

Decision of the FIBAA Accreditation Committee for Programmes



100th Meeting on 29/30 September 2016

Project Number: 15/041
Higher Education Institution: KAZGUU University
Astana (Kazakhstan)
Study Programme: Accounting and Audit
(Bachelor of Economics and Business with Major in Accounting and Audit)

The FIBAA Accreditation Committee for Programmes has taken the following decisions:

According to § 7 (2) in conjunction with § 10 (1) of the “Special Conditions for awarding the FIBAA Quality Seal for Programmes”, the study programme is accredited.

Period of Accreditation: from 30th September, 2016 to 30th September, 2021

The FIBAA Quality Seal is awarded.

Assessment Report

The highlighted yellow parts of the text are those which deviate to the text in the report of the Bachelor in Economics.

Higher Education Institution (HEI):
KAZGUU University, Higher School of Economics

Bachelor study programme:
Accounting and Audit

Qualification awarded on completion:
Bachelor of Economics and Business with Major in **Accounting and Audit**

General Information on the study programme

Brief description of the study programme:

The study programme in **Accounting and Audit** is based on the international educational standards with focus on the local content. The local approach besides of the academic content assumes compliance with the State Compulsory Educational Standards of the Republic of Kazakhstan (SCES), approved by the Ministry of Education and Science of the Republic of Kazakhstan (MES).

The programme is aimed to graduate students who are prepared for:

- providing a comprehensive economic and business analysis, developing recommendations and scheduling ways for improvements
 - consolidating financial statements in accordance with IFRS for taxation, auditing and decision-making
 - effectively communicating at the work place
 - comprehending and demonstrating ethical behaviour.
-

Type of study programme:

Bachelor programme

Projected study time and number of ECTS points assigned to the study programme:

4 years, 240 ECTS points

Mode of study:

full-time

Didactic approach:

Study programme with obligatory class attendance

Double/Joint Degree programme:

no

Programme cycle starts in:

winter semester

Initial start of the programme:

September 2014/ founded in 2005

Type of accreditation:

Initial accreditation

Procedure

A contract for the accreditation of the programme of **Bachelor in Accounting and Audit** was made between FIBAA and KAZGUU University July 06th, 2015. On December 21st, 2015, the HEI submitted a self-evaluation report, which included a detailed description of the programme and further documents in order to prove that the criteria for programme accreditation were met. At the same time, FIBAA appointed a review panel. The HEI agreed with the chosen experts. The panel consisted of:

Prof. Dr. Thomas Burkhardt

University Koblenz-Landau
Professor for Finance, Financial Services & Electronic Finance
(Business Administration, Banking and Finance, Financial Services, eFinance, Management)

Prof. Dr. Ullrich Günther

Leuphana University Lüneburg
Professor for Business Psychology
(Business Psychology, Human Resources, intercultural Psychology, Political Psychology)

Prof. Dr. Djamal Benhacine

University of Munich
Professor for technical languages in Tourism (Tourism, Tourism & Travel Management, Hospitality Management, Intercultural Communication)

Dr. Loretta O'Donnell

Nazarbayev University
Vice Provost Academic Affairs
(Leadership, Managerial skills, Change Management, Human capital Analysis in Financial Markets, Corporate Sustainability)

Dr. Robert Datzler

ift Freizeit- und Tourismus-Beratung GmbH Director
(Social Economy, Business Administration, (international) Tourism, Destination Marketing and Management)

Sinah Holtschke

Europa-University Viadrina
Student International Management & Marketing (M.A.)
(completed: Business Administration (B.A.) at HWR Berlin)

FIBAA project manager:
Nora Winckel

The assessment is based on the self-evaluation report, amended by further documents, requested by the panel, and a site visit. The site visit took place on March 15th/16th/17th, 2016 at the HEI's premises in Astana, Kazakhstan. The same cluster included an appraisal of the study programmes **Bachelor in Finance, Bachelor in Economics, Bachelor in Psychology, Bachelor in Tourism, Bachelor in Management and Master in Finance**. The programmes of this cluster were appraised with a second cluster including the programmes Bachelor in Law, International Law, Law enforcement activity, Master in Law and International Law and PhD in Law and International Law. On end of the on-site visit the panel gave a short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI for comment on August 31st, 2016. The statement on the report was given up on September 16th, 2016, it has been taken into account in the report on hand.

Summary

The Bachelor in **Accounting and Audit** offered by KAZGUU fulfils without exception the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on 30th September, 2016 and finishing on 30th September, 2016 without condition. The programme is in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in their applicable version valid at the time of opening of the procedure, and with the Bologna declaration.

There are many criteria in which the programme exceeds the quality requirements:

- Equality of opportunity (see Chapter 3.2.4),
- Skills for employment/ Employability (see Chapter 3.6),
- Practical business experience of faculty (see Chapter 4.1.4)
- Internal cooperation (see chapter 4.1.5)
- Student support by the faculty (see Chapter 4.1.6)
- Programme Director (see chapter 4.2.1)
- Process organisation and administrative support for students and faculty (see Chapter 4.2.2)
- Quantity, quality, media and IT equipment of teaching and group rooms (see Chapter 4.4.1)
- Career counselling and placement service (see Chapter 4.5.1)
- Alumni activities (see Chapter 4.5.2)
- Programme description (see Chapter 5.3.1)
- Information on activities during the academic year (see Chapter 5.3.2)

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

Information

Information on the Institution

Kazakh State Law Institute by the Ministry of Justice of the Republic of Kazakhstan was established by the Decree of the President of the Republic of Kazakhstan N.A. Nazarbayev on March 14, 1994. The Institute set an objective to prepare highly qualified lawyers, capable in terms of socio-economic reforms to ensure legal reform in the country.

By the Decree of the Government Kazakh State Law Institute was renamed as Kazakh State Law University and transferred to the jurisdiction under the Ministry of Education and Science of the Republic of Kazakhstan on 5 November 1996. After the merging with the Institute of State and Law of National Academy of Sciences of the Republic of Kazakhstan the university was renamed as Kazakh State Academy of Law (KSAL) on February 14, 2000. On October 24, 2001 the university, established as a Republican State Enterprise, was transformed into a private company and renamed as "Kazakh Humanities and Law University" (KazHLU). In 2002 KazHLU moved from Almaty to Astana, the young capital of Kazakhstan. On 16 January, 2003 "KazHLU" PC was transformed into "KazHLU" PLC, on May 19, 2004 to "KazHLU" JSC and then renamed as "KAZGUU University" in 2015.

Under the decision of the IQAA Accreditation Council, KAZGUU had been accredited for 5 years (certificate of institutional accreditation issued under No.0013 dated 01.03.2013). In addition, on December 26, 2013 KAZGUU had been accredited as a subject of state-funded scientific and (or) scientific-technical activities (certificate No. 003645 issued by the Ministry of Education and Science of the Republic of Kazakhstan).

Located in the heart of Kazakhstan's capital, KAZGUU is one of the largest and fastest growing humanitarian universities of Kazakhstan with more than 5 000 students, 1000 academic and research staff.

KAZGUU University comprises three Schools that are Higher School of Law, Higher School of Economics as well as Higher School of General Education. All students study during their first year at the Higher School General Studies and Language Training (Foundation), where the obligatory subjects named by the Ministry of Education are comprised together.

The Higher School of Law offers three degree programmes in law, international law and law enforcement activity.

The Higher School of Economics offers seven programmes in economics, management, finance, accounting and audit, tourism, psychology, and translation studies.

The Department of Postgraduate Education offers five Master's Degree Programmes in Law, in International Law, in Translation Studies, in Economics and in Finance.

The mission of the University is to contribute to the development of the society through the pursuit of education, learning, and research at the highest international levels of excellence. The aim of the University is to equip students with the necessary knowledge for leading positions in the sphere of law, economics and humanities in the Republic of Kazakhstan and abroad.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk-Criterion)

The study programme in **Accounting and Audit** is based on the international educational standards with focus on the local content. The local approach besides of the academic content assumes compliance with the State Compulsory Educational Standards of the Republic of Kazakhstan (SCES), approved by the Ministry of Education and Science of the Republic of Kazakhstan (MES).

The programme is aimed to graduate students who are prepared for:

- providing a comprehensive economic and business analysis, developing recommendations and scheduling ways for improvements
- consolidating financial statements in accordance with IFRS for taxation, auditing and decision-making
- effectively communicating at the work place
- comprehending and demonstrating ethical behaviour.

It is structured top down, enabling all structural elements - curriculum, syllabi, learning and assessing materials – being subordinated under the listed objectives. The programme objectives are consistent with the defined by HSE Graduate Profile that states the following:

The HSE Graduate is expected to demonstrate

- Independent strategic thinking and be a goal-oriented
- Effective teamwork in cross-cultural environment
- Ability to organize teams and be able to perform individually
- Individual and justified decision-making
- Ethical behavior
- Ability to assess economic and cultural issues ethically
- Communication competences on professional and personal level
- Further professional development
- Comprehending business values

Target group is represented mostly by the secondary school leavers from Astana and several regions of the country. The programme graduate will be able to seek employment as an entry level analyst/ consultant in the public sector, research institutions, international companies and local businesses. After acquiring fundamental knowledge and basic skills, at their third year of study students may independently shape their future profile by getting access to the range of elective courses and consultancy from programme coordinator, advisor and academic staff. At the same time, the academic programme is flexible enough to provide students with an opportunity to get exposed toward related professions (in field of accounting and audit) in a future if necessary and be able to acquire additional skills independently.

