

**FOUNDATION FOR INTERNATIONAL
BUSINESS ADMINISTRATION ACCREDITATION**

FIBAA – BERLINER FREIHEIT 20-24 – D-53111 BONN

Assessment Report

Higher Education Institution:

L.N. Gumilyov Eurasian National University,
Kazakhstan

Bachelor/Master programme:

1. Accounting and Audit (Bachelor)
2. Accounting and Audit (Master)
3. Finance (Bachelor)
4. Finance (Master)
5. Tourism (Bachelor)
6. Tourism (Master)

Qualification awarded on completion:

1. Bachelor of Business and Management
2. Master of Economic Sciences
3. Bachelor of Business and Management
4. Master of Economic Sciences
5. Bachelor of Tourism
6. Master of Sciences

Decision of the FIBAA Accreditation and Certification Committee

22nd Meeting on June 19, 2026

PROGRAMME ACCREDITATION

Project Number:	24/097 Cl. 1
Higher Education Institution:	L.N. Gumilyov Eurasian National University
Location:	Astana, Kazakhstan
Study programmes:	1. Accounting and Audit (Bachelor) 2. Accounting and Audit (Master) 3. Finance (Bachelor) 4. Finance (Master) 5. Tourism (Bachelor) 6. Tourism (Master)
Type of accreditation:	re-accreditation

The FIBAA Accreditation and Certification Committee has taken the following decision:

According to § 7 (6) in conjunction with § 9 (1) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from March 1, 2025, the study programmes are re-accredited with four conditions.

Condition(s):

- **Condition 1** (see chapter 3.1.4):
- The University develops a comprehensive institutional policy on the use of Artificial Intelligence (AI) in teaching and learning. This policy should provide clear guidance for students and staff on the appropriate and responsible use of AI tools within the academic environment.

Master's programme in Finance, Master's programme in Accounting and Audit

- **Condition 2** (see chapter 4.4.2):
The University obtains access to relevant financial and economic databases.

Proof of meeting these conditions/this condition is to be supplied by March 18, 2027.

Period of Accreditation: March 1, 2027 until February 28, 2034.

The FIBAA Quality Seal is awarded.

This decision will be published in accordance with FIBAA's publication policy. The accreditation applies to the programme as described in the documentation submitted; any substantive changes require prior notification.

Table of Contents

Inhalt

Procedure.....	7
Accreditation Data at a Glance	8
General Information on the Study Programmes.....	9
Summary.....	21
Quality Profile	25
Information	30
Information on the Institution.....	30
Further Development of the Programme, Implementation of Recommendations from Previous Accreditation	31
Statistical Data.....	34
Programme Description and Appraisal in Detail.....	41
1. OBJECTIVES.....	41
1.1 Subject-specific qualifications and employability of students (Asterisk Criterion).....	41
1.2 Positioning of the study programme on the educational market	50
1.3 Positioning of the study programme within the HEI's overall strategic concept.....	53
2. ADMISSION.....	56
2.1 Admission requirements (Asterisk Criterion)	56
2.2 Ensuring foreign language proficiency (Asterisk Criterion only for study programmes offering courses in a foreign language)	57
2.4 Selection procedure (if relevant)	58
2.5 Counselling for prospective students	59
3. IMPLEMENTATION OF THE STUDY PROGRAMME.....	61
3.1 Structure and Content.....	61
3.1.1 Structure of the study programme (Asterisk Criterion)	61
3.1.2 Rationale for degree and programme name (Asterisk Criterion).....	63
3.1.3 Conceptual coherence of the curriculum (Asterisk Criterion)	63
3.1.4 Study and exam regulations (Asterisk Criterion).....	67
3.1.5 Examination and final thesis (Asterisk Criterion).....	69
3.2 Intended competences and skills	72
3.2.1 Methods and scientific practice (Asterisk Criterion)	72
3.2.2 Integration of theory and practice (Asterisk Criterion).....	73
3.2.3 Interdisciplinary and transdisciplinary thinking (Asterisk Criterion).....	74
3.2.4 International contents (Asterisk Criterion).....	75
3.2.5 Professional ethics and societal issues (Asterisk Criterion).....	76

3.3 Teaching and Learning Methodology	78
3.3.1 Logic and plausibility of the Teaching and Learning Methodology (Asterisk Criterion)	78
3.3.2 Acquisition of future and soft skills.....	79
3.3.3 Course materials and recommended literature (Asterisk Criterion).....	80
3.3.4 Extracurricular events.....	81
3.4 International environment and mobility opportunities	83
3.4.1 Foreign language contents.....	83
3.4.2 International mobility of students and teaching staff	84
3.4.3 International composition of students and teaching staff	85
4.1 Teaching staff	88
4.1.1 Structure and quantity of teaching staff (Asterisk Criterion)	88
4.1.2 Academic and comprehensive qualification of teaching staff (Asterisk Criterion)	89
4.1.3 Pedagogical qualification of teaching staff (Asterisk Criterion).....	91
4.1.4 Professional experience of teaching staff	92
4.1.5 Internal cooperation (Asterisk Criterion)	93
4.1.6 Student support by the teaching staff (Asterisk Criterion)	93
4.2 Programme management and administrative support	95
4.2.1 Programme management.....	95
4.2.2 Administrative support.....	96
4.2.3 Public information.....	97
4.2.4 Inclusive and equitable education (Asterisk Criterion)	98
4.2.5 Career counselling and placement service	99
4.2.6 Alumni activities	99
4.3 Cooperation and partnerships	101
4.3.1 Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)	101
4.3.2 Cooperation with professional fields (Asterisk Criterion for educational and vocational programmes, franchise programmes).....	104
4.4 Facilities and equipment	105
4.4.1 Quantity, quality, media and IT equipment of HEI's facilities (Asterisk Criterion)	105
4.4.2 Access to literature (Asterisk Criterion)	107
4.5 Financing of the study programme (Asterisk Criterion).....	109
4. QUALITY ASSURANCE	111
5.1 Quality assurance and quality development with respect to contents, processes and outcomes	111
5.2 Instruments of quality assurance	112

5.2.1	Evaluation by students	112
5.2.2	Evaluation by teaching staff.....	112
5.2.3	External evaluation by alumni, employers and third parties	113
Appendices		115

The Bachelor in Accounting and Audit, the Bachelor in Finance and the Bachelor in Tourism offered by Eurasian National University fulfil, with a few exceptions, the FIBAA quality requirements for Bachelor programmes and can be re-accredited by the Foundation for International Business Administration Accreditation (FIBAA) for a period of seven years, starting on March 1, 2025, and ending on February 29, 2032, subject to conditions. The programmes are in accordance with the national and the European Qualification Frameworks and the European Standards and Guidelines in the version applicable at the time of the opening of the procedure, and the principles of the Bologna Declaration.

The Master in Accounting and Audit, the Master in Finance and the Master in Tourism offered by Eurasian National University fulfil, with a few exceptions, the FIBAA quality requirements for Master programmes and can be re-accredited by the Foundation for International Business Administration Accreditation (FIBAA) for a period of March 1, 2025, and ending on February 29, 2032, subject to conditions.

The programmes comply with the national and European Qualifications Frameworks, the European Standards and Guidelines (ESG) in the version applicable at the time the procedure was opened, and the principles of the Bologna Declaration.

Procedure

An agreement for the re-accreditation of the Bachelor and Master programmes in Accounting and Audit, in Finance and in Tourism was concluded between FIBAA and Eurasian National University on February 17, 2025. On November 28, 2025, the HEI submitted a self-evaluation report, which included a detailed description of the programme and additional documents to demonstrate that the criteria for programme accreditation are met.

At the same time, FIBAA appointed a review panel¹, which was approved by the HEI. The panel consisted of:

Prof. Dr. Bibiana Grassinger

IU International University GmbH Bad Reichenhall
Professor of Marketing and Tourism Management

Prof. Dr. Andreas Grüner

University of St. Gallen
Professor of Finance and Accounting

Inna Sidorova

Business Manager
BGC Partners LP

Feria Sturm

University of Innsbruck
PHD; Management of Tourism and the Service Sector, Marketing Qualitative Research
Project Researcher

Prof. Dr. Stefan Veith

Bremen University of Applied Sciences
Professor of Business Administration, in particular Accounting & Controlling

Dr Stanislav Yugay

Maqsut Narikbayev University
Teaching Professor, Head of the Finance, Economics and Accounting Programs

FIBAA project manager:
Dr Rebekka Welker

¹ The panel is presented in alphabetical order.

Accreditation Data at a Glance

Mode of the site visit	at the HEI's premises in Astana At the end of the visit, the panel provided brief feedback on its first impressions to representatives of the HEI.
Date of the site visit	on March 11., 12. & 13 2026
Accreditation period	March 1, 2027, to February 28, 2034.
Groups interviewed	Management board of ENU, Programme Management, lecturers, Students and graduates, business partners, employers, graduate users, administrative staff
Facilities and equipment inspected	Department of Economy, Department of Tourism, Department of Finance, In the departments: classrooms, rooms for teaching staff, auditorium, Reading rooms, periodicals room, laboratories for students
Use of virtual learning platforms/tools demonstrated (<i>optional, if relevant</i>)	yes
Documents reviewed additionally on-site: (<i>e.g., exam samples, internal QA reports, thesis examples</i>)	Yes lecture slides, exercise sheets, exams, theses, and case studies
Date Report Delivered to HEI for Statement	June 1, 2026
Date of HEI Statement	June 5, 2026
Programmes reviewed in the same cluster	PhD in Finance, PhD in Economy, PhD in Tourism

General Information on the Bachelor of Accounting and Audit

General Information

Type of study programme:

Bachelor's programme

Name of the study programme (in original language and English translation):

6B04104 - Есеп және аудит (in Kazakh)

6B04104 - Учет и аудит (in Russian)

6B04104 - Accounting and Audit

Degree title awarded (in original language and English translation)

6B04104-Есеп және аудит білім беру бағдарламасы бойынша бизнес және басқару бакалавры (in Kazakh)

Бакалавр бизнеса и управления по образовательной программе 6B04104 – Учет и аудит (in Russian)

Bachelor of Business and Management in the educational program "6B04104 - Accounting and Audit"

Projected study time (years / months / semester / trimester)

4 years

Number of ECTS credits & national credits assigned to the study programme

240 ECTS Credits / 240 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

No

Implementation

Dates and Scope

Initial start of the programme:

2019

Programme cycle starts in:

Autumn semester

Scope (planned number of parallel classes) and enrolment capacity

Total: 183 students, including:

1st year - 67 students, 3 groups

2nd year - 47 students, 2 groups

3rd year - 51 students, 3 groups

4th year - 18 students, 2 groups

General Information on the Master of Accounting and Audit

General Information

Type of study programme:

Master programme

Name of the study programme (in original language and English translation):

7M04104 - Есеп және аудит (In Kazakh)

7M04104 - Учет и аудит (in Russian)

7M04104 - Accounting and audit

Degree title awarded (in original language and English translation)

7M04104-Есеп және аудит білім беру бағдарламасы бойынша экономика ғылымдарының магистрі (in Kazakh)

Магистр экономических наук по образовательной программе 7M04104 - Учет и аудит (in Russian)

Master of economic Sciences on the education program 7M04104 - Accounting and audit

Projected study time (years / months / semester / trimester)

2 years

Number of ECTS credits & national credits assigned to the study programme

120 ECTS Credits / 120 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

Optional: Joint education program with the Peoples' Friendship University of Russia named after Patrice Lumumba (Moscow, Russia)

Implementation

Dates and Scope

Initial start of the programme:

2019

Programme cycle starts in:

Autumn semester, winter semester

Scope (planned number of parallel classes) and enrolment capacity

Total: 64 students, including:

1st year - 30 students, 2 groups

2nd year - 34 students, 2 groups

General Information on the Bachelor of Finance

General Information

Type of study programme:

Bachelor programme

Name of the study programme (in original language and English translation):

6B04114 – Қаржы (in Kazakh)

6B04114 – Финансы (in Russian)

6B04114 – Finance (in English)

Degree title awarded (in original language and English translation)

6B04114 - «Қаржы» білім беру бағдарламасы бойынша бизнес және басқару бакалавры (in Kazakh)

Бакалавр бизнеса и управления по образовательной программе 6B04114 - Финансы (in Russian)

Bachelor of Business and Management in the educational program 6B04114 – Finance (in English)

Projected study time (years / months / semester / trimester)

4 years

Number of ECTS credits & national credits assigned to the study programme

240 ECTS Credits / 240 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

no

Implementation

Dates and Scope

Initial start of the programme:

2004

Programme cycle starts in:

autumn semester

Scope (planned number of parallel classes) and enrolment capacity

Total number of students: 405 people, of which:

1st year - 116 people. Groups: 5

2nd year - 141 people. Groups: 6

3rd year - 89 people. Groups: 4

4th year - 59 people. Groups: 2

General Information on the Master of Finance

General Information

Type of study programme:

Master programme

Name of the study programme (in original language and English translation):

7M04114 – Қаржы (in Kazakh)

7M04114 – Финансы (in Russian)

7M04114 – Finance (in English)

Degree title awarded (in original language and English translation)

7M04114-Қаржы білім беру бағдарламасы бойынша экономикалық ғылымдар магистрі (in Kazakh)

Магистр экономических наук по образовательной программе 7M04114 - Финансы (in Russian)

Master of economical sciences on the education program 7M04114 -Finance (in English)

Projected study time (years / months / semester / trimester)

2 years

Number of ECTS credits & national credits assigned to the study programme

120 ECTS Credits / 120 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

No

Implementation

Dates and Scope

Initial start of the programme:

2011

Programme cycle starts in:

Autumn semester, winter semester

Scope (planned number of parallel classes) and enrolment capacity

Total number of students: 12 students, of which

1st year - 4 people. Groups:1

1st year - 1 person (winter admission). Groups:1

2nd year - 6 people. Groups:1

General Information on the Bachelor of Tourism

General Information

Type of study programme:

Bachelor programme

Name of the study programme (in original language and English translation):

6B11105 – Туризм (in Kazakh)

6B11105 – Туризм (in Russian)

6B11105 – Tourism (in English)

Degree title awarded (in original language and English translation)

6B11105 – Туризм білім беру бағдарламасы бойынша қызмет саласындағы бакалавр (in Kazakh)

Бакалавр в области услуг по образовательной программе 6B11105 – Туризм (in Russian)

Bachelor in the field 6B11105 – Tourism (in English)

Projected study time (years / months / semester / trimester)

4 years

Number of ECTS credits & national credits assigned to the study programme

240 ECTS Credits / 240 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time,

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

no

Implementation

Dates and Scope

Initial start of the programme:

2006

Programme cycle starts in:

autumn semester

Scope (planned number of parallel classes) and enrolment capacity

Total number: 464 people

1st year – 134 people. Number of groups: 6

2nd year – 179 people. Number of groups: 7

3rd year – 83 people. Number of groups: 5

4th year – 68 people. Number of groups: 4

General Information on the Master of Tourism

General Information

Type of study programme:

Master programme

Name of the study programme (in original language and English translation):

7M11105 – Туризм (in Kazakh)

7M11105 – Туризм (in Russian)

7M11105 – Tourism (in English)

Degree title awarded (in original language and English translation)

7M11105 – Туризм білім беру бағдарламасы бойынша ғылым магистрі (in Kazakh)

Магистр наук по образовательной программе 7M11105 – Туризм (in Russian)

Master of Science in the education programme 7M11105 - Tourism (in English)

Projected study time (years / months / semester / trimester)

2 years

Number of ECTS credits & national credits assigned to the study programme

120 ECTS Credits / 120 national Credits

Type of accreditation:

Re-accreditation

Mode of study:

Full-time

Methodological approach:

Study programme with obligatory class attendance

Language of instruction (if more than one, please provide percentages of their usage in the courses/modules):

Russian

Double/Joint Degree programme:

optional

There are joint education programmes with South Federal University (Rostov-on-Don) and Peoples' Friendship University of Russia (Moscow).

Implementation

Dates and Scope

Initial start of the programme:

2016

Programme cycle starts in:

Autumn semester, winter semester

Scope (planned number of parallel classes) and enrolment capacity

Total number: 41 people

1st year – 17 people. Number of groups – 2:

2nd year – 24 people. Number of groups – 3:

Summary

Brief description of the study programmes:

Bachelor's programme in Accounting and Audit

The Bachelor programme in Accounting and Audit provides training in accounting, analysis, and audit and serves as the foundation for subsequent master's and doctoral studies. It prepares students to produce and interpret financial statements, conduct analytical and synthetic evaluations. Graduates acquire quantitative skills for assessing economic phenomena and applying basic principles of economic management. They shall also develop universal competencies, including effective communication, the use of modern technologies, and the ability to act responsibly in diverse social and professional contexts. Graduates are qualified for positions such as accountant, senior accountant, chief accountant, auditor, tax accountant, and heads of financial or economic units in organisations across all legal forms. Practical training totals 24 ECTS credits and includes internships in the second and third years, as well as industrial and pre-graduation practice and thesis preparation in the final semester.

Master's programme in Accounting and Audit

The Master's programme in Accounting and Audit provides students with advanced professional knowledge. It intends to open opportunities for employment as accountant, auditor, financial analyst, or consultant. Furthermore, master's-level training expands career prospects for holding managerial positions and engaging in scientific research activities. Students of the programme are trained in two ways: First, pedagogical and second in research activities: students are trained to organise the educational process effectively, present confidently in academic settings, and create a productive learning environment required of a university lecturer. In the scientific domain, master's students are trained to do research, analyse market trends, work with statistical and reporting data, and forecast production and financial indicators.

