



«АККРЕДИТТЕУ ЖӘНЕ РЕЙТИНГТІҢ  
ТӘУЕЛСІЗ АГЕНТТІГІ» КЕМ

НУ «НЕЗАВИСИМОЕ АГЕНТСТВО  
АККРЕДИТАЦИИ И РЕЙТИНГА»

INDEPENDENT AGENCY FOR  
ACCREDITATION AND RATING

# REPORT

on the results of the work of External Expert Committee for the  
evaluation of the educational programme

7M04136 ACCOUNTING AND AUDITING

KOSTANAY ENGINEERING AND ECONOMICS UNIVERSITY  
NAMED AFTER M. DULATOV

for compliance with the requirements of the standards of primary  
specialised accreditation (EX-ANTE) of higher  
and/or postgraduate education

Date of visit: December 13 – 15, 2023

*Independent Association of Accredited Registrars  
External Expert Committee*

*Addressed to  
Accreditation  
board IAAR*



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**(I) LIST OF NOTATIONS AND ABBREVIATIONS**

IAAR - Independent Association of Accredited Registrars  
EEC -External Expert Committee  
KEnEU - Kostanay Engineering and Economics University named after M. Dulatov  
EP - Educational Programme  
TS – Teaching staff  
LLP - Limited Liability Partnership  
JSC - Joint Stock Company  
OE – Organisation of Education  
WC - working curriculum  
CED - Catalogue of Elective Disciplines  
GPA - Grade Point Average  
RW – Research work  
MOOCs - Massive Open Online Courses  
NCE - National Chamber of Entrepreneurs



## **(II) INTRODUCTION**

In accordance with the order No. 174-23-ОД dated 13.10.2023 of Independent Association of Accredited Registrars from 13 to 15 2023, the external expert commission assessed the compliance of the educational programme 7M04136 "Accounting and Audit" of Kostanay Engineering and Economics University named after M. Dulatov with the standards of primary specialised accreditation of educational programme of higher and (or) postgraduate education (EX-ANTE) (approved and put into effect by the order No. 68-18/1- ОД dated May 25, 2018, edition one).

The report of the External Expert Committee (EEC) contains the assessment of the submitted educational programme against the criteria of IAAR standards, recommendations of the EEC on further improvement of the educational programme and parameters of the educational programme profile.

### **Composition of the IAAR EEC:**

1. *Chairman of the EEC* - Andrey Valerievich Tamyarov, Candidate of Technical Sciences, Associate Professor of "Ulyanovsk State Technical University" (Ulyanovsk, Russian Federation); *Off-line participation*
2. *IAAR Expert* - Abilmazhinov Ermek Tolegenovich, Doctor of Technical Sciences, Associate Professor (Associate Professor) of "Shakarim University of Semey" (Semey); *Off-line Participation*
3. *IAAR Expert* - Timur Saatdinovich Kartbaev, PhD., Academician of "Kazakh National Women's Pedagogical University" (Almaty); *On-line participation*
4. *IAAR Expert* - Aliya Askerovna Baitelenova, Ph.D., "Saken Seifullin Kazakh Agrotechnical Research University" (Astana); *Off-line participation*
5. *IAAR Expert* - Dilnara Ikramkhanova Zakirova, PhD., Research Professor of "Turan University" (Almaty); *Off-line Participation*
6. *IAAR expert, employer* - Leyla Maratovna Zhaiykbaeva, HR Management of Department of the Chamber of Entrepreneurs "Atameken" Astana (Astana); *On-line participation*
7. *IAAR expert, student* - Sisenova Tolganay, Master's student of the 1st year, EP "Management", Turan University (Almaty); *On-line participation*
8. *IAAR Expert, student* - Aydos Myrzataevich Ualiev, 3rd year student, EP "Agrarian Engineering and Technology", "Sh. Ualikhanov Kokshetau University" (Kokshetau); *On-line participation*
9. *IAAR EEC Coordinator* - Bekenova Dinara Kairbekovna, IAAR Project Manager (Astana); *Off-line participation.*

### **(III) REPRESENTATION OF THE EDUCATIONAL ORGANISATION**

Kostanay Engineering and Economics University is a higher educational institution that emerged as a result of changed economic and social conditions in independent Kazakhstan. The basis for the emergence, establishment and further development of the university was the opening of the "Institute of Business and Management" in 1996. In May 2003, by the Resolution of the Government of the Republic of Kazakhstan, the University was named after Kazakh public figure Myrzhakyp Dulatov.

Educational activity of Kostanay Engineering and Economics University named after M. Dulatov is implemented on the basis of the licence (No.12020748), issued by the Committee for Quality Assurance in Education and Science of the Ministry of Education and Science of the Republic of Kazakhstan on 05.11.2012.

KEnEU has a certificate of international institutional accreditation IAAR (25.01.2019 - 24.01.2024).

Today KEnEU trains specialists in 17 Bachelor's and 9 Master's degree programmes. The Register of Educational Programmes includes educational programmes in such fields of education as "Business, Management and Law" (Bachelor's and Master's degrees), "Information and Communication Technologies", "Engineering and Manufacturing Industries", "Agriculture and Bioresources", "Services" (Bachelor's degree).

The University has 5 departments: Information Technologies and Automation, Social and Economic Disciplines, Standardisation and Food Technologies, Transport and Service, Energy and Mechanical Engineering. Teaching is implemented in the state and Russian languages.

At the beginning of the 2023 academic year the contingent of students was 1689 people, including 1648 students on Bachelor's degree programmes, 41 students - in the Master's degree programmes. The total number of teachers is 187, including 3 Doctors of sciences, 6 Candidates of sciences, 6 PhDs, 33 Masters.

The educational process of EP 7M04136 "Accounting and Audit" is provided by the Department of Social and Economic Disciplines. EP 7M04136 "Accounting and Audit" is served by 8 full-time teachers, including: 6 candidates of sciences, 1 PhD. The share of full-time faculty with academic degrees and titles in the EP is 87.5%.

The contingent of students in EP 7M04136 "Accounting and Audit" is 10 people.

The Department of Socio-Economic Disciplines regularly participates in grant funding competitions, but there are currently no ongoing projects.

**(IV) DESCRIPTION OF THE PREVIOUS ACCREDITATION PROCEDURE**

Educational programme 7M04136 "Accounting and Audit" undergoes primary accreditation for compliance with the standards of primary specialised accreditation of educational programme of higher and (or) postgraduate education (Ex-ante).



## **(V) DESCRIPTION OF THE VISIT**

The work of the EEC was implemented on the basis of the approved Programme of visit of the expert commission for specialised and primary specialised accreditation of educational programmes in Kostanay Engineering and Economics University named after M. Dulatov during the period from December 13 to 15, 2023 in mixed mode.

In order to coordinate the work of the EEC, an introductory meeting was held on 12.12.2023, during which the powers were distributed among the commission members, the schedule of the visit was clarified, and agreement was reached on the choice of examination methods.

In order to obtain objective information about the quality of educational programmes and the whole HEI infrastructure, to clarify the content of self-assessment reports, meetings were held with the rector, vice-rectors of the HEI in the areas of activity, heads of structural units, heads of departments, heads of chairs, heads of educational programmes, teachers, students, graduates, employers. A total of 103 representatives took part in the meetings (Table 1).

Table 1 - Information on participants of meetings with the IAAR EEC:

<b>Category of participants</b>	<b>Quantity</b>
Rector	1
Vice-Rectors	2
Heads of structural divisions	23
Heads of departments	4
Heads of EPs	5
Teachers	29
Learners	29
Employers	10
<b>Total</b>	<b>103</b>

IAAR EEC met with the target groups to clarify the HEI's policy implementation mechanisms and to specify the individual data presented in the self-assessment report.

During the visual inspection members of the EEC got acquainted with the state of the material and technical base of the university, providing the organisation of the educational process: library, auditorium, gym, canteen, Student Service Centre, inclusive education room, co-working centre, cafe "Garage", training laboratory, "Accountant of the firm +1C", etc.

The members of the EEC visited the practice bases: "Saryarka Autoprom" LLP, "Rostselmash" LLP, BankCenterCredit JSC.

In accordance with the accreditation procedure, a questionnaire survey was conducted 45 teachers, 108 students.

In order to confirm the information presented in the Self-Assessment Report, the external experts analysed the university's documentation. At the same time, the experts studied the university's Internet positioning through the official university website <https://kineu.edu.kz/ru>.

As part of the planned programme, the recommendations for the improvement of the accredited educational programmes of the university, developed by EEC based on the results of the examination, were presented at the meeting with the management on 15.12.2023.

## **(VI) COMPLIANCE WITH SPECIALISED ACCREDITATION STANDARDS**

### **6.1. "Education Programme Management" standard**

- *The higher and/or postgraduate education organisation should have a published quality assurance policy. The quality assurance policy should reflect the relationship between research, teaching and learning.*
- *The organisation of higher and (or) postgraduate education must demonstrate the development of a culture of quality assurance, including in the context of EPs.*
- *The commitment to quality assurance should apply to any activities implemented by contractors and partners (outsourcing), including in the implementation of joint/dual education and academic mobility.*
- *The management of the EP demonstrates readiness to ensure the transparency of the development plan of the EP based on the analysis of its functioning, the real positioning of the EP and the orientation of its activities to meet the needs of the state, employers, students and other stakeholders. The plan should contain the terms of the beginning of the implementation of the educational programme.*
- *The management of the EP demonstrates the functioning of the mechanisms of formation and regular revision of the EP development plan and monitoring of its implementation, assessment of the achievement of learning objectives, compliance with the needs of students, employers and society, decision-making aimed at continuous improvement of the EP.*
- *The management of the EP should involve representatives of stakeholder groups, including employers, students and faculty in the formation of the EP development plan.*
- *The management of the EP should demonstrate the individuality and uniqueness of the EP development plan, its alignment with national priorities and the development strategy of the higher and/or postgraduate education organisation.*
- *The organisation of higher and (or) postgraduate education should demonstrate clear definition of those responsible for business processes within the EP, unambiguous distribution of staff job responsibilities, delineation of functions of collegial bodies.*
- *The management of the EP should provide evidence of the transparency of the management system of the educational programme.*
- *The management of the EP should demonstrate an internal quality assurance system for the EP, including its design, management and monitoring, their improvement, evidence-based decision-making.*
- *The management of the EP should implement risk management, including within the EP undergoing initial accreditation, and demonstrate a system of measures to mitigate risk.*
- *The management of the EP should ensure the participation of representatives of employers, teaching staff, students and other stakeholders in the collegial management bodies of the educational programme, as well as their representativeness in decision-making on the management of the educational programme.*
- *The OE must demonstrate innovation management within the EP, including analysing and implementing innovative proposals.*
- *The management of the EP should demonstrate evidence of willingness to be open and accessible to learners, faculty, employers and other stakeholders.*
- *The management of the EP should be trained in educational management programmes.*

### ***Evidentiary part***

The university has formed a quality assurance policy, in accordance with which the university's activities are implemented within the framework of the chosen development strategy; formalised the existing procedures within the internal quality assurance system, which includes the Quality Policy (<https://u.to/D-oxIA>), the Manual on the system of internal quality assurance of education (<https://u.to/LfoxIA>) and the description of processes in a series of internal documents of the university; a quality assurance commission (<https://u.to/SfoxIA>) is functioning. The following Objectives are developed annually in the field of quality objectives of the university (<https://kineu.edu.kz/ru/universitet/raz-01/tseli-v-oblasti-kachestva#gsc.tab=0>) and departments (<https://u.to/2wMyIA>).

The vision of the HEI is to become an entrepreneurial, socially responsible university. The mission of the university is "We are training professionals with entrepreneurial skills and a business mindset. We build relationships on the principles of honest and open work". The strategic goal of development is to become the leading university of engineering and economics in the Northern region of the Republic of Kazakhstan. Proceeding from this, the Development Programme of Kostanay Engineering and Economics University named after M. Dulatov for 2023-2029 (approved by the decision of the Academic Council, Minutes No. 1 of 31 August 2023) formulates the main priority directions of development:



high academic reputation of the university, development of the university as an entrepreneurial-type university, development of the university, taking into account further profiling and specialisation, creation of research scientific environment. In order to achieve the strategic goal, the program management of HEI activity is proposed on the basis of seven interrelated objectives: formation of a new type of educated person corresponding to the needs of the regional economy and global labour market; consolidation of efforts aimed at educating a person on the basis of universal values; internationalisation as a strategic priority to ensure growth and sustainable development; renewal of educational programmes taking into account the needs of the labour market; development of the infrastructure, divisions, and research environment. The Strategy is based on the main tasks and principles of the Development Strategy of Kazakhstan until 2050, national priorities, the National Development Plan of the Republic of Kazakhstan, the National Security Strategy of the Republic of Kazakhstan, the Territorial Development Plan of the country, the Industry/Sphere Development Concept, national projects, Development Plans of state bodies, development plans of the region, city of republican significance, capital city, development plans of national management holdings, national holdings and national companies (<https://kineu.edu.kz/ru/un>).

