

S.Seifullin Kazakh Agrotechnical University



CATALOG OF ELECTIVE DISCIPLINES
For students in the direction of preparation 7M041 Business and Management

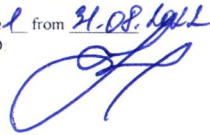
Brief description of the elective disciplines of the educational program

EPG	EP	Form of education	The name of discipline	Code of subject	Discipline cycle	Component	Number of credits	Level of training	Cafedra	Courses	Academic period	Pre-requisites	Post-requisites	Brief content of the discipline	Key learning outcomes	Name of the alternative discipline
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Methodology of scientific study	MNI 5204	BS	Elective subjects	6.0	Master's program by specialization (Scientific & pedagogical direction)		1	2	Statistics, Economic analysis (bachelor's degree).	Quantitative methods of analysis, NIRM	Methodology of scientific research. General scientific methods of economic research. Statistical and economic methods of research. Balance method of research, economic and mathematical modeling and method of development of target programs. Computational-constructive and experimental methods of scientific research. Functional-cost and expert research methods. Information support of scientific research. Scientific style of writing and philological support for the design of scientific work. Methods of preparation and registration of the master's thesis	Present the basics of scientific research methodology. Apply the means of collecting, processing experimental data and analyzing the results. Make a review of literary information, formulate the results of business written and oral speech in the state and foreign languages	Business analytics
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Comprehensive economic analysis	KEA 5211	BS	Elective subjects	4.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	1	2	Statistics, Economic analysis (bachelor's degree)	Quantitative methods of analysis, Business analytics	Method, methods and techniques of complex economic analysis. The method of factor analysis and the method of financial coefficients. Comprehensive analysis of production, sales and cost of production. Comprehensive analysis of the use of labor and production resources. Comprehensive analysis of the liquidity of the balance sheet, solvency and financial stability of the entity. Comprehensive analysis of cash flows, market and business activity of the subject. Comprehensive analysis of the profitability of the subject.	RO1 Ability to abstract thinking, critical analysis of problem situations on the basis of a systematic approach, development of action strategy.	Economic analysis at the AIC enterprisers
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Business jurisprudence	YuB 5302	AS	Elective subjects	5.0	Master's program by specialization (Scientific & pedagogical direction)	Economy	1	3	Civil Law (Bachelor's degree)	Commercial law	Organizational and legal forms of entrepreneurship. Legal entity. Bankruptcy. Private enterprise. Individual business. The importance and features of business licensing. Means of individualization of commercial activity. Law of obligations. Representation and power of attorney. Legal responsibility for economic offenses. Protection and support of entrepreneurship	RO8 The ability to independently defend the interests of an economic entity in specialized economic, administrative and arbitration courts on the legality of the reflection of economic activities of organizations in accounting, financial and tax reporting	Economic security of firms