In accordance with the SCES strict requirements, the length of the programme is framed in four academic years. The programme of 240 ECTS credits consists of 26 required courses and 28 electives, business orientation week, internship and bachelor thesis. Its design and content are elaborated in line with the Level 6 Qualification of the National Qualification Framework and European Qualification Framework.

Appraisal:

The qualification objectives of the programme are explained and convincingly presented in relation to the target group and the targeted professional field. KAZGUU embraces an

academic proficiency, and a comprehensive improved employability for the graduates. In addition, the training of various social skills promotes clearly the development of an individual student's personality. Also, the requirements of academic abilities and research skills on Bachelor level are fulfilled in the view of the panel. The linking of theory and practice is clearly visible in the programmes objectives.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)			X		

1.2 International orientation of the study programme design (Asterisk Criterion)

According to the HSE Strategy international orientation of the study programmes is considered to be one of the main priorities. To achieve it, the HSE undertakes the following steps:

- The academic programmes were reviewed in order to revise the desirable employers' profile. The bachelor programmes are focused on delivering knowledge and skills demanded first of all by the international employer, such as Big Four, international companies and institutions operating in Kazakhstan, etc.
- The instructor's profile was also examined, and academic staff changed significantly. For the HSE in general around 35% of the academic staff members are those with the degree gained from internationally recognized EU and US universities; for the Department of Economics, Management and Tourism which is responsible for the academic programme in Accounting and Audit – 47%. There are several instructors without a foreign degree, but having obtained internationally recognized professional certification in a relevant field.
- The number of the courses taught in English increased from one in 2013/14 to 14 in 2015/1613. The courses taught in Russian and Kazakh are required to be grounded on the internationally recognised textbooks, case studies, and other didactical materials and to have strong international context.
- The dual-degree programme with the SolBridge International School of Business (Republic of Korea) and the academic mobility programmes with partner universities (13 MoU on academic mobility signed, five of them support regular exchange) contribute to the internationalization of the programme. In addition, 15 foreign students currently study at the HSE.

Appraisal:

According to the university's position within the Kazakh education market the programme design appropriately takes into account international aspects. Besides international content, internship and exchange possibilities, the fact that the programme is held in Kazakh, Russian as well as in English language promote the students abilities to work with international partners in an international context.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		

1.3 Positioning of the study programme

According to the official statistics, there was 126 HEIs in Kazakhstan in 2014, 12 of them are located in Astana. In September, 2015 ten HEIs in Astana trained students in Economics and Business. Among them:

- Nazarbayev University (autonomous university) – both B.A .and M.A. programmes in Economics, language of instruction – English,
- Gumilyev Eurasian National University – the range of majors in Economics and Business at undergraduate and graduate levels,
- Three Joint Stock Companies – Seifullin Kazakh Agro Technical University, Academy of Finance, and KAZGUU University deliver the range of majors in Economics and Business at undergraduate and graduate levels;
- Five private universities – Kazakh University of Economics, Finance and International Trade, Eurasian Humanitarian Institute, Kazakh University of Technology and Business, Turan-Astana and Astana University.

According to the MES requirements, the tuition fee set by the HEI must not be less than the State Grant or 342900 KZT/1150\$. The actual tuition fee in the most universities is even lower with so called “corporate discount” (10-30%) offered by them.

The academic programmes in Economics and Business have been oriented so far to the training of the specialists for the small and medium business and public companies within the regional labour market of Astana. Taking into consideration the creation of the Astana International Financial Centre from 2015 and expected demand for the qualified internationally oriented “professionals of tomorrow”, the decision on repositioning the academic programme in the educational market has been taken. Having evaluated current labour market trends, reviewed the current academic quality status and taking into account the alumni and employers’ feedback, the HSE in 2015 reviewed curricula and adopted new admission and academic quality requirements. The Higher School of Economics has been steadily enrolling almost the same number of students in the last three academic years although the demographic factors have not been favourable in the same period. In 2013 the Independent Kazakh Quality Assurance Agency for Education (IQAA) ranked KAZGUU University the fourth among universities in a field of humanities and business in Kazakhstan. HSE plans to gradually introduce total teaching in English by 2017-2018. The niche of private higher education delivered in English is still vacant in educational market of Astana.

With the aim to achieve 100% employment of the HSE graduates and develops the business networking, the Corporate Development and Career Centre was established in 2015.

Before the start of each academic year CDCC analyses the employment rate of the fresh graduates. For the last two years the CDCC makes requests and stores the data. Below is a visual illustration.

Table 7 - KAZGUU Graduates Employment Rate (academic year of 2013-2014)

2013-2014 (as of April 2015)	Number of Students	%
With pension contributions	811	70,8%
Without pension contributions	242	21,1%
Employed without pension contributions	63	5,5%
Continuing Education	26	2,3%
Military Services	3	0,3%
Total	1145	

According to the table above, considering that there are such factors as - continuing education - 2.3%, employed without pension contributions - 5.5%, military service - 0.3%, which also indicates and confirms the employment of graduate, the overall percentage of employed graduates was 78.9% (as of April 2015, after 9-10 months after graduation).

Table 8 - Graduates Employment Rate (academic year of 2014-2015)

2014-2015 (as of September 2015)	Number of Students	%
With pension contributions	674	71,5%
Without pension contributions	142	15,1%
Employed without pension contributions	39	4,1%
Continuing Education	61	6,5%
Military Services	16	1,7%
Abroad	10	1,1%
Total	942	

According to the diagram, considering that there are such factors as - continuing education - 6.5% , employed without pension contributions - 4.1% , military service and leave for child care - 1.7% went abroad – 1.1% , which also speaks and confirms the employment of graduates, the overall percentage of employed graduates was 71,5 % (as of September 2015, 2-3 months after graduation) as other than employment with pension contribution is considered not official/illegal in Kazakhstan.

The Business Advisor Council, a formal body within HSE organizational structure that is responsible for the HSE's strategy and further development was created in 2015. This body shall be known as HSE Business Advisory Council, herein referred to as the HSE 'BAC'22. Its mission is to provide

- world-class educational experience for students and make sure that our graduates are fully equipped with sets of skills that modern companies are looking for today.
- the students with a connection between the professional and social aspects of the business world while building genuine relationships within the organization.

In consistency with the KAZGUU University Strategy 2013-2020 and mission the HSE Strategy was adopted in 2014.

The academic programme in **Accounting and Audit** fully corresponds with the HSE Strategy. It is designed with the focus on fulfilling the strategic goals:

- assuring the international standards in higher education
- achieving international recognition
- developing cooperation with the international universities and academic institutions
- promoting professional development of the academic staff
- tailoring the academic programme to the business environment.

Achieving these goals will provide the KAZGUU strategic tasks and missions performing.

Appraisal:

In the view of the panel the study programme's position within the Kazakh education market is plausible. The internationality and the orientation of KAZGUU towards the western European education systems are aspects that foster the attractiveness of the institution and the programme within Kazakhstan.

The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented and well supported by the included internship which illustrates the future fields of employment for graduates.

The study programme is convincingly integrated into KAZGUU's overall strategic concept. The study programme's qualification goals are in line with KAZGUU's mission and strategic planning.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		

2 Admission

In accordance with the requirements of Ministry of Education and Science of the Republic of Kazakhstan, in order to be enrolled for the undergraduate programme the candidate must take the UNT (Unified National Test). The test includes five secondary school subjects: Mathematics, History of Kazakhstan, Russian Language, Kazakh Language and an optional subject (the option depends on the study programme which candidate is going to apply for).

Applicants for the programme Accounting and Audit must choose the elective subject Geography and get a grade not less than seven points. Additionally Mathematics is defined as a specialised subject for Accounting and Audit. To be eligible the candidate must gain minimum score of 7 out of 25 on Mathematics (specialized subject) and minimum score of 4 out of 25 on each of the others. The grade of the UNT certificate should not be lower than 50.

HSE defines additional criteria in "Mathematics" for enrolling in Accounting and Audit undergraduate programme - the applicants may enrol in classes of Accounting and Audit by gaining from 12 UNT points and above.

If the applicant gains from 7 to 12 UNT points in "Mathematics" and has a great desire to study Accounting and Audit, it is required to take 6 weeks (60 hours) preparation summer course in Mathematics to obtain the required level of knowledge at the HSE Preparatory Courses or to take 6 weeks (60 hours) preparation course in Mathematics for additional payment during Fall Semester at the HSE Preparatory Courses to obtain the required level of knowledge. In case of not meeting the Mathematics course exit requirements, the student will be asked to consider changing his major into Management/Tourism Management/ Psychology/Translation and Interpreting Studies.

