

**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

Taxes and taxation

**Nur-Sultan, 2021**

**MINISTRY OF AGRICULTURE OF THE REPUBLIC OF KAZAKHSTAN  
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Brief description of elective disciplines of the educational program

Higher mathematics

1	Name of course	Statebudget
2	Code of course	GB 4310
3	Cycle of course	PD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	Taxes and taxation
9	Postrequisites	Thesis writing and professional activities
10	Course summary	Formation of theoretical knowledge on the trends and patterns of development of public finance as an important link in the financial system of the country in the modern economy. The study of public finance as an important tool of macroeconomic regulation and as an element of the financial market. Mastering the skills of practical work in the budget sphere.
11	Learning outcomes	PO1- have knowledge in the field of economic science PO2 - apply knowledge to understand doing business at a professional level PO5 - formulate arguments and solve financial problems

1	Name of course	Tax administration
2	Code of course	NA 4307
3	Cycle of course	PD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	Introduction to finance, taxes and taxation, tax accounting
9	Postrequisites	Thesis writing and professional activities
10	Course summary	Theoretical foundations in the field of organizing tax administration of direct and indirect taxes, studying the theoretical, methodological, legal and organizational foundations for organizing tax control over the correct and complete receipt of taxes and other mandatory payments to the budget. Forms and types of tax control; Organization of tax audits; Principles of conducting tax audits.
11	Learning outcomes	PO1 - have knowledge in the field of economic science PO2 - apply knowledge to understand doing business at a professional level PO5 - formulate arguments and solve financial problems

1	Name of course	Taxcontrol
2	Code of course	NK 4313
3	Cycle of course	PD
4	Amount of credits	6
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	Taxes and taxation
9	Postrequisites	Thesis writing and professional activities
10	Course summary	Providing theoretical and practical training in the training of specialists in accordance with state educational standards, training in principles, organizational aspects and practical skills, tax consulting. The main task of teaching the course "Tax Consulting" is to train specialists with knowledge and scientific thinking skills in accordance with the requirements of professional financiers.
11	Learning outcomes	PO1 - have knowledge in the field of economic science PO2 - apply knowledge to understand doing business at a professional level PO5 - formulate arguments and solve financial problems

1	Name of course	Planning and forecasting of the taxation
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2	Code of course	PPN 4306
3	Cycle of course	PD
4	Amount of credits	5
5	Level of preparation	Undergraduate studies
6	Department	Finance
7	Year	4
8	Prerequisites	• Knowledge of the basics of mathematics, economic theory, microeconomics, "finance"; • Knowledge of taxes and tax basics.
9	Postrequisites	• Mastering the skills of tax forecasting and planning; • knowledge of tax procedures, tax control and tax administration; • be able to calculate the amount of tax revenues for planning and forecasting taxes.
10	Course summary	The purpose of teaching the course "Planning and forecasting of taxes and taxation" is to provide theoretical and practical training in the training of specialists in accordance with state educational standards. The main task of teaching the course "Planning and forecasting of taxes and taxation" is to train specialists with knowledge and scientific thinking skills in accordance with the requirements inherent in professional financiers.
11	Learning outcomes	PO1 - have knowledge in the field of economic science PO2 - apply knowledge to understand doing business at a professional level PO5 - formulate arguments and solve financial problems