The university has developed documented procedures for individual components of the educational process, which are posted on the official website of the university (<https://kineu.edu.kz/ru/universitet/raz-01/normativnaya-dokumentatsiya#gsc.tab=0>).

To management the EP in the context of further development of quality assurance culture there are documents regulating the main processes: organisational, educational, scientific, educational, etc., ensuring the quality and high performance of the team, including Academic Policy (<https://kineu.edu.kz/ru/universitet/raz-01/akademicheskaya-politika-vuza#gsc.tab=0>), Code of Corporate Ethics (<https://kineu.edu.kz/images/files/Kodeks-korporativnoj-etiki.pdf>), Academic Integrity Policy (<https://kineu.edu.kz/images/files/normativ/Politika-akademicheskoy-chestnosti-1.pdf>), etc.

The university implements the development of the EP in accordance with the regulatory requirements. The EP is included in the Register of educational programmes in 2021.

At the university level, the collegial bodies that consider the issues of educational programmes development are the Academic Council of the university (Regulations on the Academic Council, approved by the Rector 31.08.2023, Minutes No.1), Teaching and Methodological Council, Committee for the development of educational programmes, meetings of departments, etc., in the composition of which the participation of representatives of employers, teaching staff, students and other stakeholders is ensured. Also one of the forms of collegial management of the University is the Board of Trustees (<https://kineu.edu.kz/ru/universitet/raz-02/popechitelskij-sovet#gsc.tab=0>).

The composition of the Academic Council is represented by Vice-Rectors, heads of departments, faculty and staff of the University, as well as a Master's student of the 2nd year of EP "Management" R.V. Shalbanov, a student of the 4th year of EP "Accounting and Audit" A.B. Bekbolat, a student of the 3rd year of EP "Logistics" A.B. Sekumbaeva.

During the questionnaire survey on the question "How much attention is paid by the management of the educational institution to the content of the educational programme?" 60% of teaching staff answered "very good", 33.3% - "good", 6.7% - "relatively bad".

To the question "How is the innovative activity of the teaching staff encouraged?" 46.7 per cent gave the answer "very good", 48.9 per cent "good" and 4.4 per cent "relatively bad".

The results of questionnaire survey of students showed high satisfaction of students with the explanation of the rules and strategy of the educational programme (fully satisfied - 89.8%, partially satisfied - 10.2%).

The level of accessibility and responsiveness of management is fully satisfied by 87% of students, partially satisfied - 11.1%, partially dissatisfied - 1.9%.

### *Analytical part*

EEC notes the focus of the mission and vision to meet the needs of the state, society, sectors of the real economy, potential stakeholders. The experts confirm that the mission, vision, directions of the university development, as well as the quality assurance policy are posted on the university website.

The University develops plans for the development of EP, but the presented plans have a number of shortcomings. Due to the lack of supporting evidence, EEC considers it necessary to involve employers, students and teaching staff in the preparation of the EP development plan, their discussion and coordination at different levels of EP management and indication of persons involved in this process, similar to the EP. The content of the development plans practically does not provide the possibility of monitoring their implementation, the evidence of evaluation of results and improvement was not presented. This fact indicates the absence of a mechanism for formation and regular revision of EP development plans and monitoring of their implementation. The developed development plans of EPs almost completely duplicate the strategic directions of university development, target indicators and expected results stated in the Strategic Development Plan of the university. At the same time, the individuality and peculiarities of EPs are not taken into account. The presence of these shortcomings requires the addition of the institutional procedure for the development and adjustment of development plans, updating of development plans taking into account the requirements of the updated document, regular monitoring of its implementation with the publication of results.

The analysis of the presented risk register has demonstrated that risk management in the university is implemented at a formal level. Some risks often do not have a probabilistic nature, reflect factors that allow full controllability on the part of the university, respectively, are not risks. The identified risks are not proposed measures to eliminate them or reduce their impact. It is obvious that in the context of accredited programmes it is necessary to implement systematic work on forecasting and analysing risks, as well as the formation of an appropriate risk map. The quality of this work can be ensured through the training of the EP management under the programmes of advanced training in the field of risk management.

As part of the implementation of online learning, the university implements some work on the formation and development of new roles and competences of teachers. In accordance with the vision of the university and transformation into an entrepreneurial one, priority should be given to innovation management during the implementation of the EP. This emphasis was not reflected in the EP development plans. Also, during the interviews the faculty members of the departments could not give examples of introduction and use of innovations in the educational process. EEC considers it necessary to develop a mechanism of innovation management within the framework of the EP.

During the interview with the head of the EP, it was reported that the head of EP had a certificate confirming the completion of training in education management programmes, but it was not presented.

**Strengths / best practices in EP 7M04136 Accounting and Auditing:**

No strengths have been identified.

**EEC recommendations for EP 7M04136 "Accounting and Auditing":**

- By the end of the 2023-2024 academic year, develop an internal regulatory document (or make appropriate additions to the Regulations on the Development of Educational Programmes) describing the unified requirements for the development plans of the university's educational programmes, taking into account:
  - compliance of the EP development plan with the HEI Strategic Development Plan, national priorities and labour market needs;
  - specific indicators, with indication of implementation dates for the main activities of the EP;
  - Involvement of employers, students and teaching staff in creation of the EP development plan;
  - defining the individuality and uniqueness of the EP development plan within the framework of the real positioning of the university;
  - specifying possible risks and ways to minimise them;
  - a mechanism for monitoring the implementation of the EP development plan and regular revision of the EP development plan.
- By the 2024-2025 school year, revise the EP development plan, bring into compliance with newly established requirements.
- Annually monitor the implementation of the EP development plans for the fulfilment of target indicators, assessment of the achievement of learning objectives, compliance with the needs of stakeholders, and on this basis make decisions aimed at continuous improvement of the EP. The monitoring results should be communicated to all stakeholders.
- Before the start of the 2024-2025 academic year, ensure that the Head of Department, Head of EP and other persons involved in the management of the EP receive training in risk management.
- In the 2024-2025 academic year, conduct a detailed risk analysis in the context of the EP, specify measures to reduce the impact of risks, specifying measurable indicators of implementation, responsible persons and deadlines for implementation.
- In the 2024-2025 academic year, develop an action plan to introduce new innovative teaching and assessment techniques, including our own, into the classroom and provide feedback on the effectiveness of their use.
- By the beginning of the 2024-2025 academic year, to provide professional development on the programme Management in Education for the head of the EP.

**EEC findings on criteria:**

According to "Educational Programme Management" standard EP 7M04136 "Accounting and Auditing" has 9 satisfactory positions, 6 criteria require improvement.

**6.2. "Information Management and Reporting" standard**

- *OE should demonstrate that it has a system for collecting, analysing and managing information based on the application of modern information and communication technologies and software tools and that it uses a variety of methods to collect and analyse information in the context of the EP.*
  - *The management of EP should demonstrate that there is a mechanism in place to systematically utilise processed, relevant information to improve the internal quality assurance system.*
  - *The management of EP must demonstrate fact-based decision making.*
  - *Within the framework of EP, a system of regular reporting, reflecting all levels of the structure, including assessment of the efficiency and effectiveness of subdivisions and departments, scientific research should be provided.*
  - *The OE should establish periodicity, forms and methods of evaluation of the EP management, activities of collegial bodies and structural subdivisions, top management, implementation of scientific projects.*

- *The OE should demonstrate the identification of procedures and ensure the protection of information, including the identification of those responsible for the reliability and timeliness of information analysis and data provision.*
- *An important factor is the existence of mechanisms for the involvement of students, employees and faculty in the processes of collecting and analysing information, as well as decision-making on their basis.*
- *The management of the EP should demonstrate that there is a mechanism for communication with learners, employees and other stakeholders, as well as mechanisms for conflict resolution.*
- *The OE must demonstrate that mechanisms are in place to measure the satisfaction of the needs of the faculty, staff and learners within the EP.*
- *The OE should provide for the assessment of performance and efficiency of activities, including in the context of the EPs.*
- *The information intended to be collected and analysed as part of the EP should take into account:*
  - *key performance indicators;*
  - *dynamics of the contingent of students in the context of forms and types;*
  - *grade level, student achievement and retention;*
  - *satisfaction of students with the implementation of the programme and the quality of education at the university;*
  - *accessibility of educational resources and support systems for learners;*
- *The OE must confirm implementation of procedures of personal processings of students, employees and teaching staff on the basis of their documented consent.*

### ***Evidentiary part***

On 01.12.2023 the university received a certificate of conformity of quality management system (No.KZ.Q.01.0318.C23.03632, "National Centre of Expertise and Certification" JSC) on compliance with the requirements of ST RK ISO 9001-2016 (ISO 9001:2015) "Quality management systems. Requirements", valid until 01.12.2026. (<https://clck.ru/37EaYr>).

The University has established a system of information collection, analysis and management based on the use of modern information and communication technologies and software tools.

Feedback is provided through paper and electronic documents, regular questionnaires, personal enquiries, statements, memos, the rector's blog, and groups in social networks. The management of the university and educational programmes holds meetings with students as necessary to clarify the issues that have arisen.

Protection and safety of information is ensured by unambiguous distribution of roles and functions in the information systems used, availability of anti-virus programmes, system administration of servers, backup system on servers, restriction of access of physical persons to the premises with servers, technical equipment of premises with servers to ensure safe operation. Information about the HEI activity, including the results of its analysis, is reflected in the annual reports of the Rector

(<https://kineu.edu.kz/ru/universitet/raz-01/ezhegodnyj-otchet-rektora#gsc.tab=0>), annual reports of structural subdivisions, reports on activity directions. Individual reports of faculty members are the basis for the formation of departmental reports. The reports are considered at the meetings of the collegial management bodies of the University, where management decisions are made.

In order to assess the performance of the EP, stakeholders regularly participate in questionnaires on satisfaction with the quality of educational services. The results of questionnaires are considered at the meetings of departments and other collegial bodies, where decisions on corrective actions are taken. The results of questionnaires are published on university website (<https://kineu.edu.kz/ru/rezultaty-anketirovaniya#gsc.tab=0>).

The management policy on conflict of interest is to implement preventive measures and includes: familiarisation of faculty, staff and students with the provisions of internal regulatory documentation, requirements to the organisation of the educational process, main directions of work of structural units, internal regulations, etc.; creation of corporate culture based on equality of rights and obligations of employees, teachers and students, respect for

In order to prevent conflict situations the University has approved and put into effect the Academic Policy (<https://kineu.edu.kz/ru/universitet/raz-01/akademicheskaya-politika-vuza#gsc.tab=0>), the Code of Corporate Ethics (<https://kineu.edu.kz/images/files/Kodeks-korporativnoj-etiki.pdf>), the Academic Integrity Policy (<https://kineu.edu.kz/images/files/normativ/Politika-akademicheskoy-chestnosti-1.pdf>), etc. In order to prevent conflict situations the University has approved and put into effect the Academic Policy (<https://kineu.edu.kz/ru/universitet/raz-01/akademicheskaya-politika-vuza#gsc.tab=0>), the Code of Corporate Ethics (<https://kineu.edu.kz/images/files/Kodeks-korporativnoj-etiki.pdf>), the Academic Integrity Policy (<https://kineu.edu.kz/images/files/normativ/Politika-akademicheskoy-chestnosti-1.pdf>), etc. Systematic and organised work is implemented to prevent and eliminate conflict situations in internal corporate relations, in which both the university administration from the rectorate and the staff and students are involved.

