

**MINISTRY OF AGRICULTURE OF THE REPUBLIC OF KAZAKHSTAN  
"NJSC "S. SEIFULLIN KAZAKH AGROTECHNICAL UNIVERSITY"**

Approve  
NJSC "Saken Seifullin Kazakh  
Deputy Chairman of the Management  
Board Academic Activity-Rector  
\_\_\_\_\_ A.M Abdyrov.  
« \_\_\_\_\_ » \_\_\_\_\_ 2021.

**CATALOG OF ELECTIVE COURSES**

For students in groups of educational programs

6B04106 -“Accounting, Auditing and Tax Consulting”

**Nur-Sultan, 2021**

**MINISTRY OF AGRICULTURE OF THE REPUBLIC OF KAZAKHSTAN  
"NJSC "S. SEIFULLIN KAZAKH AGROTECHNICAL UNIVERSITY"**

Brief description of elective disciplines of the educational program

Veterinary surgery

1	Name of course	Fundamentals of law
2	Code of course	OP 1118
3	Cycle of course	GED
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	1
8	Prerequisites	School course of the basics of law
9	Postrequisites	Civil law, Tax law
10	Course summary	Fundamentals of the theory of State and Law. Constitutional law. Organization of public administration. Fundamentals of administrative law of the Republic of Kazakhstan. Fundamentals of labor law. Fundamentals of civil law. Fundamentals of criminal law. Fundamentals of criminal procedure and civil procedure law. Fundamentals of financial law. Fundamentals of tax law. Fundamentals of environmental law. Fundamentals of land law. Fundamentals of international law.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities.

1	Name of course	Mathematics in Economics
2	Code of course	ME 1213
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Higher Mathematics
7	Year	1
8	Prerequisites	School Math course
9	Postrequisites	Statistics
10	Course summary	Matrices and determinants. Systems of linear algebraic equations and inequalities. Vectors and vector systems. Straight line and planes. Functions, limit, continuity. The derivative and differential of the function. Differential calculus in economic analysis. Economic and mathematical modeling. Problems of mathematical programming. Applied mathematical models. Basic concepts of probability theory and mathematical statistics.
11	Learning outcomes	ON 2. The ability to collect, process and economic-statistical, mathematical analysis of data, present the results of their own research in the form of analytical reviews, abstracts, arrange in the form of a presentation.

1	Name of course	Economic theory
2	Code of course	ET 1215
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	1
8	Prerequisites	School course of fundamentals of economics
9	Postrequisites	Microeconomics, Macroeconomics, Marketing, Management
10	Course summary	The subject and methods of studying economic theory. Fundamentals of social production. Economic systems. Property relations and their role in the economy. Capital: essence and forms. Labor and capital markets. Formation of factor income. Land rent. National economy as a system. Cyclical nature of economic development. Unemployment and its forms. Inflation and its types. Economic growth. The world economy.
11	Learning outcomes	ON 1. The ability to meaningfully explain and analyze the nature of economic processes at micro and macro levels.

1	Name of course	Microeconomics
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2	Code of course	Mik 1214
3	Cycle of course	BD
4	Amount of credits	3
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	1
8	Prerequisites	Economic theory
9	Postrequisites	Macroeconomics, Enterprise Economics
10	Course summary	The subject and method of microeconomics. The market mechanism of economic regulation. Elasticity of supply and demand. The impact of taxes. Theory of consumer behavior. Comparative statics and demand analysis. Production theory. Production costs. The behavior of the firm in conditions of perfect competition. The behavior of the monopolist firm. The behavior of the firm in conditions of monopolistic competition and oligopoly. General equilibrium and economic efficiency. Public goods.
11	Learning outcomes	ON 1. The ability to meaningfully explain and analyze the nature of economic processes at micro and macro levels.

1	Name of course	Professional Kazakh (Russian) language
2	Code of course	PKRYa 2201
3	Cycle of course	BD
4	Amount of credits	3

5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Kazakh language
9	Postrequisites	Future professional career
10	Course summary	Professional language and norms of professional language. Monologue text. Narrative text. Descriptive text. The text of the thought. Scientific style and professional texts in scientific style. Journalistic style, journalistic professional texts. Official business, document style. Business communication. Fundamentals of speech culture. Dialog text. Public speaking, discussion.
11	Learning outcomes	ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages.

1	Name of course	Fundamentals of accounting
2	Code of course	OBU 2218
3	Cycle of course	BD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Economic theory
9	Postrequisites	Financial Accounting 1, Introduction to IFRS, Introduction to International Standards on Auditing (ISA)

10	Course summary	Accounting as an information system. Regulatory and legal framework of accounting. Accounting functions. The balance sheet. Accounts and double entry. Preparation of accounting transactions. Correspondence of invoices. Cost measurement of accounting. Forms of accounting. Fundamentals of financial reporting.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant.

