

**THE GRADUATE MODEL OF SHYMKENT UNIVERSITY**  
EP 6B04102 – “Accounting and Audit”

Shymkent 2024

## Bachelor's Graduate Model

The development of a graduate's competence model is an unconditional condition for the implementation of the Main Directions of the Bologna process and the requirements of the modern labor market. The graduate's competence model (bachelor's degree) is designed to answer the following question: what professional tasks should a specialist of a certain degree (position), of a particular profile be able to solve. The main issue of the formation of a modern graduate model at Shymkent University that meets the needs of stakeholders and all interested parties will be provided with human, educational, methodological, informational and logistical resources. The University conducts purposeful personnel work, systematic improvement and policy of the material and technical base of the university, ensuring the quality of training of a bachelor graduate in demand in the labor market.

The regulatory framework of the graduate - bachelor model in the university's specialties is based on the following documents:

- The Law of the Republic of Kazakhstan "On Education";
- State compulsory higher and postgraduate education (Order of the Minister of Science and Higher Education dated July 20, 2022 No. 2) (Hereinafter -SES);
- rules for organizing the educational process on credit technology training in organizations of higher and (or) postgraduate education (order of the Minister of Education and Science of the Republic of Kazakhstan dated April 20, 2011 year No. 152);
- Standard Rules for the activities of higher and (or) postgraduate education organizations (Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018 No. 595);
- Qualification requirements for education education of organizations of higher and (or) postgraduate education and a list of documents confirming compliance with them (Order of the Minister of Education and Science of the Republic of Kazakhstan dated June 17, 2015 No. 391);
- Rules for maintaining the register of educational programs implemented by organizations of higher and (or) postgraduate education, as well as the grounds for inclusion in the register of educational programs and exceptions from (Order of the Minister of Science and Higher Education of the Republic of Kazakhstan dated October 12, 2022 No. 106).
- European Transport System Operation Manual and Credit Unit Configuration (ECTS);
- Standards and guidelines for ensuring high quality education in the European Higher Education Area (ESG).

The graduate model is a graduate's quality system, the nature of his activities.

In the educational program, teaching and assessment methods are developed in accordance with the ideology of the competency direction and are based on the final learning outcomes. The structure and content of educational programs are

fully identified. Educational programs are updated in accordance with the requests of employers.

When developing this educational program, the requirements of the regional labor market were taken into account.

The educational program is developed taking into account the needs and requests of participants in the educational process and the labor market.

The educational program is designed on the basis of a modular system of studying disciplines and contains 18 modules that form universal and professional competencies.

The training program contains cycles of general education, basic and major disciplines in accordance with the requirements of the State Educational Standard.

The educational program contains a mandatory part and a part formed by the participants in educational relations. The mandatory part fully complies with the requirements of the State Educational Standard and is 51 credits, the university component is 87 credits, the elective part, formed by students, is 94 credits, the final certification is 8 credits.

#### Graduate model

Goal: 1. Implementation of regulations covering many forms of accounting audit. Establishing market accounts and gathering specific auditing skills and experience  
2. The ability to develop competencies and implement multilingual education and competent specialists in the field of accounting and auditing, competitiveness in highly competitive, leading positions in the chosen professional activity  
3. Training of a specialist who has mastered scientific and practical knowledge in the field of management and tax accounting, preparation of financial statements, analysis of financial statements and auditing.

#### Objectives of the educational program “Accounting and Auditing”:

1) formation of ideological, civic and moral positions of a future specialist, competitive on the basis of mastery of digital technologies, building communication programs in the state, Russian and foreign languages, focusing on a healthy lifestyle, self-improvement and professional success;  
2) socio-cultural and professional development of the personality of the future economist based on the formation of his ideological, civic and moral positions and the formation of a complex of professional competencies;  
3) development of the ability for interpersonal social and professional communication in the state, Russian and foreign languages, including using digital technologies and demonstrating critical thinking;  
4) formation of readiness for self-development and continuous education, including building an individual educational trajectory taking into account the requirements of professional standards and changing the direction of professional activity, using the opportunities of mobility in the modern world;  
5) development of professional qualities of the individual and the formation of professional competencies in accordance with the requirements of professional standards.

