

**MINISTRY OF SCIENCE AND HIGHER EDUCATION
OF THE REPUBLIC OF KAZAKHSTAN
KYZYLORDA UNIVERSITY NAMED AFTER KORKYT ATA**

“Approved”

Chairperson of the Committee on
Academic Quality of the Institute
of Economics and Law



A.Zh. Isaeva

“1” 09 2025

**DEVELOPMENT PLAN
of the Educational Program 8D04142–“Accounting and Audit”
for 2025–2029**

Kyzylorda, 2025

APPROVED

at the meeting of the Committee on Academic Quality of the Institute of
Economics and Law

Protocol № 1 “ 1 ” 09 2025

Chairman  A.Zh. Isaeva
(signature)

CONSIDERED

at the meeting of the EP “Finance, Accounting and Audit”

Protocol № 1 “ 1 ” 09 2025

Head of the EP  A.A. Makenova
(signature)

BASIS FOR THE DEVELOPMENT OF THE EDUCATIONAL PROGRAM
DEVELOPMENT PLAN:

Strategic Development Plan of Korkyt Ata Kyzylorda University for 2025–2029

1. Developers of Educational programs

Members of the working group for the development of the EP	JSC “Bereke Bank” – Head of the Kyzylorda Branch Department Zhetpisbay A.Zh.
Members of the Employers’ Council for the EP	LLP “DALATEX”, LLP “Zhannur-Orda”, LLP “BIS KZ Qyrshyq Tas”.
Main employers	JSC “Bereke Bank”, LLP “DALATEX”
Members of the Academic Council among employers	JSC “Bereke Bank” – Head of the Kyzylorda Branch Department A.Zh. Zhetpisbay, LLP “DALATEX” – Director D.M. Abizov
Main organizations and enterprises with which cooperation is carried out within the EP	JSC “Bereke Bank”, LLP “DALATEX”
Branches of the department	LLP “DALATEX”, LLP “Zhannur-Orda”, LLP “BIS KZ Qyrshyq Tas”.

Description of the Educational Program

Training of personnel under the educational program 8D04142 “Accounting and Audit” is carried out on the basis of License No. KZ28LAA00018515 dated 03.08.2020 in accordance with the data of the Register of Licenses of the MSHE RK and the requirements of the State Mandatory Standards of Higher and Postgraduate Education of the Republic of Kazakhstan.

The educational program has undergone external expert evaluation and institutional accreditation for the period 2025–2029, which confirms the compliance of the program with established quality requirements and professional standards.

The Department of “Accounting and Audit” is the graduating department for this educational program.

Implementation of the EP is carried out in accordance with the mission of the university and is aimed at training competitive scientific and pedagogical personnel of a new generation in the context of digitalization of the economy and integration into the international scientific and educational space.

The program is focused on training Doctors of Philosophy (PhD) capable of independent research and pedagogical activity in the field of accounting, audit, financial analysis and digital accounting and analytical systems.

The purpose of the educational program is the training of highly qualified Doctors of Philosophy (PhD) possessing in-depth knowledge of the theory and methodology of accounting and audit, research competencies, skills in applying international standards (IFRS, ISA) and modern digital technologies.

The program includes the EP passport, goals and objectives, learning outcomes, description of disciplines and the catalog of elective disciplines. Learning outcomes are formed on the basis of the Dublin Descriptors and are aimed at the development of research, analytical and managerial competencies.

Quality assurance of the educational process is carried out in accordance with the current legislation of the Republic of Kazakhstan and internal regulatory documents of the university.

2. Analysis of the Current State

The educational process under EP 8D04142 “Accounting and Audit” is ensured by qualified teaching staff possessing academic degrees and practical experience in the field of accounting, audit and financial analysis.

Classes in doctoral studies are conducted by:

- A.Zh. Nauryzbayev – Candidate of Economic Sciences;
- A.Zh. Oralbayeva – Candidate of Economic Sciences, Associate Professor;
- A.Zh. Bukharbayeva – Doctor of Philosophy (PhD), Associate Professor.

