

Ministry of Agriculture of the Republic of Kazakhstan

S.Seifullin Kazakh Agrotechnical University



Curriculum (Syllabus)

Discipline: **Introduction to the International Standards on Auditing (ISA)**

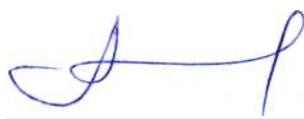
The educational program "**Accounting and Auditing in the real economy**"

Specialty: Accounting and Audit – **5B050800**"Accounting and Auditing"

The discipline program for students (Syllabus) Introduction to the International Standards on Auditing is compiled on the basis of the catalog of elective disciplines in the specialty 5B050800 “Accounting and Auditing” of the academic degree “Bachelor” dated 08/31/2018 protocol No. 1 and in accordance with the specialty work curriculum 5B050800 “Accounting and Auditing”, approved on 30 of May 2020, Protocol No.15.

Considered at a meeting of the Department of Accounting and Auditing 12/ 06/ 2020, protocol №12

Head of Department



A. Baidakov

The Curriculum (Syllabus) has been recommended by Methodical Commission of Economics Faculty, 19/ 06/ 2020, protocol №13

Head of the Commission



S. Daripbayeva

1 Instructor information

Lecturer – Ainur Bulasheva, Candidate of Economic Sciences, Senior Lecturer,
Department: Accounting and Auditing, tel.: 39 -55-07.

Room: 1411

Time: in accordance with the schedule at the department

Classes are held according to the approved schedule using distance technologies in «online» and «offline» modes.

2 Discipline information

Module - Theory and practice of audit -3221 VMSAM

The type of module - the basic discipline, optional component.

Number of credits of discipline 6 ESTS

Academic time allocation

Weeks of semester	1	2	3	4	5	6	7	8	9	10	Total
Lectures	3	3	3	3	3	3	3	3	3	3	30
Practical studies	3	3	3	3	3	3	3	3	3	3	30
IWST	2	3	2	3	2	3	2	3	2	2	24
IWS	9	10	9	10	9	10	9	10	10	10	96
Total	17	19	17	19	17	19	17	19	18	18	180

3 Prerequisites:

"Financial Accounting (basic course)" (To study this course, the student must have a basic knowledge of the field of economic theory, microeconomics, mathematics for economists, statistics, informatics, marketing, management, accounting, financial accounting and analysis.)

4 Postrequisites:

"Advanced Management Accounting", "Corporate Finance" (master the terminology of international financial reporting standards; to know the main provisions of IFRS; be able to generate accounting and analytical information necessary for reflection in the financial statements of the company).

5 Brief Description of the Course

“Introduction to the International Standards on Auditing” is a relatively new independent course, the emergence of which is due to the process of reforming the accounting system in Kazakhstan, the transition of domestic accounting practices to international accounting and reporting standards.

The study of international audit standards is designed to help specialists of audit firms competently organize their work and improve its quality in order to more fully satisfy the needs of society in reliable information about the financial condition and results of economic activities of audited companies.

5.1 The purpose of teaching discipline

The purpose of the discipline "Introduction to the International Standards on Auditing (ISA)" is: to form students' understanding of the importance of international audit standards, to familiarize themselves with the tasks of standardizing auditing;

to acquaint with the history of the development of standards and factors affecting their development; to acquaint students with special terminology, rules and requirements of ISA, to consider the structure, composition and content of ISA.

5.2 Learning outcomes of discipline.

As a result of studying the discipline, students should:

Know: the nature and content of international audit standards, the features of their use at various levels of audit in the Republic of Kazakhstan.

To be able to: use the acquired knowledge on the content of ISAs and the problems of their use in the Republic of Kazakhstan when analyzing the reliability of financial reporting data from the perspective of the applied international audit standards in practice.

Own: financial control skills; the correct application of its types and forms when conducting control measures, depending on the goal and control objects.

As a result of studying the course, the student must possess all the skills, knowledge and skills necessary in the profession and must:

A. To be able to use international auditing standards in practice, both from the point of view of their application and from the point of view of their use in the audit of financial statements to control their correct application.

