|  |  |
| --- | --- |
| Educational program | 7M04104 Accounting and Audit |
| EP purpose  |  Training of a highly qualified specialist with flexible and key competencies that ensure professional accounting and auditing, allowing to effectively solve research, economic and organizational, accounting and analytical, production and management tasks. |
| EP type | Acting  |
| Level on NQF | 7 |
| Level on SQF | 7 |
| EP distinctive features | No |
| The awarded academic degree | Master |
| Period of study | 2 |
| Volume of the credits | 120 |
| Language of education | Russian, Kazakh, English |
| Date of approval of the OP at the Board meeting | 06.04.2022 (protocol No. 10) |
|   Professional standard/IQF | Financial management |

|  |  |
| --- | --- |
| № |  Learning outcomes: |
| 1 | Apply methods of philosophical and scientific cognition, cross-cultural communication skills that allow you to effectively solve applied, research, and accounting and analytical tasks |
| 2 | Possess professional knowledge and skills in the field of pedagogy, methods of pedagogical and psychological analysis to ensure the quality of educational, scientific, methodical, educational work in the management of higher education |
| 3 | To solve scientific and applied problems of accounting and auditing through the application of scientific research methods, accounting methodologies at a manufacturing enterprise, a service sector enterprise, financial institutions |
| 4 | Compare financial accounting and auditing systems of domestic and foreign enterprises of various types of property, using the principles of international financial reporting standards |
| 5 | Analyze the financial and economic condition and accounting statements of enterprises of various forms of management to make optimal financial and managerial decisions |
| 6 | To evaluate the features of the budget system of the Republic of Kazakhstan in order to develop scientifically and economically sound accounting methods and tax reporting of commercial organizations and organizations of the public sector of the economy |
| 7 | To develop sub-accounts of tax and budget accounting to increase the adaptability of the current accounting system of the enterprise to the introduction of creative models of management accounting and methods of preparation of consolidated statements of the administrator of budget programs |
| 8 | To form audit recommendations on a wide range of production and management obligations, from calculating the cost of products and services to preparing and presenting consolidated financial statements of enterprises in various sectors of the economy, budgetary institutions and financial institutions in accordance with IFRS |
| 9 | To predict the effect of possible options for the development of economic events and business processes, operating with large amounts of information and using automated data processing systems |
| 10 | Address the practical questions of financial and economic activities of enterprises in various sectors of the economy, productivity of enterprises on the basis of the analysis of the balance sheet and audit methods static and dynamic mathematical modeling to make science-based management decisions |