Teachers from other departments of the university are involved in the implementation of the educational program, ensuring the interdisciplinary nature of doctoral training:

- A.B. Almatova – Candidate of Philological Sciences, Associate Professor of the university;
- A.M. Abasilov – Candidate of Philological Sciences, Associate Professor.

The teaching staff actively carries out research activities, publishes in peer-reviewed scientific journals and participates in the implementation of scientific projects.

The educational program is formed with the participation of employers and is oriented toward the requirements of the professional environment and the labor market. Representatives of enterprises that are branches of the department and practice bases take part in discussing the content and directions of EP development:

- LLP “DALATEX”;
- LLP “Zhannur-Orda”;
- LLP “BIS KZ Qiyryshyq Tas”;
- JSC “Bereke Bank”.

Interaction with employers ensures updating of the program content, development of practice-oriented training components and enhancement of the applied significance of scientific research.

The department operates a “1C: Enterprise” training center; modern digital tools and specialized software in the field of accounting and audit are used.

3. SWOT Analysis

S – Күшті жақтары (Strengths)	W – Әлсіз жақтары (Weaknesses)
<p>Academic degree-holding teaching staff</p> <p>Significant scientific and practical experience of faculty</p> <p>Access to electronic library resources</p> <p>Access to international databases (Scopus, Web of Science, etc.)</p> <p>Use of digital</p>	<p>Limited number of doctoral students</p> <p>Insufficient funding for international internships</p> <p>Absence of own scientific journal in the field</p> <p>Limited opportunities to attract foreign consultants</p> <p>Irregular subscription to international databases</p>
О – Мүмкіндіктер (Opportunities)	T – Қауіптер (Threats)
<p>Growing demand for specialists in audit and financial control</p> <p>Digitalization of the economy and development of Big Data</p> <p>Participation in grant-funded research projects</p> <p>Development of international cooperation</p> <p>Strengthening requirements for transparency of</p>	<p>Increased competition from leading universities</p> <p>Reduction of funding for scientific research</p> <p>Limited access to international journals</p> <p>Changes in regulatory framework</p> <p>Decrease in students' motivation for research</p>

4. Main Risks and Mitigation Measures

Risk	Possible Consequences	Mitigation Measures
<p>Absence of a university scientific journal in the field included in the list recommended by the Committee for Quality Assurance in Science and Higher Education of the Ministry of Science and Higher Education of the Republic of Kazakhstan</p>	<p>Risks related to the timely publication of doctoral research results</p>	<p>Monitoring foreign scientific journals and expanding cooperation with editorial offices</p>
<p>Lack of provision for remuneration of a foreign scientific consultant</p>	<p>Difficulties in attracting foreign scientific supervisors</p>	<p>Seeking funding mechanisms through grants and international projects</p>
<p>Limited access to international databases (Scopus, Web of Science)</p>	<p>Decrease in the quality of scientific research and publication activity</p>	<p>Expanding subscriptions and systematizing access for doctoral students</p>

Low enrollment of doctoral students	Decrease in the effectiveness of the implementation of the educational program	Conducting career guidance activities among master's students
Insufficient funding of scientific internships	Limitation of international integration	Participation in grants and academic mobility programs
Low publication activity of doctoral students	Delay in dissertation defense timelines	Conducting scientific seminars and consultations on article preparation
Insufficient interaction with employers	Decrease in the practical orientation of research	Concluding agreements with auditing and consulting companies

5. Main Objectives and Tasks of the EP Development Plan and Ways of Their Achievement

The goal of the educational program 8D04142 "Accounting and Audit" is to train Doctors of Philosophy (PhD) possessing modern research and professional competencies in the field of accounting, auditing and financial analysis, capable of independent scientific, pedagogical and analytical activities.

Tasks of the EP:

- formation of systematic knowledge in the field of accounting, auditing and digital technologies;
- development of research and pedagogical competencies of doctoral students;
- mastering modern methods of scientific analysis and academic culture.

Objectives of EP development:

- improving the quality of training in accordance with labor market requirements;
- modernization of the program content considering digitalization and international standards;
- strengthening the scientific and professional reputation of the program.

