic solutions.

PC8- Undergraduates are able to master the technologies, principles of organization and functioning of special programs related to accounting, reporting, analysis and audit, as well as learn application design methods in the environment of new Internet technologies.

PC9- Formation of undergraduates' professional skills related to the preparation of consolidated financial statements, the ability to conduct a complete analysis for the consolidation of financial statements

PC10--Training in the methodology of financial and investment analysis related to the company's activities, in terms of its use in the company; -adaptation of students to the search for master's degrees in the development of their qualifications and skills; -consider the aspects of financial analysis based on financial statements and conducting comprehensive financial and investment analysis and using the necessary techniques and approaches

PC11-The ability to apply basic financial management methods for asset valuation, working capital management, investment decision-making, financing decisions, the formation of dividend policy and capital structure, including when making decisions related to operations on global markets in a globalized environment

PC12-The ability to analyze financial and management reports to assess the current state of the organization; the ability to use management accounting data to assess the effectiveness of business units, develop budgets, make decisions about pricing, assortment, costs, investments, and so on.

2.4. The matrix of correlation of learning outcomes with the formation of competencies in the educational program

Compe tencies	ON1	ON 2	ON 3	ON 4	ON 5	ON 6	ON 7	ON 8	ON 9	ON 10	ON 11	ON 12
ЖҚ1	+						+	+			+	
ЖҚ 2	+						+	+			+	
ЖҚ 3	+			+				+				
ЖҚ 4	+		+	+			+					
ЖҚ 5		+	+			+	+					
ЖҚ 6				+		+			+			
КҚ1	+	+										
КҚ 2	+	+										
КҚ 3	+	+	+	+	+							
КҚ 4	+	+		+	+							

KK 5			+					+		+	+	
KK 6	+	+	+						+			
KK 7				+					+	+		
KK 8								+		+		+
KK 9		+	+		+	+						
KK 10		+	+	+		+						
KK 11			+		+	+	+					
KK 12			+		+	+			+			

2.5. Personal qualities of a graduate

The personal qualities of the Master of the Accounting and Audit educational program form the basis of his professional and academic success. Such a specialist combines the competencies of a researcher, teacher, and practitioner in the field of financial accounting, analysis, and auditing.:

- Developed analytical thinking and the ability to work with large amounts of financial information
- Attention to detail and high degree of precision
- Systems thinking and the ability to identify cause-and-effect relationships
- Critical thinking and the ability to objectively evaluate data
- A penchant for scientific research and an interest in current accounting and auditing issues
- Ability to formulate hypotheses and substantiate conclusions
- Skills of working with scientific sources and regulatory framework
- Academic integrity and adherence to the principles of scientific ethics
- Communication skills and ability to articulate complex material clearly
- Organizational skills

Conclusion

He is awarded a Master's degree in Economics in the educational program 7M04142 – «Accounting and Auditing».