

MINISTRY OF AGRICULTURE OF THE REPUBLIC OF KAZAKHSTAN

S.SEIFULLIN KAZAKH AGROTECHNICAL UNIVERSITY



SYLLABUS

DISCIPLINE: PROFESSIONALLY ORIENTED FOREIGN LANGUAGE (ENGLISH)

EDUCATIONAL PROGRAM - ACCOUNTING AND AUDIT IN THE REAL SECTOR OF ECONOMY

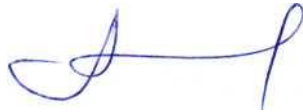
SPECIALTY: ACCOUNTING AND AUDIT – 5B050800

NUR-SULTAN 2020

The Syllabus has been designed on the base of typical program adopted by methodical council of the T.Ryskulov Kazakh Economic University for the specialty 5B050800 - “Accounting and Audit” for higher education institutions and in accordance with work academic plan of the specialty.

The Syllabus was discussed and approved by the Department of Accounting and Audit, _____, _____, 2020, protocol № _____

Head of the Department



A.Baidakov

The Syllabus was recommended by Methodical Commission of Economics Faculty, _____, _____, 2020, протокол № _____

Head of the Commission *S. Daripbayeva* S. Daripbayeva

DISCIPLINE “PROFESSIONALLY ORIENTED FOREIGN LANGUAGE (ENGLISH)”

1. LECTURER INFO

Lecturer –Ayagoz Orazbayeva, Master of Sciences (Economics)

S.Seifullin Kazakh Agrotechnical University - Astana

Department of Accounting and Audit, tel.: 39 -58-07

Consultation time: 09-00 to 17-00, Monday-Friday

1.1. Classes are held according to the approved schedule using distance technologies in «online» and «of-line» modes

2. DISCIPLINE INFO

Name - Professionally Oriented Foreign Language (English)

Code - POFL

Number of credits – 2

Lectures – 0

Practical/laboratory work - 20

Independent work under teacher’s supervision - 8

Trimester – 2

Type of Module – Basic, mandatory

2.1 SAMPLE DISTRIBUTION OF ACADEMIC HOURS OF THE DISCIPLINE

Trimester weeks	1	2	3	4	5	6	7	8	9	10	Total
Lecture											
Laboratory/Practical work	2	2	2	2	2	2	2	2	2	2	20
Office hours	0	0	1	1	1	1	1	1	1	1	8
Self-study	3	3	3	3	3	3	3	3	4	4	32
Sum	5	5	6	6	6	6	6	6	7	7	60

3 PRE-REQUISITES

- Accounting principles
- Management
- Enterprise Economics

4 POST-REQUISITES

- Financial Accounting
- Diploma Paper

5 BRIEF DESCRIPTION OF THE COURSE

The course objective is to help students possess skills for easy orientation in English-speaking and writing environment that enable them to do their jobs including planning skills, controlling skills, and decision making skills.

Tasks of the Course:

- To impart students skills on establishing goals and specifying the ways to achieve them;
- To impart students skills on gathering, evaluating, and responding to feedback;
- To impart students skills on making intelligent, data-driven decisions.

Results expected:

- Students' ability to use planning, controlling, and decision-making methods in business-related problems.

6 CONTENTS

6.1 LIST OF LECTURES

N/A

6.2 THE LIST OF LABORATORY AND PRACTICAL CLASSES (LPC)

MODULE NAME	TOPIC TITLE	TASKS OF LPC, PURPOSE AND CONTENT	AMOUNT OF HOURS	TEXTS	WEEK	ASSESSMENT 0/100 POINTS
Managerial Accounting: An Overview	Managerial Accounting: An Overview	Basic Concepts of Managerial Accounting	2	1	1	0/100
Managerial Accounting and Cost Concepts	Managerial Accounting and Cost Concepts	Managerial Accounting: Cost Concepts	4	1	2-3	0/100
Process Costing	Process Costing	Process Costing: Tools of Management	2	1	4	0/100
Variable Costing and Segment Reporting	Variable Costing and Segment Reporting	Variable Costing and Segment Reporting: Tools of Management	2	1	5	0/100
Cost-Volume-Profit Relationships	Cost-Volume-Profit Relationships	Cost-Volume-Profit Relationships	2	1	6	0/100
Activity-Based Costing	Activity-Based Costing	Activity-Based Costing: A Tool to Aid Decision Making	2	1	7	0/100

