

**THE GRADUATE MODEL OF SHYMKENT UNIVERSITY
EP 7M04102– "ACCOUNTING AND AUDITING"**

Shymkent, 2024

The graduate model of the Master's degree

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 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 graduate training in demand in the labor market.

The regulatory framework for the development of an educational program consists of:

- 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 the organization of 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 No. 152);
- Standard rules for the activities of higher and (or) postgraduate education organizations (Order No. 595 of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2018);
- 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).
- Operation Manual of the European transport system and complete set of credit units (ECTS);
- Standards and guidelines for ensuring high quality education in the European Higher Education Area (ESG).

In the educational program, teaching and evaluation methods are developed in accordance with the ideology of the competence 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 are taken into account.

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

The graduate model is a high-quality graduate system, the result of his activity.

Graduate Model

The purpose of the educational program 7M04102—"Accounting and auditing" is training of competent masters in the scientific and pedagogical field, capable of becoming leaders in the field of accounting and auditing for the education system and competitive in the labor market.

Objectives of the educational program "Accounting and auditing":

1) formation of ideological, civil and moral positions of a competitive future specialist based on the development of digital technologies, the creation of communication programs in the state, Russian and foreign languages, orientation towards a healthy lifestyle, self-improvement and professional success;

2) socio-cultural and professional development of the personality of a future accountant based on the formation of ideological, civil and moral positions and the formation of a set of professional competencies;

3) development of the ability to interpersonal social and professional communication in the state, Russian and foreign languages, including the use of digital technologies and demonstration of critical thinking;

4) formation of readiness for self-development and continuing education, including the creation of an individual educational trajectory, taking into account the requirements of professional standards and changing the direction of professional activity using the possibilities of mobility in the modern world;

5) the development of professional qualities of a person and the formation of professional competencies in accordance with the requirements of professional standards.

Characteristics of the graduate's professional activity

The field of professional activity of graduates of the educational program "Accounting and auditing". The master's degree can carry out analytical, research, organizational and managerial (administrative) and educational (pedagogical) activities in the following areas: study of accounting documents of industry and regional markets, business entities of various

organizational and legal forms; improvement of the enterprise management system; formation of economic strategy and policy of enterprises; formation of socio-economic regulation of relations, work at the state, industry and intra-company levels.

Formulate and solve modern scientific and practical problems, successfully carry out pedagogical, research and management activities.

The objects of the graduate's professional activity are: research institutes; secondary and higher educational institutions; state and local government bodies; production and economic, planning and economic, socio-managerial and accounting departments, financial and analytical services of enterprises and organizations; commercial and business structures: divisions of foreign economic activity.

The tasks of the graduate's professional activity. Graduates of the educational program can carry out the following professional activities:

Accounting and economic:

- to collect and analyze the initial data necessary for the calculation of economic and socio-economic indicators characterizing the activities of economic entities;

- performing calculations necessary for the preparation of economic sections of budget plans, their justification and presentation of work results in accordance with the standards accepted in the organization.

Settlement and financial:

- calculation of indicators of draft budgets of the budgetary system, provision and control of their execution, preparation of budget estimates and plans for financial and economic activities of companies and organizations;

- carrying out work on tax planning as part of the budget system;

- the application of norms regulating budgetary, tax, and currency relations in the field of accounting, insurance, banking, accounting, and control.

Organizational and managerial:

- study, planning and economic support of the financial and economic activities of the company, preparation of periodic and management reports;

- control over the implementation of plans for the financial and economic development of the organization and the development of management solutions;

- participation in the preparation and decision-making on the organization of management of financial services and divisions of companies and organizations and improvement of their activities, taking into account legal, administrative and other restrictions;

- implementation of accounting expertise of contracts.

Analytical:

- development and adjustment of the applied forms, methods, techniques and methods of organizing financial relations of business entities and government agencies;

- carrying out financial analysis and interpretation of financial, accounting and other information contained in the statements of companies and organizations, using the data obtained for making management decisions;
- carrying out analytical calculations on financial resource management based on modern methods and the current regulatory framework;
- critical understanding of empirical processes in economics and finance, theoretical and applied methods of their analysis;
- search for information, collection and analysis of data necessary for accurate financial calculations;
- processing of data arrays in accordance with the tasks of management, analysis, evaluation, interpretation of the results and justification of conclusions;
- construction of theoretical and econometric models of the studied processes, phenomena and objects related to the field of professional activity, analysis and interpretation of the results obtained;
- analysis, assessment and identification of existing and future risks in economic conditions and ongoing business processes.

Scientific research:

- participation in research carried out by scientific centers, research institutes, higher educational institutions, laboratories, research groups of chamber enterprises, corporations, as well as within the framework of regional and international programs of scientific, industrial, scientific and technical cooperation;
- analysis and interpretation of indicators characterizing socio-economic processes and phenomena at the micro and macro levels, both in the Republic of Kazakhstan and abroad;
- preparation of information reviews and analytical reports;
- conducting statistical research, surveys, surveys and processing their results;
- systematic study of economic and social processes using modern means of quantitative and qualitative analysis.

The graduate's competence model

The graduate's competence model is a guideline for the organization of the educational process at the university and its content. Modern life requires graduates not only professional knowledge and skills, but also the ability to effectively interact with others, flexibly respond to changes in the professional and social environment, and continuously develop themselves as a person and professional. Taking into account the requirements of the realities of life, the graduate model is based on an integrated, interdisciplinary approach, which ensures the integrity and consistency of the 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 how to successfully solve a variety of professional and life situations, work proactively in a team, and take responsibility.

The graduate's competence model is based on two components – universal and professional competencies.

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

Professional competencies are based on specific attributes in the industry and indicate the willingness and ability to work expediently as a specialist in a specific professional situation, to find methods, forms and ways to solve various professional problems, as well as to evaluate the results of their activities. Professional competence contains knowledge, skills and abilities, as well as the ability to flexibly solve professional tasks independently or in cooperation 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, determined on the basis of the SMS, 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 on the social tasks of forming graduates' civic maturity and ability to find employment.

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.