Bachelor's programme in Finance

The programme is aimed at training personnel with broad knowledge in the field of finance and financial relations. The programme focuses on the formation of practice-oriented competencies. The student attains the ability to use modern methods of financial management and to apply practical skills in professional analytical activities in the banking sector, the field of public finance, and international finance, like financial resource management, the tax system, the state budget, extrabudgetary funds, treasury operations, banking, risk management, financial and information flows, financial markets, and insurance. A graduate has the opportunity to be employed in government bodies at the national and regional levels, budgetary institutions and organisations, the treasury, financial and tax authorities, business entities of various legal forms, research organisations, the National Bank, commercial banks, insurance and financial-credit institutions, investment funds, and other business entities.

Master's programme in Finance

Obtaining the degree of Master in Finance enables graduates to engage in advanced research and teaching activities, as well as to occupy positions like financial analyst, financial consultant, chief financial officer, financial manager, and specialist in the public finance system. Graduates have the ability to carry out financial, budgetary and tax planning, manage financial risks,

summarise and critically evaluate the results obtained by domestic and foreign researchers, and identify promising areas for further research.

The graduate of the master's program is qualified to work as a lecturer of financial disciplines, research fellow, chief financial officer, head of budget planning (chief economist), head of risk management, financial analyst, financial manager, financial risk manager, innovation research analyst, and specialist in the system of monetary and financial regulation.

Bachelor in Tourism

The qualification objective of the Bachelor of Tourism is to prepare graduates for professional work in the tourism services sector, with a focus on developing customer-oriented services and promoting them in domestic and international markets using modern marketing approaches.

The programme is designed to build theoretical knowledge and practical skills in creating and adapting tourism products, applying sustainable tourism principles, using digital systems, and effectively working with clients. Graduates are equipped to organise, manage, and promote tourism services in a competitive environment. Graduates may pursue careers as tourism managers, tour guides, travel agents, tour operators, event animators, tourism experts, or specialists working in public institutions and organisations related to tourism.

Master in Tourism

The qualification objective of the Tourism Master's programme is to prepare specialists capable of managing tourism service promotion and developing scientifically grounded tourism development projects through the application of modern technologies.

The programme develops advanced conceptual knowledge and research skills, enabling graduates to create new applied knowledge and effectively address professional challenges in the tourism sector. Graduates are awarded a Master of Science degree and are equipped to analyse tourism markets and destinations, develop business plans, manage risks, formulate development strategies, and lead professional teams.

Career opportunities for graduates include academic and research positions, senior management roles in tourism organisations, and expert roles in governmental and public institutions.

Highlights of the programmes/the site-visit

The programmes present themselves overall as sound and well-organised, with all areas operating at a competent level. Two programme related areas demonstrated a notably high level of quality: student support and programme management. Student support was consistently described as accessible, responsive and reliable, while the programme management showed strong commitment, effective coordination and a high degree of engagement with stakeholders.

The site visit was well-structured and provided comprehensive insight into the academic and organisational framework of the programmes. It took place on-site and included in-depth discussions with programme management, teaching staff, students, alumni, administrative representatives, business partners, and graduate employers. These exchanges offered a realistic view of day-to-day operations, as well as the programme's strengths and potential areas for further enhancement.

Overall, the visit conveyed the impression of programmes that perform consistently and reliably across all dimensions, with student support and programme management representing the strongest elements within an otherwise solid and professionally delivered offering.

Special Features of the Study Programmes

Admission to the programmes is highly competitive, with only the strongest applicants being accepted due to consistently high demand. The programmes' structure is designed to ensure a very high completion rate: for instance, most students receive a state grant, and they are required to repay it if they do not complete their studies, which creates a strong incentive for academic progression and success.

Stakeholders have a positive influence on curriculum development, contributing to the integration of practical components that are highly relevant to professional practice. The Employers' Council ensures continuous, practice-oriented alignment of academic training with labour market needs.

Particularly impressive were the career support services, which are organised at the university level. It offers a highly integrated and automated support system through its Career electronic platform, which effectively connects students, graduates, and employers while supporting job searches, resume development, and recruitment. Through the Career and Business Partnerships Department, ENU maintains close and systematic cooperation with employers, providing career events, internships, recruiting activities, and direct employer engagement that enhance graduates' employment prospects.

Strengths and weaknesses

The infrastructure was identified as an area with room for improvement in two respects. First, there is limited access to specialised financial databases, which affects the Master's programmes such as Accounting and Audit as well as Finance. Second, the available classroom equipment does not yet fully support a consistently digital learning environment, as only part of the teaching rooms is equipped with projectors, computers, or comparable digital tools. In addition, a formal policy governing the use of AI has not yet been established. Nevertheless, these aspects were viewed as issues that ENU is planning to address in the near future.

Although the courses are currently taught predominantly in Russian, an increasing amount of English is being integrated into the curriculum, further supporting the programme's internationalisation efforts. However, the English level was seen as to be improved by the experts for all programmes except the tourism programmes, which showed the best level of English among, programme management, lecturers and students. Across the programmes, weaknesses were identified in the clarity and completeness of information provided on the university website, as prospective applicants do not always receive sufficiently clear guidance on programme structure, requirements, and academic expectations. The involvement of international instructors in teaching could be further expanded to strengthen international perspectives. Online programme information is not yet consistently complete, up to date, and fully accessible in both Kazakh/Russian and English. Quality assurance is further limited by the lack of quantitative data on students' actual workload. Finally, a continuous and systematic process for monitoring graduate employment outcomes and work placements is not yet fully established.

Across all six programmes, the curricular structures are well designed and support smooth and timely implementation, enabling students to achieve the intended learning outcomes within the

standard period of study. Courses are coherently organised, with ECTS credits allocated on the basis of regularly assessed student workload, and practical components are systematically integrated and credit-bearing. A further strength is the continuous and structured cooperation with employers and labour-market representatives, who are actively involved in programme development, internships, thesis topics, state attestation commissions, and graduate employment. Regular feedback from employers, graduates, and practice partners through surveys, reviews, job fairs, and round tables ensures ongoing relevance, quality enhancement, and alignment with professional requirements.

General impressions of the panel members

The expert panel formed an overall favourable impression of the programmes, particularly regarding the institution's commitment to ensuring quality and pursuing continual enhancement. The site visit was marked by openness and constructive exchange, which the panel greatly appreciated. Stakeholders across all groups demonstrated a high degree of engagement and were actively involved in the discussions.

While the teaching staff and student support services met the requirements, the panel identified areas for further development across the programmes, particularly with regard to strengthening the English language proficiency of instructors. At the same time, it should be acknowledged that the English skills of lecturers in the tourism-related study programmes were perceived as very strong. Furthermore, the objectives of the programmes appeared well aligned with both academic standards and the evolving requirements of the labour market. The learning environment was perceived as inclusive and supportive, contributing to a positive student experience. Throughout the visit, the institution's willingness to respond to feedback and to align its practices with international standards was clearly evident.

Quality Profile

HEI: L.N. Gumilyov Eurasian National University, Kazakhstan

Bachelor / Master programme:

1. Accounting and Audit (Bachelor)
2. Accounting and Audit (Master)
3. Finance (Bachelor)
4. Finance (Master)
5. Tourism (Bachelor)
6. Tourism (Master)

		Exceptional	Exceeds ²	Meets ³	Does not meet ⁴	n.r.	Recommendation ⁵
1	Objectives						
1.1*	Subject-specific qualifications and employability of students (Asterisk Criterion)			X			
1.2	Positioning of the study programme on the educational market			X			
1.3	Positioning of the study programme within the HEI's overall strategic concept			X			
2	Admission						
2.1*	Admission requirements (Asterisk Criterion)			X			x
2.2(*)	Ensuring foreign language proficiency (Asterisk Criterion only for study programmes offering courses in a foreign language)			X			
2.3(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X	
2.4	Selection procedure (if relevant)			X			
2.5	Counselling for prospective students			X			
3	Implementation of the study programme						

² quality requirements.

³ quality requirements.

⁴ quality requirements leading to condition or recommendation.

⁵ The measures that the HEI takes in order to implement the recommendations of the panel members will have to be considered during the re-accreditation.

		Exceptional	Exceeds ²	Meets ³	Does not meet ⁴	n.r.	Recommendation ⁵
3.1	Structure and Content						
3.1.1*	Structure of the study programme (Asterisk Criterion)			X			
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X			
3.1.3*	Conceptual coherence of the curriculum (Asterisk Criterion)			X			x
3.1.4*	Study and exam regulations (Asterisk Criterion)				Con		
3.1.5*	Examination and final thesis (Asterisk Criterion)			X			
3.2	Intended Competences and Skills						
3.2.1*	Methods and scientific practice (Asterisk Criterion)			X			
3.2.2*	Integration of theory and practice (Asterisk Criterion)			X			
3.2.3*	Interdisciplinary and transdisciplinary thinking (Asterisk Criterion)			X			
3.2.4*	International contents (Asterisk Criterion)			X			
3.2.5*	Professional ethics and societal issues (Asterisk Criterion)			X			
3.3	Teaching and Learning Methodology						
3.3.1*	Logic and plausibility of the Teaching and Learning Methodology (Asterisk Criterion)			X			
3.3.2	Acquisition of future and soft skills			X			
3.3.3*	Course materials and recommended literature (Asterisk Criterion)			X			X
3.3.4	Extracurricular events			X			
3.4	International environment and mobility opportunities						
3.4.1	Foreign language contents			X			
3.4.2	International mobility of students and teaching staff			X			
3.4.3	International composition of students and teaching staff			X			X
4	Academic Environment and Framework Conditions						
4.1	Teaching staff						

		Exceptional	Exceeds ²	Meets ³	Does not meet ⁴	n.r.	Recommendation ⁵
4.1.1*	Structure and quantity of teaching staff (Asterisk Criterion)			X			
4.1.2*	Academic and comprehensive qualification of teaching staff (Asterisk Criterion)			X			
4.1.3*	Pedagogical qualification of teaching staff (Asterisk Criterion)			X			
4.1.4	Professional experience of teaching staff			X			
4.1.5*	Internal cooperation (Asterisk Criterion)			X			
4.1.6*	Student support by the teaching staff (Asterisk Criterion)		X				
4.2	Programme Management and Administrative Support						
4.2.1	Programme management		X				
4.2.2	Administrative support			X			
4.2.3	Public information			X			X
4.2.4*	Inclusive and equitable education (Asterisk Criterion)			X			
4.2.5	Career counselling and placement service		X				
4.2.6	Alumni activities			X			
4.3	Cooperation and partnerships						
4.3.1(*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X			
4.3.2(*)	Cooperation with professional fields (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 HEI's facilities (Asterisk Criterion)			X			
4.4.2*	Access to literature (Asterisk Criterion)			BA, BF, BT, MT	Con: MF, MA		
4.5*	Financing of the study programme (Asterisk Criterion)			X			
5	Quality Assurance						

		Exceptional	Exceeds ²	Meets ³	Does not meet ⁴	n.r.	Recommendation ⁵
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X			X
5.2	Instruments of Quality Assurance						
5.2.1	Evaluation by students			X			
5.2.2	Evaluation by teaching staff			X			
5.2.3	External evaluation by alumni, employers and third parties			X			X

Conditions

The panel members identified a need for improvement in the following aspects⁶ Study and exam regulations, Course materials and recommended literature, Quality of the Classrooms and Working Places. Therefore, they recommend accreditation on condition of meeting the following requirements:

- **Condition 1** (see chapter 3.1.4):
- The University develops a comprehensive institutional policy on the use of Artificial Intelligence (AI) in teaching and learning. This policy should provide clear guidance for students and staff on the appropriate and responsible use of AI tools within the academic environment.

Master's programme in Finance, Master's programme in Accounting

- **Condition 2** (see chapter 4.4.2):
- The University obtains access to relevant financial and economic databases.

Proof of fulfilment of the above-mentioned conditions must be submitted by March 18, 2027.

Recommendations

The panel members identified several areas where improvements could further strengthen the programme(s) and recommend:

- aligning general subject areas, such as artificial intelligence and information technology, more closely with the specific profile of each study programme (chapter 3.1.3).
- reconsidering the weighting of homework in the final course grade, as the current allocation of 40 percent is disproportionately high in light of the increasing use of artificial intelligence and the limited possibilities for reliable verification of independent work (chapter 3.3.3).

⁶ These aspects are Asterisk Criteria which means that they are essential for the study programme.

- identifying the courses most suitable for delivery in English, particularly those with comparative or international content, ensuring that the use of English adds clear value to the course (chapter 3.4.1).
- increasing the involvement of international instructors in the educational process (chapter 3.4.3).
- ensuring a complete, up-to-date, and easily accessible online presence for all programmes in both Kazakh/Russian and English (chapter 4.2.3).
- collecting quantitative data on students' actual workload by asking for the exact number of hours spent on course preparation, revision, and independent study, rather than relying solely on perceived workload measured through a Likert scale (chapter 5.1).
- establishing a continuous and systematic process for monitoring the employment outcomes and work placements of graduates in order to better assess labour market relevance and inform ongoing programme development (chapter 5.2.3).

Bachelor's and Master's programmes in Finance

- integrating CFA-related (Certified Financial Analyst) content into the curriculum as a mandatory component rather than an elective, reflecting its high relevance for the financial sector in Kazakhstan (chapter 3.1.3).

Bachelor's and Master's programme in Accounting and Audit

- expanding the availability of English-language textbooks and core literature in the doctoral programme in Economics in order to strengthen international academic standards, research quality, and access to current international scholarship (chapter 3.3.3).

Exceeding

In addition to the conditions and recommendations the panel members recognised several strengths of the programmes that exceed the required standards:

- Student support by the teaching staff (see chapter 4.1.6)
- Programme management (see chapter 4.2.1)
- Career counselling and placement service (see chapter 4.2.5)

Information

Information on the Institution

L.N. Gumilyov Eurasian National University (hereafter: ENU) was founded in 1996 by the Decree of N.A. Nazarbayev, the first President of the Republic of Kazakhstan. In 2022, ENU was granted the status of a research university.

The University's mission, vision, and values were determined based on an analysis of global and national trends in higher education and the results of the previous strategy.

ENU's mission is generating new knowledge and innovation in the Eurasian space, developing competitive individuals to serve the state and society. Its vision is to become a globally competitive national research university built on an innovative ecosystem and digital technologies. The University's values are quality, trust and openness, professionalism and responsibility, academic honesty, tolerance and patriotism.

ENU consists of eleven faculties, the Institute of Physical and Technical Sciences, the Higher School of Education, and the Dutch Business School (Eurasian Netherlands Business School). There is also a military department in two military accounting specialities. Study programmes are offered at the Bachelor, Master and PhD levels. The courses are conducted in Kazakh, Russian and English.

Currently, the University continues to strengthen its reputation and develop its research potential. ENU's research activities are developing along a cluster approach and are aimed at advancing fundamental and applied scientific research, as well as innovative activities. The six priority scientific clusters are: Physical Sciences and Nuclear Technologies; Mathematics and Information Technology; Biology, Biomedicine and Biotechnology; Engineering; Chemistry and Earth Sciences; Social Sciences and Humanities.

The Faculty of Economics (present Graduate School of Economics and Tourism) at L. N. Gumilyov Eurasian National University was established as part of the university's academic structure following the foundation of the University in the mid-nineteen-nineties. It is one of the University's core academic units and operates within the University's structure in Astana. It offers bachelor's, master's, and doctoral programmes in fields such as economics, finance, accounting, audit, management, and tourism. The faculty is involved in academic research, graduate training, and professional education aligned with national and international standards. Teaching for present educational programs is conducted mainly in Russian, Kazakh and partly in English. The Graduate School of Economics and Tourism also participates in international cooperation and academic mobility initiatives through partnerships with foreign universities.

Further Development of the Programme, Implementation of Recommendations from Previous Accreditation

Following the recommendations from the initial accreditation, the programmes took the following measures:

Accounting and Audit

- International orientation:
The University conducted a systematic comparative analysis of the Accounting and Audit programmes with corresponding programmes at Pittsburg State University in the United States of America, Cardiff University in the United Kingdom, and Vilnius University in Lithuania.
- Admission:
In response to the recommendation to improve transparency of admission information, the University introduced an updated trilingual website, regularly updated departmental webpages, and centrally published regulatory documents and admission procedures in a dedicated applicants' section. However, the panel still sees room for improvement for the general and specific information on the programmes on the homepage (see recommendation for criterion 4.2.3).
- Logic and conceptual coherence:
 - The University revised the curricula to better align general education modules with specialised content, introduced compulsory research methodology components, and integrated courses on artificial intelligence, digitalisation, data analysis, and professional skills development.
 - To strengthen scientific qualification and methodological competence, the master's programme in Accounting and Audit integrated compulsory research- and methodology-oriented courses, including History and Philosophy of Science, Methods of Economic Research, and Data Analysis and Business Analytics in Accounting.
 - To enhance students' employability and career readiness, the University introduced and revised modules in the master's programmes in Accounting and Audit, with a focus on digital transformation and practical competencies. Newly introduced courses address digitalisation, data analysis, project evaluation, and intellectual property management, while advanced accounting courses further develop professional communication skills and the application of modern business tools.
- The module descriptions for Accounting and Audit include up-to-date and internationally oriented literature; however, the most recent editions of the referenced textbooks are not consistently specified. This results in a recommendation under Criterion 3.3.3 (Course materials and recommended literature) which is similar in nature but differs in scope and emphasis from the recommendation formulated in the previous accreditation report.
- Strengthening the international character of the Accounting and Audit programmes:
The department has systematically enhanced the international orientation of both programmes through joint programmes with foreign partner universities, the integration of modules with international content aligned with International Financial Reporting

Standards and International Standards on Auditing, and the promotion of international student mobility.