To ensure the English language proficiency KAZGUU states that the applicants are required to be tested for the identification the level of knowledge (Entry test), to see if they are able to follow the English class in the first semester starting at level B1. Students with TOEFL scores 60-78 or IELTS score - 6, 0 do not have to take this test.

The candidate must apply directly to the University Admission Office.

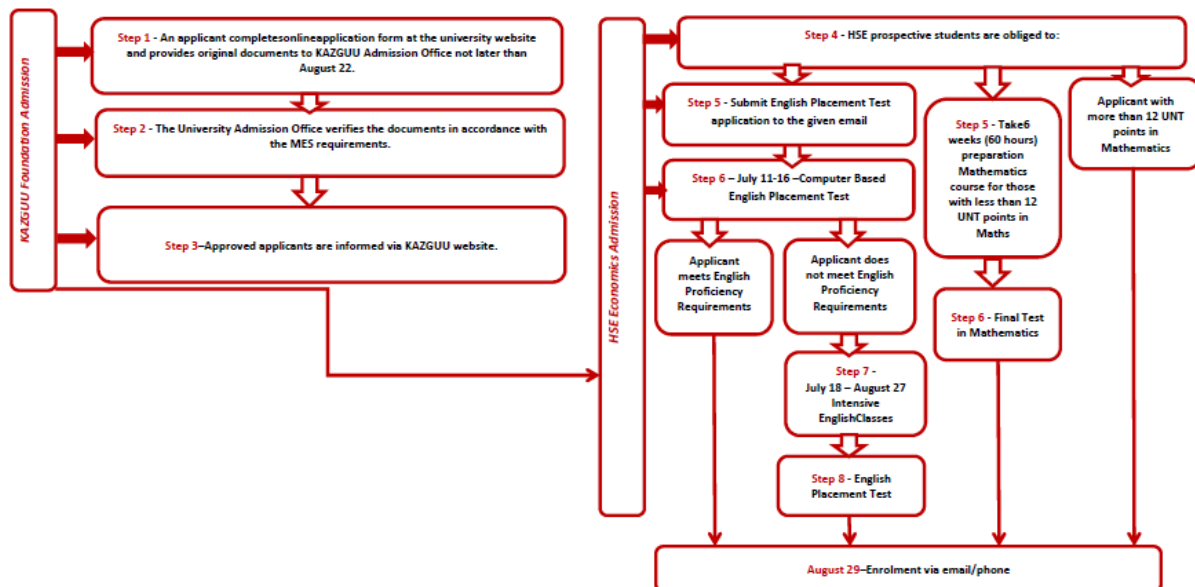
To register for the Bachelor Programme the applicant must provide:

- a completed application in the established standard form;
- a diploma of secondary school (original document);
- the application of the diploma of secondary school (original document);
- a UNT certificate (the score is not less than 50);
- 6 photos 3x4 cm;
- a medical certificate form 086 (with attached fluorography picture);
- a certificate of educational grants (if any);
- a copy of the identity card;
- a copy of the registration certificate or military service card (for male applicants).

Foreigners wishing to apply to an undergraduate academic programme at KAZGUU according to the requirements of the Ministry of Education and Science of the Republic of Kazakhstan (MES) must present their secondary school completion documents and have an interview with the Admission Committee of School of Law. The criteria of selection via interview are established as follows:

- Motivation;
- Critical thinking and openness;
- Readiness for academic study.

The process is conducted as follows:



The admission procedure is explained in the Academic Policy, which is available at the university website and regularly updated. In addition, booklets and brochures containing this information are distributed among participants of the KAZGUU during Open House Days. The Open House Days usually take place three times within an academic year. The date, time and venue are announced on the website.

Moreover, the University offers Student Counselling Service for prospective students to help them to handle any difficulties they may be experiencing, to develop academic and personal potential. The Service offers free and confidential support and guidance to optimise their chances to obtain admission into the University.

There are several scholarships available for newly enrolled students:

- “KAZGUU Gold Grant” - for those who gained “Altyn Belgi” (A level secondary school student) - 100% tuition fee reduction
- “KAZGUU Honour” - for winners of international and republican academic competitions - from 15% to 50% tuition fee reduction depending on level of the competition and position won.

The decision to grant the scholarship is annually taken by the KAZGUU Management Board.

All admitted and rejected students receive an official letter from KAZGUU. The applicant has the opportunity to receive a consultation by phone or have an online consultant via the website. The admission decision is based on above-mentioned transparent criteria, and communicated to applicants on the website and by e-mail/phone.

Appraisal:

The admission requirements as presented within the Academic Policy are defined and comprehensible. Thereby national requirements and the needs of the programme are taken into consideration. Currently the selection of the candidates is based on the quantitative indicators as the programme is not enjoying yet a large number of applicants interested in. Thus, a specialised selection procedure isn't necessary.

Standardised language tests or a different formalised and documented language test with the requirement of a minimum score ensure that the students enrolled are able to actively participate in the classes held in a foreign language.

KAZGUU ensures a constant availability for prospective students and reacts quickly to incoming enquiries. The applicants receive detailed information about the admission process and the programme they are applying for as well as an individual counselling options according to their personal needs.

The admission procedure is described, documented, and accessible for interested parties. The admission decision is based on transparent criteria and is communicated to the students. The panel appreciate that the applicants have the possibility to receive a consultation after the decision.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counselling for prospective students		X			
2.3*	Selection procedure (if relevant)					X
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		

3 Contents, structure and didactical concept of the programme

3.1 Contents

The programme starts during the first two semesters with courses offered by the Higher School of General Education. The Higher School of General Education comprises compulsory courses as a unit, which is set by the Ministry of Education and Science of the Republic of Kazakhstan. The students therefore study during the 1st and 2nd semester general subjects, which are supposed to help them to strengthen their language and personal skills as well as basic knowledge in political science, sociology and economics in order to have a good foundation for the following modules related to their specific field of study.

The intended learning outcomes for the Major in Accounting and Audit include the competences reflecting soft skills (communication skills, collecting and processing information, leadership, team work, sense of responsibility, sharing core business values); hard skills (ability to: understand global economic trends and their national context; evaluate and analyse problems in a field of economics, finance, accounting and develop basic recommendations); as well as skills necessary for undertaking further study (basic research skills). Elective courses offered every semester provide an opportunity to shape students' specific profile and the most appropriate path. To take this decision deliberately, student can either independently consult with the HSE Catalogue about the courses or with the Student Advisor.

Upon completion the programme, students will possess the following competencies:

- demonstrate knowledge and comprehension in general education courses;
- evaluate contemporary social, politic, economic, cultural processes through the lens of ethical and moral values;
- formulate arguments, conclusions and solve problems within the areas of study;
- demonstrate the skills of independent study;
- be able to search, collect and interpret information to make judgments through social, ethical and scientific considerations;
- communicate orally and in written form in three languages (Kazakh, Russian, English);
- demonstrate basic skills of research methodology with application of information technologies

In order to strengthen the practical side of the study programme the Case-studies are part of the study program, focusing on the practical work. They include international integrative cases from the recognized sources (such as Harvard Business School), as well as national mini case studies. Within almost every major the course "Cases in the field of study (Economics, Management, Finance, Accounting and Audit)" is introduced.

In addition, there are a number of courses with syllabi reflecting different papers of the internationally recognized certification programmes. For instance, the syllabi of Financial Accounting-I, II, Managerial Accounting, Corporate and Business Law, Taxation, Financial and Tax Reporting, Auditing, Financial Management and Business Ethics provide the fundamentals for the separate exam papers of ACCA Certification. Within the current academic year the Project Management course is launched. The course is designed in the partnership with the local company specialising in the field of Project Management and is based on the PMI certification. The successful completion of this course will allow students to obtain professional certificate recognized at the national level.

Furthermore, part of the programme is a ten week internship. The internship provides students with an opportunity to grow professionally, identify personal strengths and weaknesses, apply learned theory to practical situations, and gain an appreciation of the role, duties, and responsibilities of the work that the student has chosen as a career. The internship is designed cooperatively with the university, field professionals, and the student to provide an experience that is mutually beneficial to both the Intern and the organisation. An Internship Placement Process Orientation is held to inform senior students of the internship requirements and the placement process procedures. Following this meeting, students are asked to list three to five potential organisations on the “Intent to Intern” form. After completing the form and related materials, the student schedules an individual meeting with the internship coordinator. At this meeting the student’s internship eligibility is determined and possible internship organisations are selected which will meet the student’s professional development objectives and an agreement between the receiving organisation and KAZGUU is signed. At the end of their internship the students have to write an internship report.

Upon completion of the Bachelor programme, KAZGUU awards the title “Bachelor of Economics and Business with Major in Accounting and Audit”. The programme name follows the classification used by the ministry, e.g. for the educational grant system.

The programme has an interdisciplinary approach. In addition to the courses related to the fields of **Accounting and Audit**, it includes several courses from Finance, Management, Business, Economics and Marketing mostly within the confines of Elective. Moreover, at the last year of study the Strategic Management and the Business Modelling courses aimed to develop intensive interdisciplinary thinking skills are offered. The Strategic Management course is defined as required for the Major at the HSE level.