The University collects, processes and protects personal data in accordance with the Legislation of the Republic of Kazakhstan "On personal data and their protection". By virtue of the requirements of this law, employees and teaching staff confirm their consent to the processing of personal data when signing a labour contract. Students confirm their consent to the processing of personal data when applying for admission to the first course.

### ***Analytical part***

The Committee notes that the University has a multi-tiered information management and reporting system. Information management includes management of traditional flows and digital information flows. All documents developed at the University are distributed to all structural units in electronic and paper versions.

EEC notes that the information collected as part of the university's activities, including through statistical processing of information, reporting, allows for the formation of analytical reports and fact-based decision-making.

During the EEC visit it was revealed that there are no developed and approved criteria for the effectiveness and efficiency of the educational programme. The criteria of efficiency and effectiveness of the EP play an important role in the educational process, as they help to assess how well the EP meets the established standards and objectives; how effectively resources are used to achieve the educational objectives; how well the EP meets the needs and interests of students, as well as contributes to their personal and professional development; as well as help to identify the weaknesses of the EP and make the necessary changes to improve the educational process.

In the online faculty questionnaire, the level of feedback from faculty to management was rated "very good" by 55.6 per cent of faculty and "good" by 44.4 per cent of faculty.

60% of teaching staff are fully satisfied with their participation in management decision-making, 28.9% are partially satisfied, 6.7% are not satisfied, and 4.4% find it difficult to answer.

The accessibility of university management to teachers was rated "very good" by 64.4% of teaching staff, "good" by 33.3 %, and "relatively bad" by 2.2 %.

At the same time, to the question "How do the management and administration of the university perceive criticism in their address?" 33.3% of teaching staff answered "very well", 64.4% - "well", 2.2% - "relatively bad."

An online questionnaire of learners showed:

- 86.1% of students are fully satisfied with the content and information content of the website of the educational organisation in general and faculties in particular, 12% are partially satisfied and 1.9% are partially dissatisfied;

- 86.1% of students are fully satisfied with the speed of response to feedback from teachers regarding the learning process, 13% are partially satisfied;
- 93.5% of students are fully satisfied with informing students about courses, educational programmes and academic degrees, and 6.5% are partially satisfied.

***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- In the 2024-2025 academic year, define the criteria for the effectiveness and efficiency of the educational programme, and conduct an annual evaluation based on the approved indicators.

***EEC findings on criteria:***

**For the Information Management and Reporting standard, EP 7M04136 Accounting and Auditing has 16 satisfactory items.**

***6.3. "Development and Approval of Educational Programme" standard***

- *The OE should define and document procedures for the development of EPs and their approval at the institutional level.*
- *The management of EP should ensure that the developed EPs are fit for purpose, including the intended learning outcomes.*
- *The management of EP should demonstrate that there are mechanisms to revise the content and structure of the EP taking into account changes in the labour market, employers' requirements and social demand of the society.*
- *The management of EP should ensure that there are developed EP graduate models describing learning outcomes and personal qualities.*
- *The management of the EP should demonstrate external expertise of the content of the EP and the planned results of its implementation.*
- *The qualification awarded on completion of the EP should be clearly defined and at a certain level of the NSQ and QF-EHEA.*
- *The management of the EP should determine the influence of disciplines and professional practices on the formation of learning outcomes.*
- *An important factor is the ability to prepare trainees for professional certification.*
- *The management of the EP should provide evidence of the participation of learners, faculty and other stakeholders in the development of the EP, ensuring its quality.*
- *The management of the EP should ensure the content of academic disciplines and learning outcomes of the level of study (Bachelor's, Master's, Doctoral).*
- *The structure of the programme should provide for various types of activities that ensure the achievement of planned learning outcomes by students.*
- *An important factor is the consistency of the content of the EP and learning outcomes of the EP implemented by higher and/or postgraduate education organisations in the EHEA.*

***Evidentiary part***

The development and approval of educational programmes at the University is implemented in accordance with the provisions of regulatory legal acts in the field of higher and postgraduate education, the Strategic Plan of the University, as well as internal regulatory documents. The development and approval of the EP is regulated by the Regulations on the development of educational programmes (approved by the Vice-Rector for Academic Development on 25.01.2021, Minutes No. 6).

The objectives of the EP are consistent with the mission of the university, the National Qualification System. When developing the EP, the degree of labour intensity of the study load of students in all types of learning activities provided in the curriculum is taken into account,

credits are clearly defined. The content of academic disciplines and learning outcomes of accredited EPs correspond to the level of learning.

All realized university EPs are posted on a university website (<https://kineu.edu.kz/ru/7m04136#gsc.tab=0>).

For EP 7M04136 "Accounting and Audit" a graduate model has been developed, describing the results of training and personal qualities ([https://kineu.edu.kz/images/files/obr\\_prog/model\\_vipusknika/7%D0%9C04136\\_UiA\\_2.pdf](https://kineu.edu.kz/images/files/obr_prog/model_vipusknika/7%D0%9C04136_UiA_2.pdf))

EP 7M04136 "Accounting and Audit" was developed by the working group, consisting of the head of EP G.B. Sarsembaeva, teachers L.I. Nurmagambetova, G.M. Makhmutova, R.A. Abilkairova, G.T. Kadyrova, as well as the representative of the employer - chief accountant of "Priora" LLP G.B. Ramazanova. EP 7M04136 "Accounting and Audit" was discussed at the meetings of the teaching and methodological section of the department, the Teaching and Methodological Council of the University (Minutes No.7 dated 21.02.2022) and recommended for implementation by the decision of the Academic Council.

The EPs are subject to internal and external expertise. Expert opinions from the chief specialist - accountant of the Republican State Institution "Department of the Agency of the Republic of Kazakhstan on Combating Corruption (Anti-Corruption Service) in Kostanay oblast" Y.R. Seytbatalova, as well as from the Chief accountant of "ProfPartneR" LLP O.V.Zolotova on EP 7M04136 "Accounting and audit" were presented.

The University has created conditions for internships: programmes have been developed, contracts for internships have been concluded, etc. The main goal of professional internships is to develop practical skills of professional activity. There are agreements on cooperation with internship centres.

The online faculty questionnaire conducted during IAAR EEC visit demonstrated that the content of the educational programme satisfied the needs of 51.1% of the surveyed faculty members "very well", "well" - 44.4%, "relatively poor" - 4.4%.

60% of the teaching staff believe that "very well" the attention of the institution's management is paid to the content of the educational programme, 33.3% - "well", 6.7% - "relatively bad."

The support of the university and its management for the development of new educational programmes was assessed as "very good" by 48.9% of teaching staff, "good" by 48.9%, and "bad" by 2.2%.

Questioning of students showed that 84.3% of students are fully satisfied with the overall quality of educational programmes, 13.8% of students are partially satisfied, and 1.9% are partially dissatisfied.

### ***Analytical part***

During the visit the experts analysed educational programmes, teaching and methodological support of their implementation. The documentation was developed in accordance with the internal university methodological recommendations and regulatory requirements of the Republic of Kazakhstan.

The University has demonstrated participation in the working groups for the development of EPs of the teaching staff, students and employers. The composition of the working group is specified in the structure of each EP.

The content of the EP, the sequence of their implementation meet the regulatory requirements and labour market demands. Learning outcomes for each discipline and professional practices correspond to the learning outcomes of the educational programme as a whole.

In accordance with paragraph 5 of Article 5 of the Law "On Professional Qualifications",

the Ministry of Finance of the Republic of Kazakhstan has developed a professional standard "Accountant", to be applied in the fields of accounting and financial reporting in the development and updating of educational programmes in the part of professional component, as well as during independent qualification assessment. In this regard, the EP management should review the existing graduate model for its compliance with the requirements of the professional standard and make appropriate adjustments to the content of the EP and other educational and methodological documentation.

The analysis of the submitted expert opinions demonstrated their absolute identity, which confirms the formal nature of their presentation. Moreover, the Regulation on the Development of Educational Programmes very briefly reflects the requirements for the organisation and conduct of internal and external expert evaluation of the content of the educational programme.

The management of EP states that in order to ensure the readiness of students to undergo professional certification, a number of profiling elective disciplines were included in the list of elective disciplines. EEC notes the necessity to provide opportunities for preparation of students on EP 7M04136 "Accounting and Auditing" for international professional certification. International professional certification for accountants not only increases their professional qualification and market value, but also provides wider opportunities for career growth and development on an international scale.

During the EEC visit, low involvement of students in the processes of decision-making and quality assurance of EP was found. Thus, only one Master student of EP 7M04136 "Accounting and Auditing" was present at the interview with the students, which may indicate the lack of corporate culture and loyalty to the university. Moreover, there was no evidence of students' participation in the procedures of EP development and updating.

***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- By the end of the 2023-2024 academic year, bring the graduate model in line with the requirements of the professional standard "Accountant", to make appropriate adjustments to the content of the educational programme.
- By the end of the 2023-2024 academic year, to update the Regulations on the development of educational programmes (item 8 Expert evaluation of the educational programme), including requirements for experts, as well as the organisation and conduct of internal and external expert evaluation of the content of the educational programme, taking into account:
  - adherence to the structure of the EP;
  - relevance of thematic content;
  - matching the expected learning outcomes with market requirements;
  - availability of competency-based, criterion-referenced assessment of learning outcomes.
- In 2024-2025 academic year to conduct an analysis of international professional certification programmes, to determine the list of disciplines, the content of which is aimed at preparing students for professional certification; by the beginning of 2025-2026 academic year to make appropriate adjustments to the content of the EP and academic disciplines.
- In the 2024-2025 academic year, to develop a set of activities aimed at developing corporate culture and loyalty to the university, patriotism to the profession and compliance with high standards of professional activity, involvement of students in decision-making processes and quality assurance of the educational programme.



**EEC findings on criteria:**  
**According to "Development and Approval of Educational Programmes" standard, EP 7M04136 "Accounting and Auditing" has 11 satisfactory items, 1 criterion requires improvement.**

6.4. "Continuous Monitoring and Periodic Evaluation of Educational Programmes" standard

- *The OE should define mechanisms for monitoring and periodic evaluation of the EP to ensure that the objective is achieved and the needs of learners, society are met, and to show that the mechanisms are aimed at continuous improvement of the EP.*
  - *Monitoring and periodic evaluation of the EP should include:*
    - *programme content in the light of the latest scientific achievements in a particular discipline to ensure the relevance of the discipline taught;*
    - *the changing needs of society and the professional environment;*
    - *the workload, performance and graduation of students;*
    - *effectiveness of learner assessment procedures;*
    - *expectations, needs and satisfaction of students with training on the EP;*
    - *educational environment and support services and their relevance to the objectives of the EP.*
  - *The management of the EP should demonstrate a systematic approach in monitoring and periodically assessing the quality of the EP.*
  - *The OE, the management of the EP should define a mechanism for informing all stakeholders of any planned or undertaken actions in relation to the EP.*
  - *All changes made to the EP must be published.*

***Evidentiary part***

The description of general approaches to the organisation of monitoring and evaluation of EPs is presented in the sections of the Regulations on the Development of Educational Programmes, Academic Policy (<https://kineu.edu.kz/ru/universitet/raz-01/akademicheskaya-politika-vuza#gsc.tab=0>), Guidelines for Quality Assurance (<https://kineu.edu.kz/ru/universitet/raz-01/sistema-obespecheniya-kachestva-obrazovaniya#gsc.tab=0>), etc.

The management of EP conducts annual revision of the content of working curricula, modular educational training programmes, working curricula, CEDs taking into account changes in the labour market, wishes of students and teachers, as well as involves employers, students and other stakeholders in decision-making. Analysing the results of surveys and joint meetings ensures the possibility of making effective decisions regarding the introduction of changes in the content and forms of EP. The need for changes in the content of curricula and educational programmes is determined on the basis of expert assessment of the current state, where the role of experts can be both the staff of the department and all interested parties. Analysis of changes in the labour market is carried out on the basis of reports of the Ministry of Science and Higher Education of the Republic of Kazakhstan, meetings with representatives of employers. The wishes of students and the opinion of teachers are considered at the meeting of the department, where a decision is made on how to meet them. Proposals for changes in the content of the EP are made by all interested parties at the meeting of the department, where a collegial decision is made.

Assessment of the achievement of learning objectives and results, compliance with the needs of students and employers is carried out by evaluating the results of current, interim and final attestation, evaluation of the results of practice and the work of the attestation commission, evaluation of the results of questionnaires of all interested parties conclusions on the results of the analysis of the report on the work of the department, etc.