Finance

- Logic and conceptual coherence – Finance programmes:
The Finance programmes were restructured to address sector-specific differences and increase practical orientation through finance-, banking-, and market-related disciplines that develop applied skills in financial analysis, modelling, risk management, and regulation.
- Finance programmes (international orientation):
For the Bachelor's and Master's programmes in Finance, the University analysed comparable programmes at leading foreign universities, including the London School of Economics and Political Science, the Sloan School of Management at the Massachusetts Institute of Technology, Vilnius University, the Financial University under the Government of the Russian Federation, and Izmir Katip Çelebi University, and integrated internationally relevant course content with a focus on quantitative methods, risk management, digitalisation, and artificial intelligence.
- The University strengthened exchange with international partners by increasing the involvement of international professors in teaching, expanding student academic mobility, and creating conditions for hosting incoming students. In addition, joint research projects with international colleagues were implemented.
- In line with the recommendation to strengthen international and intercultural dimensions, the Finance programmes enhanced the internationalisation by involving international professors from partner institutions and by integrating courses with strong international and intercultural content at both bachelor's and master's levels.
- English language proficiency of academic staff:
In line with the recommendation to strengthen English language competence among instructors, the University has introduced several measures, including preferential selection of English-proficient candidates, opportunities for language training, and an increased number of courses taught in English as well as by international lecturers. While these steps demonstrate clear progress, only a limited proportion of full-time faculty currently hold internationally recognised English language certificates, indicating that the implementation has improved but still leaves room for further development.

Tourism

- Logic and conceptual coherence:
The Tourism programmes were revised to include additional subjects with financial content, such as financial literacy, pricing, insurance, franchising, and cost management, with changes developed in consultation with relevant stakeholders.
- International orientation:
The University carried out benchmarking analyses of Tourism programmes at a wide range of international institutions, including universities in Russia, the United States of America, Switzerland, Kazakhstan, Turkey, and Germany, to strengthen international compatibility.
- International research cooperation and knowledge transfer:

In line with the recommendation to strengthen exchange with international research partners and benefit from international standards of scientific methodology, the department intensified staff academic mobility, expanded the involvement of foreign scholars in teaching, and implemented joint research projects with international partners.

- International and intercultural content:
In response to the recommendation to strengthen international and intercultural dimensions, the University systematically integrated international content into both Bachelor's and Master's programmes in Tourism through curricula revisions, internationally oriented courses, English-language thesis defences, and mandatory international internships. These measures are complemented by international summer schools and partnerships with foreign universities, ensuring the consistent development of intercultural competencies and global professional skills.
- English language proficiency of teaching staff:
In response to the recommendation to strengthen English language competence among teachers, the university prioritises English proficiency in recruitment and competitive selection procedures, supports continuous professional development through language courses, and increasingly involves staff with international educational backgrounds and foreign research experience. In addition, courses at both bachelor's and master's levels are taught in English by qualified local and international lecturers,

All programmes

- Individual learning trajectories (all programmes):
The University established a structured process for defining individual learning trajectories through annually developed individual study plans based on approved curricula and elective catalogues, managed via the Platonus information platform.
- Implementation of the ECTS system (all programmes):
Although minor shortcomings were noted during the previous accreditation, no remaining issues concerning ECTS implementation or staff involvement were identified during the current accreditation process, and the recommendation is therefore considered fulfilled.
- The University strengthened its active information policy on equality and social support, resulting in no deficiencies being identified during the visitation.
- A original recommendation aimed to obtain more precise and assessable data on student workload. While the University currently collects student perceptions of workload, the panel recommends gathering quantitative data on actual time spent on course-related activities to allow for a more accurate comparison with intended workloads (see chapter 5 for new recommendation).
- The original recommendation called for systematic graduate tracer studies and the use of their results for quality enhancement. As no such studies or outcomes were made available to the panel, the recommendation remains relevant and is reiterated in the current accreditation process. Accordingly, the panel recommends establishing a continuous and systematic process for monitoring graduate employment and work placements, as discussed in Chapter 5.
- The recommendation to integrate all quality assurance elements into a comprehensive and coherent system aligned with the strategic goals of the university and its

programmes has largely been addressed. The overall quality assurance framework is well developed and functional; however, minor improvement potential remains with regard to external evaluation by alumni, employers, and third parties, as outlined in Chapter 5.2.3.

- The previous accreditation already identified shortcomings in the completeness and accessibility of online information across language versions. As in the earlier report, the panel again notes that relevant information is available but not always presented in a clear, structured, and easily accessible manner for external stakeholders and prospective students. The current recommendation therefore reiterates the need for improvement, with a stronger emphasis on clarity, transparency, and reduced complexity, as discussed in Chapter 4.2.3 Public information.

Statistical Data

Bachelor of Accounting and Audit

	1. Cohort 2020-2021	2. Cohort 2021-2022	3. Cohort 2022-2023	4. Cohort 2023-2024	5. Cohort 2024-2025	6. Cohort 2025-2026
# Study Places offered by HEI	no data	no data	32	32	32	32
# Applicants						
Σ	no data	no data	no data	82	105	123
f	no data	no data	no data	no data	no data	no data
m	no data	no data	no data	no data	no data	no data
Application rate	no data	no data	no data	256,25%	328,13%	384,38%
# First-Year Students (accepted applicants)						
Σ	37	26	20	50	48	67
f	no data	no data	13	36	38	46
m	no data	no data	7	14	10	21
Rate of female students	no data	no data	65,00%	72,00%	79,17%	68,66%
# Foreign Students						
Σ	0	0	1	2	1	1
f			1	0	0	0
m			0	2	1	1
Rate of foreign students	0,00%	0,00%	5,00%	4,00%	2,08%	1,49%
Percentage of occupied study places	no data	no data	no data	156,25%	150,00%	209,38%
# Graduates						
Σ	42	23	Graduate 2026	Graduate 2027	Graduate 2028	Graduate 2029
f	32	19				
m	10	4				
Success rate (students who finished their studies)	10000,00%	92,00%	Graduate 2026	Graduate 2027	Graduate 2028	Graduate 2029
Dropout rate (students who dropped their studies)	2 student dropped their studies, (7 enrolled)	4 student dropped their studies	0,00%	0,00%	0,00%	0,00%
Average duration of study	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)
Average grade of final degree	5,42	3,54				

Master in Accounting and Audit

	1. Cohort 2020-2021	2. Cohort 2021-2022	3. Cohort 2022-2023	4. Cohort 2023-2024	5. Cohort 2024-2025	6. Cohort 2025-2026
# Study Places offered by HEI	no data	12	12	12	18	24
# Applicants						
Σ	no data	no data	no data	no data	41	50
f	no data	no data	no data	no data	no data	no data
m	no data	no data	no data	no data	no data	no data
Application	no data	no data	no data	no data	227,78%	208,33%
# First-Year Students (accepted applicants)						
Σ	8	14	8	21	34	30
f	7	10	6	9	28	25
m	1	4	2	12	6	5
Rate of female students	no data	no data	no data	42,86%	82,35%	83,33%
# Foreign Students						
Σ	0	0	0	1	0	0
f	0	0	0	0	0	0
m	0	0	0	1	0	0
Rate of foreign students	0	0	0	4,76%	0	0
Percentage of occupied study places	no data	no data	no data	175,00%	188,89%	125,00%
# Graduates						
Σ	8	14	8	20	Graduation in 2026	Graduation in 2027
f	7	10	6	9		
m	1	4	2	11		
Success rate (students who finished their studies)	100,00%	100,00%	100,00%	95,00%	Graduation expected in	Graduation expected in 2027
Dropout rate (students who dropped their studies)	0,00%	0,00%	0,00%	1 student drop out	0,00%	0,00%
Average duration of study	2 year (4 semeser)	2 year (4 semeser)	2 year (4 semeser)	2 year (4 semeser)	2 year (4 semeser)	2 year (4 semeser)
Average grade of final degree	3,87	3,6	3,67	3,72	Graduation expected in 2026	Graduation expected in 2027
transferred to another university						

1

Bachelor in Finance

	1. Cohort 2020-2021	2. Cohort 2021-2022	3. Cohort 2022-2023	4. Cohort 2023-2024	5. Cohort 2024-2025	6. Cohort 2025-2026
# Study Places offered by HEI	no data	33	48	48	32	64
# Applicants	no data	no data	no data			
Σ				201	250	283
f	no data	no data	no data	no data	no data	no data
m	no data	no data	no data	no data	no data	no data
Application	no data	no data	no data	418,75%	781,25%	442,19%
# First-Year Students (accepted applicants)						
Σ	52	53	49	90	131	116
f	39	27	24	46	69	61
m	13	26	25	44	62	55
Rate of female students	75,00%	50,94%	48,98%	51,11%	52,67%	52,59%
# Foreign Students						
Σ	10	10	12	22	24	25
f	6	7	8	9	6	5
m	4	3	4	13	18	20
Rate of foreign students	19,23%	18,87%	24,49%	24,44%	18,32%	21,55%
Percentage of occupied study places	no data	no data	no data	187,50%	409,38%	181,25%
# Graduates						
Σ	52	53	Graduation in 2026	Graduation in 2027	Graduation in 2028	Graduation in 2029
f	39	27				
m	13	26				
Success rate (students who finished their studies)	100,00%	100,00%	Graduation in 2026	Graduation in 2027	Graduation in 2028	Graduation in 2029
Dropout rate (students who dropped their studies)	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)
Average grade of final degree	3,37	3,44	Graduation in 2026	Graduation in 2027	Graduation in 2028	Graduation in 2029

Master in Finance

	1. Cohort 2020-2021	2. Cohort 2021-2022	3. Cohort 2022-2023	4. Cohort 2023-2024	5. Cohort 2024-2025	6. Cohort 2025-2026
# Study Places offered by HEI	no data	12	12	12	8	10
# Applicants	no data	no data	no data	no data	no data	no data
Σ					30	30
f	no data	no data	no data	no data	no data	no data
m	no data	no data	no data	no data	no data	no data
Application	no data	no data	no data	no data	375,00%	300,00%
# First-Year Students (accepted applicants)	Σ	6	1	6	6	4
f	7	2	1	2	3	2
m	1	4	0	4	3	2
Rate of female students	87,50%	33,33%	100,00%	33,33%	50,00%	50,00%
# Foreign Students	Σ	0	0	0	0	0
f	0	0	0	0	0	0
m	0	0	0	0	0	0
Rate of foreign students	0	0	0	0	0	0
Percentage of occupied study places	no data	no data	no data	no data	75,00%	40,00%
# Graduates	Σ	6	1	5	Graduation in 2028	Graduation in 2029
f	7	2	1	2		
m	1	4	0	3		
Success rate (students who finished their studies)	100,00%	100,00%	100,00%	83,33%	release expected	release expected
Dropout rate (students who dropped their studies)	0,00%	0,00%	0,00%	1 student dropped their studies(personal reason)	0,00%	0,00%
Average duration of study	2 years (4 semester)	2 years (4 semester)	2 years (4 semester)	2 years (4 semester)	2 years (4 semester)	2 years (4 semester)
Average grade of final degree	3,69	3,66	3,44	3,54	release expected	release expected

Bachelor in Tourism

		2020	2021	2022	2023	2024	2025
# Study Places offered by		No data	65	54	56	47	64
# Applicants							
	Σ	No data	No data	No data	125	291	134
	f	No data	No data	No data	No data	No data	No data
	m	No data	No data	No data	No data	No data	No data
Application rate		No data	No data	No data	74,50%	73,90%	67,90%
# First-Year Students {accepted applicants}	Σ	78	59	68	83	172	134
	f	69	40	53	64	134	91
	m	9	19	28	19	38	43
Rate of female students		88,00%	67,80%	77,90%	77,10%	77,90%	68,20%
# Foreign Students	Σ	0	0	8	4	10	7
	f	0	0	5	3	6	4
	m	0	0	3	1	4	3
Rate of foreign students		0	0	11,80%	4,80%	5,80%	5,30%
Percentage of occupied study places		67,30%	56,20%	66%	27,70%	48,90%	38,10%
# Graduates	Σ	74	59	Graduate in 2026	Graduate in 2027	Graduate in 2028	Graduate in 2029
	f	66	40				
	m	8	19				
Success rate {students who finished their}		93%(4 student drop out)	100,00%	Graduate in 2026	Graduate in 2027	Graduate in 2028	Graduate in 2029
Dropout rate {students who dropped}		5,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Average duration of study		4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)	4 years (8 semester)
Average grade of final degree		3,67	3,67	Graduate in 2026	Graduate in 2027	Graduate in 2028	Graduate in 2029

Master in Tourism

		2020	2021	2022	2023	2024	2025
# Study Places offered by HEI		13	17	20	12	24	16
# Applicants	Σ	13	17	20	12	24	16
	f						
	m						
Application rate		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
# First-Year Students (accepted applicants)	Σ	13	17	21	12	24	16
	f	11	13	16	10	22	12
	m	2	4	5	2	2	4
Rate of female students		0,846153846	0,764705882	0,761904762	0,833333333	0,916666667	0,75
# Foreign Students	Σ	0	0	0	0	8	8
	f						
	m						
Rate of foreign students		0	0	0	0	0,333333333	0,5
Percentage of occupied study places		100,00%	100,00%	105,00%	100,00%	100,00%	100,00%
# Graduates	Σ	13	16	21	9	23	15
	f						
	m						
Success rate (students who finished their studies)		100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
Dropout rate (students who dropped their studies)							
Average duration of study		2 years	2 years	2 years	2 years	2 years	2 years
Average grade of final degree		95.0	95.0	95.0	95.0	95.0	95.0

Appraisal:

The student success rate is in most of the programmes for most cohorts 100 percent. This is supported by a structured monitoring and support mechanism. Parents are contacted if a student misses a course, and most students are funded through grants that must be repaid only if the programme is not completed within the prescribed time. This system provides strong incentives for timely completion and contributes to the consistently high success rate. The same mechanisms are the reason for average length of study being four years for BA's and two years for MA-programmes. The proportion of foreign students is low across all programmes; however, the Bachelor's programme in Finance reaches up to 25 percent foreign students in one cohort, and the Bachelor's programme in Tourism up to 11% per cohort. In Master of Tourism, eight foreign students were enrolled across the two most recent cohorts (2024 and 2025). The majority of these students are ethnic Kazakh students from neighbouring countries.

ENU reported, that there is no gender information in the system of the National Testing Center. No separate applicant data are available at the level of the individual education programme. The indicators are derived from the database of the National Testing Center based on applications submitted by applicants who selected ENU. Applications are processed at the level of groups of educational programmes; the education programme Bachelor's programme in Accounting and Audit is part of the Group of Educational Programmes "B045 Audit and Taxation," within which one education programme is implemented. For the Master's

programme in Accounting and Audit, the educational programme is part of the group of educational Programmes “M073 Audit and Taxation”. The Bachelor’s programme in Finance belongs to the group “B046 Finance, Economics, Banking and Insurance”. Master of Finance is part of the “M074 Finance, Banking and Insurance,” group of educational programmes. Bachelor in Tourism is part of the group of educational programs “B091 Tourism”.

In addition to the previously mentioned observations common to all six study programmes, cohort sizes vary across them. In the Bachelor’s programme in Accounting and Audit, first-year enrolment ranges from 20 to 67 students. An experimental accelerated Bachelor’s track was introduced in 2022, with eight students admitted and graduating in 2024; among them, one transferred from the Financial Academy and three from other universities. The Master’s in Accounting and Audit has smaller intakes, with first-year cohorts ranging from 8 to 35 students. In the Bachelor’s programme in Finance, the number of first-year students has increased in recent years, rising from 52 to 116. By contrast, the Master’s in Finance shows significantly smaller cohorts, fluctuating between 1 and 8 students. For Tourism, the Bachelor’s programme maintains relatively stable cohort sizes, with 47 to 64 students per intake, while the Master’s programme admits between 13 and 24 first-year students.

Programme Description and Appraisal in Detail

1. OBJECTIVES

1.1 Subject-specific qualifications and employability of students (Asterisk Criterion)

All study programmes

In accordance with the ENU's Development Strategy, all study programmes should be in line with the requirements of the National Qualifications Framework of Kazakhstan (hereafter NQF) and the European Qualifications Framework (hereafter EQF). The alignment with the Qualifications Frameworks is expressed in the curricula of all programmes at hand. The respective qualification level according to the NQF and EQF is Level 6 for the Bachelor programmes, and Level 7 for the Master programmes.

In general, while defining the learning outcomes of the Bachelor programmes, the ENU differentiates between Professional Competences (PC), General Professional Competences (GPC) and Universal competences (UC). At the Master level, the learning outcomes are focused on providing Professional Competences (PC) and General Professional Competences (GPC).

The qualification objectives of each study programme and the Intended Learning Outcomes are specified in the Programme Passport and the Competency Profile Map. The study programmes are published on the university website on the webpage of the relevant department.

Bachelor's programme in Accounting and Audit (BAA)

Graduate profiles:

Graduates can become accountants of the highest category, chief accountant, accountant of the first category, auditor, head of a specialised division for financial transactions and insurance; manager of the financial and economic service; accountant for taxation; employee for accounting of working hours and payroll.