Profit Planning	Profit Planning	Profit Planning: Tools of Management	2	1	8	0/100
Standard Costs and Variances	Standard Costs and Variances	Standard Costs and Variances: Tools of Management	2	1	9	0/100
Financial Statement Analysis	Financial Statement Analysis	Financial Statement Analysis: Tools of Management	2	1	10	0/100

6.3 CRITERIA FOR ASSESSING TASKS OF LABORATORY/PRACTICAL CLASSES

Percentage	Criterion
95-100	- it is put in the case when a full, detailed answer to the question is given, a set of conscious knowledge of statistics is shown, which manifests itself in the free operation of concepts, the ability to highlight its essential and non-essential features, cause-and-effect relationships. Knowledge of statistics is demonstrated on the background of understanding it in the system of this science and interdisciplinary connections. Freely demonstrates knowledge of statistical indicators, knows the calculation methodology and gives the correct economic interpretation
90-94	- it is put in the case when a full, detailed answer to the question is given, a set of conscious knowledge about the object is shown, the main provisions of the topic are evidently disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the disclosed concepts, theories, phenomena. Knowledge about the object is demonstrated on the background of understanding it in the system of this science and interdisciplinary connections. However, there are shortcomings in the definition of indicators, corrected by students themselves in the process of response.
85-89	- put in the case where students are given a complete, detailed answer to the question, evidence disclosed the main provisions of the topic in the answer can be traced a clear structure, logical sequence, reflecting the essence of the disclosed concepts, theories, phenomena. In the answer there are mistakes corrected by the student with the help of the teacher.
80-84	- it is put in the case when the full, detailed answer to the question is given, the ability to allocate essential and insignificant signs, cause-and-effect relations is shown. The answer is clearly structured, logical, presented in literary language in terms of science. However, minor errors in the calculations are made or there are shortcomings corrected by the student with the help of leading questions.
75-79	- it is put in the case when the full answer to the question is given, the ability to allocate essential and insignificant signs, cause-and-effect relations is shown. The answer is clearly structured, logical, stated in terms of science. There may be shortcomings or minor errors corrected by the student with the help of the teacher.
70-74	- it is put in that case when the insufficiently consecutive answer to the question is given, but thus the ability to allocate essential and insignificant signs and cause-and-effect links is shown. There may be 1-2 errors in the definition of basic concepts, which the student found it difficult to correct on their own.
65-69	- it is put in the case when the insufficiently consistent answer to the question is given, but at the same time the ability to allocate essential and insignificant signs and cause-and-effect relations is shown. There may be 1-2 errors in the definition of basic concepts that the student found it difficult to correct by himself.

60-64	- put in the case where an incomplete answer is given, the logic and sequence of presentation have significant violations. Gross errors were made in determining the essence of disclosed concepts, theories, phenomena, due to students ' misunderstanding of their essential and non-essential features and connections. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown.
55-59	- is put in the case when an incomplete answer is given. There is illogical presentation. The educator is at a loss for evidence. The mass of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena. Speech is illiterate. When answering additional questions, the Teacher begins to realize the existence of a link between knowledge only after prompting the teacher. cepts, theories, phenomena, due to students ' misunderstanding of their essential and non-essential features and connections. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown.
50-54	- is put in the case where the answer is given, which is a disparate knowledge on the subject of the question with significant errors in the definitions. There are fragmentary, illogical presentation. The teacher is not aware of the relationship of this concept, theory, phenomena with other objects of the module (discipline). It illiterate. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question, but also to other questions of the module (discipline).
25-49	- put in the event that the student found gaps in the knowledge of the basic material provided by the program, has not mastered more than half of the program module (discipline) there Are no conclusions, specification and evidence of presentation. It illiterate. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question, but also to other questions.
0-24	put in the event that the student has found significant gaps in the knowledge of statistics provided by the program, has not mastered more than half of the program module (discipline), in the answers made fundamental mistakes, did not perform certain tasks provided by the forms of the control, did not work on all the basic literature.