Along with the major centred topics, several inter-major topics require problem-solving from various professional prospective are part of the thesis. Students from different majors are keen to work in teams and accumulate data-based research in one project. Among the examples the following topics could be listed:

- **Financial Statement Analysis and Forecasting - for students of Finance and Accounting majors**
- **High-tech Companies’ Intangible Assets Appraisal – for students of Economics and Accounting majors**

In 2014 the Business Ethics as the School required course was introduced. The course focuses on examining ethical issues within the future professional activity and includes topics: recognizing and analysing ethical issues in various types of professional activity; understanding core business values and promoting ethical behaviour; the social responsibilities of modern businesses as well as ethics in a global context. **Additionally, particular courses like Organizational Behaviour, Business Communications, Introduction to Major, Principles of Accounting, Principles of Management, Principles of Leadership, Strategic Management integrate ethical thinking providing a framework for future decision-making.**

The curriculum overview is shown in the following illustration:

		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study	i.e. lecture course, seminar		related to final grade
1st Semester														
General Education Courses - Required - 30 ECTS														
GED1101	Ethics and Philosophy	4								24	96	L/S	Exam Paper(180 min)	40/100
GED1102	Introduction to Computer Science	4								36	84	T/Lab	Computer Based Test (180 min)	40/100
GED1103	Academic Writing and Reading	5								45	105	T	Exam Paper(180 min)	40/100
GED1104	English B1	5								45	105	T	Exam Paper(180 min)	40/100
GED1105	Kazakh/Russian (B1)	5								45	105	T	Exam Paper(180 min)	40/100
GED1106	Environmental Studies	4								20	80	L/S/Lab	Exam Paper(180 min)	40/100
GED1107	Human Life Safety	3								15	60	L/S/Lab	Exam Paper(180 min)	40/100
	Total	30								230	635			
2nd Semester														
General Education Courses - Required - 30 ECTS														
GED1108	History of Kazakhstan		5							30	120	L/S	Exam Paper (180 min)	40/100
GED1109	English B2		5							45	105	T	Exam Paper (180 min)	40/100
GED1110	Kazakh/Russian B2		5							45	105	T	Exam Paper (180 min)	40/100
GED1111	Principles of Law / Theory of State and Law		4							20	80	L/S	Exam Paper (120 min)	40/100
GED1112	Principles of Political Science		4							20	80	L/S	Exam Paper (120 min)	40/100
GED1113	Principles of Sociology		3							15	60	L/S	Exam Paper (120 min)	40/100
ECN1201	Principles of Economics		4							20	80	L/S	Exam Paper (120 min)	40/100
	Total		30							195	630			

3rd Semester

Business Core Required - 13 ECTS																
ECN 2202	Calculus / Mathematics for Business and Economics					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN 2203	Principles of Microeconomics					3						30	60	L/S	Exam Paper (120 Min)	40 / 100
ACC2301	Principles of Accounting					5						30	60	L/S	Exam Paper (120 Min)	40 / 100
School Required - 10 ECTS																
BUS 2201	Business Communications					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
MGT 2201	Organizational Behavior					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
Business Core Electives - 5 ECTS from the list below:																
MGT 2202	Principles of Management					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN2216	Selected Topics in Economics					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT2216	Selected Topics in Management					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN2215	Selected Topics in Finance					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC2213	Selected Topics in Accounting and Audit					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
Major Electives - 3 ECTS from the list below:																
ACC2302	Introduction to Accounting					3						30	60	L/S	Exam Paper (120 Min)	40 / 100
ECN2317	Selected Topics in Economics					3						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT2317	Selected Topics in Management					3						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN2316	Selected Topics in Finance					3						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC2314	Selected Topics in Accounting and Audit					3						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
	Total					31						270	540			

4th Semester

Business Core Required - 17 ECTS																
LNG2201	Professional English					4						36	64	T	Exam Paper (120 Min)	40 / 100
LNG2202	Professional Kazakh (Russian)					3						30	60	T	Exam Paper (120 Min)	40 / 100
ECN 2206	Principles of Macroeconomics					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
FIN 2201	Principles of Finance					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
Business Core Electives - 10 ECTS from the list below:																
MKT2201	Principles of Marketing					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN2205	Principles of Statistics/Quantitative Methods					5						45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN2218	Selected Topics in Economics					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT2218	Selected Topics in Management					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN2217	Selected Topics in Finance					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC2215	Selected Topics in Accounting and Audit					5						N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
Major Required - 5 ECTS																
ACC2303	Financial Accounting I					5						45	90	L/S	Exam Paper (180 Min)	40 / 100
BUS2206	Business Orientation					1						25	5		Report	100/100
	Total					33						316	579			

5th Semester

Business Core Electives - 20 ECTS from the list below:

ECN3208	Global Economy					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
MGT3203	Principles of Leadership					5				30	105	L/S	Exam Paper (120 Min)	40 / 100
MGT3204	Operations Management					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
FIN3206	Taxation					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
FIN3207	Corporate Finance					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
PSH3217	Family Relations Psychology					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN3219	Selected Topics in Economics					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT3219	Selected Topics in Management					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN3218	Selected Topics in Finance					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC3216	Selected Topics in Accounting and Audit					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100

School Required 5 ECTS

BUS3204	Business Ethics					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
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Major Electives – 5 ECTS from the list below:

FIN3304	Money and Banking					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
ACC3304	Financial Accounting II					5				45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN 3320	Selected Topics in Economics					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT3320	Selected Topics in Management					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN3319	Selected Topics in Finance					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC3317	Selected Topics in Accounting and Audit					5				N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100

Total

30

270

540

6th Semester

Business Core Electives - 20 ECTS from the list below:

MGT3209	Project Management						5			45	90	L/S	Exam Paper (120 Min)	40 / 100
MGT3206	Innovation Management						5			45	90	L/S	Project Defence (60 Min)	40 / 100
FIN3209	Financial Management						5			45	90	L/S	Exam Paper (180 Min)	40 / 100
ACC3205	Tax Accounting						5			45	90	L/S	Exam Paper (120 Min)	40 / 100
FIN3210	Insurance						5			45	90	L/S	Exam Paper (120 Min)	40 / 100
BUS3303	International Business						5			45	90	L/S	Exam Paper (120 Min)	40 / 100
BUS3305	Entrepreneurship						5			30	105	L/S	Project Defence (60 Min)	40 / 100
ACC3206	Accounting Information Systems						5			45	90	Lab	Computer Based Test (120 min)	40 / 100
CBL3301	Coporate and Business Law						5			45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN3221	Selected Topics in Economics						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT3221	Selected Topics in Management						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN3220	Selected Topics in Finance						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC3218	Selected Topics in Accounting and Audit						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100

Major Required - 3 ECTS

ACC3307	Managerial Accounting I						3			30	60	L/S	Exam Paper (120 Min)	40 / 100
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School Required for Major - 7 ECTS

ACC3307	Managerial Accounting I						2			15	30	L/S		
ACC3308	Auditing						5			45	90	L/S	Exam Paper (180 Min)	40 / 100
ECN3322	Selected Topics in Economics						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT3322	Selected Topics in Management						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN3321	Selected Topics in Finance						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC3319	Selected Topics in Accounting and Audit						5			N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
	Total						30			270	540			

7th Semester

Major Electives - 20 ECTS from the list below:

ACC4309	Cases in Accounting								5		30	105	L/S	Exam Paper (120 Min)	40 / 100
ACC4310	Professional Auditing								5		45	90	L/S	Exam Paper (120 Min)	40 / 100
ACC4311	Managerial Analysis								5		45	90	L/S	Exam Paper (120 Min)	40 / 100
ACC4312	Financial and Tax Reporting								5		30	105	L/S	Exam Paper (120 Min)	40 / 100
MGT4305	HR Management								5		45	90	L/S	Exam Paper (120 Min)	40 / 100
ECN4323	Selected Topics in Economics								5	N/A	N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
MGT4323	Selected Topics in Management								5	N/A	N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
FIN4322	Selected Topics in Finance								5	N/A	N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100
ACC4320	Selected Topics in Accounting and Audit								5	N/A	N/A	N/A	N/A	Exam Paper (120 Min)	40 / 100

School Required for Major - 10 ECTS

MGT4311	Strategic Management								5		45	90	L/S	Exam Paper (180 Min)	40 / 100
FIN4314	Financial Analysis								5		45	90	L/S	Exam Paper (120 Min)	40 / 100
Total									30		240	570			

8th Semester

LNG4303	Business English									2	30	20	T	Project	100/100
BUS4307	Internship									12	60	240		Report	100/100
BUS4308	State Exam									4	15	90		Exam Paper	100/100
BUS4309	Bachelor's Thesis									8	30	180		Thesis Defence	100/100
Total										26	135	530			
Total		30	30	31	33	30	30	30	26	1926	4564				
GED1114	Physical Training (ECTS not counted towards degree)										120	120		Pass/Fail	

From the beginning of their studies, students familiarise themselves with the methodological competences, main requirements, assignment performance, exams to be taken, academic work expectations, research and bachelor and/or master thesis performance. The course “Academic Writing and Reading” is aiming to teach students methods of selecting research topics, problem statement, dealing with doctrinal sources, special aspects of scientific style and accuracy in literature. Methodological competences are thoroughly trained in the case-solving courses whereas scientific practice is part of the courses preparing students to write their thesis.