M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Quantitative analysis techniques	KPA 5205	BS	Elective subjects	5.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	1	3	Methodology of scientific research, Comprehensive economic analysis	Computer technologies in modern accounting, analysis and audit, Research and development	Quantitative methods of analysis and objects. Forecast calculations of the dynamics of microeconomic parameters. Modeling of one-dimensional time series. Autocorrelation. Analysis of time series. Introduction to the theory of regression analysis. Correlation and linear regression: the relationship between data. Multiple regression. Regression analysis of time series. Statistical methods of forecasting business processes. Decision-making and risk.	RO1 Ability to abstract thinking, critical analysis of problem situations on the basis of a systematic approach, development of action strategy. RO2 he ability to generalize and critically evaluate the research received by domestic and foreign researchers, to identify promising areas, to draw up a research program. RO9 The ability to conduct independent research in accordance with the developed program, to present the results of the research to the scientific community in the form of an article, thesis, report or presentation using multimedia	Crisis management
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Computer technologies of modern accounting, analysis and audit	KTSUAA 6304	AS	Elective subjects	4.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	2	1	Quantitative methods of analysis	Future professional and pedagogical activity	Classification of automated information systems (AIS) accounting and economic analysis. Choosing the best option for automation of accounting and economic analysis of various enterprises and organizations. AIS accounting. AIS of economic analysis and audit. systems of automation of the financial analysis. means of automation of the internal administrative analysis, software of AIS of audit, legal databases and reference books.	RO3 Ability to use modern communication and information technologies, to speak a foreign language at a level that allows to carry out professional and research activities, including in a foreign language environment. RO5 Ability to apply various accounting methods, organize and manage accounting, analytical and control units (team) of economic entities on the basis of compliance with the principles of ethics of accountants and auditors RO6 Ability to conduct external audit and internal control system organization in the organization or group of companies on the basis of compliance with the principles of ethics of accountants and auditors.	Application programme of simulation and analysis
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Commercial law	KP 6309	AS	Elective subjects	5.0	Master's program by specialization (Scientific & pedagogical direction)	Economy	2	1	Law in business	Future professional and pedagogical activity	Civil law reform: prospects for the development of contract law. Concept and principles of contract law. Entrepreneurial (commercial) contract. The Treaty process is commercially available. Alienating commercial contracts. Intermediary commercial contracts. Service obligations in commercial turnover. Protection of the interests of the parties to commercial contracts.	RO8 The ability to independently defend the interests of an economic entity in specialized economic, administrative and arbitration courts on the legality of the reflection of economic activities of organizations in accounting, financial and tax reporting	The state budget and treasury
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Business analytics	BA 6311	AS	Elective subjects	5.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	2	1	Comprehensive economic analysis	Future professional and pedagogical activity	Principles of operation and tools of a business analyst. Types of business analytical activity. Modern services of business analysts. Areas of use of business intelligence services. Information business analytics. Models and methods of system dynamics. Application of dynamic systems for solving analytical problems. The main systems of statistical data analysis and their application in practice. Simulation modeling in the arsenal of a business analyst. Business analytics in business planning. Analytical assessment.	RO1 Ability to abstract thinking, critical analysis of problem situations on the basis of a systematic approach, development of action strategy. RO7 The ability to justify the rationality and effectiveness of the existing methods of management decision-making, the ability to plan the economic policy of the organization, in order to prevent negative results of its activities.	Controlling

M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	International standards on auditing and their implementation in the Republic of Kazakhstan	MSAPIP R 6303	AS	Elective subjects	6.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	2	2	Internal audit of business processes. Accounting in accordance with international standards	Future profession al and pedagogica l activity	Classification of ISA. ISA group 100-199 "Introductory aspects". ISA 200-299 "Duties". ISA 300-399 "Planning". ISA 400-499 "Internal control". ISA 500-599 "Audit evidence". ISA 600-699 "Use of third party work". ISA 700- 799 "Audit findings and reporting". ISA 800-899 "Special areas". Features of the conceptual approach to compliance with the principles of ethics of accountants and auditors.	RO6 Ability to conduct external audit and internal control system organization in the organization or group of companies on the basis of compliance with the principles of ethics of accountants and auditors. RO7 The ability to justify the rationality and effectiveness of the existing methods of management decision-making, the ability to plan the economic policy of the organization, in order to prevent negative results of its activities. RO10 Ability to self- development, personal growth, initiative and leadership skills.	National models and international financial reporting standards
M073 - «Audit and taxation»	7M04104 - «Accounting and legal support of business»	Full-time (MS 2 years) trimester	Audit of financial statements	AFO 6312	AS	Elective subjects	6.0	Master's program by specialization (Scientific & pedagogical direction)	Accounting and finance	2	2	Internal audit of business processes	Future profession al and pedagogica l activity	Information base, objectives and approaches to the audit of financial statements. Planning. Collection of audit evidence. Quality control. Risk factors for the appearance of distortions in the financial statements. The use of automated information systems during the audit of financial statements. Audit IT risks. Audit report. Forming an opinion. Audit report.	RO6 Ability to conduct external audit and internal control system organization in the organization or group of companies on the basis of compliance with the principles of ethics of accountants and auditors. RO7 The ability to justify the rationality and effectiveness of the existing methods of management decision-making, the ability to plan the economic policy of the organization, in order to prevent negative results of its activities.	Evaluation of financial statements.

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