B. To acquire practical skills in using international audit standards to verify the accuracy and objectivity of the data presented in the financial statements.

C. The ability to use acquired skills to understand the meaning and use of international audit standards in the process of practical activity to identify compliance of credentials with the basic principles of audit.

D. In the field of communication - the formation of a sense of tolerance, respect for the opinions of others, willingness to work in a team.

E. In the field of training - the ability to acquire knowledge in the field of interest on the application of international audit standards, as well as the ability to transfer this knowledge to others.

Competencies	Descriptors - the main signs of the development of competence (indicators of achievement)
1. Know the structure and content of international audit standards	the ability to present the results of a study in the field of international audit standardization in the form of a report and

	abstract material
2. Be able to identify the main and additional requirements of standards	the ability to prepare materials based on the results of the audit of reporting in accordance with international audit standards to evaluate the user of reporting options for economic decisions made at the micro level
3. Generate working documentation confirming compliance with the requirements of the standards	the ability to carry out economic calculations to achieve the goal of the audit, using technical and analytical techniques for processing financial and non-financial sources of information on the activities of an economic entity

5.3 Summary of discipline modules

The discipline consists of three logically connected parts (modules):

- The first module - ISA Features;
- The second module - ISA Committee Activities;
- The third module - General principles of audit activities.

6 Discipline Contents

6.1 List of lecture classes

Module	Name of topics	Capacity in hours	Literature	Week
1. ISA Features	Topic 1. The Importance of International Standards on Auditing	3	1-3, online 1, 28	1
	Topic 2. The content, classification and characteristics of the main groups of standards	3	1-3, online 2-19, 28	2
2. ISA Committee Activities	Topic 3. Rights and obligations of the International Institute of Certified Accountants (AICPA)	3	1-3, online 20, 28	3
	Topic 4. Activities of international audit firms	3	1-3, online 21-26, 28	4
3. General principles of audit activities	Topic 5. General principles governing the audit of financial statements	3	1-3, online 27-28	5

	Topic 6. Application of international standards at the stage of audit organization	3	1-3, online 28, 30	6
	Topic 7. International standards for regulating aspects of the internal control system	3	1-3, online 28, 30	7
	Topic 8. International audit standards governing the methods for obtaining audit evidence	3	1-3, online 28, 30	8
	Topic 9. Audit report: the procedure for preparation and presentation	3	1-3, online 28, 30	9
	Topic 10. Features of the application of international standards by type of audit services	3	1-3, online 28, 30	10
	Total	30		

6.2 List of laboratory and practical classes

Module	Name of topics	Practice tasks, Purpose and content	Capacity in hours	Literature	Week	Current control, 0/100
1. ISA Features	Topic 1. The Importance of International Standards on Auditing	1. Assignment of International Standards on Auditing (ISA) 2. The relationship of ISA with national standards 3. The value of audit standards and norms. 4. The relationship of international financial reporting standards and audit standards	3	1-3, online 1, 28	1	0/100
	Topic 2. The content, classification and characteristics of the main groups of standards	1. The concept and classification of standards. 2. The main principles, requirements and stages of the audit 1. Code of Professional Ethics for Auditors.	3	1-3, online 2-19, 28	2	0/100

		2. Application of ISA in Kazakhstan				
2.ISA Committee Activities	Topic 3. Rights and obligations of the International Institute of Certified Public Accountants (AICPA)	1. The main tasks of the International Institute of Certified Accountants (AICPA) 2. Rights and obligations of the International Institute of Certified Public Accountants (AICPA).	3	1-3, online 20, 28	3	0/100
	Topic 4. Activities of international audit firms	1. International Accounting Standards Board (IASB). 2. International Federation of Accountants (IFAC) 3. The Big Four	3	1-3, online 21-26, 28	4	0/100
3.General principles of audit activities	Topic 5. General principles governing the audit of financial statements	1. The main aspects of ISA 200. 2. The rights of audit firms and auditors 3. Responsibilities of audit firms and auditors	3	1-3, online 27-28	5	0/100
	Topic 6. Application of international standards at the stage of audit organization	1. Stages and principles of audit planning 2. Preparation of a general audit plan 3. Designing an audit program	3	1-3, online 28, 30	6	0/100