The mechanisms of evaluation at the department are monitoring visits to classes (sociological surveys of participants in the educational process, feedback from external practice supervisors), as well as analysis of performance indicators. Monitoring includes tracking: the attendance of students attending classes, the fulfilment of students' tasks and

independent work, the delivery of students' tasks for current, boundary and final control, the implementation of students' individual plan.

### ***Analytical part***

The analysis allows to conclude that the management of EP ensures revision of the structure and content of the EP, including taking into account changes in the labour market and with the participation of employers. There are documentary evidences confirming the annual updating of the LP, CED. In the course of the EP updating the management in general takes into account the changes in the requirements of the professional environment, current achievements of science in the advised fields, the dynamics of educational achievements and the degree of satisfaction of students.

Nevertheless, there are some aspects within the standard under consideration that require improvement. In particular, general approaches to the updating of the EP should be decomposed to the level of specific monitoring and periodic evaluation procedures, which fix the mechanisms of monitoring and evaluation of specific aspects of the EP implementation, including the formats of involvement of different categories of stakeholders (students, teaching staff, employers); the frequency of these monitoring and evaluation procedures; the list of responsible persons for their implementation; the forms of reporting on the results of monitoring and evaluation; forms of recording and mechanisms of approval. It is recommended to specify these requirements in the Regulations on the development of educational programmes and regularly monitor and evaluate the EP.

In the course of analysing the materials of Self-Assessment Report, studying the official website, conducting interviews with the management of accredited EPs, it was not possible to find mechanisms for communicating the results of EP monitoring to stakeholders. In this regard, a systematic organisation of work is required to inform all stakeholders about any planned or implemented actions in relation to the EP, to ensure accessibility of all materials related to the development of the EP.

According to the results of the questionnaire survey of teaching staff 37.8% believe that the knowledge of students received at this university "very well" corresponds to the realities of the requirements of the modern labour market, 53.3% estimate "well", 4.4% - "relatively bad", 4.4% - "bad".

For 31.1% of faculty, the teaching load is "very good" in line with their expectations and capabilities, for 55.6% it is "good", 11.1% - "relatively poor", and 2.2% - "poor".

42.2% of teaching staff believe that the educational programme in terms of content and quality of implementation "very well" meets the expectations of the labour market and employers, 51.1% - "well", 6.7% - "relatively bad".

90.7% of students are fully satisfied with the academic load and student requirements, 9.3 % are partially satisfied.

88% are fully satisfied with the objectivity of assessment of knowledge, skills and other learning achievements, 11.1% are partially satisfied and 0.9% are partially dissatisfied.

78.7% of students expressed full agreement with the fact that the material proposed by the teacher is relevant and reflects the latest achievements of science and practice, agree - 20.4%, partially disagree - 0.9%.

78.7% completely agreed that the evaluation criteria used by the teacher were clear, 18.5% agreed, and 2.8% partially disagreed.

### ***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

**EEC recommendations for EP 7M04136 "Accounting and Auditing":**

- By the end of the 2023-2024 academic year, update the Regulation on the development of educational programmes, including requirements for monitoring and periodic evaluation of the EP to ensure the achievement of the goal and meeting the needs of students and society.
- Annually monitor and evaluate the quality of EP; the results of monitoring should be published on the university website.
- In 2024, develop and implement a mechanism for timely informing stakeholders about the organisational decisions taken and planned actions regarding the EP through the university's official website.

**EEC findings on the criteria:**

*According to the "Continuous monitoring and periodic evaluation of educational programmes" standard, EP 7M04136 "Accounting and auditing" has 10 satisfactory positions.*

**6.5. "Student-centred Learning, Teaching and Assessment of Learning" standard**

- *The management of the EP should ensure respect and attention to different groups of learners and their needs, providing them with flexible learning paths.*
- *The management of the EP should ensure that a variety of teaching and learning modalities and methods are utilised.*
- *An important factor is the availability of own research in the field of teaching methodology of academic disciplines of EP.*
- *The management of the EP must demonstrate that there is a system of feedback on the use of different teaching methods and assessment of learning outcomes.*
- *The management of the EP must demonstrate support for learner autonomy while being guided and assisted by the instructor.*
- *The management of the EP must demonstrate that there is a procedure in place for responding to learner complaints.*
- *The OE should ensure consistency, transparency and objectivity of the learning outcomes assessment mechanism for each EP, including appeals.*
- *The OE should ensure that the procedures for assessing the learning outcomes of EP students are consistent with the planned outcomes and objectives of the programme, publication of evaluation criteria and methods in advance.*
- *The OE should define the mechanisms for ensuring that each graduate of the educational program achieves the learning outcomes and ensure the completeness of their formation.*
- *Evaluators should be familiar with modern methods of assessing learning outcomes and regularly upgrade their skills in this area.*

***Evidentiary part***

The educational process at the university is conducted in accordance with the principles of student-centred learning. The interests of students are at the centre of the implementation of accredited programmes, which are aimed at developing their creative potential, individuality, integrity, personal and professional growth, independence and self-respect. The programme includes academic disciplines that contribute to students' personal development, acquisition of necessary social competences, acquisition of analytical and managerial skills.

The implementation of student-centred learning is based on the formation of learning trajectory. Starting from the admission stage, the student forms his/her individual learning trajectory on the basis of the standard curriculum and the catalogue of elective disciplines. Advisers implement counselling and methodological work with students regarding the choice of educational path, disciplines and teachers. Individual characteristics and needs of Master's students are also taken into account by means of various discounts and grants. These facts were confirmed in the course of interviews with faculty and students.

The University has developed the Regulation on the order of implementation of inclusive education (<https://kineu.edu.kz/images/files/normativ/Polozhenie-o-poryadke-realizatsii-inklyuzivnogo-obrazovaniya.pdf>).

The university management constantly monitors the progress of students in their educational pathway based on the results of examinations and end-of-term controls. Transfer of students from one course to another is implemented according to the results of the summersession, taking into account the results of the summer term. The basis for the transfer of a student from a course to the next course at the end of the academic year is the fulfilment of the individual curriculum and the absence of financial arrears for payment of tuition fees. The level of academic achievements of the student on the chosen programme of study is assessed in the form of GPA, which is annually approved by the decision of the Academic Council for transfer from course to course (Rules of transfer, reinstatement, dismissal of students, academic leave (<https://u.to/Tf8xIA>)).

Assessment of students' progress is implemented in accordance with the Regulations on the current control, interim and final attestation of students ([https://kineu.edu.kz/images/files/normativ/Polozheniye\\_o\\_provedenii\\_tekushchego\\_kontrol\\_ya\\_promezhutochnoy\\_i\\_itogovoy\\_attestatsii\\_obuchayushchikhsya\\_2023\\_2.pdf](https://kineu.edu.kz/images/files/normativ/Polozheniye_o_provedenii_tekushchego_kontrol_ya_promezhutochnoy_i_itogovoy_attestatsii_obuchayushchikhsya_2023_2.pdf)). For period of session (intermediate attestation) an appeal commission is created by rector's order from among the teachers whose qualifications correspond to the profile. In order to organise the appeal procedure and to ensure greater objectivity and validity of decision-making, the university has developed the Regulations on Appeal (<https://u.to/8P4xIA>).

The teaching staff of the department use elements of modern interactive teaching methods. The university also attracts practitioners to give lectures within each of the accredited programmes.

In order to monitor the quality of the educational process, students are regularly surveyed to determine their satisfaction with the educational process. Assessment of students' satisfaction with the educational programme is implemented after each examination session. The results are published on the university website (<https://kineu.edu.kz/ru/rezultaty-anketirovaniya#gsc.tab=0>).

In order to implement the university's strategy aimed at improving the quality of specialist training, the university has developed the Academic Integrity Policy (<https://kineu.edu.kz/images/files/normativ/Politika-akademicheskoy-chestnosti-1.pdf>).

Violation of the Academic Integrity Policy is a reason to discuss the behaviour of a student, faculty or staff member at meetings of collegial bodies and may be grounds for termination of employment for employees and expulsion from the University for students.

The Rector's blog (<https://kineu.edu.kz/ru/blog-rektora#gsc.tab=0>) is functioning. There is an opportunity to address working questions to the university administration in the working mode through the contact details indicated on the website (<https://kineu.edu.kz/ru/universitet/raz-01/administratsiya#gsc.tab=0>), as well as to the employees of structural divisions (<https://kineu.edu.kz/ru/kontakty#gsc.tab=0>).

Students' proposals to the university management can be submitted through the Student Council - one of the forms of self-government, which is created in order to ensure the realisation of the rights of students to participate in the management of the educational process and in solving issues of student life, development of their social activity, support and realization of social initiatives (<https://kineu.edu.kz/images/files/normativ/Polozhenie-o-studencheskom-sovete.pdf>).

***Analytical part***

Based on the results of the analysis of the submitted documents and interviews with university representatives and stakeholders, the EEC concluded that the educational process is implemented in accordance with the principles of student-centred learning by providing the faculty with the role of a supervisor. Individual characteristics and needs of students are also taken into account through the construction of individual educational trajectory. The university has a feedback system, there is constant communication between faculty and students, all students are provided with internship places, which is confirmed by the existing contracts.

In modern conditions it is necessary to pay more attention to the training of teaching staff and the introduction of various forms and methods of teaching, including the use of digital technologies. The teaching staff has some experience in developing their own methods of teaching academic disciplines, but they do not use modern innovative approaches, as well as methods of assessing learning outcomes. In this regard, EEC considers it necessary for the teaching staff to conduct more active research in the field of innovative methods of teaching disciplines, to study and adopt positive experience in the use of innovative technologies for assessing learning outcomes. The results of the existing own research and development in the field of teaching methods of academic disciplines should be disseminated and be available to all interested parties.

Generalised criteria for assessing the knowledge of students are clearly formulated and defined in the Regulations on the current control, interim and final attestation of students. The syllabuses of each discipline reflect the letter system of assessment of learning achievements in a clear and accessible to students. However, when analysing the submitted samples of syllabuses, the criteria for assessing the learning achievements of students within each individual discipline are not found.

44.4% of teaching staff rate the degree of academic freedom of teaching staff "very well", 55.6 % - "good."

51.1% of faculty felt that teachers were "very good" at being able to use their own teaching strategies, 46.7% were "good" and 2.2% were "relatively poor".

53.3% of faculty members can use their own teaching methods "very well", 46.7% - "well".

76.9% of students "fully agree" with the fact that the university provides equal opportunities for all students to master the educational programme and personal development, 20.3% - "agree", 2.8% - "partially disagree".

80.6% "strongly agree" that the teacher uses effective teaching methods, 17.5% "agree" and 1.9% - "partially disagree".

***Strengths in EP 7M04136 "Accounting and Auditing"***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- In 2024-2025 academic year, to organise professional development courses for teaching staff on modern methods of assessment of learning outcomes, innovative methods of teaching academic disciplines.

- In the 2024-2025 academic year, to develop assessment criteria for all types of control provided by academic disciplines, with reflection in syllabuses.

***EEC findings on criteria:***

**EP 7M04136 "Accounting and Auditing" has 10 satisfactory items on the standard "Student-centred learning, teaching and assessment of learning"**

### 6.6. "Learners" standard

- *The OE must demonstrate the existence of the policy of formation of the contingent of students in the context of the EP, to ensure transparency and publication of its procedures governing the life cycle of students (from admission to completion).*
- *The management of the EP should determine the order of formation of the contingent of students on the basis of:*
  - *minimum requirements for applicants;*
  - *maximum group size for seminar, practical, laboratory and studio classes;*
  - *forecasting the number of government grants;*
  - *analyses available logistical, information resources, human resources;*
  - *analysing potential social conditions for students, including the provision of dormitory accommodation.*
- *The management of the EP should demonstrate a willingness to conduct special adaptation and support programmes for new entrants and international learners.*
- *The OE has to demonstrate compliance with the Lisbon Recognition Convention, the existence of a mechanism to recognise the results of academic mobility of learners, as well as the results of additional, formal and non-formal learning.*
- *The OE should cooperate with other educational organisations and national centres "European Network of National Information Centres for Academic Recognition and Mobility/National Academic Recognition Information Centres" ENIC/NARIC to ensure comparable recognition of qualifications.*
- *The OE should ensure the possibility for external and internal mobility of EP learners, as well as readiness to assist them in obtaining external grants for training.*
- *The management of EP must demonstrate readiness to provide trainees with internship placements, facilitate the employment of graduates, and liaise with them.*
- *The OE should provide for the possibility to provide graduates of the EP with documents confirming the obtained qualification, including the achieved learning outcomes, as well as the context, content and status of the obtained education and evidence of its completion.*

### **Evidentiary part**

Formation of the contingent of master's students is implemented by means of placement of the state educational order, as well as the conclusion of contracts for paid training at the expense of citizens' own funds and other sources.