Areas of professional activity: Graduates are qualified to work in financial and economic functions, including the preparation of financial and management reports in accordance with the legislation of the Republic of Kazakhstan. They may also engage in accounting and analytical activities, covering the accounting, control, and documentation of all aspects of an enterprise's economic operations in line with national regulations. In addition, graduates are prepared to conduct financial and economic analyses using modern information processing technologies and to perform organisational and managerial tasks related to the planning, coordination, and supervision of accounting services.

Programme Objectives:

The students acquire the following competences:

Universal competences

1. Ability to use modern communication tools and technologies, principles, approaches and values of inclusion in modern society
2. Ability to assess various situations based on a holistic systemic scientific worldview
3. Ability to form and define a person in a social environment and focus on a healthy lifestyle

General professional competences

1. Ability to apply knowledge of laws of development of economic processes and bases of their management
2. Ability to use the basics of quantitative analysis of economic phenomena

Professional Competences

1. Ability to organise, maintain financial and management accounting, generate financial statements
2. Ability to conduct tax accounting, accounting at the enterprises of small and average business
3. Ability to analyse, synthesise and make conclusions
4. The ability to conduct an audit professional to reason and to make the results of inspections

Master's programme in Accounting and Audit (MAA)

Graduate profiles:

Graduates are qualified for positions such as chief accountant, accountant, accountant-auditor, auditor, assistant public auditor, and teacher of basic and specialised disciplines in post-secondary and research-oriented education. Graduates may work in research and design organisations, international business structures, audit, consulting and financial companies, as well as organisations in the real and public sectors of the economy, technical and vocational education institutions, and universities. Professional activities include scientific, organisational, and methodological support of accounting and auditing of financial and other resources, as well as work in economic, financial, audit-consulting, and accounting-analytical units and services.

Programme Objectives:

General professional competences

1. The ability to put the latest achievements in the field of pedagogical activity into practice, to expand and deepen their knowledge in the field of scientific research.
 - a. Analyses the main world outlook and methodological problems, including cross disciplinary ones, arising in science at the present stage of its development as well as uses its results in professional activities.
 - b. Knows modern pedagogical technologies and possesses communication skills.

Professional Competences

1. The ability to exercise the functions of managers in accounting and analytical and control activities of economic entities in accordance with international accounting and auditing standards.

- a. Develop creative professional judgements apply knowledge based on different approaches points of view, methodology, theory and directions of development of accounting and auditing, not contradicting professional ethics and use the results in professional and educational activities
- b. To form an accounting policy, work plan of accounts and possess the skills of maintaining internal methodological documentation in accordance with the requirements of legislative and regulatory acts in the field of accounting, taking into account the needs and characteristics of the organisation using AI.
- c. Generate and timely provide complete and reliable information on financial position, results of operations and changes in the financial position of subjects, necessary internal and external users of information, as well as use the results to strengthen financial discipline using modern business process tools.
- d. Organise and maintain management accounting of innovation, carry out cost management based on modern methods of cost accounting, form budgets by type and possess the skills of strategic planning of expenses and incomes financial and non-financial corporations.

Programmes in Accounting and Audit

Potential employers include reputable professional bodies, private companies, and non-profit organisations in Kazakhstan. These include the Association of Professional Accountants and Auditors of Kazakhstan, which supports the regulation and professional development of accountants and auditors. Graduates may also work in companies such as ENERGY POLIS, MOST-T, Lenat, SMK Trade Company, and Discovery Company, which operate in business, trade, and industry. The Public Fund “Centre for the Development of Mass Media” represents opportunities in the non-profit sector. The Training Centre “Zerde”, accredited by the Ministry of Finance, provides professional training for specialists in finance and management. Other employers include firms such as ZAFAR and Bars 2030, active in trade and production, as well as Salyk Audit Aktobe, an auditing and accounting services company. Overall, these organisations reflect a diverse employment landscape across professional services, business, and public sectors.

Bachelor’s programme in Finance (BF)

Graduate profile:

Graduates are qualified for positions such as financial specialist, expert in financial, tax, budgetary and customs authorities, treasurer, financial manager, credit manager, risk manager, financial analyst, specialist consultant for innovative projects, financial support specialist, economist (general profile), administrator in rehabilitation and bankruptcy, specialist in assessing innovation risks, financial broker on commodity exchanges, project manager, and first-category accountant.

Areas of professional activity: Graduates may work in financial management, tax and customs systems, state budgets and extra-budgetary funds, treasury services, banking, risk management, financial and information flows, financial markets, and insurance.

Possible employment organisations: State bodies at the republican and territorial levels, budgetary institutions and organisations, treasury services, financial and tax authorities, business entities of various organisational and legal forms, research organisations, the

National Bank, commercial banks, insurance companies, financial and credit institutions, and investment funds.

Programme Objectives

Universal competences

1. To use modern communication tools and technologies
2. Ability to assess various situations based on a holistic systemic scientific worldview
3. Ability to form and define a person in a social environment and focus on a healthy lifestyle. Ability to use principles, approaches and values of inclusion in modern society.

General Professional Competences

1. Ability to form economic knowledge and use organisational and managerial competencies.
 - a. To carry out calculations of economic and socio-economic indicators based on standard methods, taking into account the current regulatory framework. Apply tools for processing economic data in accordance with the task at hand.
2. The ability to use economic and mathematical competence and organisation of accounting and Audit
 - a. Evaluate and analyse the financial potential, liquidity and solvency, financial stability, profitability and profitability of the enterprise. Apply methods of financial analysis of information contained in financial statements; assess potential risks, as well as the results of financial analysis for budgeting and cash flow management purposes, use artificial intelligence tools for planning performance evaluation and control.
 - b. Apply information systems in project cost management. To assess the likelihood of risks and their consequences (negative/positive) for the project, taking into account artificial intelligence models. Monitor and control project resources. Predict project costs.

Professional Competences

1. Ability of practical work in the banking sector, in public financial sphere, in international finance
 - a. Analyse and interpret financial, accounting and other information contained in the organisation's financial statements, and use the information obtained to make management decisions using artificial intelligence technologies.
 - b. Monitor the expenditure of material resources and compliance with cost estimates. Prepare management reports on production costs. Determine the cost of products, works and services. To monitor the completeness of the fulfilment of the contractual terms of buyers and customers, and the correctness of the reflection of revenue from sales. Apply risk management methods to ensure the financial security of the company using machine learning algorithms in order to detect fraudulent activity.
2. Ability to use modern methods of financial management and apply practical skills in professional analytics
 - a. To control the maintenance of accounting records, payments for services rendered, cash flow on foreign currency and tenge accounts, and the preparation of accounting documentation for the preparation of accounting

statements. Prepare forecast estimates and budgets, payment calendars, cash plans, and ensure the preparation of the financial part of business plans.

- b. to collect information about the debtor's financial condition based on accounting documents and financial statements. Evaluate the resources of the innovation project operations. Participate in the development of projects of long-term and current financial plans, forecast balances and cash budgets. Select models and conduct a comprehensive risk assessment using artificial intelligence.

Master's programme in Finance (MF)

Graduate profile:

Graduates are qualified to work as lecturers in financial disciplines, researchers, finance directors, heads of budget planning (chief economists), heads of risk management, heads of programmes and portfolios, actuaries, financial analysts, financial managers, financial risk managers, innovation research analysts, specialists in monetary and credit management and financial regulation, as well as auditors and accountants.

Areas of professional activity: Professional activities include financial and managerial, analytical, consulting, auditing, and research functions.

Objects of professional activity: Graduates may work in universities, colleges, research institutes, financial institutions, the system of the National Bank of the Republic of Kazakhstan, the Agency for Regulation and Development of Financial Markets, and organisations in the real and financial sectors of the economy.

Functions of professional activity: Graduates perform scientific and experimental research, expert and analytical tasks, scientific and pedagogical activities, economic and organisational functions, organisational and technological tasks, financial and economic activities, and audit functions.

General professional competences

1. The ability to apply the latest achievements in the field of pedagogical activity into practice, to expand and deepen their knowledge in the field of scientific research.

Professional Competences

Generalise and critically evaluate the results obtained by domestic and foreign researchers, identify promising areas for further research, and develop a program of their own research.

1. Take into account the specifics of the profession (in the field of higher education training) when conducting training sessions. Conduct educational and methodological work and develop methodological competence, apply modern and innovative (including digital) learning technologies, and observe the principles of academic integrity. Be able to evaluate and analyse teaching activities and analyse the psychological characteristics of management effectiveness.
2. Be able to analyse trends and financial market instruments using artificial intelligence technologies. Organise the attraction of financial resources from other sources. Determine the most effective ways to use the financial resources of the company. Develop projects of long-term and current financial plans, forecast balance sheets and cash budgets. Possess the skills of research work, develop economic models of the studied processes related to the professional field.

3. Have the skills to analyse macro and micro trends, assess the impact of indicators on the stability of financial market institutions, possess modern analytical financial tools, and ways to achieve a balance between risk and profitability based on artificial intelligence technologies. Be able to develop a policy, a risk management concept, a risk management plan for an organisation a risk assessment methodology and methods for evaluating effectiveness of risk management.
4. To carry out a comprehensive analysis of production technology at the production facilities of innovative products/services. To determine the directions of technology development and the introduction of new equipment to improve the technical and economic performance of the organisation. To introduce the most advanced methods of testing new technologies, conducting experiments and analysing results using artificial intelligence algorithms to reduce material, time and labour costs for their implementation.
5. Apply methods of financial analysis and financial calculations. Prepare reports on the economic analysis of the company's activities and tax planning, forming systems of key indicators and their planned values. Use decision-making methods to assess business development prospects. Interact with banks, tax authorities, and other external users of financial information to minimise the company's risks.
6. Be able to compile analytical materials for evaluating economic policy measures and strategic decision-making at the micro and macro levels. To create an organisation's management and monitoring system using information and communication technologies based on artificial intelligence. To develop and substantiate socio-economic indicators characterising the activities of economic entities and methods of their calculation.
7. Be able to develop joint proposals based on the results of monitoring the effectiveness of risk management with all participants in the risk management process. To master practical skills in analysing the activities of the regulator in the financial market.
8. To ensure the legality, timeliness and correctness of registration of accounting documents. Be able to apply progressive forms and methods of accounting based on specialised accounting programs. To carry out financial control, analyse risks, summarise financial and managerial information. Objectively evaluate the activities of commercial banks in the application of new advanced technologies and the prospects for their development based on generative models of artificial intelligence.
9. Be able to use the tools of risk analysis of innovation activities. Analyse information and generate reports. Perform SWOT analysis. Possess the skills of analytical and expert work in the field of payment technologies for setting and solving problems in the financial and credit sphere, taking into account innovations in the development of the payment system.
10. Be able to assess the risks of programs and portfolios and determine reserves for unforeseen expenses in connection with the manifestation of risks and uncertainties. Apply methods, tools, and techniques used in managing the cost of programs and portfolios, as well as information systems in managing the risks of programs and/or portfolios based on artificial intelligence.

Programmes in Finance:

Programmes in Finance prepare graduates for employment in a wide range of public institutions, financial organisations, and large corporations in Kazakhstan. Key employers include the State Revenue Committee of the Ministry of Finance, particularly in areas such as human resources management and internal administration, as well as the Department of Budgeting and Planning of the Astana International Financial Centre.

Further opportunities exist within major national financial institutions, such as the National Bank (Astana branch), and in large corporate groups like Kazakhmys (FZE.KZ Group), reflecting the relevance of financial expertise in the industrial sector. Employment prospects also extend to the private financial services sector, for example within Halyk-Life, a subsidiary of Halyk Bank specialising in life insurance.

In addition, graduates may find positions in public administration beyond the financial sector, such as the Department of Waste Management of the Ministry of Ecology and Natural Resources, where financial planning and resource management skills are essential. Overall, these employers illustrate the broad applicability of finance qualifications across governmental, financial, and corporate contexts.

Bachelor's programme in Tourism (BT)

Graduate profile:

Graduates are qualified to work as tourism managers, tour operators, travel agents, guides, and experts in tourism within public and private organisations.

Employment opportunities include the tourism and hospitality industry, cultural, leisure and recreational services, tour operators and travel agencies, accommodation providers, museums, public institutions, and international exhibition and training centres.

Graduates design and manage tourism products, apply digital and artificial intelligence tools, promote and sell services, ensure safety and legal compliance, organise excursions and routes, cooperate with public and private stakeholders, and support sustainable tourism development.

Programme Objectives:

Universal competences

1. To use modern communication tools and technologies
2. Ability to assess various situations based on a holistic systemic scientific worldview
3. Ability to form and define a person in a social environment and focus on a healthy lifestyle

General Professional Competences

1. The ability to identify the specifics of the development of tourism activities and the service process in modern conditions.
 - a. Know the theoretical prerequisites for the development of the tourism and hospitality sector, determine the types of tourism that contribute to the sustainable development of the territory, identify modern trends in the development of tourism activities in various regions, maintain a unified corporate culture at enterprises in the tourism and hospitality sector.
 - b. To organise active and passive forms of tourist recreation in attractive areas, taking into account the safety of tourist, to be responsible for the implementation

of tourism work, the development of excursion texts, the dissemination of information about the work of tourist routes.

2. The ability to determine the potential of the tourist enterprise and implement measures to improve the efficiency of activities.
 - a. Identify measures to improve the efficiency of the tourism enterprise based on an analysis of the current state and knowledge of the characteristics of the enterprise's economic activities, use modern technologies for servicing tourists, including artificial intelligence technologies.

Professional Competences

1. The ability to plan, develop entry and exit tours at the request of customers, as well as promote them in markets of different levels
 - a. Be able to independently develop a tour taking into account knowledge of the specifics of the development of the tourist market, select service enterprises as part of the service support of the tour and determine the cost of a tour package
 - b. Determine the main directions of organising sales of tourism products both offline and online, apply modern technologies (robots, artificial intelligence, augmented virtual reality technologies) for selling and promoting tourism products in domestic and foreign markets, and form a positive and attractive image of the tourist territory
2. Ability to develop regional tourism development programs and determine development prospects at the macro level
 - a. To determine the main socio-economic prerequisites for the development of tourist areas in the region, to determine the main directions for ensuring sustainable development, including through the spatial organisation of infrastructure, to create conditions for the implementation of a system of measures to stimulate tourism at the regional and national levels, taking into account global trends

Master's programme in Tourism (MT)

Graduate profiles:

Graduates are qualified to work as master-level lecturers, junior or senior researchers, and tourism managers (senior category).

Areas of professional activity: Employment opportunities include higher education institutions, research institutes, tourism enterprises, and state and local authorities involved in the regulation of the tourism sector.

Objects of professional activity: Graduates may work in tourism-oriented research organisations, design and survey institutes, higher education institutions, public authorities responsible for tourism regulation, and tourism enterprises operating at national and international levels.

Professional functions: Graduates are prepared to organise and deliver educational and methodological activities in tourism disciplines, supervise student research, and conduct applied and experimental research. They analyse tourism market developments, build and evaluate databases, provide expert advice to public, non-profit, and business organisations, manage tourism products and services, oversee personnel, and support intercultural communication within tourism organisations.

General professional competences

1. The ability to practice new methods of teaching tourist disciplines, as well as the improvement of pedagogical skills on the basis of research activities.
 - a. Analyses the main world outlook and methodological problems, including cross disciplinary ones, arising in science at the present stage of its development as well as uses its results in professional activities

Professional Competences

1. The ability to apply methods and tools of cross-functional impact for scientific analysis on the study of the tourist market, the ability to model business processes based on collected information using modern technologies, including artificial intelligence.
 1. Proficient in modern research methods including those based on artificial intelligence technologies, have skills in modelling and spatial organisation of business processes in the field of tourism and hospitality
 2. Determine the methods and directions of development of tourist destinations, identify scenarios for future changes in the functioning and development of tourist areas, develop and implement measures to ensure the sustainability of development of tourist areas
2. The ability to manage sales, organise, develop and promote regional and national projects in the field of tourism services.
 1. Be able to plan, control, develop and organise innovative tourism projects at the regional and national levels, effectively apply artificial intelligence technologies in the design of tourism activities.
 2. to have the knowledge to independently assess the competitiveness of tourist products and determine the cause-and-effect relationships of promoting priority areas and strategic development goals of a travel company.

Programmes in Tourism

Programmes in Tourism prepare graduates for employment in both the public and private tourism sectors in Kazakhstan. Key employers for Bachelor's graduates include organisations such as the "Qamqor" Association and the international travel agency "Arman Tour", as well as national institutions like JSC "National Company KazakhTourism" and its Tourism Product Development Department.

Further opportunities are provided by public authorities, including the Ministry of Sports and Tourism, particularly departments responsible for implementing systemic measures in the tourism sector, as well as by industry organisations such as the Kazakhstan Tourism Association.

At the Master's level, employment prospects are more focused on strategic and managerial positions within major institutions, including JSC "National Company KazakhTourism", the Ministry of Sports and Tourism, and the Kazakhstan Tourism Association. Overall, these employers demonstrate the strong integration of the programmes with both industry practice and tourism policy development in Kazakhstan.

Appraisal:

The subject-specific qualification objectives of the study programmes are convincingly defined and correspond with the intended academic level at graduation. The objectives consider the requirements of the national qualification framework and the individual student's personal development. The graduation profile is aligned with the targeted professional field, with an emphasis on developing the employability skills necessary for the students' chosen careers.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
1.1*	Subject-specific qualifications and employability of students (Asterisk Criterion)			X			

1.2 Positioning of the study programme on the educational market

All study programmes

ENU is one of nine National Universities of Kazakhstan, which are considered as leading centres of higher education as well as basic and applied research in the country.