1	Name of course	Macroeconomics
2	Code of course	Mak 2217
3	Cycle of course	BD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	2
8	Prerequisites	Economic Theory, Microeconomics
9	Postrequisites	Finance, Future professional activity
10	Course summary	Macroeconomic indicators. Production and distribution of national income. Macroeconomic instability. Macroeconomic models of market equilibrium: The AD-AS model. Consumption and savings. State budget. Fiscal policy. Money supply and demand. Monetary policy. Interaction of markets. The IS-LM model. Balance of payments and exchange rates. Exchange rate regimes and aggregate demand. International trade and trade policy.
11	Learning outcomes	ON 1. The ability to meaningfully explain and analyze the nature of economic processes at micro and macro levels.

1	Name of course	Management
2	Code of course	Men 2216
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Management
7	Year	2
8	Prerequisites	Economic theory
9	Postrequisites	Business communications
10	Course summary	The role, functions and tasks of a manager in a modern organization. The main business processes in the organization. Types and methods of organizational planning. Types of organizational structures, main types and procedures of internal control. Types of management decisions and methods of their adoption. Basic theories and concepts of human interaction in an organization. Types of organizational culture and methods of its formation.
11	Learning outcomes	ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them.



1	Name of course	Marketing
2	Code of course	Mar 2219
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Marketing
7	Year	2
8	Prerequisites	Economic theory
9	Postrequisites	Business communications
10	Course summary	Marketing environment. Marketing research and marketing information system. Market segmentation and product positivity. Customer behavior in the consumer market. The product in the marketing system. Price and pricing in marketing. Product promotion: advertising, sales promotion, and communication systems. Planning and control in marketing. International marketing. Marketing of services and marketing in the field of non-commercial activities.
11	Learning outcomes	ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them.

1	Name of course	Finance
2	Code of course	Fin 2220
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	2
8	Prerequisites	Macroeconomics
9	Postrequisites	Financial management, Taxes and taxation
10	Course summary	Fundamentals of finance. Organization and financial management. Public finance. Monetary policy of the state. National Bank of the Republic of Kazakhstan. Financial markets and intermediaries. Second-tier banks and parbank institutions. Insurance and the insurance market. International finance. Finances of economic entities and sources of their financing. Personal finance in the household system. State indicators of the standard of living of the population.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting.

1	Name of course	Statistics
2	Code of course	Sta 2221
3	Cycle of course	BD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Mathematics in Economics
9	Postrequisites	Economic analysis, Modeling, audit, and analysis applications
10	Course summary	Subject of statistics. Statistical observation, systematization of data, their presentation. Absolute and relative indicators. Average values and indicators of variation. A selective method in statistical studies of business processes. Statistical hypothesis testing. Statistical study of the dynamics of business processes. Economic indexes. Statistical study of the relationship of economic phenomena. Statistical data analysis using special software tools (IBM SPSS, STATISTICA, MS Excel).
11	Learning outcomes	ON 2. The ability to collect, process and economic-statistical, mathematical analysis of data, present the results of their own research in the form of analytical reviews, abstracts, arrange in the form of a presentation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity.

1	Name of course	Professionally-oriented foreign language
2	Code of course	POIYa 2203
3	Cycle of course	BD
4	Amount of credits	3
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Foreign language
9	Postrequisites	Future professional career
10	Course summary	Money Economy. Forms of Payment. Public Finance. What Bookkeeping Is All about? The Role That Accounting Play in Business. The Balance Sheet. The Income Statement. Assets And Liabilities. The Accounting Cycle. Errors in Bookkeeping. The Method of Bookkeeping Is the Method of Double Entry. Special Journals. Discounts.
11	Learning outcomes	ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages.

1	Name of course	Financial accounting 1
2	Code of course	FU 2307

3	Cycle of course	SD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Fundamentals of Accounting, Introduction to IFRS
9	Postrequisites	Financial accounting 2
10	Course summary	Accounting for cash and cash equivalents. The time value of money. Accounting for accounts receivable and other assets. Inventory accounting. Accounting for fixed assets. Accounting for intangible assets. Impairment of assets. Accounting for the organization's obligations. Revenue, recognition of income and expenses. Accounting for capital and reserves. Presentation of financial statements.
11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.