Main directions of implementation:

- updating educational content and introducing digital technologies;
- development of human resources potential and advanced training of faculty members;
- expansion of cooperation with employers and scientific organizations;
- participation in scientific projects and international events.

Management mechanisms:

- monitoring the achievement of target indicators;

- internal quality control;
- involvement of employers and external experts in evaluating results.

6. Expected Results of Plan Implementation by 2029

Expected results of plan implementation by 2029:

- increase in the number of students and enhancement of the program’s competitiveness;
- strengthening the reputation of the educational program at national and international levels;
- growth of publication activity of faculty members and doctoral students in journals indexed in Scopus, Web of Science and the Committee for Quality Assurance in Science and Higher Education of the Republic of Kazakhstan;
- expansion of doctoral students’ participation in international internships, conferences and scientific events;
- introduction of modern digital and analytical technologies into the educational process.

Implementation of the plan will ensure sustainable development of the program, improvement of the quality of PhD training in the field of “Accounting and Audit”, and strengthening of interaction with the professional and scientific community.

3. Development Plan of the Educational Program for 2025–2029

Target indicators		Ед. изм.	2025	2026	2027	2028	2029
Strategic Direction 1. Academic Excellence							
1. Improving the quality of educational services	Development of MOOCs in accounting, auditing and financial analytics (including on COURSERA platforms)	ед.	1	1	1	1	1
	Compliance of the EP with professional standards in the field of accounting and auditing	%	100	100	100	100	100
	Participation of professional	ед.	1	1	1	1	1

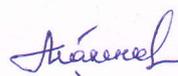
	associations of accountants and auditors in the examination of the EP						
	Number of employers involved in the development of the EP (auditing companies, enterprises)	ед.	3	3	3	3	3
	Completion of international accreditation of the EP for a period of not less than 5 years	да/нет	-	-	да	-	-
	Successful completion of post-accreditation monitoring of the EP	да/нет	-	-	-	да	-
	Creation of a database of foreign doctoral programs in accounting and auditing	ед.	-	1	-	-	-
	Provision of the EP with educational and methodological materials	%	100	100	100	100	100
	Share of faculty members who have completed professional development or foreign internships	%	30	40	40	65	75
2. Ensuring access to quality education	Share of faculty members teaching in English	%	60	60	60	70	70
	Share of EP graduates who have successfully	%	-	-	-	-	30

	defended their dissertation						
	Level of student satisfaction with the quality of teaching	%	80	80	85	85	90
	Percentage of EPs accredited according to international standards	%	100	100	100	100	100
Strategic Direction 2. Leadership in Research and Innovation							
1. Development of scientific areas, expertise and innovation	Number of faculty publications in Scopus and Web of Science (per one faculty member)	ед.	2	2	2	3	3
	Number of monographs in accounting and auditing	ед.	0	0	1	1	1
	Number of research works and grant projects in the EP field	ед.	1	1	1	2	2
	Number of educational and methodological manuals (Kaz., Rus., Eng.)	ед.	1	1	1	1	1
2. Commercialization of research results	Number of start-up projects and consulting initiatives in the field of accounting and auditin	ед.	-	-	1	1	1
Strategic Direction 3. Third Mission of the University							
1. Education for all	Level of satisfaction of students and faculty with the EP ecosystem	%	70	75	80	85	85
	Share of students involved in academic mobility	%	0	15	20	25	30

Strategic Direction 4. Sustainable Development of the University							
1. Enrollment	Number of students under the state educational grant	чел.	2	3	3	3	4
	Retention rate of doctoral students	%	95	96	97	98	98
	Share of successfully defended doctoral dissertations	%	-	-	-	-	75
	Level of satisfaction of EP students with the quality of educational services	%	80	85	90	95	95
2. Internationalization	Share of foreign students	%	0	2	3	3	4
	Number of foreign professors and consultants involved	чел.	-	-	1	1	1
3. Financial development	Provision of material and technical base	%	80	85	86	87	90

The plan was reviewed and approved at the meeting of the department (protocol № 1 dated 01.09.2025)

Head of the EP
“Finance, Accounting and Audit”



A.A. Makenova