During the interview sessions at the University, it was explained that admission is based on results from the Unified National Testing, and only applicants with the highest scores are admitted. The admission process is highly competitive, and in recent years the required entry scores for the Bachelor's programmes have increased further. This indicates that the programmes attract high-performing applicants nationwide and demonstrates a strong positioning of the Bachelor's programmes in the educational market.

Bachelor's programme in Tourism

The Bachelor's programme is positioned on the educational market through clearly defined qualification objectives and a graduate profile aligned with current professional requirements in accounting, auditing, taxation, and financial analysis (see chapter 1.1). The curriculum is updated every year to reflect modern developments and digitalisation trends and is shaped through systematic involvement of employers from public authorities, professional associations, and private companies. Stakeholder input has led to the integration of practice-oriented disciplines covering management accounting, tax accounting and audit, financial reporting, audit services, and applied analytical tools. The programme operates within a nationally and internationally recognised academic environment, as the Department of Accounting and Analysis is ranked within the top 500 worldwide in the QS World University Rankings by Subject in "Business and Management". Demand for the programme has increased in recent years, reflected in rising applicant numbers and a current student body of 187 students. Graduate employment rates show a continuous upward trend from 81 percent in 2020 to 90 percent in 2025, indicating stable labour-market integration. The programme competes nationally with comparable programmes at leading universities and is further characterised by multilingual instruction, alignment with international professional certifications, academic mobility opportunities, and a strong academic staff profile. Areas for

improvement identified during the 2019 international accreditation were incorporated into subsequent programme development processes.

Master's programme in Accounting and Audit

The Master's programme builds on the bachelor's qualification profile through advanced professional specialisation and a pronounced research orientation. Its positioning is supported by its learning outcomes addressing higher-level analytical, research, and managerial competencies in accounting and audit. The programme benefits from the involvement of academically qualified and practice-experienced staff and from close cooperation with employers in curriculum review and development. A distinguishing feature is the joint education programme with the Peoples' Friendship University of Russia, which supports academic mobility, access to international educational resources, and double-degree opportunities. The programme content is aligned with international standards and professional certification requirements and actively integrates students into research projects, publications, and conferences. The current student body comprises 64 students, and graduate employment rates remain consistently high, reaching 90–100 percent between 2021 and 2025. As with the bachelor's programme, the master's programme is embedded in a department internationally ranked within the QS top 500 in "Business and Management". Feedback and improvement areas identified in the 2019 international accreditation were taken into account in subsequent revisions, supporting the programme's continued alignment with labour-market and academic requirements.

Accounting and Audit Programmes:

At the national level, the programmes BA, MA Accounting and Audit, competes with similar programs offered by domestic universities, including Al-Farabi Kazakh National University and Karaganda Buketov University.

Bachelor's programme Finance

The Bachelor's programme in Finance wants to benefit from qualification objectives that address both national and international labour market needs. At the national and regional level, the programme focuses on training specialists for the financial system of the Republic of Kazakhstan, responding to the demand for improved financial literacy and professional competencies in financial management, investment, and risk assessment. At the international level, the programme supports academic mobility, practical training, and internships through cooperation with foreign universities. Curriculum revisions are based on labour market analysis and expert input from employers representing public authorities, financial institutions, and major enterprises. As a result, the programme includes a broad range of practice-oriented disciplines such as ESG financing, banking, taxation, financial markets, central banking, and portfolio management, strengthening its alignment with professional standards and sectoral qualification frameworks. Stable enrolment trends have been observed, and the programme operates within an academic environment ranked in the QS World University Rankings by Subject in the 501–550 band for "Business and Management". The programme competes with comparable bachelor's programmes at leading national universities and benefits from the University's academic reputation, qualified teaching staff, research activity, and extensive international partnerships.

Master's programme in Finance

The Master's programme in Finance builds on the bachelor's profile through advanced specialisation and an enhanced focus on innovation and applied research. Its qualification objectives are oriented towards the preparation of highly qualified specialists capable of addressing complex financial management tasks in a dynamic economic environment. Programme development and revision are informed by labour market needs and employer recommendations, resulting in the integration of disciplines covering innovative financial technologies, modern banking systems, payment system development, and tax and budget planning. These elements reinforce the programme's practice-oriented and research-based character and its alignment with current trends in the financial sector. The programme demonstrates stable student enrolment and is embedded within the same internationally recognised academic context as the bachelor's programme, with QS subject rankings placing it in the 501–550 range for "Business and Management". Strong international cooperation, academic mobility opportunities, and the involvement of academically qualified and practice-experienced staff contribute to the programme's positioning alongside comparable master's programmes offered by leading universities in Kazakhstan.

Finance programmes

The main competitors are Al-Farabi Kazakh National University (KazNU), Kazakh-British Technical University, Maqsut Narikbayev University, Suleyman Demirel University, and E.A. Buketov Karaganda University.

Bachelor's and Master's programme in Tourism

The programmes' qualification objectives address regional, national, and international needs of the tourism and hospitality sector. At the regional level, both programmes are aligned with the rapid development of tourism infrastructure in Astana and Central Kazakhstan, including national parks, cultural heritage sites, and the hospitality industry. At the national level, the programmes contribute to the implementation of the State Programme for the Development of Tourism of the Republic of Kazakhstan by preparing qualified personnel for key tourist destinations such as Shchuchinsk-Burabay, Almaty, Turkistan, and Ulytau. At the international level, the programmes promote academic mobility, internships, and practical training through cooperation with foreign partner universities and participation in international networks, including Erasmus+.

The positioning of the programmes is further supported by stakeholder involvement and practice-oriented curriculum design. Employer recommendations are reflected in the inclusion of applied and market-relevant courses at both bachelor's and master's levels, as well as in the increased allocation of credits for practical training, fieldwork, and internships. Close cooperation with tourism enterprises, hotel chains, national parks, and public authorities ensures strong links between learning outcomes and professional practice. The programmes are delivered in Kazakh, Russian, and English, supporting accessibility and international orientation, and they attract a growing number of international students. Measures to expand educational export, including the opening of a branch at Osh State University in the Kyrgyz Republic, further reinforce international positioning.

The academic standing of the programmes is supported by international recognition. In 2025, the Tourism programmes were ranked in the TOP 101–150 worldwide and placed 119th in the QS ranking for "Hospitality and Leisure Management," while ENU received a five-star rating in

the QS Stars system in the same subject area. The involvement of international professors in teaching and the high employability of graduates further demonstrate alignment between qualification objectives, graduate profiles, and labour-market requirements.

Based on current rankings (QS World University Rankings 2026, QS Asia 2025) and the specifics of their tourism and hospitality programs, L.N. Gumilyov ENU's main competitors in Kazakhstan for the Tourism program are the International University of Tourism and Hospitality (IUTH, Turkestan), M. Auezov South Kazakhstan University (Shymkent).

In Almaty, Al-Farabi University is the main competitor in the academic segment. Turan University has a powerful tourism research institute and specialises in practice-oriented education, and the Kazakh Academy of Sports and Tourism (KazAST), Narxoz University.

In Astana, Maqsut Narikbayev University, Turan-Astana University, and Esil University are the main competitors. These universities are the most competitive in attracting applicants, offering cutting-edge disciplines such as destination management, sustainable tourism, and digital marketing in hospitality.

Appraisal:

The reasons given for the positioning of this study programmes on the educational market are comprehensive and plausible due to the described qualification objectives and the graduation profile.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
1.2	Positioning of the study programme on the educational market			X			

1.3 Positioning of the study programme within the HEI's overall strategic concept

ENU's mission is to generate new knowledge and foster innovation across the Eurasian space while developing competitive individuals dedicated to serving the state and society. Its vision is to be a globally competitive national research university, built on a strong innovation ecosystem and the effective use of digital technologies.

Accounting and Audit

ENU's Strategic Direction 1 — Science and innovation, commercialisation and technology transfer — aims to position the HEI as an Innovation University and is directly relevant to the Accounting and Audit programmes. These programmes contribute to Goal 1: Enhancing the international competitiveness of research and innovation, specifically within Cluster 6: Social Sciences and Humanities, including the development of methodological foundations of Kazakhstani patriotism.

The Bachelor's programme in Accounting and Audit supports this strategy through curricular components that develop research, analytical, and innovative competencies. It includes

courses on scientific research methodology (e.g. Fundamentals of Scientific Research), data analysis and interpretation (e.g. Statistics, Economic and Financial Analysis, Econometrics, Mathematical and Economic Modelling), and digital and applied technologies (e.g. ICT, Digital Technologies by Fields of Application).

Innovation-oriented and practice-focused electives such as 1C Accounting, Environmental Accounting and Audit, Tax and Bank Accounting, SME Accounting, and Management Accounting and Analysis further strengthen students' capacity to apply research results, support innovation, and contribute to technology transfer in the accounting and auditing profession.

The Master's programme in Accounting and Audit further supports this strategic direction by strengthening research methodology, academic writing, and advanced data analysis through courses such as Methods of Economic Research, Financial Accounting (Advanced), IFRS, and Financial Statement and Sectoral Analysis, as well as innovation-oriented disciplines including Business Process Outsourcing, Business Project Analysis, and Cost Accounting and Management.

Finance programmes

The Bachelor's and Master's programme in Finance align with ENU's mission by promoting the generation of new knowledge and innovation through a strong integration of research methodology, data-driven analysis, and innovative financial technologies. They intend to develop internationally competitive graduates by aligning curricula with global standards, embedding research outcomes, and maintaining close links with industry and international partners. By enabling independent research, engaging employers in program development, and addressing real-sector financial challenges, the programs contribute directly to serving the state and society.

Tourism programmes

The study programmes Bachelor's and Master's in Tourism are positioned within ENU's Development Strategy by integrating research, innovation, and international standards in the field of Social and Humanitarian Sciences with regional impact. They support ENU's mission as a multidisciplinary research university through a strong focus on research methodology, data analysis, innovation, and entrepreneurship, combined with close links to the real sector and international partners. By fostering scientific activity, digital competencies, and innovative professional skills, the programmes develop globally competent graduates who contribute to sustainable regional development and effectively serve society and the state.

Appraisal:

The study programmes are convincingly integrated into ENU's overall strategic concept. The study programmes' qualification objectives are in line with the HEI's mission and vision.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
1.3	Positioning of the study programme within the HEI's overall strategic concept			x			

2. ADMISSION

2.1 Admission requirements (Asterisk Criterion)

All study programmes

Admission to graduate and postgraduate programmes at ENU is regulated in accordance with the Rules for Admission. Regulatory documents and detailed information on the admission procedure are published on the University's website in the section "For Applicants"⁷. ENU has an Admission Committee, whose activities are aimed at organising and monitoring all stages of admission and recruitment. Students are admitted until August 25 for bachelor programmes, August 28 for master's and doctoral programmes, and from December 26 to January 10 of the calendar year.

Kazakhstan has a national system of admission to higher education. The admission to **bachelor's programmes** at all HEIs of Kazakhstan is performed on a competitive basis taking into account the scores of applicants in one of two national tests for secondary school graduates: the Unified National Test (UNT) and the Comprehensive Test (CT). Students are admitted on the basis of state educational grants or on a fee-paying basis. The test scores are crucial for the distribution of state educational grants, which allow students to study at HEIs free of charge.

The maximum UNT/CT score as the result of all five tests is 140 points. Whereas the minimum entrance requirement for enrolling at HEIs in Kazakhstan is 50 points, it is necessary to score at least 65 points for a paid tuition at the ENU's Bachelor programmes.

This differs in the Bachelor programmes. Each year, based on the results of the Unified National Testing of the Republic of Kazakhstan, the flow of applicants wishing to study in the Bachelor's program Accounting and Audit increases. By decision of the Board of Directors of L.N. Gumilyov Eurasian National University, it was decided to increase the threshold score for admission in the 2025-2026 academic year from 90 to 100. For admission to the educational program Bachelor's in Finance in 2025, the minimum passing score has been established at 110. For the Bachelor's programme in Tourism, the passing score in 2025 was increased from 90 to 115 points.

Bachelor students who want to follow an English-speaking study programme need to pass an obligatory English test after the general admission to the programme.

Admission to **master's programmes** is determined by the results of a comprehensive assessment. The assessment consists of three main sections: a foreign language test (with the possibility of exemption for applicants with an IELTS or TOEFL certificate), a readiness test, and a test on the study programme profile. The maximum score as the result of these tests is 150 points. The minimum threshold score is 78 points for participation in the competition for state educational grants and fee-paying places.

⁷ <https://www.enu.kz/en/page/applicants>, accessed February 2, 2026.

For foreign students, the Regulations on Academic Mobility, the Welcome ENU Academic Mobility Programme, and the Regulations on the Establishment of the Kultegin and Gumilyov Scholarships have been developed. Admission of international applicants to fee-paying bachelor's, master's, and doctoral programmes is determined based on the results of an interview.

2.2 Ensuring foreign language proficiency (Asterisk Criterion only for study programmes offering courses in a foreign language)

All study programmes

At ENU, programmes can be delivered in three languages: Kazakh, Russian, and English, with students divided into groups along the language lines. Groups with English as the language of instruction are formed on the basis of applications submitted by students who either hold a valid IELTS certificate or have successfully passed the University's English language test. However, there are also some programmes taught in a multilingual group, which always means courses are divided within a programme. Some courses can be in Russian, others in Kazakh and some in English.

Bachelor's programmes

To develop English language proficiency among bachelor's students, the first two semesters include courses in "Foreign Language" and "Kazakh (Russian) Language", which are aimed at developing academic and professional communication skills. By the end of the course, students must achieve a minimum CEFR level of B1-B2, which is a prerequisite for mastering specialised courses in English, as well as for participating in international research and educational projects.

Master's programmes

The standardised foreign language test in English is organised by the National Testing Centre of the Ministry of Science and Higher Education. Alternatively, applicants may present language certificates with a certain minimum amount of points / minimal level requirements. To be admitted to a master's programme, applicants must confirm the required level of proficiency in a foreign language, as established by national legislation. Applicants are required to submit a valid international certificate confirming a level not lower than IELTS Academic 5.5, TOEFL ITP 460, or TOEFL iBT 46. In some cases, upon the decision of the admissions committee, the Duolingo English Test is also accepted.

Additionally, students may attend preparatory language courses such as "English Language Course", "English Language: Pre-intermediate Level", "Foreign Language: English. Grammar Course. Intermediate Level". Students also have access to supplementary English-language learning materials through the University Library.

Foreign citizens and individuals who do not speak the language of instruction must undergo testing or an interview to confirm their proficiency in the relevant language.

2.4 Selection procedure (if relevant)

Bachelor's programmes

Applicants to the bachelor's programmes are admitted based on the results of the UNT, and to the master's programmes on the basis of comprehensive testing and entrance examinations. The University can set an entry threshold to make sure to select only the best students for the bachelor's programmes. However, applicants to the Bachelor's programme in Tourism are also required to take entrance tests in Geography and English, in addition to the general subjects History of Kazakhstan, Reading Literacy, and Mathematics.

Furthermore, there is a scheme of preferential admission that includes students from single-parent families, large families, orphans, persons with disabilities, "kandasy" (ethnic Kazakhs returning to their historical homeland), and beneficiaries under programmes supporting youth from the western regions of Kazakhstan, and others.

Applicants submit a certificate of completion of the UNT and a certificate of receipt of an educational grant to the University Admissions Committee, after which they are accepted. Information about the award of an educational grant is published in the media and on the National Testing Centre website, where applicants can find out the selection results by entering their identification number. If any changes to the selection procedures or rules occur, an announcement is posted on the University's official website, and the information is updated promptly.

Master's programmes

Students can enrol in Master programs based on comprehensive testing and entrance examinations. The submission and admission of documents is regulated by the Rules of Admission to Study in Education Programs of Higher and Postgraduate Studies. The procedure for admission to master's degree programs in the Republic of Kazakhstan is carried out twice a year — in the autumn and winter periods.

Applicants to master's programs must undergo Comprehensive Testing (CT), which includes an assessment of foreign language proficiency, a test of readiness for study, and an exam in the relevant specialised disciplines. For example, applicants to the Master's in Finance are tested in Fundamentals of Finance and Corporate Finance, while candidates for the Master's in Accounting and Audit are examined in Fundamentals of Accounting. Similarly, applicants to the Tourism program are assessed in Fundamentals of Tourism Studies and Excursion Studies.

Candidates who achieve the highest scores in the relevant profile are admitted to master's programs, ensuring transparency of the selection process and enrolment of the most qualified applicants.

The passing score for participation in the grant competition and for fee-paying study is not less than 75 points for all Master's programmes.

According to the results of the Comprehensive Testing, a competitive ranking is formed, on the basis of which a decision is made on enrolment for study under a state educational grant or on a fee-paying basis.

Retaking entrance examinations is not permitted; however, in order to ensure compliance with unified requirements and resolve disputed issues, an Appeals Commission in each higher education institution are established.

All study programmes

Every applicant can appeal their answers if they disagree with the test results. To do so, they must submit an appeal request through appeals committees at universities or authorised education bodies by applying in their National Testing Centre personal account and specify the questions they are appealing. The appeal results will be reflected in the applicant's personal account within the specified timeframe. Information on the appeal procedure and deadlines is communicated through regulatory documents, publications on the official websites of universities and the Ministry of Science and Higher Education of Kazakhstan, as well as through admissions committees and information systems for applicants.