1	Name of course	Business communications
2	Code of course	DK 2202
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Management

7	Year	2
8	Prerequisites	Management, Marketing
9	Postrequisites	Entrepreneurship
10	Course summary	The concept, types and process of communication in organizations. Business correspondence, conversations, meetings, negotiations. Speeches to the audience, presentations. Modern forms of business communication, business ethics, etiquette and culture in the field of business communications. Communication management. Communication between organizations and authorities. Electronic business communication. Advertising in written business communication. The cross-cultural aspect of written business communication.
11	Learning outcomes	ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them.

1	Name of course	Introduction to International Financial Reporting Standards (IFRS)
2	Code of course	VMSFOM 2204
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	2
8	Prerequisites	Fundamentals of accounting
9	Postrequisites	Financial accounting 1, Financial Accounting 2

10	Course summary	The history of the emergence and implementation of IFRS. Structure of the IFRS regulatory bodies. Professional ethics of accountants. Standard-setting processes. International harmonization. Conceptual framework for the preparation of financial statements. Qualitative characteristics of useful financial information. Elements of financial statements: recognition criteria and measurement methods. The purpose and underlying assumptions of the preparation of the financial statements. Components of the financial statements.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant.

1	Name of course	Civil law
2	Code of course	GP 3206
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	3
8	Prerequisites	Fundamentals of law
9	Postrequisites	Tax law
10	Course summary	General provisions. Subjects of civil legal relations. Organizational and legal forms of legal entities. Objects of civil rights. Transactions. Representative office. Attorney. Terms in civil law. Property rights and other proprietary rights. Obligations. Contract. Legal regulation of labor relations. Intellectual property. Banking. Insurance.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation.

1	Name of course	Tax law
2	Code of course	NP 3210
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	3
8	Prerequisites	Fundamentals of Law, Civil Law
9	Postrequisites	Tax audit and risks
10	Course summary	Sources of tax law. Subjects of tax law. Tax activity of the state. Tax legal relations. Tax regulations. Responsibility of taxpayers for non-fulfillment of tax obligations. Protection of property rights of taxpayers. State tax administration and tax control. The effect of international treaties on taxation. International tax and legal regulation in the Eurasian Economic Community. Legal liability for tax violations.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting.



1	Name of course	Introduction to the International Standards on Auditing (ISAs)
2	Code of course	VMSAM 3205
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Fundamentals of accounting
9	Postrequisites	Audit and related services, Tax audit and risks
10	Course summary	The purpose, content and significance of the audit. The system of regulatory regulation of audit activities in the Republic of Kazakhstan. International Standards on Auditing and professional ethics of Auditors. Content, classification and characteristics of the main groups of standards. Types of audit. Audit risk and its components. The selection in the audit. Planning the audit. Audit report: the order of preparation and presentation.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 9. The ability to perform audit procedures and provide other services related to auditing activities based on compliance with the professional ethics of the auditor.

1	Name of course	Enterprise economics
2	Code of course	EP 3222
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	3
8	Prerequisites	Microeconomics
9	Postrequisites	Entrepreneurship, Management accounting
10	Course summary	The essence of economic and social efficiency of production and the system of its indicators. Fixed and working capital of the enterprise. Labor resources, personnel policy of the enterprise and determination of the enterprise's need for labor resources. Remuneration of labor. Production and sales costs. Economic strategy of the enterprise. Investment activity of the enterprise.
11	Learning outcomes	ON 1. The ability to meaningfully explain and analyze the nature of economic processes at micro and macro levels. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions.

1	Name of course	Computerization of accounting
2	Code of course	KBU 3308
3	Cycle of course	SD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Financial accounting 1
9	Postrequisites	Future professional career
10	Course summary	Purpose, structure and general principles of the 1C program: Accounting". Interface and system objects. Accounting for cash transactions and current account transactions. HR accounting and payroll accounting in 1C: Accounting. Accounting for fixed assets. Accounting for intangible assets. Accounting for inventory and trading operations. Typical operations. Summing up the results in the 1C system: Accounting. Filling out regulated reporting forms.
11	Learning outcomes	ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.

1	Name of course	Taxes and taxation
2	Code of course	NN 3223
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	3
8	Prerequisites	Finance
9	Postrequisites	Tax accounting and reporting, Tax management
10	Course summary	Fundamentals of building taxes and taxation. Property tax for individuals and legal entities. Vehicle tax. Land tax. Value added tax. Excise taxes. Gambling tax. Fixed tax. Corporate income tax. Individual income tax. Social tax. Special tax regime. Fees, duties, and payments.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting.