6.4. SCHEDULE OF EXECUTION AND DELIVERY OF ASSIGNMENTS FOR SELF-STUDY IN THE COURSE

No	MODULE NAME	TOPIC TITLE	SELF-STUDY ASSIGNMENTS, PURPOSE AND CONTENT	RECOMMENDED LITERATURE	FORM OF TASKS CONTROL	TASKS DEADLINE	ASSESSMENT 0/100 POINTS
1	2	3	4	6	7	8	9
1	Pricing Products and Services	The economists' approach to pricing	To learn and demonstrate knowledge of demand elasticity measurement and profit-maximizing pricing tools	1	Written assignment	3rd week	0/100
2	Profitability Analysis	Absolute profitability. Relative profitability	To learn and demonstrate knowledge of methods for making volume trade-off decisions	1	Written assignment	6th week	0/100
3	Performance Measurement in Decentralized Organizations	Responsibility Accounting. Cost, Profit, and Investment Centers	To learn and demonstrate knowledge of methods for evaluating investment center performance	1	Written assignment	9th week	0/100

6.5 CRITERIA FOR THE ASSESSMENT OF SIS TASKS

Percentage	Criterion
95-100	- it is put in the case when a full, detailed answer to the question is given, a set of conscious knowledge of statistics is shown, which manifests itself in the free operation of concepts, the ability to highlight its essential and non-essential features, cause-and-effect relationships. Knowledge of statistics is demonstrated on the background of understanding it in the system of this science and interdisciplinary connections. Freely demonstrates knowledge of statistical indicators, knows the calculation methodology and gives the correct economic interpretation
90-94	- it is put in the case when a full, detailed answer to the question is given, a set of conscious knowledge about the object is shown, the main provisions of the topic are evidently disclosed; the answer traces a clear structure, a logical sequence that reflects the essence of the disclosed concepts, theories, phenomena. Knowledge about the object is demonstrated on the background of understanding it in the system of this science and interdisciplinary connections. However, there are shortcomings in the definition of indicators, corrected by students themselves in the process of response.
85-89	- put in the case where students are given a complete, detailed answer to the question, evidence disclosed the main provisions of the topic in the answer can be traced a clear structure, logical sequence, reflecting the essence of the disclosed concepts, theories, phenomena. In the answer there are mistakes corrected by the student with the help of the teacher.
80-84	- it is put in the case when the full, detailed answer to the question is given, the ability to allocate essential and insignificant signs, cause-and-effect relations is shown. The answer is clearly structured, logical, presented in literary language in terms of science. However, minor errors in the calculations are made or there are shortcomings corrected by the student with the help of leading questions.
75-79	- it is put in the case when the full answer to the question is given, the ability to allocate essential and insignificant signs, cause-and-effect relations is shown. The answer is clearly structured, logical, stated in terms of science. There may be shortcomings or minor errors corrected by the student with the help of the teacher.
70-74	- ставится в том случае, когда дан недостаточно последовательный ответ на поставленный вопрос, но при этом показано умение выделить существенные и несущественные признаки и причинно-следственные связи. Могут быть допущены 1-2 ошибки в определении основных понятий, которые обучающийся затруднился исправить самостоятельно.
65-69	- it is put in the case when the insufficiently consistent answer to the question is given, but at the same time the ability to allocate essential and insignificant signs and cause-and-effect relations is shown. There may be 1-2 errors in the definition of basic concepts that the student found it difficult to correct by himself.
60-64	- put in the case where an incomplete answer is given, the logic and sequence of presentation have significant violations. Gross errors were made in determining the essence of disclosed concepts, theories, phenomena, due to students' misunderstanding of their essential and non-essential features and connections. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown.
55-59	- is put in the case when an incomplete answer is given. There is illogical presentation. The educator is at a loss for evidence. The mass of significant errors in the definitions of terms, concepts, characteristics of facts, phenomena.

	Speech is illiterate. When answering additional questions, the Teacher begins to realize the existence of a link between knowledge only after prompting the teacher. cepts, theories, phenomena, due to students ' misunderstanding of their essential and non-essential features and connections. There are no conclusions in the answer. The ability to reveal specific manifestations of generalized knowledge is not shown.
50-54	- is put in the case where the answer is given, which is a disparate knowledge on the subject of the question with significant errors in the definitions. There are fragmentary, illogical presentation. The teacher is not aware of the relationship of this concept, theory, phenomena with other objects of the module (discipline). It illiterate. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question, but also to other questions of the module (discipline).
25-49	- put in the event that the student found gaps in the knowledge of the basic material provided by the program, has not mastered more than half of the program module (discipline) there Are no conclusions, specification and evidence of presentation. It illiterate. Additional and clarifying questions of the teacher do not lead to correction of the student's answer not only to the question, but also to other questions.
0-24	- put in the event that the student has found significant gaps in the knowledge of statistics provided by the program, has not mastered more than half of the program module (discipline), in the answers made fundamental mistakes, did not perform certain tasks provided by the forms of the control, did not work on all the basic literature.