2.5 Counselling for prospective students

All study programmes

Applicants can obtain information about admission requirements on the ENU website in the “For Applicants” section, on the University’s official social media accounts (Instagram), as well as from informational brochures.

Consultations are provided both online and offline: in person through the Admissions Committee, Open Days, and school visits, as well as at colleges and at educational exhibitions; and remotely via Zoom, Microsoft Teams, e-mail, messaging services, and the official ENU Telegram bot. The Career Guidance Office provides ongoing advisory support to applicants at all stages of the admission process, such as choosing a study programme, submitting documents, and assisting with visa, migration, and adaptation issues. A call centre operates additionally during the admission campaign.

Advisory services also cover applicants with special needs and international applicants, including through the participation of the University’s Centre for Inclusive Support.

At the beginning of the academic year, ENU’s Career Guidance Office and the department or Faculty develop a career guidance plan. Brochures, videos, and presentations on the department’s study programmes are prepared.

Throughout the academic year, Open Days, subject Olympiads, excursions for school and college students, offline/online meetings with graduates of schools and colleges, and career-guidance sessions for bachelor’s and master’s graduates are organised.

In order to recruit more students for the bachelor’s programmes, the University works closely with secondary schools in different regions of Kazakhstan. During the school year, ENU organises University tours for the target groups of school students, including visiting laboratories, classrooms and gaining insight into the admission and study processes through the presentations of study programmes.

Appraisal:

The admission requirements are defined and comprehensible. The national requirements are presented and considered. The admission requirements and procedure are described, documented, and accessible for interested parties. However, the panel saw room for improvement and **recommends** improving and clarifying the information provided on the

university website regarding doctoral programmes so that prospective and eligible applicants clearly understand the programme structure, requirements, and academic expectations before applying. The admission requirements are transparent about the required language proficiency level regarding the language mainly used for instruction of the programme or the required result in a language test. Preparatory language courses ensure that students are able to successfully complete the study programme. Dependent on the study places available, the selection procedure is based on transparent criteria and ensures that qualified students are admitted. The selection procedure is described, documented, and accessible to interested parties. The selection decision is communicated to all applicants. Applicants can directly turn to a student counselling service at the HEI for clarification of specific questions, of personal aptitude, or of career perspectives etc. Personal dialogue between applicants and the HEI is provided. Vulnerable students, such as those in special circumstances like impairments or disabilities, students with children, foreign students, economically-disadvantaged students and/or students from non-academic backgrounds are particularly assisted.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
2.1*	Admission requirements (Asterisk Criterion)			X			X
2.2 (*)	Ensuring foreign language proficiency (Asterisk Criterion only for study programmes offering courses in a foreign language)			X			
2.3 (*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					X	
2.4	Selection procedure (if relevant)			X			
2.5	Counselling for prospective students			X			

3. IMPLEMENTATION OF THE STUDY PROGRAMME

3.1 Structure and Content

3.1.1 Structure of the study programme (Asterisk Criterion)

All study programmes

Study programmes	Bachelor's programmes	Master's programmes
Projected study time (semesters, months/trimesters, years)	8 semester, 4 years	4 semesters, 2 years
Number of credits (national credits and ECTS credits)	240 National credits 240 ECTS credits	120 National credits 120 ECTS credits
Workload per national credit	The full academic load of one academic year corresponds to at least 60 academic credits and corresponds to at least 1800 academic hours per academic year.	
Workload per ECTS credit	One academic credit corresponds to 30 academic hours; of that 9 hours in classroom, 21 hours independent work.	
Conversion from national credits to ECTS credits, if applicable	1 National credits = 1 ECTS credit	
Weeks per semester	15	
Credits for the final thesis / final project and time awarded for writing	8 National / ECTS credits, 8 weeks of writing	8 National / ECTS credits, 8 weeks of writing

The study programmes are designed in accordance with paragraph 3-1 of the “State Compulsory Standard of Higher Education of the Republic of Kazakhstan” (the “GOSO”, approved by Order of the Minister of Science and Higher Education No. 2, 2022). The GOSO describes the overall structure of curriculum, the required workload of its cycles and components, the compulsory educational activities, and their learning outcomes. The concrete module contents are to be developed by HEIs.

Bachelor's programmes

All bachelor's programmes include three cycles of disciplines, however every programmes has a different number of credits allocated to each cycle.

1. cycle with general education subjects (56 national/ECTS credits)
2. and Cycle of basic and profile disciplines (176 National/ECTS credits).
3. Another eight National/ECTS credits are allocated for the final thesis.

According to the GOSO, bachelor's programmes have to allocate no less than 240 National/ECTS credits for a bachelor's degree.

The cycle of the general education aims for the acquisition of a broad fundamental knowledge. It also aims at fostering the personal intellectual development of students. The further purpose of the cycle is to equip students with soft skills allowing them to adjust to the changing demands

of the labour market and technology and also to work in teams. The cycle of the general education in all bachelor's programmes comprises:

- *Compulsory* components including “History of Kazakhstan”, “Philosophy”, “Foreign Language”, “Kazakh (Russian) Language”, “Information and Communication Technologies”, Module of Socio-Political Knowledge (Sociology, Political Science, Cultural Studies, Psychology), as well as Physical Education.

The cycle of the specialised (profile-forming) disciplines allows bachelor's students to get a stronger professional profile and a specialist expertise in certain fields.

Master's programmes

According to the GOSO requirements, there are two types of master's programmes in Kazakhstan: Scientific and Pedagogical Master's Programmes and Specialised (Profile) Master's Programmes. All master's programmes at hand fall under the “Scientific and Pedagogical” category, meaning that their primary goals are to develop competencies necessary for teaching and academic careers, research careers, as well as analytical and expert roles. The GOSO mandate not less than 120 National/ECTS credits to be completed for master's programmes of the scientific and pedagogical category.

All master's programmes include two cycles of disciplines: basic disciplines (35 National/ECTS credits), specialised disciplines (77 National/ECTS credits). Another eight National/ECTS credits are allocated for the final thesis.

The cycle of compulsory basic disciplines in all three programmes includes modules on “History and Philosophy of Science”, “Foreign Language (Professional)”, “Higher Education Pedagogy”, “Management Psychology”, as well as “Pedagogical Practice”. The elective basic components are programme specific.

The cycle of specialised disciplines includes

- one compulsory module of the HEI component worth ten National/ECTS credits, as well as
- the elective component with 20 profile-forming modules specific for each study programme, worth 31 National/ECTS credits
- Research Practice (12 National/ECTS credits)
- Research Work of Master's Students (24 National/ECTS credits)

The master's programmes curricula include two types of internships (“Practice”). The pedagogic internship in the 3rd semester aims at developing practical teaching skills. The research internship in the 4th semester aims at familiarising students with the latest theoretical, methodological, and technological achievements of national and international science, as well as with modern research methods and the processing and interpretation of experimental data and is conducted in scientific organisations or in organisations of relevant industries or fields. The place of research internship corresponds to the scientific direction of the study programme and the topic of the research, spanning not less than 14 calendar days.

3.1.2 Rationale for degree and programme name (Asterisk Criterion)

All study programmes

The titles and degrees awarded for each study programme correspond to the content of the respective curricula and the defined qualification objectives. Each programme is designed in full alignment with the prescribed GOSO requirements and complies with the national Classifier of Areas of Training for Higher and Postgraduate Education (approved on 13 October 2018, No. 569).

3.1.3 Conceptual coherence of the curriculum (Asterisk Criterion)

All study programmes

The development and approval of educational programmes are based on a systematic analysis of labour market needs, relevant professional standards, and structured consultations with key stakeholders, including employers. This process is regulated by the institutional “Procedure for the Development of Educational Programmes,” which ensures consistency, transparency, and alignment with qualification objectives. The structure of this process is described in detail in Chapter 3.1.1. The conceptual coherence of the curriculum, with particular reference to the specialised courses, is presented below. See the Appendix for the whole curricula.

Bachelor’s programme in Accounting and Audit

A solid legal and regulatory framework is established through courses such as Civil and Labor Law and Financial Law, which prepare students to understand the legislative environment governing accounting, taxation, and auditing activities.

The core economic foundation is formed by courses in Economic Theory, Macroeconomics, Business Economics, Statistics, Marketing, Corporate Finance, Taxes and Taxation, Management, and Fundamentals of Finance. These subjects equip students with analytical thinking, decision-making skills, and an understanding of how organisations and markets operate.

The quantitative and analytical competence of students is developed through Economic and Mathematical Modelling, Economic Analysis, Managerial Analysis, Econometrics, and Mathematical and Econometric Methods and Models. These courses focus on both qualitative and quantitative analysis, enabling students to evaluate financial and economic data effectively.

The professional core of the programme consists of an extensive sequence of accounting courses, including Financial Accounting, Managerial Accounting, Accounting and Reporting for Small and Medium Enterprises, and sector-specific accounting such as banking, public institutions, construction, agriculture, trade, tourism, and environmental accounting. Modern technologies are integrated through courses like 1C: Accounting and Artificial Intelligence in Accounting, emphasising database management and cash flow analysis. These minor courses totalling 15 ECTS credits. The offered courses include “Managerial Accounting 1” (5 ECTS credits), “Accounting and Reporting of Small and Medium-sized Enterprises” (5 ECTS credits) and “Financial Accounting 2” (5 ECTS credits). Any student at the University may choose these courses as a minor, and students may also include minor courses from other education programs. To develop language skills, the curriculum includes foreign language study for two semesters.

Advanced training in audit and assurance includes Audit and Related Services, Tax Audit, Internal Audit, Financial Statement Preparation and Audit, and specialised public-sector auditing courses such as Government Audit and Forensic Accounting Examination. These courses prepare students for professional audit practice in both private and public sectors. Internships are provided at the end of each academic year: industrial internship in the second year – three ECTS credits, in the third year – five ECTS credits, industrial and pre-graduation internship in the fourth year - 16 ECTS credits. The total number of ECTS credits allocated to internships is 24.

Bachelor's programme in Finance

The Bachelor's programme in Finance is designed to provide students with a comprehensive foundation in economic theory, financial systems, quantitative analysis, and modern financial practice. A strong economic and quantitative base is established through courses such as Economic Theory, Fundamentals of Financial Calculations, Economic and Mathematical Modeling, Econometrics, Statistical Methods of Analysis, and Financial and Banking Settlements. These subjects develop analytical skills and prepare students to work with financial data, models, and forecasts. The core of the program focuses on financial systems and financial markets. Students study Introduction to the Specialty, Introduction to the Financial Market, Finance, Financial System, Money Circulation and Credit, and Money, Credit, and Banks. These courses provide an understanding of how financial institutions, markets, and monetary mechanisms operate at both national and international levels.

Professional training is strengthened through specialised modules in taxation, accounting, and insurance. Key courses include Taxes and Taxation, Accounting or Financial Accounting, Insurance, Insurance Management and Marketing, and State Regulation of Business. These subjects equip students with practical knowledge essential for financial decision-making and compliance.

In the later semesters, the curriculum expands into public and corporate finance, including Corporate Finance, State and Local Finance, and Public Finance Organisation. Students also study Financial Fundamentals of Business, Business Valuation, and Project Financing, which prepare them for roles in corporate finance, investment analysis, and business development. Advanced topics are introduced through modules in modern financial technologies and investment management, including IT in Finance, Financial Controlling.

In order to develop practical skills, the completion of internships is provided. Thus, students undertake industrial practice in the second year amounting to three ECTS credits, and at the end of the third year amounting to ECTS five credits. The final eighth semester is allocated for industrial practice (6 ECTS credits) and pre-graduation practice (10 ECTS credits), as well as for the preparation of the final thesis (8 ECTS credits). The total number of credits allocated for practical training is 24 ECTS credits.

Bachelor's in Tourism

In the second semester, students continue general education while strengthening professional orientation through Behaviour Culture in Tourist Macro Regions. Practical skills are introduced in the module Tourist Routes and Security, which includes learning practice and electives focused on active tourism and tourist instruction. The third semester expands professional knowledge with Information and Communication Technologies and Service Ethics in Hospitality. Electives such as Ecological or Recreational Tourism, Tourist and Local History,

and Geography of Tourism in Kazakhstan, as well as courses in Museology or Sightseeing Activities, develop competencies in sustainable, cultural, and regional tourism. In the fourth semester, the focus shifts to tourism product development and service technologies. Through Service Organisation and Technology in the Hospitality Industry and Industrial Practice, students gain hands-on experience. Electives in destination development, rural tourism, tourism economics, hotel management, and digital booking systems further strengthen professional skills. The fifth semester emphasises specialisation in tourism enterprises. Core courses include Sales Technology in Services, Socio-Cultural Service, and Tour Operating. Elective courses address Event Tourism, Pricing, Travel Formalities, as well as strategic planning and forecasting in tourism companies. In the sixth semester, the programme adopts an international and regulatory perspective. Students study World Tourism Destinations, complete International Practice, and choose a professional foreign language. Courses in Tourism and Hospitality Infrastructure and electives focusing on cultural, ethnic, and recreational tourism in Kazakhstan support national and international tourism development. The seventh semester concentrates on marketing, service quality, and destination management. Core courses include Branding and PR in Tourism and Digital Marketing. Electives allow specialisation in tourism services, hotel and transport management, quality standards, destination management, sustainable tourism, and state regulation. A total of 205 ECTS credits are allocated for classroom work, and 35 ECTS credits are allocated for practical training and the preparation and defense of the thesis.

The curriculum includes four types of internships: educational and introductory (1st year, three ECTS credits); industrial (2nd year, three ECTS credits); international (3rd year, five ECTS credits); and industrial and pre-graduation (4th year). The total number of internships is 27 ECTS credits. In the 5th semester, students can choose from 15 minor courses: "Sales Technology in the Service Sector," "Socio-Cultural Service," and "Tour Operating."

Master's programme in Accounting and Audit

The core professional content is delivered through the Advanced Accounting and Analysis Module. This module includes Advanced Financial Accounting and Advanced Managerial Accounting, which provide in-depth knowledge of complex accounting systems, strategic management accounting, and financial decision-making. The course Methods of Teaching Accounting Disciplines at the University equips students with didactic skills for academic careers. Teaching practice and research practice ensure the practical application of theoretical knowledge.

The Organisational and Managerial Activities Module focuses on applied management competencies. Courses such as Business Project Analysis and Cost Accounting and Management develop students' ability to evaluate business projects, control costs, and support managerial decision-making at an advanced level.

Specialised professional training is further strengthened in the Corporate Reporting in the Real Sector Module. This module includes Industry Analysis, Advanced Organisation of Internal Audit, and Accounting in Accordance with International Financial Reporting Standards (IFRS). These courses prepare students to operate in complex corporate environments, ensure compliance with international standards, and manage internal control and audit systems.

The Public Sector Corporate Reporting Module addresses audit and accountability in government and public finance. The course Conducting an Audit of the Effectiveness of Tax

and Customs Administration develops expertise in evaluating public sector performance, fiscal transparency, and regulatory compliance.

Modern professional requirements are addressed in the Digitalisation of Accounting and Auditing Module, which includes Generative Artificial Intelligence in Accounting and Auditing. This module focuses on digital transformation, data-driven decision-making, and the application of advanced technologies in accounting and audit practice.

Master's programme in Finance

Besides the already mentioned elements above, which are the same for every Master's programme, specialised professional training is delivered through elective modules in financial market institutions and risk management, including Strategies of Financial Market Institutions and Modern Concepts of Financial Risk Management. These courses provide insights into market behaviour, institutional strategies, and risk control. Applied skills are further developed in the Financial Innovation Module, where students focus on financial decision analysis or digital and innovative technologies shaping the financial sector.

In the second semester, pedagogical and managerial skills are strengthened through Higher School Pedagogy and Management Psychology, while the Financial Markets Module offers in-depth analysis of global and domestic markets. Advanced specialisation is achieved through electives in fiscal planning, investment analysis, and public and Islamic finance, preparing students for both public and private sector roles.

The third semester emphasises advanced corporate finance, economic regulation, and practical teaching experience. Students also explore modern financial practice through electives in banking technologies, behavioural finance, payment systems, and strategic financial management, reflecting current trends in digitalisation and financial innovation.

Master's programme in Tourism

The programme statistical Analysis in Tourism, which equips students with quantitative tools for market analysis and forecasting. Scientific and research-oriented competencies are further developed in the module Scientific Approaches to Design and Ensure Competitive Advantages of Tourism Activities. Continuous Scientific Research Work of Graduate Students supports independent research skills, while Modelling of Tourist Business Processes at the Regional Level focuses on analysing and optimising tourism systems and regional development strategies. Innovation and entrepreneurship are emphasised in the module Innovative Activities in the Tourism Sector, including Franchise Relationships in the Tourism Industry, which examines modern business models and expansion strategies within tourism and hospitality. In the second semester, methodological and managerial competencies are expanded through Higher School Pedagogy and Management Psychology, preparing students for teaching and leadership roles. Applied professional courses such as Consulting in Tourism and SMM Marketing in Tourism develop skills in advisory services, digital promotion, and social media communication. The scientific module continues with research work and the course Competitiveness of the Tourist Product, focusing on strategic positioning and market differentiation. Academic progress at this stage is supported through a Colloquium and work on the Bachelor's thesis framework.

The third semester focuses on applied innovation, internationalisation, and sustainability in tourism. Students complete a Teaching Internship and study specialised courses such as Design of Caravanning and Camping Tourism, International Tourism and Event Management,

and Technologies and Trends of Smart Tourism. These subjects address modern tourism formats, event organisation, and digital transformation. Research activities continue alongside Conceptology of Sustainable Tourism Development, emphasising responsible and long-term tourism growth.