1	Name of course	Economic analysis
2	Code of course	EA 3207
3	Cycle of course	BD

4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Statistics
9	Postrequisites	Modeling, analysis, and audit applications, Audit, and related services
10	Course summary	Organization for Economic Analysis. Method and methodology of economic analysis. Analysis of the efficiency of the use of enterprise resources. Management analysis. Margin analysis. Financial analysis using AIS AuditExpert, Your financial analyst: the main formats of financial information analysis; analysis of financial stability, indicators of capital structure; analysis of solvency and creditworthiness; analysis of cash flows; analysis of profitability; assessment of potential bankruptcy of enterprises.
11	Learning outcomes	ON 2. The ability to collect, process and economic-statistical, mathematical analysis of data, present the results of their own research in the form of analytical reviews, abstracts, arrange in the form of a presentation. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 9. The ability to perform audit procedures and provide other services related to auditing activities based on compliance with the professional ethics of the auditor. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity.

1	Name of course	Management accounting
2	Code of course	UU 3208
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Enterprise economics

9	Postrequisites	Entrepreneurship
10	Course summary	The essence of management accounting. Cost management. Accounting for the cost of materials and labor. Accounting for production overheads. Posakaznaya calculation. Process-by-process calculation. Cost calculations with full cost allocation and variable costs. Analysis of "costs-volume of production-profit".
11	Learning outcomes	ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant.

1	Name of course	Financial accounting 2
2	Code of course	FU 3309
3	Cycle of course	SD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Financial Accounting 1, Introduction to IFRS
9	Postrequisites	Accounting in construction, Accounting in agriculture, Accounting in the service sector, Tax accounting and reporting
10	Course summary	Business associations. Consolidated financial statements. Investment property. Non-current assets held for sale. Rent accounting. Estimated liabilities, contingent liabilities, and contingent assets. Investments in associates and joint ventures. Accounting and valuation of financial instruments. Joint activities. Earnings per share. Accounting policies, changes in accounting estimates, and errors. Disclosure of related party information.

11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.
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1	Name of course	Entrepreneurship
2	Code of course	Pre 3209
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Economy
7	Year	3
8	Prerequisites	Business communications, Enterprise economics, Management accounting
9	Postrequisites	Future professional career
10	Course summary	Organizational and legal forms of entrepreneurship. Risks in business activities. Business planning in business activity. Financing of business activities. Organization of business transactions. Business secrecy and ways to protect it. Responsibility of business entities. Ethics and culture of entrepreneurship. Competition and competitiveness in entrepreneurship. Analysis and evaluation of the effectiveness of investment projects in the ProjectExpert system.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity.

1	Name of course	Financial management
2	Code of course	FM 3211
3	Cycle of course	BD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	3
8	Prerequisites	Finance
9	Postrequisites	Tax consulting
10	Course summary	Basic concepts of financial management. Risk and return. Risk management, asset portfolio management. The effect of operational and financial leverage. The policy of attracting borrowed funds. Cost of capital. Capital structure theory. Management of the dividend policy and production development policy. Forecasting the cash flow of an investment project. Optimization of the investment budget. Management of current assets and short-term liabilities.
11	Learning outcomes	ON 2. The ability to collect, process and economic-statistical, mathematical analysis of data, present the results of their own research in the form of analytical reviews, abstracts, arrange in the form of a presentation. ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 9. The ability to perform audit procedures and provide other services related to auditing activities based on compliance with the professional ethics of the auditor.



1	Name of course	Modeling, analysis, and audit applications
2	Code of course	PPMAA 3304
3	Cycle of course	SD
4	Amount of credits	3
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Statistics, Economic analysis
9	Postrequisites	Future professional career
10	Course summary	General characteristics of modeling, analysis, and audit applications. Data analysis using the Excel application program. Economic and mathematical analysis of optimal solutions. Economic and mathematical models of production planning problems. Study of the dependence of microeconomic factors with the help of PPP. Predictive calculations using the PPP. Express analysis using the PPP "Audit Expert", "Your financial analyst".
11	Learning outcomes	ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity.

1	Name of course	Accounting in construction
2	Code of course	BUS 3303
3	Cycle of course	SD
4	Amount of credits	4
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	3
8	Prerequisites	Financial accounting 2
9	Postrequisites	Future professional career
10	Course summary	Features of accounting for construction production. Construction contract. Subcontract agreement. Accounting for material costs in construction. Payroll accounting in construction. Expenses for the maintenance of construction machines and mechanisms. Accounting for overhead costs. Documents on registration of the completed construction and installation works. Preparation of financial statements and formation of financial results in construction.
11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant.

