

"APPROVED"

 Dean of the Faculty  
 S.Seifullin Kazakh Agrotechnical  
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 Nurmukhametov N.N.


## CATALOG OF ELECTIVE DISCIPLINES


For students in the direction of preparation D073 Audit and taxation

Brief description of the elective disciplines of the educational program

EPG	EP	Form of education	The name of discipline	Code of subject	Discipline cycle	Component	Number of credits	Level of training	Cafedra	Course	Academic period	Pre-requisites	Post-requisites	Brief content of the discipline	Key learning outcomes	Name of the alternative discipline
D073 Audit and taxation	8D04103-Accounting and auditing in accordance with international standards	full - time	Academic writing	AP7207	DB	VK	5	Doctoral studies	Accounting and finance	1	1	Methodology of scientific research (Master's degree)	NIRD	Features of academic writing. General requirements for scientific work. Types of academic texts. Style of presentation. Errors in written scientific papers. Magazine selection. Working with sources. References and citation rules. Plagiarism. Academic integrity. Compiling a bibliography. Structuring and preparation for writing a scientific text. Practical recommendations for writing a scientific text. Writing a scientific text.	PO 2	Research Management
D073 Audit and taxation	8D04103-Accounting and auditing in accordance with international standards	full - time	Methods of scientific research	MNI7208	DB	VK	5	Doctoral studies	Accounting and finance	1	1	Methodology of scientific research, Quantitative methods of analysis (Master's degree)	NIRD , Research practice	Fundamental aspects of scientific research. Literature review and critical analysis. Theoretical basis of research and hypotheses. Modeling in economic and business research. Methods of data collection and analysis in experimental economics. Software for the analysis of quantitative and qualitative data. Preparation of a scientific research plan. Presentation of research results in dissertations and scientific articles. Plagiarism. Academic integrity	PO 1,2,6	Economic Research Methodology
D073 Audit and taxation	8D04103-Accounting and auditing in accordance with international standards	full - time	Methodology and practice of preparation of consolidated financial statements	MPPKFO7303	PD		5	Doctoral studies	Accounting and finance	1	1	Theory and methodology of accounting	Future professional and pedagogical activity	Principles of presentation and preparation of consolidated financial statements in accordance with IFRS 10 "Consolidated Financial Statements". The sequence of preparation of consolidated financial statements. Methods of consolidation of financial statements. Consolidation of subsidiaries. Consolidation of associated and jointly controlled companies. Automation of the formation of consolidated financial statements. Presentation of consolidated financial statements. Methodology of analysis of consolidated financial statements	PO 4,5	Course in Applied Economics and Optimization Methods

D073 Audit and taxation	8D04103-Accounting and auditing in accordance with international standards	full - time	Theory and methodology of accounting	TMBU7205	PD		5	Doctoral studies	Accounting and finance	1	1	Accounting in accordance with international standards	Methodology and practice of preparation of consolidated financial statements. Audit of consolidated financial statements	Research of accounting methodology, definitions of accounting science methodology. The main functions of accounting theory. Modern accounting: definition, definitions, structure and tasks. The basic accounting procedure, its features and paradoxes. Modern accounting is a differentiated system. Institutional approach in the development of accounting theory and methodology. Characteristics of the main directions of development of the accounting school.	PO 1,2	Theory and practice of modern management accounting and analysis
D073 Audit and taxation	8D04103-Accounting and auditing in accordance with international standards	full - time	Audit of consolidated financial statements	AKFO7304	PD		5	Doctoral studies	Accounting and finance	1	1	Theory and methodology of accounting	Future professional and pedagogical activity	Sources of information for the audit of consolidated financial statements. Checking the completeness and correctness of the selection of consolidation objects. Verification of the unity of accounting policy in the preparation of financial statements. Checking the correctness of the calculation of the percentage of minorities. Checking the completeness and correctness of the elimination objects. Checking the correctness of the recalculation of indicators. Risk factors for the appearance of distortions in the financial statements. The use of automated information systems during the audit consolidated financial statements.	PO 4,5	Auditing and ISA

Considered at the meeting Faculty Council Protocol № 1 from 31.08.2022  
Head of the Department of Accounting and Finance PhD:



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