The University's website has an "Applicant" page, where interested parties can familiarise themselves with a list of educational programmes, Master's degree programmes (<https://kineu.edu.kz/ru/abiturientu/raz-04/obrazovatelnye-programmy#gsc.tab=0>), with admission rules (<https://kineu.edu.kz/ru/abiturientu/razdelitel-071/polozheniya-i-pravila-priema-na-obucheniye#gsc.tab=0>), timetable, entrance exams (<https://kineu.edu.kz/ru/abiturientu/razdelitel-071/raspisanie-vstupitelnykh-ekzamenov#gsc.tab=0>), get counselling by individual request (<https://kineu.edu.kz/ru/abiturientu/raz-04/virtualnaya-priemnaya-komissiya#gsc.tab=0>).

Procedures and regulations governing the life cycle of students are approved and presented in the Academic Policy of the university (<https://kineu.edu.kz/ru/universitet/raz-01/akademicheskaya-politika-vuza#gsc.tab=0>). For newly admitted students, a Guidebook is developed annually (<https://kineu.edu.kz/ru/studentu/raz-05/spravochnik-putevoditel#gsc.tab=0>). The work on enrollment of Master's students begins with the information and organisational stage. Group supervisors conduct excursions, conversations.

Transfer, reinstatement, suspension of students, granting of academic leave is implemented on the basis of developed rules (<https://u.to/Tf8xIA>).

The mechanism for the recognition of learning outcomes achieved through academic mobility, additional, formal and non-formal learning is defined in the regulations on the

recognition of learning outcomes obtained through non-formal education (<https://kineu.edu.kz/images/files/normativ/Polozhenie-o-poryadke-priznaniya-rezultatov-obuchenie-cherez-neformalnoe-obrazovanie.pdf>), regulation on academic mobility of learners and teachers (<https://kineu.edu.kz/images/files/normativ/Polozhenie-ob-akadem-mobilnosti-obuchayushih-sya-i-prepodavatelej.pdf>).

To ensure that interested parties are informed, the list of international partners is posted on the university website (<https://kineu.edu.kz/ru/universitet/raz-02/mezhdunarodnyepartnery#gsc.tab=0>).

The University cooperates with the Ural Institute of Stock Market (Russian Federation) within the framework of academic mobility.

To regulate the organisation of professional practice of students at the university, Rules of procedure organization and organisation of professional practice and designation of enterprises (organisations) are developed as practice bases ([https://kineu.edu.kz/images/files/normativ/Pravila-o-poryadke-organizatsii-i-provedeniya-professionalnoj-praktiki-i-i-opredeleniya-predpriyatij-organizatsij-v-kachestve-baz-praktik\\_2023.pdf](https://kineu.edu.kz/images/files/normativ/Pravila-o-poryadke-organizatsii-i-provedeniya-professionalnoj-praktiki-i-i-opredeleniya-predpriyatij-organizatsij-v-kachestve-baz-praktik_2023.pdf)). As bases of professional practice for EP 7M04136 "Accounting and audit" are defined the following: "KEL" LLP, "KostanayElectroMontazh" LLP, "SSMPPA" JSC, "RCPEC" "YT" of the Department of Education of Kostanay oblast akimat", "12 months - Kostanay" LLP, "Professional Accountant Centre" LLP, "DATU" LLP, "ProfPartner" LLP, "KV Company" LLP, "Reliable partner 2017" LLP, a branch of "Stell" LLP.

Upon completion of the programme, Master students, based on the decision of the Attestation Commission on awarding the graduate the degree of Master of Economic Sciences, are supposed to be obtain a diploma and annexes in three languages (Rules for issuing documents on education (diplomas), duplicates and/or replacement of diplomas). The first graduation for the accredited programme is expected in 2024.

Trainees can also complete additional education courses and receive relevant documents. The list of such courses can be found on the website in the "Additional Education" section. The University Training Office within the framework of "Schools of Accounting" conducts short-term courses in the direction of "Accountant of the firm +1Bookkeeping 8.2 and 8.3" (<https://kineu.edu.kz/ru/dopolnitelnoe-obrazovanie/raz-10/shkola-ucheta#gsc.tab=0>). As part of additional education, Master's students can also enrol in Kazakh language courses (<https://tilqural.kz/>), railwaytraining courses (<https://kineu.edu.kz/ru/dopolnitelnoe-obrazovanie/raz-10/kursy-po-podgotovke-zheleznodorozhnykh-professij#gsc.tab=0>) and so on.

The university is working to promote the employment of graduates. For this purpose, the Career Centre is organised, where the needs for specialists in the labour market are studied, vacancies are searched for and cooperation agreements are concluded with representatives of the region's enterprises. A job fair is held annually, which helps to solve the problems of employment for young specialists and recruitment for employers. The leading enterprises of the city and the region, which have a need in personnel and are ready to accept young specialists, are presented at the Job Fair. Information on employment opportunities is presented in the tab "To the Graduate" on the university website (<https://kineu.edu.kz/ru/vypuskniku/raz-08/trudoustrojstvo#gsc.tab=0>).

### ***Analytical part***

In the course of analysing the submitted documents and the results of the visit to the University, meetings with students, graduates and employers, the Commission came to the conclusion that the University has a policy of forming the contingent of students. At the same time, the EEC notes that the following issues regarding this standard are not fully reflected and were not confirmed during the EEC visit.

The Commission notes the insufficient academic, including external, mobility of Master's students of EP 7M04136 "Accounting and Auditing". It is necessary to expand the range of programmes and increase the number of students within the framework of academic mobility.

The management of EP has provided a sufficient number of internship bases, however,

taking into account the scientific and pedagogical direction of EP 7M04136 "Accounting and Auditing", it is necessary to conclude contracts with enterprises and organisations engaged in scientific research for more effective training of Master students and formation of their research skills.

Students express full satisfaction with the availability of academic counselling (88.9%); availability of counselling for personal problems (89.9%); availability of health services (80.6%); availability of library resources (88%); existing learning resources (88.9%); overall quality of curricula (87%); objectivity and fairness of lecturers (89.8%); provision of hostel facilities for students (76.9%).

***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- Annually expand the geography and ensure the implementation of external and internal academic mobility of students in online or offline modes of study to the leading profile universities of Kazakhstan and abroad.
- By the beginning of the 2024-2025 academic year, to identify bases for research practice and research internships for master's students.

***EEC findings on criteria:***

***EP 7M04136 Accounting and Auditing has 12 satisfactory items on the Learners' Standard.***

***6.7. "Faculty of Professors and Academic Staff" standard***

- *The OE should have an objective and transparent personnel policy, including in the context of EPs, including recruitment, professional growth and development of staff, ensuring professional competence of the entire staff.*
- *The OE should demonstrate the compliance of the staff potential of the teaching staff with the specifics of the EP.*
- *The management of the EP should demonstrate an awareness of responsibility for its employees and provide them with a favourable working environment.*
- *The management of the EP must demonstrate a change in the role of the instructor due to the shift to student-centred learning.*
- *The OE should identify the contribution of the teaching staff to the implementation of the OE development strategy and other strategic documents.*
- *The OE should provide opportunities for career growth and professional development of the teaching staff of EP.*
- *The management of the EP should demonstrate a willingness to engage in teaching practitioners in their respective fields.*
- *The OE should demonstrate the motivation for professional and personal development of teachers of EP, including encouragement for the integration of scientific activity and education, application of innovative teaching methods.*
- *An important factor is the readiness to develop academic mobility within the framework of the EP, to attract the best foreign and domestic teachers.*

***Evidentiary part***

The EEC confirms the existence of the University's approved Regulations on Personnel Policy ([https://kineu.edu.kz/images/br/kadri/Polozheniye\\_o\\_kadrovoy\\_politike.pdf](https://kineu.edu.kz/images/br/kadri/Polozheniye_o_kadrovoy_politike.pdf)). The teaching staff of the accredited educational programmes is staffed in accordance with the



legislation of the Republic of Kazakhstan and the rules of competitive replacement of positions of scientific-pedagogical staff of higher educational institutions. The rules of competitive replacement of vacant positions of teaching staff and researchers of the university are also approved and posted on the website (<https://clck.ru/37EXAX>).

In order to ensure competitive filling of vacant positions of teaching staff, selection and placement of teaching staff, development of job descriptions of teaching staff, as well as evaluation (self-assessment) of professional activities of teaching staff, the university approved Qualification Characteristics of Teaching Staff Positions ([https://kineu.edu.kz/images/br/kadri/Polozheniye\\_kvalifikatsionnyye\\_kharakteristiki\\_dolzhnostey\\_PPS.pdf](https://kineu.edu.kz/images/br/kadri/Polozheniye_kvalifikatsionnyye_kharakteristiki_dolzhnostey_PPS.pdf)).

The indicators on the qualitative and quantitative composition of the teaching staff of the Department of Social and Economic Disciplines confirm the availability of human resources necessary for the implementation of the EP and meet the qualification requirements for the licensing of educational activities. Tenure of full-time teachers, providing the implementation of EP 7M04136 "Accounting and Auditing", is 87.5%.

In general, the quantitative and qualitative composition of the teaching staff of the accredited programme is stable. All the teachers serving the programme have basic education corresponding to the direction of training. Labour agreements and contracts have been concluded with all teachers based on the decision of the competitive commission for the replacement of positions. All teachers fulfil the teaching load in accordance with the norms of hours distribution. The fulfilment of teaching load and individual work plans of the university teachers is considered at the meetings of the department, the general report on the university is considered at the Academic Council of the university.

In order to create equal opportunities for growth and realisation of labour and professional potential of employees and timely and qualitative staffing of managerial positions with qualified specialists, the University forms a personnel reserve. The relevant regulation has been developed

- [https://kineu.edu.kz/images/files/kp\\_polozhenie.pdf](https://kineu.edu.kz/images/files/kp_polozhenie.pdf).

The university pays great attention to the professional development and training of scientific and pedagogical staff, the Regulations on the order of professional development of teaching staff have been developed. During the reporting period, the teaching staff of the department improved their qualifications by participating in various seminars, professional development courses, trainings, master classes in universities of the Republic of Kazakhstan, including courses organised by the structural subdivision of the university.

The university develops academic mobility through signing contracts and agreements with partner universities within the framework of internal and external academic mobility. The exchange of teaching staff and researchers takes place with South Ural State University (Chelyabinsk), Kazakh National Agrarian Research University (Almaty), Pavlodar State University named after S. Toraigyrov (Pavlodar), Innovative Eurasian University (Pavlodar), S. Toraigyrov Pavlodar State University (Pavlodar), Zhangir Khan West Kazakhstan Agrarian-Technical University (Uralsk), Kokshetau University named after S. Ualikhanov (Kokshetau), etc.

In order to ensure the training of young teachers, their personal and professional growth and development, to provide scientific and methodological assistance, to form psychological and pedagogical competences of teachers, the university has a mentoring institute in place, the main provisions of which are enshrined in the Regulations on mentoring ([https://kineu.edu.kz/images/br/kadri/Polozheniye\\_o\\_nastavnichestve.pdf](https://kineu.edu.kz/images/br/kadri/Polozheniye_o_nastavnichestve.pdf)).

The procedure for evaluating the performance of teaching staff and departments is regulated by the Regulations on planning the performance of teaching staff, rating of teachers and departments (<https://clck.ru/37EYx5>).

The system of incentives for professional and personal development of university teachers and staff is represented by financial and non-financial incentive mechanisms in

accordance with the Regulations on Encouragement and Provision of Material Assistance to Staff.