3.1.4 Study and exam regulations (Asterisk Criterion)

All study programmes

At ENU, rules for studying and examinations are regulated by the “Rules for the Organisation of the Educational Process of ENU”.⁸ The documents are published on the ENU website and are accessible to students via the electronic systems *Smart.enu* and *Platonus*. Additionally, students have access to the First-Year Student Guide⁹ and the Student Guide¹⁰.

The study and examination regulations of ENU are in accordance with the rules specified in the Decrees of the Ministry of Science and Higher Education. According to the regulations, there are four main forms of controlling the performance in theoretical education of Bachelor and Master students:

1. The current control, which is a systematic assessment of students’ performance during the semester. The forms of the current control depend on the specific module and are selected by teachers. They can include surveys, written control, presentation of homework, colloquia, essays, reports, tests, and project work.
2. The mid-term control, which includes the results of current control; usually, there are two periods of the mid-term control per semester, whereby each period lasts for one week.
3. The final control, which is conducted in the written, oral, test or combined form after the completion of the study of the entire module during the examination session; the form and the procedure of the examination for each module are set by the Academic Council of the faculty.
4. The final attestation, which is conducted in the form of state examination and the defence of the thesis for bachelor’s students and in form of a state comprehensive examination and the thesis/project defence for master’s students.

Additionally, bachelor’s students need to pass a State Examination on the Modern History of Kazakhstan in the first year of study.

Student assessment is carried out in accordance with the “Regulations on the Organisation of the Educational Process of ENU” and is based on a 100-point scale. The final grade for a course consists of current control (60 %) and the final control (40 %). Assessment results are recorded in the electronic gradebook in *Platonus*.

⁸ The document is dated 30.05.2025, in particular, in §4 “General Provisions”, §9 “Interim Assessment of Students”, and §17 “Procedure for Conducting Final Assessment of Bachelor’s and Master’s Degree Students”, the “Regulation on the Organisation of Educational and Methodological Work” dated 25.09.2025 (in §8 “Conducting Interim Assessment”), and the “Academic Policy of ENU” (§9 and §11).

⁹ <https://smart.enu.kz/api/serve?path=/general/files/47e92de7-c72a-4124-9ae9-eb6d80c72dc2.pdf>, last accessed on May 26, 2026.

¹⁰ <https://smart.enu.kz/api/serve?path=/general/files/669f6d41-efa6-44aa-bcb7-7c31621792b8.pdf>, last accessed on May 26, 2026.

The grading system is based on a letter scale (A-F) with numeric equivalents compatible with the ECTS system, with one ECTS credit accounting for one National credit.

According to the state regulations, the maximum workload for bachelor's students including the self-study must not exceed 54 academic hours (50 minutes) per week. The maximum workload for master's students is 57 academic hours per week.

The study programmes allow students to study at foreign and domestic institutions under academic mobility schemes and in accordance with the principles of the Bologna Process. The Department of International Cooperation issues orders for sending students to partner institutions. Upon their return, credit transfer is carried out according to the general rules of the "Academic Policy" and the "Regulations for the recognition of learning outcomes and credit transfer". The credit transfer is conducted at the departmental level, after which the results are submitted to the Registrar's Office for recording in the system. In the event of a discrepancy between the curricula, the academic difference is determined, which must be mastered by the student in the course of further study. Information about the academic difference is brought to the attention of the student and included in their individual study plan.

Issues of academic integrity and plagiarism prevention are regulated by internal regulatory documents, including the "Policy of Academic Integrity for Faculty, Staff, and Students" and the "Rules for the Organisation of the Educational Process of ENU", §16 "Procedure for Checking Students' Graduation Theses for Plagiarism".

All final written projects (as well as bachelor's and master's theses/projects) undergo mandatory plagiarism checking. The check is conducted through the student's personal account in *Platonus*. The check covers verbatim copying without citation, paraphrasing without semantic transformation, translation-based plagiarism, and self-plagiarism. Similarly, the Constructor proctoring system is used, which is an online platform powered by artificial intelligence that detects suspicious behaviour (looking away, strangers, opening materials) and generates flags for potential violations. Proctors review the reports and, if necessary, forward them to a committee (the vice rector, the registrar's office, and the online learning department), which then decides on the exam results.

Particular attention is paid to ensuring equal access to education for students with special educational needs. The University implements affirmative action measures, including providing adapted forms of assessment, additional time for completing assignments, and special conditions for taking exams. This is regulated in "Rules for Organising the Academic Process" and the "Methodological Recommendations for Faculty and Staff Working with Students with Special Educational Needs".

Graduates are provided with a state-standard Diploma, and upon request a Diploma Supplement in Kazakh, Russian, and English, containing information on courses completed, credits earned, final grades, and an ETCS Grade Distribution Table.

3.1.5 Examination and final thesis (Asterisk Criterion)

All study programmes

At ENU, rules for studying and examinations are regulated by the “Rules for the Organisation of the Educational Process of ENU”, dated 30.05.2025, in particular, in §4 “General Provisions”, §9 “Interim Assessment of Students”, and §17 “Procedure for Conducting Final Assessment of Bachelor’s and Master’s Degree Students”, the “Regulation on the Organisation of Educational and Methodological Work” dated 25.09.2025 (in §8 “Conducting Interim Assessment”), and the “Academic Policy of ENU” (§9 and §11). The documents are published on the ENU website and are accessible to students via the electronic systems *Smart.enu* and *Platonus*. Additionally, students have access to the First-Year Student Guide¹¹ and the Student Guide¹².

The study and examination regulations of ENU are in accordance with the rules specified in the Decrees of the Ministry of Science and Higher Education. According to the regulations, there are four main forms of controlling the performance in theoretical education of Bachelor and Master students:

1. The current control, which is a systematic assessment of students’ performance during the semester. The forms of the current control depend on the specific module and are selected by teachers. They can include surveys, written control, homework presentations, colloquia, essays, reports, tests, and project work.
2. The mid-term control, which includes the results of current control; usually, there are two periods of the mid-term control per semester, whereby each period lasts for one week.
3. The final control, which is conducted in the written, oral, tests or combined form after the completion of the study of the entire module during the examination session; the form and the procedure of the examination for each module are set by the Academic Council of the faculty.
4. The final attestation is conducted in the form of a state examination and the defence of the thesis for bachelor’s students and in the form of a state comprehensive examination and the thesis/project defence for master’s students.

Additionally, bachelor’s students must pass a State Examination in the Modern History of Kazakhstan in their first year of study.

Student assessment is carried out in accordance with the “Rules for the Organisation of the Educational Process of ENU” and is based on a 100-point scale. The final grade for a course consists of the current control (60%) and the final control (40%). Assessment results are recorded in the electronic gradebook in *Platonus*.

The grading system is based on a letter scale (A-F) with numeric equivalents compatible with the ECTS system, with one ECTS credit accounting for one National credit.

¹¹ <https://smart.enu.kz/api/serve?path=/general/files/47e92de7-c72a-4124-9ae9-eb6d80c72dc2.pdf>, last accessed on May 26, 2026.

¹² <https://smart.enu.kz/api/serve?path=/general/files/669f6d41-efa6-44aa-bcb7-7c31621792b8.pdf>, last accessed on May 26, 2026.

According to the state regulations, the maximum workload for bachelor's students, including the self-study, must not exceed 54 academic hours (à 50 minutes) per week. The maximum workload for master's students is 57 academic hours per week.

The study programmes allow students to study at foreign and domestic institutions under academic mobility schemes and in accordance with the principles of the Bologna Process. The Department of International Cooperation issues orders for sending students to partner institutions. Upon their return, credit transfer is carried out in accordance with the general rules of the "Academic Policy" and the "Regulations for the recognition of learning outcomes and credit transfer". The credit transfer is conducted at the departmental level, after which the results are submitted to the Registrar's Office for recording in the system. In the event of a discrepancy between the curricula, the academic difference is determined, which must be mastered by the student in the course of further study. Information about the academic difference is brought to the student's attention and included in their individual study plan.

Issues of academic integrity and plagiarism prevention are regulated by internal regulatory documents, including the "Policy of Academic Integrity for Faculty, Staff, and Students" and the "Rules for the Organisation of the Educational Process of ENU", §16 "Procedure for Checking Students' Graduation Theses for Plagiarism".

All final written projects (as well as bachelor's and master's theses/projects) undergo mandatory plagiarism checking. The check is conducted through the student's personal account in *Platonus*. The check covers verbatim copying without citation, paraphrasing without semantic transformation, translation-based plagiarism, and self-plagiarism. Similarly, the Constructor proctoring system is used, which is an online platform powered by artificial intelligence that detects suspicious behaviour (looking away, strangers, opening materials) and generates flags for potential violations. Proctors review the reports and, if necessary, forward them to a committee (the vice rector, the registrar's office, and the online learning department), which then decides on the exam results.

Particular attention is paid to ensuring equal access to education for students with special educational needs. The University implements affirmative action measures, including providing adapted assessment formats, additional time to complete assignments, and special conditions for exams. This is regulated in "Rules for Organising the Academic Process" and the "Methodological Recommendations for Faculty and Staff Working with Students with Special Educational Needs".

Graduates are provided with a state-standard Diploma, and upon request, a Diploma Supplement in Kazakh, Russian, and English, containing information on courses completed, credits earned, final grades, and an ETCS Grade Distribution Table.

Appraisal:

The respective structures of the study programmes support the smooth implementation of the curricula in question and help students achieve the intended learning outcomes. The study programmes consist of courses and assigns credits per course based on regularly conducted

workload assessments. It can be completed within the projected study time. Practical components are designed and integrated so that credits can be acquired. The course descriptions provide detailed descriptions of intended learning outcomes, and the information defined in the ECTS Users' Guide 2015. The degrees and the names of each study programme correspond to the content of the respective curricula and the study programmes' qualification objectives and are in line with the national requirements. The curriculum of the respective programme adequately reflects the qualification objectives of each study programme. The contents of the courses are well-balanced, logically connected and oriented towards the intended learning outcomes. Electives are an integral part of the curriculum that enable students to gain additional competences and skills.

However, the panel saw room for improvement concerning the subjects taught in relation to current trends. The panel **recommends** aligning general subject areas, such as artificial intelligence and information technology, more closely with the specific profile of each study programme. In particular, programme-oriented applications (for example, artificial intelligence in accounting or finance-specific information systems) should be systematically integrated into existing courses to strengthen relevance, coherence, and employability. The panel **recommends** the BA and MA in Finance integrating CFA-related (Certified Financial Analyst) content into the curriculum as a mandatory component rather than an elective, reflecting its high relevance for the financial sector in Kazakhstan. Specifically, CFA topics and examination-oriented questions should be systematically embedded into existing core courses, following the approach already applied in the Accounting programmes. This would further strengthen professional relevance, standardisation, and graduates' labour-market readiness.

There are handbooks which contain all necessary rules and procedures for teaching, studies and examination. They also take AI developments into account. The faculty has available solutions to detect forms of plagiarism. However, even though ENU was talking about the process of drafting an AI policy, this was not yet finished. Therefore, no specific policy is now in place how to address AI content. The panel therefore states the condition:

The University develops a comprehensive institutional policy on the use of Artificial Intelligence (AI) in teaching and learning. This policy should provide clear guidance for students and staff on the appropriate and responsible use of AI tools within the academic environment.

Furthermore, the panel **recommends** reconsidering the weighting of homework in the final course grade, as the current allocation of 40 percent is disproportionately high in light of the increasing use of artificial intelligence and the limited possibilities for reliable verification of independent work. A greater emphasis on assessment formats that allow for transparent evaluation of individual learning outcomes is advised. However, ENU noted in its response to the report that, at the time of the accreditation procedure, the 40 percent weighting was mandated by Kazakhstani regulations. Should these legal requirements change before the next reaccreditation, the panel's recommendation could be revisited.

The final theses are evaluated based on previously published and coherently applied criteria, rules, and procedures, and are checked for the prevention of plagiarism. Students with disabilities are provided with affirmative actions concerning time and formal standards/requirements throughout the study programme and examinations. This is stipulated in a binding document. 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. The University provides a Grade Distribution Table including a ECTS Grading Table along with their degree certificate, transcript, and Diploma Supplement upon graduation. This is stipulated in a binding document.

All examinations, as they are defined for the courses, are suited in format and content to achieve the intended learning outcomes. The requirements are in accordance with the desired qualification level. The examinations are characterised by a wide variety of test formats. The students - especially in their thesis / final project - prove their ability to undertake scientific work and the achievement of the study programme's qualification objectives.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
3.1	Structure and content						
3.1.1*	Structure of the study programme (Asterisk Criterion)			X			
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X			
3.1.3*	Conceptual coherence of the curriculum (Asterisk Criterion)			X			x
3.1.4*	Study and exam regulations (Asterisk Criterion)				Con		x
3.1.5*	Examination and final thesis (Asterisk Criterion)			X			

3.2 Intended competences and skills

3.2.1 Methods and scientific practice (Asterisk Criterion)

Across all six study programmes—Bachelor and Master levels in Accounting and Audit, Finance, and Tourism—the curricula ensure the systematic development of methodological competences and the ability to conduct scientific work at the required academic level. Methodological training is embedded progressively, moving from introductory research methods at the Bachelor level to advanced independent research at the Master level.

Common Methodological Foundations

At the Bachelor level, all programmes introduce students to research fundamentals through courses such as Fundamentals of Scientific Research or Scientific Fundamental Methods and Information and Communication Technologies. These courses develop basic competencies in academic writing, literature review, data collection, and the use of digital tools for research and analysis. Quantitative and analytical skills are strengthened through Statistics, Economic and Mathematical Modelling, Econometrics, and related disciplines, enabling students to interpret

data and apply scientific methods to professional contexts. The preparation and defence of a Bachelor's Thesis represents the first independent application of these methodological skills.

At the Master level, methodological foundations are further deepened through core courses common to all programmes, including History and Philosophy of Science, Scientific Research Work of Graduate Students, and Research Practice. These components ensure a solid understanding of scientific paradigms, research design, and evidence-based analysis, culminating in the Master's Thesis.

Although the self-evaluation reports did not contain explicit information on methodological competences related to the use of AI, the panel addressed this aspect during the on-site visit. The discussions and demonstrations provided evidence that students are introduced to AI-supported tools and are guided in their responsible and ethical use to support learning and research activities. Furthermore, students are encouraged to critically reflect on the impact of AI technologies on academic work, research quality, and their own study processes. Based on these observations, the panel concludes that appropriate practices are in place to support informed and reflective use of AI in the programmes.

Programme-Specific Methodological Development

In Accounting and Audit, Bachelor students develop research skills through Economic Analysis, Managerial Analysis, Economic and Mathematical Modelling, and research-oriented internships. At the Master level, Advanced Financial and Managerial Accounting, Methods of Teaching Accounting Disciplines, and audit-focused research courses support applied and academic research, reinforced by teaching and research practice.

In Finance, Bachelor programmes emphasise methodological competence through Statistical Methods of Analysis, Econometrics, Financial Modelling, and Financial Mathematics. Master students advance these skills through Statistical Analysis, Analytical Study of Financial Decisions, Financial Economics, Corporate Finance (Advanced), and Risk Management, supported by continuous research work.

In Tourism, Bachelor students gain methodological skills through Scientific Fundamental Methods, ICT, Geography of Tourism, and research-based practical training. At the Master level, advanced research competence is developed through Statistical Analysis in Tourism, Modeling of Tourist Business Processes, Competitiveness of the Tourist Product, and Conceptology of Sustainable Tourism Development, combined with research and teaching practice.

3.2.2 Integration of theory and practice (Asterisk Criterion)

Across all six study programmes the curricula are designed to ensure a consistent and structured integration of theoretical knowledge with practical application. This is achieved through practice-oriented course design, applied teaching methods, internships, project work, and strong engagement with industry partners.

Bachelor's and Master's programmes in Accounting and Audit

In the Bachelor's and Master's programmes in Accounting and Audit, theoretical instruction is linked to applied learning through practical classes, business games, and the analysis of real professional cases. Courses such as Financial Analysis, Financial Accounting, Audit and Related Services, Taxes and Taxation, and Managerial Accounting combine academic

concepts with assignments based on real company data, including financial statement analysis, preparation of accounting records, audit simulations, and tax optimisation scenarios. At the Master's level, Sectoral Analysis and Business Project Analysis further strengthen applied and research-based problem solving. The balance between theory and practice is reinforced through mandatory academic, industrial, research, and pedagogical internships, extensive involvement of practitioners with professional certifications, and collaboration with employers and training centres offering certified practice-oriented modules.

Bachelor's and Master's programmes in Finance

Theory-practice integration is embedded throughout the curriculum via case studies, situational tasks, simulations, financial modelling exercises, and project work. Courses such as Financial Management, FinTech, Investment Analysis, Financial Modelling, and Financial Systems require students to analyse real financial data, budget documents, and enterprise-level cases. At the Master's level, advanced courses in Financial Risk Management, Analytical Substantiation of Financial Decisions, and Innovative Technologies in Finance focus on applied risk assessment, modelling, and strategic decision-making. The progressive structure of the curriculum ensures that foundational theoretical learning in the early semesters is increasingly complemented by practice-oriented assignments, internships, and research projects. Practitioners with extensive professional experience and external stakeholders contribute to teaching, programme development, and final assessments.