The performance of the students in each module is evaluated by an examination. Students are tested on whether or not they achieve the intended learning outcomes of the programme by evaluation methods such as paper based examination, exam papers graded quizzes, case-solving, reports and the bachelor thesis including its defence. The thesis is prepared by the student on the basis of the theme reasonably and independently chosen and substantiated by the student. Important criteria regarding research into the topic of the degree project are:

- Interdisciplinarity, the choice is made due to the interaction of different disciplines and legal trends;
- Topic correspondence to priority areas of science at KAZGUU approved by the KAZGUU Academy of basic and applied sciences;
- Potential practical significance of the results of future research.

By performing the thesis the students need to show their ability to do scientific work and to apply scientific methods within a given period of time.

Furthermore, for finishing the programme, the students need to have completed all modules and then pass a State Comprehensive Exam, the format of which is defined by the ministry. The types of evaluation, procedures and course performance or module performance are included in the respective syllabus along with the employed teaching methods and studies duration. A system of continuous assessment is used and has the advantage of students receiving continuous feedback on their progress. The continuous monitoring of student progress means that problems which some individual students may have are identified sooner and can be dealt with.

Appraisal:

The curriculum adequately reflects the programme’s objectives of qualification for students through the achievement of competencies and skills in the field of **Accounting and Audit**. The contents of the modules are well-balanced, logically connected and oriented towards the intended learning outcomes.

The programme’s content is reflected in its description **Accounting and Audit**, the degree state given and adequate.

Theory and practice are sufficiently combined throughout the curriculum. Theoretical questions are geared towards application fields to promote employability on the programme. The included internship is envisaged to link theory and practice as well. The panel appreciate the use of case studies and encourages KAZGUU to even put a stronger focus on case solving in the subject related courses.

It is especially through the State Compulsory Modules that the students are made familiar with a range of different disciplines which promotes the interdisciplinary thinking of the students. Moreover, ethical implications of ways of thinking and acting are appropriately communicated. Through the module “Academic Writing and Reading” the students acquire additional methodological competences and are enabled to do scientific work on the required Bachelor

level. The level of performance in examinations and the thesis are aligned with the learning outcomes of the module in terms of form and content. Although, the panel encourages KAZGUU to introduce also oral examinations. At the on-site visit the panel had the opportunity to look at theses and examinations written by the students. Altogether the students have provided evidence that they are capable of doing academic work and that the learning outcomes are achieved in the programme.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1 Contents					
3.1.1* Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2* Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3* Integration of theory and practice (Asterisk Criterion)			X		
3.1.4 Interdisciplinary thinking			X		
3.1.5 Ethical aspects			X		
3.1.6* Methods and scientific practice (Asterisk Criterion)			X		
3.1.7* Examination and final thesis (Asterisk Criterion)			X		

3.2 Structure

Projected study time	4 academic years, 8 semesters
Number of Credit Points (CP)	240 ECTS
Workload per CP	25-30
Number of modules	Number of Required Courses: 29 Required by the MES – 23 School Required – 3 School Required for Major – 3 Number of Electives:26
Time required for processing the final thesis and awarded CP	4 months, 12 ECTS

Regarding the application of the European Credit Transfer and Accumulation System (ECTS), KAZGUU states to have implemented modules and to have assigned credit point to each module depending on its workload.

The programme following the ECTS Guidance and the feedback collected from the faculty, students and stakeholders has the following structure:

General Education Courses (Foundation) – 60 ECTS	The Ministry requirements
Business Core Courses	
- Required – 30 ECTS - Electives – 55 ECTS	
Major Courses	
- Required – 8 ECTS - Electives – 28 ECTS	
Business Orientation Week – 1 ECTS	
Internship (10 weeks) – 12 ECTS	The Higher School of Economics requirements
State Exam and Bachelor Thesis – 12 ECTS	
School Required Courses – 15 ECTS	
School Required Courses for Major – 17 ECTS	
Business English Course – 2 ECTS	

All modules have been described in module syllabi enclosing information on hours of lecturers, seminars and self-study, allocated credits, pre requisites, post requisites, recommended literature, content, learning outcomes, lecturers, form of exam and assessment criteria.

KAZGUU also handed in module descriptions according to the FIBAA template which include aside from the above mentioned information the year of study, the semester when the course is delivered and the methods of teaching but miss the form of exam and assessment criteria.

Primary study and exam regulations are defined at the university level, and published within the University Catalogue. In addition, the HSE has developed its own regulations regarding admission. HSE Examination Regulations set comprehensive rules and procedures, such as examinations' forms, deadlines, Examiners and Board of Examiners, Evaluation Criteria, Appeal Procedure, for all examinations including the State Exit Exam. The HSE is involved in academic mobility programmes with partner universities. For mobility students the Learning Agreements are signed beforehand by both partner universities. The academic period spent at the partner university is recognized and regulated in accordance with the Lisbon Recognition Convention, but one should note that the national recognition regulations completely differ. As required by the MES, to transfer ECTS in Kazakh credits the following scale must be used:

- for Bachelor students: 1 ESTC is believed to be equal to 1.5-1.8 Kazakh
- for one year Master students: 1 ESTC is believed to be equal to 2-2.4 Kazakh credits
- for two year Master students: 1 ECTS is believed to be equal to 2.5-3 Kazakh credits
- for Doctoral students: 1 ESTC is believed to be equal to 3.5-4.2 Kazakh credits

KAZGUU University uses the Grading System required by the MES

Quality	Grade Description	Percentage	Grade Point Average (GPA)
A	Excellent	95-100	4,0
A-		90-94	3,67
B+	Good	85-89	3,33
B		80-84	3,0
B-		75-79	2,67
C+	Satisfactory	70-74	2,33
C		65-69	2,0
C-		60-64	1,67
D+		55-59	1,33
D		50-54	1,0
F	Fail	0-49	0

And hands out a Diploma Supplement which contains the following grading scale:

ECTS grading scale

Grade	Students*	Definition	At KAZGUU
A	10%	Outstanding performance with minor errors	A/A-
B	25%	Above the average standard but with some errors	B+
C	30%	Generally sound work with a number of notable errors	B/B-/C+
D	25%	Fair bur with significant shortcomings	C/C-/D+
E	10%	Performance meets the minimum criteria	D
F	-	Some more work required before the credit can be awarded	F
FX	-	Considerable further work is required	F

* Percentage of successful students normally achieving the grade

In accordance with the MES requirements the eighth semester is required to be free of classes and only the internship along with thesis preparation is allowed to be allocated upon it. For that reason, the ECTS credits are not evenly distributed across the curriculum.

To distribute ECTS to the thesis, business orientation and internship, the students' workload based on the MES requirements was estimated. To balance the curriculum structure the HSE introduced Business English in the eighth semester. The exams are assigned normally at the end of each semester. The number of exams usually corresponds to the number of courses. The feasibility of the study programme's workload is partly ensured by appropriate support services, such as advisers' service, programme coordinator, HSE manager on internal affairs, who collect students' feedback, develop recommendations at the faculty level.

The data on the student body is gathered and analysed by the Registrar. According to the data, the gender equality is ensured. The female to male ratio in the number of students enrolled in the programme is presented below:

		Cohort, 2012	Cohort, 2013	Cohort, 2014	Cohort, 2015
# First-Year Student	Σ	102	44	49	51
	f	75	32	39	43
	m	27	12	10	8
Rate of female students		1	1	1	1

With the aim to assist all HSE students and especially the students with special needs the HSE employs Student advisors and a Manager on Internal Affairs. The Platonus System permits students to apply distantly on various inquiries serving as a mean of communication among students and administration. Administration collects and processes throughout the HSE AQC students' inquires, where each case is considered on an individual basis. Possible decisions can be academical (inquires related to study – usually, it is recommended to follow an individual study plan which is developed by the adviser, inquires related to examination—an individual exam schedule could be proposed by the adviser and designed by the Registrar) or financial (the KAZGUU Management Board can grant a scholarship or a permission to follow an individual payment schedule). The Chairman of the HSE AQC systematically reviews inquires processed and provides general policy recommendations to the policy-makers at the university and school levels.

Appraisal:

The programme structure supports the smooth implementation of the curriculum and helps students to reach the defined learning outcomes. The curriculum is modularised (one course per module) and workload indications are made (see above). An internship is designed and integrated in such a way that CP can be acquired. Furthermore, KAZGUU provided module descriptions. However, the learning outcomes are not described in all of the module descriptions. There were also programme syllabi provided. The module descriptions provide detailed descriptions of intended learning outcomes and the information defined in the ECTS Users' Guide.

There are legally binding study and exam regulations which contain all necessary rules and procedures and take into account, where applicable, national requirements. The study programme is designed so that students can study for a certain time at other HEIs or do internships without any extension of their overall study time. The recognition of degrees and periods of study at other HEIs is regulated in accordance with the Lisbon Recognition Convention; the recognition of periods of practical work is also clearly defined. In the university's diploma supplements is a relative grading included.