The "Best Employee of the Month" competition is regularly held among the employees of structural subdivisions and teaching staff, the purpose of which is to stimulate the career growth of employees, increase their professional level and activity, nominate active, highly professional, initiative employees and teaching staff for inclusion in the University's personnel reserve (<https://kineu.edu.kz/ru/universitet/raz-02/luchshij-sotrudnik-mesyatsa#gsc.tab=0>).

Innovative methods are used in the educational process, mainly related to the use of information and communication technologies, the method of master classes for young teachers, open lectures to summarise teaching experience. Open classes and mutual visits are held according to the approved schedule, the results are discussed at the meetings of the department and teaching and methodological section.

The effectiveness of teachers' social activity is evidenced by the letters of thanks, diplomas and awards presented to the EEC.

#### ***Analytical part***

Based on the analysis of the submitted documentation, visual inspection and interviewing of stakeholders, the EEC testifies that the university conducts objective and qualitative personnel policy, creates the necessary conditions for professional development of the teaching staff. The university shows the change of the teacher's role in connection with the transition to student-centred learning. All teachers serving the accredited programme in basic and profile disciplines have undergone professional development.

The experts state that the teaching staff meets the qualification requirements, but it is necessary to attract additional staff, taking into account the specifics of the EP, for more effective training.

The university has a system of motivation and encouragement of staff, built on the principle of rating assessment of teachers' achievements, which allows to stimulate research and other activities of teaching staff. Teachers regularly participate in competitions for grant funding, but their projects do not gain enough points. This may indicate a systemic error and insufficient information and counselling support from the university management. In this situation, incentives do not bring the expected results, a coordinating body is needed.

The analysis of documents and interviews with the head of the teaching programme and teaching staff showed that teachers participate in research work, publish its results, but the number of articles, including those in journals included in international science databases, is insufficient. It also revealed insufficient knowledge of modern methods of assessment of learning outcomes and innovative teaching methods.

Also, conversations with the management of EP and faculty members revealed some lack of

awareness of modern trends in education. In this regard, EEC considers it necessary for the university management to support teachers to undergo foreign training, internships, participation in conferences to study international experience. Such activities should be reflected in the EP development plan.

In the course of the interviews, faculty members spoke positively about the state of moral and psychological climate at the university, social support system, favourable working conditions, which may indicate that the university administration is aware of its responsibility for its employees.

According to the results of the questionnaire survey of teaching staff, 97.8% of respondents gave a high assessment to the question: "How do you evaluate the opportunities provided by the University for the professional development of teaching staff? To the questions: "To what extent can teachers use their own innovations and strategies in the teaching process?" was answered positively by 97.8% of respondents.

#### ***Strengths in EP 7M04136 Accounting and Auditing:***

- The university provides favourable working conditions for staff and teaching staff, the

university management has demonstrated awareness of responsibility for them.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- On a permanent basis to work on strengthening the staff, to increase the share of teachers with academic degrees corresponding to the profile of the programme.
- In 2024, the university management will identify a structural unit and responsible persons who will provide methodological and advisory support to the teaching staff on participation in grant funding competitions, international projects, etc. The structural unit and responsible persons will be appointed by the university management.
- In 2024, to conduct training for faculty members on:
  - the use of international scientometric databases;
  - drafting articles for publication in highly rated journals indexed in international scientific databases;
  - preparation of applications for participation in grant funding competitions;
  - modern methods of assessing learning outcomes;
  - innovative teaching methods.
- In 2024-2025 academic year, to provide in the EP development plan for the development of academic mobility of teaching staff, foreign internships.

***EEC findings on criteria:***

**According to "Faculty" standard, EP 7M04136 "Accounting and Auditing" has 1 strong, 7 satisfactory positions, 1 criterion requires improvement.**

***6.8. "Educational Resources and Student Support Systems" standard***

- *The OE must ensure that there are sufficient learning resources and learner support services to ensure that the aim of the EP is achieved.*
- *The OE must demonstrate the sufficiency of material and technical resources and infrastructure, taking into account the needs of different groups of learners in the context of the EP (adults, working, international learners, as well as learners with disabilities).*
- *The management of EP must demonstrate that procedures are in place to support different groups of learners, including information and counselling.*
- *The management of EP should demonstrate the relevance of the information resources to the specifics of the EP, which include:*
  - *technological support for learners and faculty (e.g. online learning, modelling, databases, data analysis programmes);*
  - *library resources, including the collection of educational, methodological and scientific literature on general education, basic and specialised disciplines in paper and electronic media, periodicals, access to scientific databases;*
  - *examination of the results of research and development, graduate works, theses and dissertations for plagiarism;*
  - *access to educational Internet resources;*
  - *functioning of WI-FI on the territory of the educational organisation.*
- *The OE demonstrates planning to provide the EP with training equipment and software tools similar to those used in relevant industries.*

***Evidentiary part***

The university has sufficient material and technical base to support the educational process and realise the mission, goals and objectives of the university.

The university infrastructure includes academic buildings with laboratories, student dormitory, sports facilities, library, medical centre and other facilities supporting the educational process. Each of the university buildings has water supply and sewerage, electricity, heating, ventilation, air conditioning, telephone and municipal network connections. Educational programmes are sufficiently equipped with classroom and teaching laboratories,

which provide all types of practical training and research work of students and comply with current sanitary and epidemiological and fire safety standards and regulations. The university has a video surveillance system and a pass system to ensure the safety of students and faculty. Full information about the material and technical base of the university is presented on the website (<https://kineu.edu.kz/ru/universitet/raz-02/materialno-tekhnicheskaya-baza#gsc.tab=0>).

There are at least 1 MikroTik cAP ac point on each floor of the university, total number is 32 points, which is enough to cover the entire university territory. The total number of servers is 7, including 3 video servers and 4 for information systems of the university. Servers are located in the server room with air conditioning system, with limited access.

Expansion and modernisation of the infrastructure, including the material, technical and information base of the university, is implemented in accordance with the annual work plan approved by the Rector and developed taking into account the strategic goals of the university and required updates.

Counselling of students on the educational process is implemented by advisors and the Student Service Centre. The activity of the adviser is implemented in accordance with the Regulations on the organisation of the work of the adviser. The Student Service Centre accepts students' applications in accordance with the current rules, organises and issues to students blank products at their request (student tickets, electronic passes), issues various types of certificates to students and master's students, bypass sheets to persons who have completed their studies, regularly updates the database of students, provides consultative support to students on various issues of the educational process.

The library fund of the University is formed in accordance with the areas of training and reflects the profile of the educational institution. The total area of the library premises is 431.3 m<sup>2</sup>, including book storage - 89.4 m<sup>2</sup>. The library has a reading room for 100 seats and a lending room for home delivery of literature. The reading room of the library provides open access to educational and scientific literature, favourable conditions for individual and group work. Students are guaranteed access to educational literature that meets the state educational standards. Every year the library staff organises scheduled events, which can be attended by the students and teachers, and takes part in thematic book exhibitions as well.

The bibliographic database "Electronic Catalogue", full-text database "Electronic Library" are provided for students and teachers. The Electronic Library is oriented to meet the information needs of users in the process of education and scientific activity. It presents full-text electronic resources in three languages, which include full texts of textbooks, manuals, monographs, videos and electronic textbooks (<https://lib.kineu.kz/>). There is access to electronic libraries and databases, both on a contractual basis and in open access to domestic resources, near and far abroad.

The university uses the Anti-Plagiarism system (<https://www.antiplagiat.ru/>) for plagiarism examination of the results of research and development projects and graduation theses; the Regulations on plagiarism examination of written works of students at the university using the system have been developed.

The university has created the necessary conditions for people with disabilities, the Regulations on the procedure for the implementation of inclusive education <https://kineu.edu.kz/images/files/normativ/Polozhenie-o-poryadke-realizatsii-inklyuzivnogo-obrazovaniya.pdf>. There is a separate entrance to the university building with a ramp and a marked bell to call an assistant; there are stationary ramps with special devices in front of the entrance to the foyer; at the entrance there is a mnemonic scheme of movement around the university for people with visual impairment; there is a special toilet, an equipped place in the car park with a special sign; the signs are made in yellow contrast markings; for the visually impaired there is a special bell; the signs are made in Braille; the services are provided for the visually impaired; the university has a special entrance for people with disabilities.

#### ***Analytical part***

As a result of visual inspection of material facilities by the EEC members, it is noted that

the university has all the necessary educational and material assets to ensure the educational process of the accredited educational programmes. The university building complies with the current sanitary norms and fire safety requirements. Auditorium and laboratory facilities, classrooms and other rooms, sports facilities comply with the established safety rules.

As part of the educational process, the university uses 620 computers, including desktops and laptops, which is 80% of the university's total computer amount. In addition, the university has equipped 25 classrooms with technical means for teaching, such as projectors, screens and interactive whiteboards. These classrooms are actively used by lecturers to demonstrate presentations during lectures, seminars, scientific conferences, defence of Master's theses and other events. However, during the visual inspection of the auditorium fund involved in the implementation of EP 7M04136 "Accounting and Auditing", the EEC notes the insufficient equipment of the rooms with technical means of training. Moreover, in the course of the conversation with the representatives of EP, as well as according to the results of the questionnaire survey of the teaching staff, the shortage of equipment was revealed.

The Commission noted that, in general, teachers use interactive teaching methods, but they should improve their teaching methods in connection with the development of innovative teaching technologies, it is necessary to master new technologies, computer applications and other tools. However, due to insufficient equipment of the educational process with technical means of teaching, it is impossible to improve the competences of teachers.

According to the results of the questionnaire students are fully satisfied with the existing educational resources of the university - 88.9%; study rooms, classrooms for large groups - 88.9%; availability of computer classes - 82.4%; availability and quality of Internet resources - 80.6%; provision of students with dormitory - 76.9%.

***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- In 2024, the university management to develop a plan for technical equipment of classrooms for EP 7M04136 "Accounting and Auditing" and ensure its implementation.
- From 2024-2025 academic year, to expand the use of information and communication technologies, new and innovative forms and methods of presenting educational material through online learning, MOOCs, etc., reflecting it in the syllabuses.

***EEC findings on criteria:***

**According to "Educational Resources and Student Support Systems" standard, EP 7M04136 "Accounting and Auditing" has 8 satisfactory positions, 1 criterion requires improvement.**

***6.9. "Public Awareness" standard***

*• The OE must publish accurate, objective, up-to-date information about the educational programme and its specifics, which should include:*

- expected learning outcomes of the educational programme being implemented;*
- qualification and (or) qualifications, which to be awarded upon completion of the educational programme;*
- teaching and learning approaches, as well as the system (procedures, methods and forms) of assessment;*
- information on passing grades and learning opportunities available to students;*
- information on employment opportunities for graduates.*
- The management of the EP should envisage a variety of ways to disseminate information, including media, information networks to inform the general public and stakeholders.*
- Public information should support and explain the national development*

*programmes of the country and the higher and postgraduate education system.*

- *The OE should demonstrate that the web resource reflects information describing it as a whole and in terms of educational programmes.*
- *An important factor is the availability of adequate and unbiased information on the teaching staff of the EP.*
- *An important factor is to inform the public about cooperation and collaboration with partners within the EP.*

### ***Evidentiary part***

Following the principles of openness and accessibility to the public, the University openly places full and reliable information about its activities, the rules of admission of applicants, educational programmes, terms and forms of study, international programmes and partnerships of the university, information on employment of graduates, contact and other information useful for applicants and students in various information sources.

The main channel for informing the public (applicants, parents, students, graduates, employers and other interested parties) is the official website of KEnEU. The University has developed the Regulations on the work with the website (<https://kineu.edu.kz/images/files/normativ/Polozhenie-po-sajtu-2020.pdf>).

The university developed Information Policy (<https://kineu.edu.kz/ru/universitet/raz-01/informatsionnaya-politika-kineu#gsc.tab=0>), which defines the principles and procedure for the implementation of communication strategy of Kostanay Engineering and Economics University named after M. Dulatov and regulates the goals and objectives of dissemination of information about the university and establishes the order of interaction on corporate communications between the university and target audiences (external and internal), university departments. The information policy is implemented through broad public awareness and target audiences about various aspects of the university's activities and the formation of the university image through interaction with the media, partners and employers, government agencies, civil society institutions, institutions and organisations, expert, academic communities, other stakeholders.