7. BASIC FORMS AND TEACHING METHODS

In the process of developing foreign language communicative competence, interactive forms of training are used, as a rule, these are not only role-playing games, but also business games, group discussions, round tables, seminars, classes-holidays, classes-excursions and others, which are characterized by an orientation toward the widespread use of the educational effect group interaction, as well as the implementation of the principle of student activity using their creativity. All these forms will be implemented using Webex, BigBlueButton, Skype and so on. The main forms and methods of training should be supplemented according to the requirements of Distance Learning Technologies

8. LIST OF REFERENCES

8.1. Main references

1. MacKenzie I. English as a lingua franca: Theorizing and teaching English. – Routledge, 2014.
2. Nickerson C., Planken B. Introducing Business English. – Routledge, 2015.
3. A.A. Bulasheva S.E. Kuanyshbekov Methodological guidelines for practical works.- Astana, 2018 [<http://portal.kazatu.kz/e-books/content/N0tOfp8XYifbMJui6cVu/index.pdf>]

8.2. Additional references

1. Weygandt, Jerry J. /Accounting principles 10th edition, 2012
2. Hoggett, Edwards, Medlin, Chalmers, Hellmann, Beattie, Maxfield/Accounting 9th edition, 2016
3. Patrick J, Welch, Gerry F. Welch/Economics theory and practice, 9th edition, 2012
4. A dictionary of Accounting, Oxford University press, 2012

8.3 Digital literature

- 1 <https://www.englishdom.com/blog/biznes-leksika-i-slova-v-anglijskom-yazyke/>
- 2 <http://www.correctenglish.ru/business/terms/>

9. COURSE REQUIREMENTS

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 ABOUT COURSE ASSESSMENT

Current control of student performance is carried out on each topic of the discipline and includes knowledge control in online-, offline-classes. Assessment of the current performance monitoring (assessment of the admission rating) consists of assessments of the current control in online-, of-line-classes.

Estimates for all forms of current control are set on a 100-point scale. The admission rating to the final control is 50%. 60% is assigned to the current control (CC), final control (FC) - 40% of the total sum of the final assessment.

11. GRADING POLICY

11.1 END OF COURSE EVALUATION CRITERIA

THE TOTAL SCORE FOR THE COURSE IN PERCENTAGE IS DETERMINED BY THE FORMULA: $T\% = CCAVE * 0,6 + E * 0,4$

SCHEME OF KNOWLEDGE ASSESSMENT OF THE DISCIPLINE

#	TYPES OF CLASSES AND STUDENT WORK	POINTS MIN/ MAX
I	ASSESSMENT TASKS TAKEN DURING THE TRIMESTER (LABORATORY AND PRACTICAL TRAIN- ING, SELF-STUDY).	0/100
	TOTAL (AVERAGE):	0/100
II	FINAL ASSESSMENT: EXAM	0/100
	TOTAL (AVERAGE):	0/100

STUDENTS KNOWLEDGE ASSESSMENT SCHEME IN THE EXAM

#	EXAMINATION ASSESSMENT	SCORE (FOR EACH COMPLETED TASK)
1	ASSESSMENT	0/100
2	END OF COURSE ASSESSMENT	0/100
	Total (Average):	0/100

Students` assessment scale

LETTER GRADE	DIGITAL EQUIVALENT OF POINTS	PERCENTAGE OF POINTS	EVALUATION BY 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	Satisfactorily
C	2,0	65-69	
C-	1,67	60-64	
D+	1,33	55-59	
D-	1,0	50-54	Unsatisfactorily
FX	0,5	25-49	
F	0	0-24	

In the case of receiving "FX" the student has the opportunity to retake the final exam without re-enrolling the program of the discipline / module (free of charge). During the student interim period, the exam may be retaken (FX) in the discipline (module) no more than two times. In the case of receiving (FX) "unsatisfactory" third time, the student is expelled from the University and loses the opportunity to enroll in the course again.

In the case of receiving an "F", the student is re-enrolled in the given discipline / module, attends all types of studies (summer semester), takes all types of studies according to the program and retakes the final exam.