The HEI ensures gender equality and non-discrimination. Students with disabilities are provided with affirmative actions concerning time and formal standards/requirements throughout the programme and examinations. Students in special circumstances, such as single parents, foreign students, students with a migration background and/or from so-called non-academic backgrounds, are particularly assisted. The measures taken are periodically reviewed and adapted in accordance with the obtained results.

Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
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3.2 Structure

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.1* Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2* Study and exam regulations (Asterisk Criterion)			X		
3.2.3* Feasibility of study workload (Asterisk Criterion)			X		
3.2.4 Equality of opportunity			X		

3.3 Didactical concept

The HSE programmes' didactic concept is shaped in accordance with the commitment to academic freedom, active involvement of learners in academic and decision-making process, increasing responsibility and role of educators. The core principle which is implemented regarding the teaching approach is subject-specific didactic requirements by choosing appropriate teaching and learning methodology, which are described in the course description. Each instructor must independently develop his didactic materials except for the required courses for which the joint development of syllabus, exam and other assignments by the group of instructors teaching one course is recommended. The didactic materials for each course must be uploaded by instructor to the Platonus System.

The HSE supports its academic staff to diversify teaching methods used. For instance, during 2014/15 academic year two didactical events were conducted:

- Workshop "Case Teaching", Oct, 2014
- International Research Conference "Innovations in Education: Role of Case-Studies. Best Practices", May, 2015.

Several courses – such as Marketing Research and Analysis, Innovation Management, Entrepreneurship, Business English - in accordance with the approved curriculum are project-based.

The learning materials are the area of responsibility for the teaching faculty who delivers classes. The programme administration keeps syllabuses and related learning materials for reference. A hard copy of the learning materials is provided to students before each module begins, with additional materials distributed by the teaching faculty during lectures/contact hours. All learning materials are regularly updated and also available for student during their studies in the electronic format. The learning materials give the students different points of view including approaches, solutions to different academic aspects, vision from various angles. This enables a certain degree of versatility and avoids sticking to one theory or one opinion.

KAZGUU encourages the teaching faculty to invite guest lecturers to their class. Guest speakers represent employers. Through brining fresh and first hand cases to the class, they enhance students' industry insights and increase their employability. The Leadership Development Programme is integrated into the academic programme within the Leadership course. Students attending the programme are obliged to submit the Reflection Paper after every guest lecture, which are evaluated by the instructor. The average grade for papers weighs 10% from the final grade.

Appraisal:

The didactical concept of the study programme is described, plausible, and oriented towards the programme objectives. It allows for the application of different teaching and learning methods.

During the on-site visit the panel members had the possibility to survey the accompanying course materials of several courses. They came to the conclusion that the quality of these materials varies but on balance were of a good quality and do meet international standards. They are digitally accessible, user-friendly and encourage students to engage in further independent studies. In course descriptions of each module there is up-to-date literature available in Kazakhstan. While some of them are published more than 5 years ago, they are still the most up-to-date in Kazakhstan, as there has not been published new literature related to the course so far. Within the efforts to keep up-to-date study literature, KAZGUU has subscribed for Jstore and IPRbooks data bases in 2016. By these means students of the particular program have an access to the most up-to-date international study literature of subjects.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics. The panel appreciates the Leadership Development Programme and the list of guest lecturers.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2* Course materials (Asterisk Criterion)			X		
3.3.3 Guest lecturers			X		
3.3.4 Lecturing tutors					X

3.4 Internationality

Admitting the crucial importance of the international content in preparing students for the future job market, KAZGUU requires from its academic staff to base all the courses on the internationally recognized textbooks and other materials. Almost every course offered within the academic programme in Accounting and Audit stimulates discussions on intercultural and multinational environment. The courses like International Finance, International Business, Global Economy and some others contain topics on intercultural issues. Intercultural communication competencies are developed within the framework of cooperation with the partner institutions. Following the MES requirements KAZGUU allocates 10 ECTS to English B1 Level and English B2 Level in the first and second semesters, and 4 ECTS to Professional English in the fourth semester. The HSE additionally requires each student to take 2 ECTS Business English course in the eighth semester.

12 courses e.g. Marketing, Strategic Management, Financial Management have been taught in English language and the number of courses offered in English gradually increases.

In 2015-2016 academic year the HSE student body internationalization is represented by 15 students who came from Uzbekistan, Tajikistan, Russia, and South Korea. To promote internationalization KAZGUU gradually increases the number and quality of the courses offered in English and develops cooperation and academic mobility programmes with the partner institutions. During last academic years four students with major in Accounting and Audit have spent an academic period in partner universities.

There are 4 instructors with international background (degree received from internationally recognized universities of Europe and USA), they provide around 30 % of the courses taught within the programme.

Appraisal:

International and intercultural contents are an integral part of the curriculum. Students are thus prepared for the work in the international **accountit and audit** scene. The programme contains English language courses on an advanced professional level and accompanying course materials as well as English literature, which is used for the teaching of international contents.

The international composition of the student body corresponds to the programme concept. Due to the fact that the teaching language in the programme is mainly Kazakh ore Russian, the strategy of attracting mostly students from neighbour countries where Russian language is common too, appears reasonable. By reason of the interviews with the students and the lecturers during the on-site visit the panel came to the conclusion that the language courses and the proportion of foreign language materials are sufficient for promoting the achievement of the study programme's objectives. Following the three-language-policy and the idea of The international composition of the faculty body corresponds to the programme concept. The measures taken to promote internationality are goal-oriented.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body			X		
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

According to KAZGUU the courses Business Communications and Organizational Behaviour as well as several electives (Principles of Leadership and Family Relations Psychology) are aimed to acquiring communication, public-speaking, teamwork and conflict handling skills and developing students' multidisciplinary approach. Individual and group assignments, discussions, case-studies, and field activities within listed courses promote students to prepare for the future activity in diversifies environment, respect each other and learn from each other. The programme administration and faculty manage the communication process to guide students towards better understanding and recognizing human and business values.

Appraisal:

The content and learning outcomes and the didactical and methodological measures show that multidisciplinary competences and skills are part of the curriculum. This refers especially to the communication and conflict handling skills which are taught theoretically but also practice-related. In view of the panel, the acquisition of further multidisciplinary competences, such as leadership skills and broad contextual knowledge, is ensured, but could be stronger focused as a subject of the courses and not solely supported by means of suitable didactical and methodological measures.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		

3.6 Skills for employment / Employability (Asterisk Criterion)

The curriculum is designed to enable students acquiring skills the most demanded by the future labour market. The academic programmes are reviewed by the external stakeholders, for instance the programme in Accounting and Audit is considered by the members of the HSE Business Advisory Council.

The teaching staff consists of industry professionals who bring the first-hand industry related cases to the class room. The Leadership Development Programme additionally contributes to a strong theory-practice-link. The Internship creates better understanding of the industry and facilitates the transition from academic study to a professional career.

In addition to the academic programme the specific “A-Step to Graduate” Programme is compulsory for all HSE students in their fourth year of study. Within one week training programme students attend the workshops/seminars delivered by the industry representatives and faculty members aimed to developing skills of successful positioning and promoting in a labour market. The program helps students to prepare for the job hunting process and develops the necessary skills like time management, interview preparation, CV/cover letter writing tips, presentations, etc. Participants of the programme receive a certificate of attendance and additional ECTS credits.

Appraisal:

The panel is in no doubt that graduates of the programme will be employable, given the application orientation of the programme. The curriculum content is such that it is possible to achieve the employability aspired to in the programme objective and to get a degree, which has an explicit profile with regard to the content.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		

4 Academic environment and framework conditions

4.1 Faculty

The faculty of HSE consists of 74 instructors, 52 of them full-time, 22-part-time. The programme Accounting and Audit is instructed by 14 lecturers. About 50% of the faculty have advanced practical experience currently occupying important positions in public companies and business

The HSE verifies the qualifications of the faculty members by means of state given (Decree No. 230 of the Government of the Republic of Kazakhstan dated on 17th of February, 2012 “Regulations of Competitive Hiring and Selection of Faculty and Researchers in the Institutions of Higher Education”) criteria. In addition to these, KAZGUU adopted the following requirements for academically (AQ) and professionally qualified (PQ) status:

To qualify for an AQ status and be eligible to teach in the undergraduate program a faculty member should possess a PhD degree from an internationally recognized university and at least one published article in one of the internationally recognised journals (emerald, Springer or Interdisciplinary journals), approved by the Research and Budget Committee.

Doctoral students are academically qualified if they are in the ABD (all but dissertation) stage To qualify for teaching at the master’s level, faculty should have at least one additional contribution (to be approved by the HSE Performance Appraisal and Promotion Committee).

To qualify for the PQ status at the undergraduate level a faculty has to prove the following aspects:

- At least a Master degree from an internationally recognized university
- At least five years of industry experience
- Internationally recognized professional certifications
- Be a member of professional organizations (optional)
- Ability to teach in English
- Active consulting practice
- Working with relevant community organizations, such as Chamber of Commerce, etc.
- A prior teaching at the master’s level courses with positive references
- Be a board member (optional)
- Paper presented at professional meetings

About 50% of the faculty members speak fluent English and teach courses in English. Internationally recognised professional certification programmes and trainings on pedagogic qualification development are highly appreciated by HSE. HSE AQC members regularly (at least once a month) provide peer review, attend selected classes and give feedback to the instructor and Chair of Department. In addition, each instructor is asked to provide an open-door class once a year where all faculty members are invited.