The information on the site is aimed at a wide audience: students, staff, teachers, applicants and their parents, employers, university partners, scientific and public organisations. The university website contains the following functional elements: "University", "Applicant", "Student", "Graduate", "Study", "Further Education", "College". The news feed is updated daily (<https://kineu.edu.kz/ru/novosti#gsc.tab=0>). The university newspaper "KEnEUnews" is published (<https://kineu.edu.kz/ru/kineunews#gsc.tab=0>).

On the main page of the website there is a Rector's blog (<https://kineu.edu.kz/ru/blog-rektora#gsc.tab=0>), which provides effective feedback from the university management to the students and their parents, staff, faculty, employers, representatives of the public.

The page of the Department of Socio-Economic Disciplines (<https://kineu.edu.kz/ru/kafedra-sotsialno-ekonomicheskikh-distsiplin#gsc.tab=0>) provides information about the priorities of the department, the implemented programmes, the list of practice bases and partners, information about faculty members and graduates, as well as quality objectives. The information about the teaching staff contains information about education, work experience, disciplines taught, professional development, scientific papers and contact details.

Public awareness also involves supporting and explaining the country's national development programmes (<https://kineu.edu.kz/ru/universitet/raz-02/natsionalnye-programmy#gsc.tab=0>).

The university and the implemented programmes annually take part in the IAAR General Rating of the top 20 universities of RK and the National Rating of EPs, conducted by the NCE "Atameken". The results are published on university website (<https://kineu.edu.kz/ru/universitet/raz-01/rejtingi#gsc.tab=0>).

The university website also contains information about the results of accreditation of the university and educational programmes (<https://kineu.edu.kz/ru/universitet/raz-01/akkreditatsiya-vuza#gsc.tab=0>).

Financial statements are published on website annually (<https://kineu.edu.kz/ru/universitet/raz-03/finansovaya-otchetnost-2022#gsc.tab=0>).

***Analytical part***

EEC of IAAR, having conducted interviews with the rector, vice-rectors, heads of departments, heads and staff of structural units, students, teaching staff, representatives of employers' organisations notes that each focus group during the interviews referred to the university website in one way or another. This confirms the fact that the official website is the main source of obtaining information.

The university management uses a variety of ways to disseminate information to inform the general public and interested parties. The procedure of informing the public is based on the provision of information about the university's activities, implemented programmes of study, general conditions of admission, and employment opportunities.

The page of the department contains detailed information about its activities, about the teaching staff providing the educational process, as well as the necessary teaching and methodological documentation. At the same time, the site lacks information about teaching approaches, training, learning opportunities provided to students. It is necessary to regularly update the information on the website, including a detailed description of study programmes, teaching methods, and available learning resources.

***Strengths / best practices in EP 7M04136 Accounting and Auditing:***

No strengths have been identified.

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

- By the end of the 2023-2024 academic year, to post information about teaching, learning and assessment approaches on the department's webpage; update the information at the beginning of each term.

***EEC findings on criteria:***

**For "Public Awareness" standard, EP 7M04136 "Accounting and Auditing" has 9 satisfactory items, 1 criterion requires improvement.**

**(VII) REVIEW OF STRENGTHS/BEST PRACTICES FOR EACH STANDARD**

***Strengths / best practices for EP 7M04136***

***According to "Management in Education Programme" standard***

- *By this standard, the EP has no strengths.*

***According to "Information Management and Reporting" standard:***

- *By this standard, the EP has no strengths.*

***According to "Development and Approval of educational programmes" standard:***

- *By this standard, the EP has no strengths.*

**According to "Continuous Monitoring and Periodic Evaluation of Educational Programmes" standard:**

- *By this standard, the EP has no strengths.*

**According to "Student-centred Learning, Teaching and Assessment of Learning" standard:**

- *By this standard, the EP has no strengths.*

**According to "Learners." standard:**

- *By this standard, the EP has no strengths.*  
**According to "Faculty" standard:**
- The university provides favourable working conditions for staff and teaching staff, the university management has demonstrated awareness of responsibility for them.  
**According to "Educational Resources and Student Support Systems" standard:**
- *By this standard, the EP has no strengths.*  
  
**According to "Public Awareness" standard:**
- *By this standard, the EP has no strengths.*





**(VIII) REVIEW RECOMMENDATIONS ON QUALITY IMPROVEMENTS FOR EACH STANDARD**

***EEC recommendations for EP 7M04136 "Accounting and Auditing":***

**According to "Management of the Educational Programme" standard**

- By the end of the 2023-2024 academic year, to develop an internal regulatory document (or make appropriate additions to the Regulations on the Development of Educational Programmes) describing the unified requirements for the development plans of the university's educational programmes, taking into account:
  - compliance of the EP development plan with the HEI Strategic Development Plan, national priorities and labour market needs;
  - specific indicative indicators, with indication of implementation dates for the main activities of the EP;
  - involvement of employers, students and teaching staff in drawing up the EP development plan;
  - defining the individuality and uniqueness of the EP development plan within the framework of the real positioning of the university;
  - specifying possible risks and ways to minimise them;
  - a mechanism for monitoring the implementation of the EP development plan and regular revision of the EP development plan.
- By the 2024-2025 academic year, to revise the EP development plan, bring into compliance with newly established requirements.
- Annually monitor the implementation of the EP development plans for the fulfilment of target indicators, assessment of the achievement of learning objectives, compliance with the needs of stakeholders, and on this basis make decisions aimed at continuous improvement of the EP. The monitoring results should be communicated to all stakeholders.
- Before the start of the 2024-2025 academic year, to ensure that the Head of Department, Head of EP and other persons involved in the management of the EP receive training in risk management.
- In the 2024-2025 academic year, to conduct a detailed risk analysis in the context of the EP, specify measures to reduce the impact of risks, specifying measurable indicators of implementation, responsible persons and deadlines for implementation.
- In the 2024-2025 academic year, to develop an action plan to introduce new innovative teaching and assessment techniques, including our own, into the classroom and provide feedback on the effectiveness of their use.
- By the beginning of the 2024-2025 academic year, to provide professional development on the programme Management in Education for the head of the EP.

**According to "Information Management and Reporting" standard**

- In the 2024-2025 academic year, to define the criteria for the effectiveness and efficiency of the educational programme, and conduct an annual evaluation based on the approved indicators.

**According to "Development and approval of educational programme" standard**

- By the end of the 2023-2024 academic year, to bring the graduate model in line with the requirements of the professional standard "Accountant", to make appropriate adjustments to the content of the educational programme.
- By the end of the 2023-2024 academic year, to update the Regulation on the development of educational programmes (item 8 Expert evaluation of an educational programme), including requirements for experts, as well as the organisation

and conduct of internal and external expert evaluation of the content of the educational programme, taking into account:

- adherence to the structure of the EP;
- relevance of thematic content;
- matching the expected learning outcomes with market requirements;
- availability of competency-based, criterion-referenced assessment of learning outcomes.
- In 2024-2025 academic year, to conduct an analysis of international professional certification programmes, to determine the list of disciplines, the content of which is aimed at preparing students for professional certification; by the beginning of 2025-2026 academic year to make appropriate adjustments to the content of the EP and academic disciplines.
- In the 2024-2025 academic year, to develop a set of activities aimed at developing corporate culture and loyalty to the university, patriotism to the profession and compliance with high standards of professional activity, involvement of students in decision-making processes and quality assurance of the educational programme.

**According to "Continuous Monitoring and Periodic Evaluation of Educational Programmes" standard**

- By the end of the 2023-2024 academic year, to update the Regulation on the development of educational programmes, including requirements for monitoring and periodic evaluation of the EP, to ensure the achievement of the goal and meeting the needs of students and society.
- Annually monitor and evaluate the quality of EP; the results of monitoring should be published on the university website.
- In 2024, to develop and implement a mechanism for timely informing stakeholders about the organisational decisions taken and planned actions regarding the EP through the university's official website.

**According to "Student-centred Learning, Teaching and Assessment of Learning" standard**

- In 2024-2025 academic year, to organise professional development courses for teaching staff on modern methods of assessment of learning outcomes, innovative methods of teaching academic disciplines.
- In the 2024-2025 academic year, to develop assessment criteria for all types of control provided by academic disciplines, with reflection in syllabuses.

**According to "Learners" standard**

- Annually expand the geography and ensure the implementation of external and internal academic mobility of students in online or offline modes of study to the leading profile universities of Kazakhstan and abroad.
- By the beginning of the 2024-2025 academic year, to identify bases for research practice and research internships for Master's students.

**According to "Teaching Staff" standard**

- On a permanent basis to work on strengthening the staff, to increase the share of teachers with academic degrees corresponding to the profile of the programme.
- In 2024, the university management will identify a structural unit and responsible persons to provide methodological and advisory support to the teaching staff on participation in grant funding competitions, international projects, etc. The structural unit and responsible persons will be appointed by the university management.

- In 2024, to conduct training for faculty members on:
  - the use of international scientometric databases;
  - drafting articles for publication in highly-rated magazines, indexed in international scientific databases;
  - preparation of applications for participation in grant funding competitions;
  - modern methods of assessing learning outcomes;
  - innovative teaching methods.
- In 2024-2025 academic year, to provide for the development of academic mobility of teaching staff, foreign internships in the EP development plan.

**According to "Educational Resources and Student Support Systems" standard**

- In 2024, the university management to develop a plan for technical equipment of classrooms for EP 7M04136 "Accounting and Auditing" and ensure its implementation.
- From 2024-2025 academic year to expand the use of information and communication technologies, new and innovative forms and methods of presenting educational material through online learning, MOOCs, etc., reflecting it in the syllabuses.

**According to "Public Awareness" standard**

- By the end of the 2023-2024 academic year, to post information about teaching, learning and assessment approaches on the department's webpage; to update the information at the beginning of each term.



**(IX) REVIEW OF RECOMMENDATIONS FOR THE DEVELOPMENT OF THE EDUCATIONAL ORGANISATION**

Not worked out



**(X) RECOMMENDATIONS TO THE ACCREDITATION COUNCIL**

The External Expert Commission made a unanimous decision to recommend the Accreditation Council to accredit the educational programme 7M04136 "Accounting and Audit" of Kostanay Engineering and Economics University named after M. Dulatov for a period of 5 (five) years.



**App. 1. Evaluation table "SPECIALISED PROFILE PARAMETERS"**

**Conclusion of the External Expert Commission on quality assessment of the educational programme 7M04136 "Accounting and Audit"**

**Kostanay Engineering and Economics University named after M. Dulatov**

No.	No.	Evaluation criteria	Position of the educational organisation			
			Strong	Satisfactory	Assumes improvement	Unsatisfactory
<b>Standard 1 "Management of the Education Programme"</b>						
1	1	An organisation of higher and/or postgraduate education should have a published quality assurance policy that reflects the connection between research, teaching and learning		+		
2	2	The higher and/or postgraduate education organisation should demonstrate the development of a quality assurance culture, including in terms of EPs		+		
3	3	The commitment to quality assurance should apply to all activities implemented by contractors and partners (outsourcing), including the following the implementation of joint/bilateral education and academic programmes. mobility		+		
4	4	The management of the EP demonstrates transparency in the development of the EP development plan, which contains a timeline for the start of implementation, based on an analysis of its functioning, the real positioning of the EP and the focus of its activities to meet the needs of the State, employers, learners and other stakeholders			+	
5	5	The management of the EP demonstrates the existence of mechanisms for the formation and regular review of the EP development plan and monitoring of its implementation, assessment of the achievement of learning objectives, compliance with the needs of learners, employers and society, making decisions aimed at the continuous improvement of the EP			+	
6	6	The management of the EP should involve representatives groups, stakeholders including employers, students and teaching staff to formulate the EP development plan			+	
7	7	The management of the EP must demonstrate the individuality and uniqueness of the EP development plan, its consistency with national priorities and the development strategy of the higher and/or postgraduate organization of education			+	