1	Name of course	Accounting in agriculture
2	Code of course	BUCH 4305
3	Cycle of course	SD
4	Amount of credits	4
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	4
8	Prerequisites	Financial accounting 2
9	Postrequisites	Future professional career
10	Course summary	Features of accounting in agriculture : IAS 41 "Agriculture". Features of accounting for biological assets. Accounting for seeds, feed, and other materials. Accounting of animals on cultivation and fattening. Accounting of agricultural production and its implementation. Calculation of the cost of crop production and animal husbandry. Preparation of financial statements and formation of financial results in agriculture.
11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant.

1	Name of course	Audit and related services
2	Code of course	ASU 4310
3	Cycle of course	SD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	4
8	Prerequisites	Introduction to International Standards on Auditing (ISAs), Economic Analysis
9	Postrequisites	Tax audit and risks
10	Course summary	External audit. Understanding the enterprise and its environment. Assessment of audit risks. Fraud and legal regulations. Audit planning and audit documentation. Audit sampling and other testing methods. Audit of individual articles. The work of experts. Written statements. Features of the application of international standards for the types of audit services. Completion of the audit and final review. Audit reports. Audit in the AuditExpert environment.
11	Learning outcomes	ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 9. The ability to perform audit procedures and provide other services related to auditing activities based on compliance with the professional ethics of the auditor. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.

1	Name of course	Tax management
2	Code of course	NM 4212
3	Cycle of course	BD
4	Amount of credits	5

5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	Taxes and taxation
9	Postrequisites	Tax consulting
10	Course summary	Corporate tax management as a function of financial management. Information support of tax management: concept, composition, methods of formation. Documentation support of tax management. Planning of tax payments in the financial management system of the enterprise. Analysis of the tax burden of the enterprise. Assessment of the effectiveness of management decisions in the field of corporate tax management. International experience in corporate tax management.
11	Learning outcomes	ON 6. The ability to find organizational and managerial decisions in professional activities and the willingness to take responsibility for them. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting.

1	Name of course	Tax accounting and reporting
2	Code of course	NUO 4311
3	Cycle of course	SD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	4
8	Prerequisites	Taxes and taxation, Financial accounting 2
9	Postrequisites	Tax audit and risks, Future professional activity

10	Course summary	Tax accounting policy. Tax reporting. Income tax accounting (IAS 12). Accounting for the total annual income of a legal entity. Accounting for deductions from the total annual income of a legal entity. Special tax regime. Tax accounting of losses. Declaration of total annual income and deductions made from it. Filling out all tax reporting forms in the Tax Reporting Processing System (SONO).
11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 8. Ability to organize and maintain financial, tax and management accounting of any areas of activity of economic entities based on compliance with professional ethics of an accountant. ON 11. Ability to work effectively in the environment of special software products used to perform accounting, analytical and control functions in an economic entity. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.

1	Name of course	Tax audit and risks
2	Code of course	NAR 4306
3	Cycle of course	SD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Accounting and Audit
7	Year	4
8	Prerequisites	Audit and related services, Tax accounting and reporting, Tax Law
9	Postrequisites	Future professional career
10	Course summary	Introduction to tax audit. Functional responsibilities in the tax audit. Audit evidence. Tax audit planning. Assessment of audit risk when performing a tax audit. International economic activity. Legal and tax aspects. Using the work of third parties in the tax audit. Quality control of the tax audit. Conclusions of the tax auditor. The procedure for issuing reports (conclusions).

11	Learning outcomes	ON 5. Ability to use domestic and international regulatory documents, standards in the field of accounting, auditing and taxation. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 9. The ability to perform audit procedures and provide other services related to auditing activities based on compliance with the professional ethics of the auditor. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.
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1	Name of course	Tax consulting
2	Code of course	NK 4312
3	Cycle of course	SD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	Taxes and taxation, Tax management
9	Postrequisites	Future professional career
10	Course summary	Tax indicators and economic analysis methods that are useful for evaluating tax decisions. Tax risks: nature and classification. Methods for assessing tax risks. Organization of the tax risk management process. Assessment of the participation of tax factors in the mechanism of formation of financial results. Methods for analyzing tax decisions based on maximizing financial performance indicators.
11	Learning outcomes	ON 3. Ability to apply the norms of civil and financial legislation in professional activities. ON 4. Ability to interpersonal social and professional communication in oral and written forms in the state, Russian and foreign languages. ON 7. The ability to compile, analyze and interpret financial, accounting, statistical reports and use the results of the analysis for making management decisions. ON 10. Ability to carry out tax advice on the basis of knowledge of the principles of professional behavior of a tax consultant, organizational and methodological technologies for effective tax consulting. ON 12. The ability to apply this knowledge in practice, readiness to continue education and to self-education.