#### **Characteristics of the graduate’s professional activity**

### **Objects of professional activity:**

The objects of professional activity of graduates are research institutions, ministries, local governments, departments, organizations, banks, commercial organizations and other areas that require higher professional education in accordance with the legislation of the Republic of Kazakhstan.

### **Types of professional activities of graduates**

Types of professional activities taking into account the requirements of the labor market:

- education (pedagogical) - in universities and secondary specialized educational institutions, organizations of technical and vocational, post-secondary education;

- research (junior researcher in research institutions);

- organizational and managerial (in departments of state revenues, farms, commercial, private enterprises, in the field of private business activities, colleges, institutions directly related to the specialty);

- managerial (in government agencies).

Objectives of the graduate's professional activity

a) organizational and managerial activities:

- research, planning and economic support of the company's financial and economic activities, preparation of periodic and management reporting;

- monitoring the implementation of plans for the financial and economic development of the company and developing management decisions.

b) analytical:

- carrying out economic analysis and interpretation of financial, accounting and other information contained in the reporting of companies and organizations and using the information obtained to make management decisions;

- search for information, collection and analysis of data necessary for carrying out specific economic calculations;

- processing of arrays of economic data in accordance with the task, analysis, evaluation, interpretation of the results obtained and substantiation of conclusions.

c) production and economic activity:

- planning and control of financial and economic activities of companies and organizations;

- preparation of initial data for carrying out calculations of economic and socio-economic indicators characterizing the activities of business entities;

- carrying out calculations of economic and socio-economic indicators based on modern methods and software, taking into account the current regulatory framework.

d) research activities:

- conducting statistical surveys, surveys, questionnaires and processing their results;

- systematic study of economic and social processes using modern tools of quantitative and qualitative analysis.

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### **Graduate competency model**

The competency model of a graduate is a guideline for organizing the educational process at the university and its content. Modern life requires from a graduate not only professional knowledge and skills, but also the ability to effectively interact with others, respond flexibly to changes in the professional and social environment, and continuously develop oneself as an individual and professional. Taking into account the requirements of modern realities, the graduate model is built on an integrated, interdisciplinary approach, which ensures the integrity and systematic training of a young specialist.

The graduate model is a scientifically based, detailed standard of the personality of a future specialist, obtained as a result of training at the university and combining his personal and professional qualities.

The purpose of vocational education at the university is to teach young people to successfully solve various professional and life situations, to work proactively in a team, and to take responsibility.

The competency model of a graduate is based on two components – universal and professional competencies.

Universal competencies are the basis of a graduate's competence in any area of training, since they allow the future specialist to act in society, everyday life, perceive the world, evaluate events occurring in it, determine and implement his own position. Universal competencies are the abilities to successfully realize individual potential in any field of activity.

Professional competencies are based on specific attributes in the industry and indicate the readiness and ability of a specialist to act expediently in a specific professional situation, to find methods, forms and means of solving various professional problems, as well as to evaluate the results of his activities. Professional competence contains knowledge, skills and abilities, as well as the ability to flexibly solve professional problems independently or in collaboration with colleagues in accordance with existing or potential production capabilities and resources.

The graduate's competencies are formed in the process of mastering the EP and are determined on the basis of the State Educational Standard, the National Qualifications Framework and professional standards.

Learning outcomes and competencies determine the content of the educational program and are established based on the requirements of the modern labor market, as well as social objectives to develop graduates' civic maturity and employability.

The results of mastering the educational program are determined by the competencies acquired by the graduate, i.e. his ability to apply knowledge, skills and personal qualities in accordance with the tasks of professional activity.