8	8	The higher and/or postgraduate education organisation must demonstrate clear identification of those responsible for the business processes within the EP, unambiguous job allocation, delineation of the functions of collegial bodies		+		
9	9	The management of the EP should provide evidence of the transparency of the management system of the educational programme		+		
10	10.	The management of the EP should demonstrate that an internal EP quality assurance system is in place, including its design, management and monitoring, their improvement, fact-based decision- making		+		
11	11.	The management of the EP should conduct risk management, including including within the framework of the undergoing initial accreditation of EP, as well as demonstrate a system of measures aimed at reducing level of risk			+	
12	12.	The management of the EP should ensure the participation of representatives of employers, teaching staff, students and other stakeholders in the collegial management bodies of the educational programme, as well as their representativeness when making decisions on the management of the educational programme		+		
13	13.	OE should demonstrate innovation management within the EP, including analysing and implementing innovative proposals			+	
14	14.	The management of the EP must demonstrate evidence readiness to be open and accessible to students, faculty, employers and other stakeholders		+		
15	15.	The management of the EP should undergo training in programmes educational management		+		
<b>Total standard</b>			<b>0</b>	<b>9</b>	<b>6</b>	<b>0</b>
<b>Standard 2 "Information Management and Reporting"</b>						
16	1.	OE should demonstrate a system for collecting, analysing and managing information based on the use of modern information and communication technologies and software, and means that use a variety of methods to collect and analyse information in the context of the EP		+		
17	2.	The management of the EP must demonstrate that there is a mechanism in place for the systematic use of processed, adequate information to improve the internal quality assurance system		+		
18	3.	The management of the EP must demonstrate fact-based decision-making		+		
19	4.	The EP should have a regular reporting system reflecting all levels of the structure, including evaluation of the performance and effectiveness of the units and the departments, research		+		
20	5.	The OE should establish periodicity, forms and methods of evaluation of the management of the EP, activities of collegial bodies and structural bodies. of divisions, senior management,		+		

		implementation of scientific projects				
21	6.	The OE should demonstrate the identification of procedures for and safeguarding of information, including the identification of those responsible for the accuracy and timeliness of information analyses and data provision		+		
22	7.	An important factor is availability of mechanisms of involvement of students, staff and faculty in the processes of information collection and analyses, as well as decision-making based on it		+		
23	8.	The management of the EP should demonstrate that a communication mechanism and mechanisms of conflict resolution are in place with learners, employees and others interested parties		+		
24	9.	The OE must demonstrate that measurement mechanisms for evaluating the degrees of needs satisfaction among teaching staff and students within the framework of the EP are in place		+		
25	10.	The OE should provide for the evaluation of the performance and performance efficiency, including in the context of the EPs		+		
		<i>The information to be collected and analysed as part of the EP should take into account:</i>				
26	11.	key performance indicators		+		
27	12.	dynamics of the contingent of students in the context of forms and types of education		+		
28	13.	level of academic performance, student achievement and expulsion		+		
29	14.	students' satisfaction with the implementation of the programme and the quality of teaching at university		+		
30	15.	accessibility of educational resources and support systems for learners		+		
31	16.	The OE should confirm the implementation of procedures for processing personal data of students, employees and teaching staff on the basis of their documentary consent		+		
<b>Total standard</b>			<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>
<b>Standard 3 "Development and Approval of an Educational Programme"</b>						
32	1.	The OE should define and document procedures for the development of the EPs and their approval at the institutional level		+		
33	2.	The management of the EP should ensure that the content of the EP with the set objectives, including the intended learning outcomes		+		
34	3.	The management of the EP should demonstrate that mechanisms are in place to revise the content and structure of the EP in response to the changes of labour market, employers' requirements and social demands of the society		+		



35	4.	The management of the EP should ensure that the developed models of the EP graduate, describing learning outcomes and personal qualities are in place		+		
36	5.	The management of the EP should demonstrate the conduct of external expertise of the content of the EP and the planned results of its implementation		+		
37	6.	The qualification awarded on completion of the EP should be clearly defined and correspond to a certain level of NSQ and QF-EHEA		+		
38	7.	The management of the EP should determine the impact of the disciplines and professional practices on the formation of learning outcomes		+		
30	8.	An important factor is the ability to provide training to students in preparation for professional certification (IC)		+		
40	9.	The management of the EP should provide evidence of participation of students, teaching staff and other stakeholders in the development of the EP, its quality assurance			+	
41	10.	The management of the EP should ensure that the content of academic disciplines and planned results correspond to the level of learning (Bachelor's, Master's, Doctoral studies)		+		
42	11.	In structure of EP, it should be provided for different types of activities ensuring students' achievement of the planned learning outcomes		+		
43	12.	An important factor is relevance of the content of EP and learning outcomes of EPs implemented by organisations of higher and (or) postgraduate education in EHEA		+		
<b>Total standard</b>			<b>0</b>	<b>11</b>	<b>1</b>	<b>0</b>
<b>Standard 4 "Continuous Monitoring and Periodic Evaluation of Educational Programmes"</b>						
44	1.	The OE should identify mechanisms for monitoring and periodic evaluation of the EP to ensure that the objective is being achieved and that it is satisfactory the needs of learners, society and show the focus of mechanisms for continuous improvement of the EP		+		
		<i>Monitoring and periodic evaluation of the EP should include:</i>				
45	2.	the content of the programme in the light of the latest scientific achievements on particular discipline in order to ensure relevance of the discipline being taught		+		
46	3.	changes in the needs of society and professional environment		+		
47	4.	the workload, progress and graduation of students		+		
48	5.	effectiveness of learner assessment procedures		+		
49	6.	expectations, needs and satisfaction of learners training on the EP		+		
50	7.	the educational environment and support services, and their consistency with EP objectives		+		

51	8.	The management of the EP should demonstrate a systematic approach in monitoring and periodic evaluation of the quality of the EPs		+		
52	9.	The OE, the management of the EP should define a mechanism for informing all interested parties about any planned actions planned or taken to the EP		+		
53	10.	All changes made to the EP must be published		+		
<b>Total standard</b>			<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Standard 5 "Student-centred Learning, Teaching and Assessment of Learning"</b>						
54	1.	The management of the EP should ensure respect and consideration for to different groups of learners and their needs, to provide them with flexible learning paths		+		
55	2.	The management of the EP should envisage the use of different forms and methods of teaching and learning		+		
56	3.	An important factor is the availability of in-house research in the field of teaching methodology of academic disciplines of EP		+		
57	4.	The management of the EP should demonstrate that mechanisms are in place feedback on the use of different teaching methods and assessment of learning outcomes		+		
58	5.	The management of the EP should demonstrate that mechanisms are in place to support learner autonomy while managing and assistance from the teacher		+		
59	6.	The management of the EP must demonstrate that a procedure is in place responding to student complaints		+		
60	7.	The OE should ensure consistency, transparency and objectivity of the mechanism for assessing learning outcomes for each EP, including appeal		+		
61	8.	The OE should ensure that the procedures for assessing the learning outcomes of EP students are in line with the planned outcomes and objectives programmes, publication of evaluation criteria and methods in advance		+		
62	9.	The OE should define mechanisms to ensure the achievement of each graduate of the educational programme with learning outcomes and their completeness		+		
63	10.	Evaluators should be familiar with modern methods of assessing learning outcomes and regularly upgrade their skills in this area		+		
<b>Total standard</b>			<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>
<b>Standard 6 "Learners"</b>						
64	1.	The OE must demonstrate the existence of a policy of forming the contingent of students in the context of the EP, to ensure transparency and the publication of its procedures governing the lifecycle of learners (from entry to completion)		+		
		<i>The management of the EP should define procedure formation of the students based on:</i>				

65	2.	minimum requirements for applicants		+		
66	3.	maximum group size for seminar, practical, laboratory and studio classes		+		
67	4.	forecasting the number of government grants		+		
68	5.	analysing the available material, technical, informational resources, human resources potential		+		
69	6.	analysing potential social conditions for students, including the provision of dormitory places		+		
70	7.	The management of the EP must demonstrate willingness to conduct special adaptation and support programmes for new entrants and international students		+		
71	8.	The OE must demonstrate compliance with the Lisbon Recognition Convention, the existence of a mechanism to recognise the results of the academic mobility of learners, also the results of additional, formal and non-formal learning experiences		+		
72	9.	The OE should cooperate with other educational organisations and national centres of the "European Network of National Information Centres for Academic Recognition and Mobility/National Academic Information Centres" ENIC/NARIC "Recognition Centres" to ensure comparable recognition of qualifications		+		
73	10.	The OE should ensure the possibility for external and internal mobility of the EP learners, as well as the readiness to provide them with assistance in obtaining external grants for training		+		
74	11.	The management of the EP must demonstrate readiness to provide trainees with places for practice, facilitating the employment of graduates and liaising with them		+		
75	12.	The OE should provide for the possibility to provide the graduates of the EP with documents confirming the obtained qualification, including the achieved learning outcomes, as well as the context, the content and status of the education received and evidence of completion		+		
<b>Total standard</b>			<b>0</b>	<b>12</b>	<b>0</b>	<b>0</b>
<b>Standard 7 "Faculty Members"</b>						
76	1.	The OE should have an objective and transparent personnel policy, including in the context of EP, including recruitment, professional development and development of staff, ensuring professional competence of the entire staff		+		
77	2.	The OE must demonstrate compliance of teaching staff potential with the specifics of the EP		+		
78	3.	The management of the EP must demonstrate recognition of responsibility for their employees and ensuring that they are able to work in favourable working environment	+			
79	4.	The management of the EP must demonstrate a change in role of the teacher in connection with the transition to student-centred learning		+		
80	5.	The OE should identify the contribution of teaching staff of EP to the implementation of the strategy of OE development, and other strategic documents		+		

81	6.	The OE must provide opportunities of career growth and professional development of teaching staff		+		
82	7.	The management of the EP must demonstrate willingness to involve practitioners from relevant industries in teaching economics		+		
83	8.	The OE should demonstrate motivation for professional and personal development of teachers of the EP, including encouragement to integration of research and education, application of innovative teaching methods			+	
84	9.	An important factor is the readiness to develop academic mobility within the framework of the EP, to attract the best foreign and national teachers		+		
<b>Total standard</b>			<b>1</b>	<b>7</b>	<b>1</b>	<b>0</b>
<b>Standard 8 "Educational Resources and Student Support Systems"</b>						
85	1.	The OE should ensure that there are sufficient learning resources and learner support services to ensure the achievement of the EP objective		+		
86	2.	The OE should demonstrate the sufficiency of material and technical resources and infrastructure, taking into account the needs of different groups of learners in the context of the EP (adults, working, foreign students, as well as students with disabilities)			+	
87	3.	The management of the EP should demonstrate that procedures are in place support for different groups of learners, including information and counselling		+		
		<i>The management of the EP must demonstrate compliance of information resources with the specifics of the EP, including:</i>				
88	4.	technological support for learners and faculty (e.g., online learning, modelling, databases, analysis software).		+		
89	5.	library resources, including the collection of educational, methodological and scientific literature for general education, basic and majors disciplines on paper and electronic media, periodicals, access to scientific databases		+		
90	6.	expertise of the results of research work, graduation theses, dissertations for plagiarism		+		
91	7.	access to educational Internet resources		+		
92	8.	operation of Wi-Fi on the territory of the organization of educational		+		
93	9.	The OE demonstrates planning provisioning of EP with educational equipment and software similar to those used in the relevant sectors of the economy		+		
<b>Total standard</b>			<b>0</b>	<b>8</b>	<b>1</b>	<b>0</b>
<b>Standard 9 "Public Awareness"</b>						
		<i>The OE must publish reliable, objective, up-to-date information about the educational programme and its specifics that shall include:</i>				

94	1.	expected learning outcomes of the implemented educational programme		+		
95	2.	qualification and (or) qualifications to be awarded on the basis of completion of educational programme		+		
96	3.	teaching, learning approaches, and system (procedures, methods and forms) of evaluation			+	
97	4.	information on passing grades and learning opportunities available to learners		+		
98	5.	information on employment opportunities for graduates		+		
99	6.	The management of the EP should envisage a variety of ways to disseminate information, including media, informational networks to inform general public and interested parties		+		
100	7.	Informing public should include supporting and explaining the national development programmes of the country and the higher and postgraduate education system		+		
101	8.	The OE must demonstrate reflection of information on the web resource, characterizing it as a whole and sectionally in educational programmes section		+		
102	9.	An important factor is the availability of an adequate and objective information on the teaching staff of the EP		+		
103	10.	Public awareness of cooperation and collaboration with partners within the EP is an important factor		+		
<b>Total standard</b>			<b>0</b>	<b>9</b>	<b>1</b>	<b>0</b>
<b>TOTAL</b>			<b>1</b>	<b>92</b>	<b>10</b>	<b>0</b>