	Topic 7. International standards for regulating aspects of the internal control system	1. The internal control system and its elements 2. Client accounting system 3. The control environment and its elements 4. Controls and their diversity	3	1-3, online 28, 30	7	0/100
	Topic 8. International audit standards governing the methods for obtaining audit evidence	1. Sources of evidence 2. Methods of obtaining evidence	3	1-3, online 28, 30	8	0/100
	Topic 9. Audit report: the procedure for preparation and presentation	1. The audit report and the procedure for its preparation 2. The structure and forms of the audit report	3	1-3, online 28, 30	9	0/100
	Topic 10. Features of the application of international standards by type of audit services	1. Related services 2. Agreed procedures	3	1-3, online 28, 30	10	0/100
	Total		30			

6.3 Evaluation criteria for practical exercises

Assessment	Criterion
95-100	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, which is manifested in the free handling of concepts, the ability to distinguish its essential and non-essential features, cause and effect relationships. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is formulated in terms of science, stated in the literary language, logical, demonstrative, demonstrates the authors' position of students.

90-94	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, the main provisions of the topic are clearly disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena revealed. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is stated in literary language in terms of science. Deficiencies in the definition of concepts may be made, corrected by the student on his own in the process of answering.
85-89	- when the students are given a complete, detailed answer to the question posed, the main provisions of the topic are clearly revealed in the answer, a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena that are revealed are traced. The answer is stated in literary language in terms of science. The answer made mistakes corrected by the student with the help of a teacher.
80-84	- in the case when a complete, detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in literary language in terms of science. Mistakes or minor errors may be made, corrected by the student with the help of a teacher.
75-79	- in the case when a detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in terms of science. However, minor errors or omissions were made, corrected by the student using leading questions.
70-74	- when a complete but insufficiently consistent answer is given to the question posed, but the ability to distinguish essential and non-essential features and cause-effect relationships is shown. The answer is logical and stated in terms of science. 1-2 errors can be made in determining the basic concepts that the student found it difficult to fix on his own.
65-69	- is put in the case when an insufficiently complete and insufficiently detailed answer is given. The logic and sequence of presentation have violations. Errors were made in the disclosure of concepts and in the use of terms. The student is not able to independently identify the essential and non-essential features and cause-effect relationships. The student can concretize the generalized knowledge, proving by examples their basic provisions only with the help of a teacher. Speech design requires amendments, corrections.
60-64	- is put in the case when an incomplete answer is given, the logic, and the sequence of presentation have significant violations. Gross errors were made in determining the essence of the concepts, theories, and phenomena disclosed, due to the student's misunderstanding of their essential and non-essential features and relationships. There are no conclusions in the

	answer. The ability to reveal specific manifestations of generalized knowledge is not shown. Speech design requires amendments, corrections.
55-59	- is put in the case when an incomplete answer is given. Present inconsistency of presentation. The teacher finds it difficult to prove. A lot of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena. There are no conclusions in the answer. Speech is illiterate. When answering additional questions, the Teacher begins to realize the existence of a connection between knowledge only after the prompting of the teacher.
50-54	- is put in the case when an incomplete answer is given, which is scattered knowledge on the topic of the issue with significant errors in the definitions. Fragmentation, inconsistency of presentation are present. The teacher does not realize the connection of this concept, theory, phenomenon with other objects of the module (discipline). There are no conclusions, concretization and evidence of the presentation. Illiterate speech. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question posed, but also to other questions on each topic of the discipline.
25-49	- set if the student has discovered gaps in knowledge of the main material provided for by the program, has not mastered more than half of the module (discipline) program, made fundamental mistakes in the answers, failed to complete independent tasks provided for by the current control forms, did not work through all the basic literature, provided by the program.
0-24	- exposed to the student who does not know a significant part of the material, makes significant mistakes, uncertainly, with large