HSE promotes open discussions on teaching methods and other pedagogically related issues in a form of round tables and workshops organised by the faculty.

The faculty selection is done by the HSE Performance Appraisal and Promotion Committee (FPAPC), the appointment is made by the HSE Dean. The HR Department helps in announcing a vacancy and searching appropriate candidates.

Since the programme’s coordinator is responsible for the internal collaboration, coordination and overall administration, he holds an enlarged session of the faculty at the end of each academic year to discuss the current programme development. The goals of these meetings are group evaluation of the programme developments as compared with the previous year

(changes in number and geography of applicants, partnerships and cooperation, student academic and individual success); need for curricular changes results of students' evaluation of particular course units, the overall quality of the study programme and their factual workload; interaction problems between lecturers; making demands towards the administrative staff etc. After each question on the agenda is discussed, a group decision is made (by voting if needed) and responsibilities to implement changes are distributed. All decisions are recorded and have binding character

The programme management addresses the issues and supports to the students that arise with the learning process. He reacts to any students' complaints during the learning process It provides in-depth information for students about the programme organisation, schedule, module requirements and expectations, and other necessary details. The faculty support the students within office hours and via Platonus and Email in accordance with the schedule approved. Office hours' information is given in each syllabus. Additional consultancy might be provided by the faculty by appointment if needed.

Appraisal:

The structure and number of teaching staff correspond with the programme requirements and ensure that the students reach the intended qualification objectives. A list of all lecturers and of the university's full-time staff in general shows the availability of the required capacity to implement the programme. The faculty's composition, consisting of full-time and part-time lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied.

According to the CVs the academic ability of the teaching staff is in line with the requirements of the programme for teaching. Besides, a high number of lecturers have long-year experience in teaching. The staff's pedagogical/didactical qualifications are in line with their tasks and have been verified. Measures for the further qualification of the faculty members are implemented. The practical business experience of the faculty is above-average and influences the teaching in an impressive way.

Internal collaboration and coordination is ensured by the programme's coordinator and can be seen in the meetings of the teaching staff. The faculty members cooperate with each other for the purpose of tuning the modules towards the overall qualification objectives. As affirmed by students of the programme during the on-site visit, the counselling of students by teaching staff is intensive. Student support is an integral part of the services provided by the full-time and part-time faculty. The lecturers are available for the students outside specified office hours as well and e-mails are answered fairly quickly. Hence, the students are "fully content" with the support they receive by the faculty.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1	Faculty					
4.1.1*	Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2*	Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3*	Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4	Practical business experience of faculty		X			
4.1.5*	Internal cooperation (Asterisk Criterion)		X			

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1.6* Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X

4.2 Programme management

The Programme Coordinator is responsible for the programme academic quality. He is assigned by the Chair of Department from the faculty members and also an AQC member with voting right. His tasks are the academic supervision of the programme, the curriculum design, the promotion and development of research in a relevant field and the development of partnerships with appropriate stakeholders. He is also responsible for the communications with the faculty members and students regarding all issues related to the programme.

The administrative staff responsible for supporting students and faculty consists of:

- HSE Dean
- Manager of Internal Affairs
- Managers of External Relations
- HSE Corporate Development and Career Centre
- Students Advisors
- Chair of Department
- Programme Coordinator
- Four Committees
- Academic faculty members

All responsibilities and tasks are documented in separate regulations, until the end of 2016 the HSE Code of Practice will be presented which covers every process of decision making. All committees involve faculty members from each department and also elected students representing the student body.

Appraisal:

The panel came to the view that the programme`s coordinator is the stimulus of the programme well supported by lecturers and administration staff. Based on the interviews with the programme`s coordinator, the staff and the students the panel is highly impressed by the sincere way in which all participants successfully manage all the above mentioned tasks and include all relevant groups in developing the study programme systematically.

Furthermore, the administrative staff acts as a service provider for students and faculty during the entire study programme. Sufficient administrative staff is available and opportunities for continuous professional development of the administration staff are assured. Decision-making processes and responsibilities of the programme management and the administration staff are defined, students are able to participate.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)		X			
4.2.2 Process organisation and administrative support for students and faculty		X			

4.3 Cooperation and partnerships

Partnership with academic institutions is part of the strategic goals of KAZGUU to increase staff and students exchange. Thus KAZGUU has signed several partnership agreements with HEI abroad. Some of them gave grounding to develop dual degree opportunities and academic mobility. The main partners are:

- SolBridge International School of Business, Korea
- Corvinus University of Budapest, Hungary
- European University Viadrina, Germany
- Anyang University, Korea
- East Mediterranean University, Cyprus

One further strategic goal is to improve the cooperation between employers and KAZGUU. Following this goal HSE strengthens cooperation with companies which are considered to be the key employers and business partners. Memorandums of understanding for developing long-term mutually beneficial partnership and projects in field of education and research, as well as specific short-term agreements for designing students' internship were signed. The cooperations are shown in several events as there are:

- International Research Conferences "Innovations in Education: Role of Case-Studies. Best Practices" in partnership with the National Academy of Education under the Ministry of education and Science
- Economist Club meetings
- Social Responsibility Projects
- Leadership Seminar
- IV World Economic Youth Forum within Astana Economic Forum.
- The Nobel Prize Laureates in Economics Guest Lecture Series

Appraisal:

The scope and nature of cooperation with HEI abroad as well as with enterprises are plausibly presented and documented as well as aligned with the strategy of the study programme. Cooperation is actively pursued and has a clear impact on the conception and implementation of the study programme. In the view of the panel the conducted activities contribute to the development of the students' qualification and skills. The academic mobility is one way mobility so far, but the increasing number of courses offered in English as well as attractive location of the city encourage its future alignment.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3 Cooperation and partnerships					
4.3.1(*) Cooperation with HEIs and other academic institutions or networks			X		

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
(Asterisk Criterion for cooperation programmes)					
4.3.2(*) Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		

4.4 Facilities and equipment

The HSE offers 26 study rooms equipped with onsite projectors and 40 portable kits of projectors for interactive teaching and learning. 366 computers which all are connected by Intranet can be used by teaching and administrative staff of the Higher Schools. Two independent, symmetrical, unlimited, 32 Mbs/ and 16 Mbs channels provide the University with internet access and also WiFi for students and staff. Furthermore the university offers computer laboratories and multimedia rooms for the students. The whole IT infrastructure has been renewed in 2013. In this context a system of video-conferencing has been implemented which allows the HSE to conduct online lectures and to have meetings and discussions online. The online portal of the University includes a learning platform "Platonus" and a system of electronic documents management «Documentolog». Both serve the students to administrate their studies and to access all necessary documents online.

The KAZGUU (database) library includes of over 50,000 volumes of books, e-books, e-journals, articles, periodicals and 393377 items (including periodic publications). Necessary books are available in Russian and English language. During the semester the regular library service hours during semesters are six days a week from Monday to Friday 9:00 – 18:00. Qualified library staff provides assistance to students in searching necessary books, journals or access to international database. Access to relevant digital media is also available from the students' home. The KAZGUU Library is member of the International Association of Users and Designers of Digital Libraries and New Information Technologies (EBNIT Association, Moscow, Russia) and uses a lot of databases based on contracts with the Ministry of Justice etc.

Appraisal:

The whole equipment of teaching rooms, library and the whole HEI is state-of-the-art. Especially the IT and technical equipment of the labs which allow the students to do their work with the specific components needed impressed the panel very much.

The opening hours of the library take students' needs sufficiently into account. Access to the literature and journals as well as to digital media (e.g. electronic media, databases) is ensured. The literature expressly required for the study programme is available in the library and also kept up to date.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.4 Facilities and equipment					
4.4.1* Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)		X			
4.4.2* Access to literature (Asterisk Criterion)			X		

4.5 Additional services

With the aim to achieve 100% employment of the HSE graduates and develops the business networking, the Corporate Development and Career Centre was established in 2015. Being interested in graduates' employment in big international and national companies HSE established a career center (CDCC) aimed to students' professional promotion with three employees. The CDCC is responsible for internship placements and counselling for employment after graduating. A-step to Graduate programme and Career Days are organised annually and participated by companies' representatives. To facilitate the transition from academic study to a professional career, CDCC joins in partnership with different organizations.

The CDCC of Higher School of Economics at KAZGUU University promotes student professional development and effective cooperation with employers and other stakeholders in order to prepare professionals with critical thinking and high academic level. CDCC is a resource for undergraduate and graduate students in all areas of career planning and professional development including exploring interests, applying to graduate or professional schools and pursuing employment, internships, fellowships and other experiential learning opportunities. As a part of new development program, CDCC established set of following goals:

- Creation of graduates database, its annual monitoring and adjustment;
- Facilitating trainings, non-graduate/graduate internship programs;
- Employment of graduates;
- Collaboration with HSE partners-employers;
- Career Fair Day;
- Coordination of Alumni Association Activities;
- Organization of internship and employment processes;
- Regularly inform students on labour market;
- Collaboration with foreign universities;
- Organization of workshops with potential employers;
- Analysis of the needs of companies and government agencies in the region, the forecast of the situation on the labour market and education market;
- Creation of employers' database;
- Once per academic semester conduct career week - A step to successful career program and
- Development of Business Advisory Council.