6.4 the Schedule of the implementation and delivery of self-study tasks

Module	Name of topics	Practice tasks, Purpose and content	Literature	Control Form	Deadline for assignment	Current control, 50/100
1	2	3	4	5	6	7

1. ISA Features	Topic 1. The Importance of International Standards on Auditing	1. Assignment of International Standards on Auditing (ISA) 2. The relationship of ISA with national standards 3. The value of audit standards and norms. 4. The relationship of international financial reporting standards and audit standards	1-3, online 1, 28	testing, answering questions, problem solving, exercise, note-taking, summaries	1 week	0-100
	Topic 2. The content, classification and characteristics of the main groups of standards	1. The concept and classification of standards. 2. The main principles, requirements and stages of the audit 1. Code of Professional Ethics for Auditors. 2. Application of ISA in Kazakhstan	1-3, online 2-19, 28	testing, answering questions, problem solving, exercise, note-taking, summaries	2 week	0-100
2. ISA Committee Activities	Topic 3. Rights and obligations of the International Institute of Certified Public Accountants (AICPA)	1. The main tasks of the International Institute of Chartered Certified Accountants (AICPA) 2. Rights and obligations of the International Institute of Certified Public Accountants (AICPA).	1-3, online 20, 28	testing, answering questions, problem solving, exercise, note-taking, summaries	3 week	0-100

	Topic 4. Activities of international audit firms	<p>1. International Accounting Standards Board (IASB).</p> <p>2. International Federation of Accountants (IFAC)</p> <p>3. The Big Four</p>	1-3, online 21-26, 28	testing, answering questions, problem solving, exercise, note-taking, summaries	4 week	0-100
3. General principles of audit activities	Topic 5. General principles governing the audit of financial statements	<p>1. The main aspects of ISA 200.</p> <p>2. The rights of audit firms and auditors</p> <p>3. Responsibilities of audit firms and auditors</p>	1-3, online 27-28	testing, answering questions, problem solving, exercise, note-taking, summaries	5 week	0-100
	Topic 6. Application of international standards at the stage of audit organization	<p>1. Stages and principles of audit planning</p> <p>2. Preparation of a general audit plan</p> <p>3. Designing an audit program</p>	1-3, online 28, 30	testing, answering questions, problem solving, exercise, note-taking, summaries	6 week	0-100
	Topic 7. International standards for regulating aspects of the internal control system	<p>1. The internal control system and its elements</p> <p>2. Client accounting system</p> <p>3. The control environment and its elements</p> <p>4. Controls and their diversity</p>	1-3, online 28, 30	testing, answering questions, problem solving, exercise, note-taking, summaries	7 week	0-100

Topic 8. International audit standards governing the methods for obtaining audit evidence	1. Sources of evidence 2. Methods of obtaining evidence	1-3, online 28, 30	testing, answering questions, problem solving, exercise, note-taking, summaries	8 week	0-100
Topic 9. Audit report: the procedure for preparation and presentation	1. The audit report and the procedure for its preparation 2. The structure and forms of the audit report	1-3, online 28, 30	testing, answering questions, problem solving, exercise, note-taking, summaries	9 week	0-100
Topic 10. Features of the application of international standards by type of audit services	1. Related services 2. Agreed procedures	1-3, online 28, 30	testing, answering questions, problem solving, exercise, note-taking, summaries	10 week	0-100

6.5 Criteria for the assessment of IWS tasks

Assessment	Criterion
95-100	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, which is manifested in the free handling of concepts, the ability to distinguish its essential and non-essential features, cause and effect relationships. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is formulated in terms of science, stated in the literary language, logical, demonstrative, demonstrates the authors' position of students.
90-94	- when a complete, detailed answer is given to the question posed, the totality of conscious knowledge about the object is shown, the main provisions of the topic are clearly disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena revealed. The knowledge about the object is demonstrated against the background of understanding it in the system of this science and interdisciplinary connections. The answer is stated in