The "Alumni Club" was established in 2014, the number of members increases annually. On the occasion of the 10th anniversary of HSE a meeting took place. All members are allowed to use the university facilities free of charge.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The HEI provides sufficient resources.

In addition, career counselling and placement services are offered to the students and graduates on an individual basis. Such activities are planned on a long time basis, performed regularly, and are actively marketed. Sufficient staff is available for this purpose. Students

have access to the HEI-wide corporate network. The HEI brings its graduates in contact with representatives from business enterprises at regular events.

Alumni activities are planned on a long-term basis, performed regularly, and are actively used for assessing and evolving the programme. Sufficient (staff) resources are available for this purpose.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.5 Additional services					
4.5.1 Career counselling and placement service		X			
4.5.2 Alumni Activities		X			

4.6 Financing of the study programme (Asterisk Criterion)

The Financial Model is developed by the Finance Department for five years ahead and reveals positive cash flows. It is based on the assumption that the number of students will not decrease, as the university is not planning to increase the tuition fee except for an adjustment increment by the official inflation rate.

There is also a significant portion of government scholarship in the university revenue. Commercial revenue is coming from supporting commercial units aimed to invest into academic programmes. KAZGUU is a non-state joint stock company financed by own resources. 35% of university shares are owned by the Government which do not still give any preferences regarding financing. There is a state order (state scholarship) in regard to prepare the defined amount of Master students. State order is implemented on general conditions without any privileges.

Appraisal:

The existing system guarantees that every student, once enrolled for the programme, has the possibility to finish his studies.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.6* Financing of the study programme (Asterisk Criterion)			X		

5 Quality assurance and documentation

The Quality Assurance Manager who reports directly to the rector is responsible for the collaboration between the Registrar, Higher School of Economics, Higher School of Law and the School of General Education and the Rector. The programme contents, structures and results are reviewed, analyzed and recommended for changes and improvements by the schools authorized committees/councils and follow the QA procedures defined on the Higher School level.

The responsibilities of the QAM include

- Planning for the academic year QA activities
- Coordinating the implementation of the QA activities
- Collecting data and preparing a summary report on QA
- Communicating the summary report to the Higher Schools and School of General Education
- Forming and organizing the Quality Assurance Committee's work on the university level.

The QAC on the university level is responsible for implementing and monitoring the quality assurance systems that promote academic integrity and effectiveness of the strategy. Quality Assurance of the programmes is done at the Higher Schools levels by the authorized committees or councils. At the schools levels faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. The surveys are conducted by the Registrar through the Platonus system. The review is conducted by the QAC. The QAM provides reliable data and analytical reports to the Rector and the Higher Schools Deans for the further use.

The deans of the Higher Schools are responsible for communicating the results of the surveys to the respective faculty members through the Academic Quality Committees/Council on the school level.

The role of the QAC Committee on the university level is

- To develop and implement quality assurance systems and procedures across the full range of the Higher School of Economics, the Higher School of Law and the School of General Education programmes
- To monitor the implementation of quality assurance procedures and processes university-wide.
- To undertake such reviews and audits that are necessary to safeguard the integrity and quality of the university's activities.
- To provide the information and analysis necessary to support decision-making at the university level and within the academic departments
- To advise the academic units on the quality implications of proposals, policies and strategic plans.

The Registrar Office conducts a teaching quality evaluation by students at the end of each semester, namely one week before the end of classes. The questionnaire called Faculty Teaching Evaluation Form (FTEF) covers questions regarding the workload, the quality of teaching staff, learning materials etc.. The survey results are processed by the Registrar and collected by the QAM. The QAM forwards the survey results to the HSE Dean who organizes a meeting and discusses the teaching evaluation results with the relevant members. The results of the committee discussion are communicated to the programmes' coordinators and the relevant faculty members. At the beginning of each semester the school dean conducts a meeting with students in the form of an open forum with a presentation which covers the teaching evaluation results and the measures taken to address the students concerns and recommendations. The results in an aggregated format are also published on the Platonus system.

The faculty members can complete a questionnaire, the results are collected by the QAM to include them into the summary report and to discuss the results by the Quality Assurance Committee with the administration of the university.

The survey for alumni is conducted on a continuous basis through the university website. The results are collected once a year by the HSE and addressed with the AQC/QAC. The survey aims to reveal the graduates' employment data. The academic quality issues with regard to the programme content and structure are also revealed through the Alumni Club meetings. The programmes' academic quality evaluation by employers is given through the HSE Business Advisory Council.

The programme documentation which is annually revised and approved is published in

- The HSE Catalogue (website, HSE offices)
- Programme Study Plans (Registrar, HSE departments)
- KAZGUU Academic Policy (KAZGUU Catalogue)
- Programme Descriptions (Platonus, HSE Catalogue)
- KAZGUU Examination Regulations (all HSE offices, Registrar, Platonus)
- Bachelor Thesis Guidance (all HSE offices, website)
- Internship Policy (website, all HSE offices)
- Code of Conduct (website)
- HSE Brochure (website, HSE administrative offices, Registrar)85
- Course Timetable (Platonus)
- Performance Evaluation Results (Dean's office, University HR)
- The PAPC, AQC, DC, R&B committees' minutes (Dean's office)

Current news and information about the study programme are usually published online. The HSE is notably active on social networks like facebook.

Appraisal:

A quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the programme with respect to its contents, processes, and outcomes, has been set up. It takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment. Faculty members and students participate in the respective committees to plan and assess the quality assurance and development procedures. Responsibilities are clearly defined.

Evaluation by the students is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated to the students and provide input for the quality development process.

Quality control by the faculty is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process.

An external evaluation is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process.

The study programme is described in detail. This documentation is constantly updated and easily accessible for interested parties both in print and in digital form, which ensures a high level of transparency.

Press relations and network communication are actively maintained. In its annual report the HEI presents a summary of the activities of the academic year.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)		X			
5.3.2	Information on activities during the academic year		X			

Quality profile

HEI: KAZGUU

Bachelor programme: Accounting and Audit

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1	Objectives					
1.1*	Objectives of the study programme (Asterisk Criterion)			x		
1.2*	International orientation of the study programme design (Asterisk Criterion)			x		
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			x		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			x		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			x		
2	Admission					
2.1*	Admission requirements (Asterisk Criterion)			x		
2.2	Counselling for prospective students			x		
2.3*	Selection procedure (if relevant)					x
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					x
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			x		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			x		
3.	Contents, structure and didactical concept					
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			x		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			x		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			x		
3.1.4	Interdisciplinary thinking			x		
3.1.5	Ethical aspects			x		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			x		
3.1.7*	Examination and final thesis (Asterisk Criterion)			x		
3.2	Structure					

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.1* Modular structure of the study programme (Asterisk Criterion)			x		
3.2.2* Study and exam regulations (Asterisk Criterion)			x		
3.2.3* Feasibility of study workload (Asterisk Criterion)			x		
3.2.4 Equality of opportunity		x			
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			x		
3.3.2* Course materials (Asterisk Criterion)			x		
3.3.3 Guest lecturers			x		
3.3.4 Lecturing tutors					x
3.4 Internationality					
3.4.1* International contents and intercultural aspects (Asterisk Criterion)			x		
3.4.2 Internationality of the student body			x		
3.4.3 Internationality of faculty			x		
3.4.4 Foreign language contents			x		
3.5* Multidisciplinary competences and skills (Asterisk Criterion)			x		
3.6* Skills for employment / Employability (Asterisk Criterion)		x			
4. Academic environment and framework conditions					
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			x		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			x		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			x		
4.1.4 Practical business experience of faculty		x			
4.1.5* Internal cooperation (Asterisk Criterion)		x			
4.1.6* Student support by the faculty (Asterisk Criterion)		x			
4.1.7(Student support in distance learning *) (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					x
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)		x			
4.2.2 Process organisation and administrative support for students and faculty		x			
4.3 Cooperation and partnerships					

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3.1(*) Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			x		
4.3.2(*) Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			x		
4.4 Facilities and equipment					
4.4.1* Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)		x			
4.4.2* Access to literature (Asterisk Criterion)			x		
4.5 Additional services					
4.5.1 Career counselling and placement service		x			
4.5.2 Alumni Activities		x			
4.6* Financing of the study programme (Asterisk Criterion)			x		
5 Quality assurance and documentation					
5.1* Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			x		
5.2 Instruments of quality assurance					
5.2.1 Evaluation by students			x		
5.2.2 Evaluation by faculty			x		
5.2.3 External evaluation by alumni, employers and third parties			x		
5.3 Programme documentation					
5.3.1* Programme description (Asterisk Criterion)		x			
5.3.2 Information on activities during the academic year		x			