	literary language in terms of science. Deficiencies in the definition of concepts may be made, corrected by the student on his own in the process of answering.
85-89	- when the students are given a complete, detailed answer to the question posed, the main provisions of the topic are clearly revealed in the answer, a clear structure, a logical sequence that reflects the essence of the concepts, theories, and phenomena that are revealed are traced. The answer is stated in literary language in terms of science. The answer made mistakes corrected by the student with the help of a teacher.
80-84	- in the case when a complete, detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in literary language in terms of science. Mistakes or minor errors may be made, corrected by the student with the help of a teacher.
75-79	- in the case when a detailed answer is given to the question posed, the ability to distinguish essential and non-essential features, cause-effect relationships is shown. The answer is clearly structured, logical, stated in terms of science. However, minor errors or omissions were made, corrected by the student using leading questions.
70-74	- when a complete but insufficiently consistent answer is given to the question posed, but the ability to distinguish essential and non-essential features and cause-effect relationships is shown. The answer is logical and stated in terms of science. 1-2 errors can be made in determining the basic concepts that the student found it difficult to fix on his own.
65-69	- is put in the case when an insufficiently complete and insufficiently detailed answer is given. The logic and sequence of presentation have violations. Errors were made in the disclosure of concepts and in the use of terms. The student is not able to independently identify the essential and non-essential features and cause-effect relationships. The student can concretize the generalized knowledge, proving by examples their basic provisions only with the help of a teacher. Speech design requires amendments, corrections.
60-64	- is put in the case when an incomplete answer is given, the logic, and the sequence of presentation have significant violations. Gross errors were made in determining the essence of the concepts, theories, and phenomena disclosed, due to the student's misunderstanding of their essential and non-essential features and relationships. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown. Speech design requires amendments, corrections.
55-59	- is put in the case when an incomplete answer is given. Present inconsistency of presentation. The teacher finds it difficult to prove. A lot of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena. There are no conclusions in the answer. Speech is illiterate. When answering additional questions, the Teacher begins to

	realize the existence of a connection between knowledge only after the prompting of the teacher.
50-54	- is put in the case when an incomplete answer is given, which is scattered knowledge on the topic of the issue with significant errors in the definitions. Fragmentation, inconsistency of presentation are present. The teacher does not realize the connection of this concept, theory, phenomenon with other objects of the module (discipline). There are no conclusions, concretization and evidence of the presentation. Illiterate speech. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question posed, but also to other questions on each topic of the discipline.
25-49	- set if the student has discovered gaps in knowledge of the main material provided for by the program, has not mastered more than half of the module (discipline) program, made fundamental mistakes in the answers, failed to complete independent tasks provided for by the current control forms, did not work through all the basic literature, provided by the program.
0-24	- exposed to the student who does not know a significant part of the material, makes significant mistakes, uncertainly, with large

7. Main forms and methods of training

Independent work is the most productive form of educational and cognitive activity of the student during the period of study.

To implement creative abilities and deepen the discipline, the following types of independent work are provided: 1) current and 2) creative problem-oriented.

The current independent work is aimed at deepening and consolidating the student's knowledge, developing practical skills and includes:

work with the lecture material, search and review of literature and electronic sources of information on the individual problem of the course;

- doing homework, home control work;
- Leading independent work;
- preparation for practical and seminar classes;
- Preparation for the control work and the colloquium, for the exam.

Creative independent work includes:

- search, analysis, structuring and presentation of information;
- research work and participation in scientific student conferences, seminars and olympiads;
- the analysis of scientific publications according to a topic predetermined by the teacher;
- public speech in the classroom with a report and organization of a discussion of the

thoroughly studied material in the field of student's research interests

Online work includes:

- doing online tests
- answering questions online using various educational sources
- solving problems in Platonus
- doing exercises in Platonus
- note-taking using slides and videos
- writing summaries on online lectures

8. References

1. Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, IAASB Handbook Volume I, Volume II, Volume III, 2015
2. Brenda Porter, Jon Simon, David Hatherly / Principles of Auditing, third edition, Wiley, 2011
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8.1 ONLINE REFERENCES

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3. [Chamber of Professional Accountants of the Republic of Kazakhstan \(CPA RK\)](#)
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8. [Law on Accounting and Financial Reporting, 2007](#)
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12. **Relevant Publications**
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24. <https://home.kpmg/kz/ru/home.html> KPMG
25. <https://www2.deloitte.com/kz/ru/legal/deloitte-kazakhstan.html> Deloitte
26. <https://www.pwc.kz/> PwC
27. https://online.zakon.kz/document/?doc_id=30208656#pos=5;-245 MCA 200

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29. <https://www.international-standards.org/> Standard setting board
30. <https://www.iaasb.org/standards-pronouncements> ISA
31. <https://opentuition.com/acca/aa/acca-audit-assurance-aa-lectures/> Online lectures
32. <https://study.com/academy/lesson/what-are-assurance-services-in-auditing.html> Online lectures

9. Course policy

1. The organization of the educational process using distance learning technologies provides for conducting training courses in «online» and «offline» modes and is carried out in accordance with the established training load, educational programs, with a working curriculum and lesson schedule; Training sessions in "offline" mode provide for the process of educational interaction, in which the teacher and student communicate asynchronously, ie through their own AIS platform "PLATONUS", SDL "MOODLE", and their internal chat and forum communication services. Training sessions in "online" mode include the process of training interaction in real time: video conferencing (Zoom, Hangouts, etc.).
2. Students master the educational material of the disciplines (lectures, laboratory, practical, seminar and other types of classes) using the university's automated information systems (Platonus, moodle, Unihab automated written verification system) and online platforms, including Zoom, or using other publicly accessible platforms through the Internet, while being outside the university.
3. Before the start of the trimester, students should learn how to use distance learning technologies and when registering for an online lesson, fill out all sections: last name, first name, group, course, specialty, put their photo in profile. Students must create a workplace in advance (turn off extraneous sounds, do not allow unauthorized persons). Students must follow the dress code and look tidy.
4. Classes are held strictly on schedule, being late, skipping lessons, leaving online classes are not allowed. Class attendance is recorded and monitored daily. During classes, the sound can be turned off (on) by the organizer, if the teacher asks a question, you can answer by raising your hand using a special function on the computer. Questions that arise during classes can be asked in the chat.
5. Current control of students is carried out in accordance with the working curriculum of the discipline (syllabus) and grades are put in electronic journals in AIS Platonus via online resources in online mode in accordance with the QMS "Control of knowledge and conducting final examination " and instructions for filling out the electronic journal and student performance in AIS Platonus " which are placed in the EDMC "ARTA".
6. Responsibility for the timely completion of teachers' assignments in disciplines using DOT in online mode is held by students. If there is no possibility of DOT training, the student is obliged to inform his curator/adviser/head of the department/dean of the faculty through any means of communication.
7. Instructions for the use of DLT in NJSC "S.Seifullin KATU" are placed in the "Announcements" section of AIS "Platonus" and SDL "Moodle" as well as in the "DLT" section of the EDMC "Arta".

10. Information on assessment of knowledge

The study of discipline presupposes a close interaction of the following forms of instruction: lectures, practical classes, independent work. Lectures disclose the main theoretical aspects of organization and accounting. Practical classes consolidate the knowledge gained at lectures and develop skills of organization and accounting. Particular attention is paid to the development of the skills and habits necessary for accounting in specific situations, close to real economic conditions. In the course of independent work, students repeat the material they have passed, and also consolidate practical skills by fulfilling individual assignments issued by the teacher

11. Policy of grading

The scale of assessment of student learning

Based on letter system	Digital equivalent scores	Percentage scores	Based on the traditional system
A	4.0	95-100	excellent
A-	3.67	90-94	
B+	3.33	85-89	good
B	3.0	80-84	
B-	2.67	75-79	
C+	2.33	70-74	
C	2.0	65-69	satisfactorily
C-	1.67	60-64	
D+	1.33	55-59	
D-	1.0	50-54	
FX	0,5	25-49	unsatisfactorily
F	0	0-24	

Associate Professor of S.Seifullin KazATU



Bulasheva A.A.