Bachelor's and Master's programmes in Tourism

In the programmes in Tourism, the integration of theory and practice is integrated through field-based teaching, business games, project work, and industry-embedded learning. Numerous courses are delivered directly in professional environments, such as hotels, restaurants, tourist associations, and training simulators. Disciplines including Techniques and Tactics of Active Tourism, Hotel Management, Food Service Management, Museology, and Excursion Activities combine theoretical instruction with hands-on practice guided by industry specialists. Many courses incorporate real case studies addressing tourism operations, pricing, booking systems, service organisation, and destination development. The programmes embed different types of internships, such as introductory, industrial, international, research, and pedagogical internships—. At the Master's level, applied research is strengthened through software-based statistical analysis, modelling of tourism business processes, and sustainability-focused projects. Close cooperation with employers, certification of graduates, and international training experiences further support the practical orientation.

3.2.3 Interdisciplinary and transdisciplinary thinking (Asterisk Criterion)

Across all six study programmes, the curricula are intentionally designed to foster interdisciplinary and transdisciplinary thinking in line with the respective qualification objectives. Students are systematically prepared to analyse complex professional problems by integrating knowledge from multiple fields and applying suitable methodological and didactical approaches.

Bachelor's and Master's programmes in Accounting and Audit

In the programmes, interdisciplinarity is embedded through the integration of economics, management, law, information technologies, analytics, and sustainability. Beyond core accounting and auditing disciplines, students study Economic Theory, Entrepreneurship and Business, Management, Marketing, and legal frameworks, enabling them to understand organisational activities in broader economic and regulatory contexts. Digital interdisciplinarity

is strengthened through courses such as Digital Technologies in Accounting and Audit and Generative Artificial Intelligence in Accounting and Audit, which combine accounting knowledge with data analytics and IT tools. At the Master's level, advanced courses in public sector accounting, audit efficiency, business process outsourcing, and managerial accounting require students to apply multiple theoretical perspectives and methodologies. Elective structures further support individual interdisciplinary trajectories, while research activities, pedagogical and research internships promote the application of diverse approaches in professional and academic contexts.

Bachelor's and Master's programmes in Finance

The programmes in Finance emphasise interdisciplinary competencies by combining finance with economics, mathematics, statistics, digital technologies, and management. General education disciplines such as Philosophy, ICT, Sustainable Development, and socio-political studies build a broad intellectual foundation. Core financial courses integrate economic theory with quantitative and analytical methods, while interdisciplinary subjects such as FinTech and Financial Modelling explicitly connect digital technologies with financial decision-making. Continuity between Bachelor's and Master's programmes ensures a progressive deepening of interdisciplinary knowledge, for example through the logical linkage of Finance with Modern Concepts of Finance and Credit or Taxes and Taxation with Fiscal Planning. At the Master's level, disciplines such as Innovative Technologies in the Financial Sphere, Management Psychology, and Higher School Pedagogy, along with applied research, strengthen transdisciplinary perspectives. Ongoing involvement of employers and professionals ensures alignment with real-world financial practice.

Bachelor's and Master's programmes in Tourism

In the Bachelor's and Master's programmes in Tourism, interdisciplinarity is particularly pronounced due to the field's inherent connection to humanities, economics, geography, ecology, technology, and management. At the Bachelor's level, students study courses such as Geography of Tourism, Sustainable Development, Entrepreneurship, ICT, and foreign languages, enabling them to analyse tourism phenomena from multiple perspectives. Interdisciplinary course design is evident in subjects such as Ecological Tourism and Rural Tourism as a Basis for Business, which integrate environmental, economic, and social considerations. Flexible elective and minor structures further support cross-programme learning. At the Master's level, interdisciplinary thinking is advanced through courses such as Conceptology of Sustainable Tourism Development, Cartographic Design of Tourism Activities, and Competitiveness of the Tourism Product, combining sustainability, technology, and strategic analysis. Research projects, internships, and international components extend this perspective to global and intercultural contexts.

3.2.4 International contents (Asterisk Criterion)

Across all six study programmes, international content is anchored in the curricula and aligned with the respective qualification objectives. The programmes are designed to prepare students for professional activity in an international and intercultural environment by integrating global standards, international case studies, language training, academic mobility, and cooperation with foreign educational and professional partners.

Bachelor's and Master's programmes in Accounting and Audit

International orientation is strongly reflected in the emphasis on International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA). Courses such as

Financial Accounting, Managerial Accounting, Audit and Related Services, and Preparation of Financial Statements and Audit introduce international regulatory frameworks and comparative accounting practices. At the Master's level, advanced courses including International Accounting and Audit, Advanced Financial Accounting, and International Standards on Auditing deepen understanding of global accounting and audit regulation and its application in diverse legal and economic contexts. Teaching is supported by the use of international cases, analysis of multinational corporations, global financial scandals, and comparative studies of reforms in EU and US systems. Students engage with English-language academic and professional sources and are prepared for international certifications, enhancing employability in global consulting and audit firms. Academic mobility, participation in international conferences, and dual-degree programmes further strengthen global exposure.

Bachelor's and Master's programmes in Finance

The programmes also demonstrate a strong international orientation through courses focused on global financial systems and markets. At the Bachelor's level, subjects such as International Finance, Islamic Finance, Payment Systems, and Financial Management incorporate international theory, comparative analysis, and practice-oriented tasks based on global financial cases. The curriculum is continuously updated in response to international trends such as digitalisation, artificial intelligence, sustainability, and green finance. At the Master's level, advanced courses including Modern Financial Markets and Islamic Finance Instruments further expand students' understanding of international financial architecture. Intercultural competence is enhanced through instruction in English, visiting foreign professors, international master classes, and the inclusion of international experience in thesis research. Academic mobility programmes and student participation in international scientific conferences support integration into the global academic and professional community.

Bachelor's and Master's programmes in Tourism

In the programmes, international and intercultural content is embedded due to the global nature of the field. At the Bachelor's level, courses such as World Tourist Destinations, Tour Operation, Organisation and Management of Hotel Chains, Service Ethics in Hospitality, and Culture of Behaviour in Tourism Macroregions are explicitly internationally oriented and make extensive use of global case studies and real-world examples. Students complete international internships and participate in field-based study routes and international training programmes, gaining hands-on experience in cross-border tourism management. The study of multiple foreign languages further strengthens intercultural communication skills. At the Master's level, the international dimension is reinforced through courses such as International Tourism and Event Management, Franchising Relations in the Tourism Industry, and Conceptology of Sustainable Tourism Development. Teaching in English, multilingual student groups, international faculty involvement, joint education programmes, and internationally focused master's theses support advanced global competence.

3.2.5 Professional ethics and societal issues (Asterisk Criterion)

All study programmes

Across all six study programmes, ethical considerations, intercultural perspectives, and current societal issues are systematically embedded in both curricula and educational practices, ensuring that graduates are prepared to act responsibly in professional and social contexts.

Ethical conduct is governed by the ENU's internal Honor Code, the Academic Integrity Policy and the Corporate Ethics Policy, all of which are mandatory for students.

In the general courses of the Bachelor's programmes, ethical and social aspects are integrated in "Political Science", "Sociology", Philosophy, "Anti-Corruption Culture", Sustainable Development "Inclusive Culture in Modern Society" and "History of Kazakhstan". Ethical conduct is reinforced through academic integrity policies, plagiarism prevention systems, mentoring activities, and the ethical evaluation of bachelor's and master's theses, complemented by student participation in volunteer and professional community initiatives.

Bachelor's and Master's programmes in Accounting and Audit

Besides the general courses mentioned above, which are compulsory for all Bachelor's programmes, professional subjects including Audit, Professional Ethics of an Accountant and Auditor, and Corporate Governance, which explicitly address ethical principles such as integrity, objectivity, independence, confidentiality, and compliance with international professional standards (IFAC). At the Master's level, Management Psychology supports ethical leadership, organisational behaviour, and responsible decision-making.

Bachelor's and Master's programmes in Finance

The programmes integrate ethical, societal, and intercultural dimensions through a combination of general education, professional disciplines, and institutional practices. Courses such as Sustainable Development, Ecology and Life Safety, Inclusive Culture in Modern Society, and Financial Literacy address social responsibility, transparency, inclusion, and sustainability. Ethical aspects are further embedded in profile courses including Financial Management, Taxes and Taxation, Banking, and Financial Systems, where students analyse corporate ethics, stakeholder responsibility, transparency of public finances, and ethical interaction with authorities. At the Master's level, Pedagogy of Higher Education and Psychology of Management address ethical leadership and managerial responsibility.

Bachelor's and Master's programmes in Tourism

Ethical behaviour, intercultural competence, and societal engagement are core components due to the social nature of the field. Numerous tourism-specific courses integrate ethical and societal dimensions through real-world cases involving community engagement, cultural heritage protection, accessibility, and responsible tourism development. At the Master's level, courses such as Management Psychology, International Tourism and Event Management, and Conceptology of Sustainable Tourism Development deepen ethical reflection and intercultural awareness. These elements are reinforced through advisory systems, student participation in volunteer and environmental initiatives, intercultural activities, and ethical assessment during final examinations.

Appraisal:

Students acquire methodological competences and are enabled to do scientific work on the required level. Students are trained to use AI technologies ethically to support their learning and research process and to reflect critically the influence of AI on their studies.

Theory and practice are systematically interrelated throughout the curriculum, also promoting students' ability to transfer theoretical knowledge to solve problems in practice.

The participants acquire interdisciplinary and/or transdisciplinary qualifications in accordance with the qualification objectives. This is supported by means of suitable didactical and

methodological measures. International contents are anchored in the curricula and in accordance with the qualification objectives to prepare students for working in an international environment. Ethical implications, intercultural perspectives and current societal issues are appropriately integrated in the study programmes.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
3.2	Intended competences and skills						
3.2.1*	Methods and scientific practice (Asterisk Criterion)			X			
3.2.2*	Integration of theory and practice (Asterisk Criterion)			X			
3.2.3*	Interdisciplinary and transdisciplinary thinking (Asterisk Criterion)			X			
3.2.4*	International contents (Asterisk Criterion)			X			
3.2.5*	Professional ethics and societal issues (Asterisk Criterion)			X			

3.3 Teaching and Learning Methodology

3.3.1 Logic and plausibility of the Teaching and Learning Methodology (Asterisk Criterion)

All study programmes

Teaching methods for each module are described in the respective syllabi. The use of digital technologies and the rules governing online learning environments are regulated by the Rules for the Organisation of the Educational Process. ENU prioritises the creation of an inclusive learning environment for all students, including those with special educational needs. The learning process for this category is organised in accordance with the “Methodological Recommendations for Working with Students with Special Educational Needs”. The main principles of the didactic concept are aimed at developing the analytical, methodological, and project-based competencies necessary for scientific, practical, and managerial activities in the field of study, and include a competence-based approach, practice orientation, interdisciplinarity, research orientation, ethical and civic orientation, interactive learning methods, as well as digitalisation of the educational process. In the bachelor’s programme, the educational process is organised in accordance with a gradual increase in learning complexity, from mastering basic concepts and categories (Years one and 2) to acquiring analytical and research competences required for independent resolution of complex problems (Years three and 4).

The programmes follow competence-based and practice-oriented didactic concepts that combine traditional academic instruction with interactive, digital, and research-based learning formats. Teaching and learning methods are transparently defined in the syllabi of each course, ensuring consistency and clarity for students. Across all programmes, the Moodle learning management system, supplemented by AIS “Platonus”, Microsoft Teams, Zoom, Google Classroom, and university MOOC platforms, provides a digital infrastructure that supports content delivery, assessment, communication, and student engagement. Blended learning formats ensure accessibility, flexibility, and continuity of learning.

Bachelor’s and Master’s programmes in Accounting and Audit

In the programmes, the methodology integrates lectures, seminars, practical classes, case studies, business games, and group projects. Students actively apply theoretical knowledge through simulations of accounting, taxation, and auditing processes using professional digital tools such as 1C: Accounting, Excel, and Power BI. At the Master’s level, learning is research-oriented, including project work, modelling of managerial and audit decisions, and analysis of international cases. Students submit assignments through the Moodle learning management system, collaborate digitally with supervisors, and participate in academic discussions, thus taking an active role in shaping their learning process.

Bachelor’s and Master’s programmes in Finance

The programmes in Finance apply a wide range of interactive and practice-oriented teaching methods aligned with international standards. Instruction includes interactive lectures, case studies based on international financial institutions, project-based learning, simulations, debates, and research tasks. Students actively develop business plans, investment projects, budgets, and risk assessments, including the use of artificial intelligence tools for planning, forecasting, and performance evaluation. Digital platforms and MOOCs (Eurasian MOOC platform, Coursera) support flexible and self-directed learning. At the Master’s level, blended and distance learning formats are used, including courses taught by visiting foreign professors online, further strengthening students’ active engagement and international exposure.

Bachelor’s and Master’s programmes in Tourism

Teaching methodology is student-centred and practice-based. Active learning approaches include flipped classrooms, case studies, project work, role-playing, debates, and field-based instruction. Courses are supported by extensive use of digital resources, MOOCs, video lectures, online testing, and interactive webinars delivered via the University’s LMS and MOOC platforms. Students are encouraged to engage actively through group work, independent assignments, and project-based learning. Distance learning technologies are applied for academic mobility, visiting professors, and inclusive education. Teaching methods are consistently described in course syllabi, and faculty regularly update methodologies through pedagogical training and digital competence development.

3.3.2 Acquisition of future and soft skills

Bachelor’s and Master’s programmes in Accounting and Audit

Emphasis is placed on the development of communication skills, teamwork, leadership, and adaptability to regulatory and technological change. These competencies are fostered through discussions, group projects, case studies, role-playing games, presentations, and masterclasses with industry representatives. Digital literacy is developed through extensive use of professional software and platforms such as 1C: Accounting, Power BI, Excel AI, and

data-analysis tools. Practical and communication skills are further reinforced through mandatory production, pre-diploma, research, and scientific internships conducted in partner organisations.

Bachelor's and Master's programmes in Finance

The programmes intend to develop flexible and interdisciplinary skills such as communication, leadership, analytical thinking, adaptability, and digital competence. Students regularly prepare and defend presentations, participate in debates, develop financial projects, and solve real-world cases using digital finance tools and, at advanced stages, artificial intelligence models for planning, risk assessment, and forecasting. Group projects, simulations, and role-playing exercises support teamwork and conflict-resolution skills. Digital literacy is embedded through the use of financial databases, simulators, MOOCs, and blended-learning formats. The programmes include extensive industrial and pre-diploma internships at banks, national companies, ministries, and other organisations.

Bachelor's and Master's programmes in Tourism

In the programmes in Tourism, communication, public speaking, teamwork, and conflict management skills are core learning outcomes, reflecting labour-market expectations in service and hospitality industries. These skills are developed through courses such as Business Culture, Service Ethics in Hospitality, Professional English, and Culture of Behaviour in Tourism Macroregions, as well as through project work, presentations, and interactive learning activities. An emphasis is placed on digital literacy, including booking and reservation systems, online marketing tools, and tourism data analytics. Practical work experiences are embedded throughout the curriculum via introductory, industrial, international, and pre-diploma internships.

3.3.3 Course materials and recommended literature (Asterisk Criterion)

All study programmes

Across all six study programmes, course materials are developed, updated every year, and closely aligned with intended learning outcomes and qualification levels. They reflect current research, professional standards, and emerging trends in the respective fields and are designed to support both structured learning and independent study. All courses are accompanied by syllabi, methodological guidelines, presentations, case studies, practical assignments, and assessment tools, which are reviewed at least annually to incorporate legislative changes, scientific advances, digitalisation trends, and labour-market requirements. Digital compatibility and barrier-free access are ensured through institutional platforms such as AIS "Platonus", Moodle, and the university MOOC system, which provide electronic access to all learning materials. Across programmes, resources include interactive digital elements such as video lectures, online tests, simulations, and data-analysis tasks using professional and sector-specific software. Library holdings and electronic databases complement course materials with up-to-date textbooks, monographs, and scientific journals, supporting advanced academic work, particularly at the master's level. Academic staff continuously enhance their digital-teaching competences and proactively modernise learning resources, ensuring that materials motivate student engagement and support further independent learning.

3.3.4 Extracurricular events

The University organises extracurricular activities that support students' qualification development across all study programmes in Accounting and Audit, Finance, and Tourism. These activities complement curricular learning by integrating professional practice, scientific expertise, and societal perspectives through cooperation with external institutions.

To strengthen practice-oriented learning, the University invites representatives from audit and consulting firms, commercial banks, accounting service centres, tourism associations, and hospitality enterprises, as well as government bodies such as the National Bank of the Republic of Kazakhstan and sectoral authorities. Guest lectures and master classes address topics including international accounting and auditing standards, digitalisation of financial services, taxation and compliance, risk management, tourism destination management, and service quality in hospitality. Such activities support students' understanding of real professional contexts and current labour-market expectations.

For the development of scientific and research competences, visiting professors and researchers from partner universities such as Patrice Lumumba Peoples' Friendship University of Russia (RUDN University), Yanka Kupala State University of Grodno, Shota Rustaveli State University of Batumi, Vytautas Magnus University, and Izmir Katip Çelebi University deliver lectures, workshops, and research seminars. These activities support academic skills, research methodology, and international academic exchange, particularly at the master's level. The university also integrates cultural, social, and intercultural perspectives through cooperation with international organisations, tourism authorities, cultural institutions, and diplomatic partners. Lectures and round tables focus on topics such as intercultural communication, sustainable development, cultural heritage, and global economic challenges. Extracurricular formats include interactive lectures, workshops, scientific conferences, student research and professional clubs, competitions, and volunteer initiatives, promoting active student participation, professional networking, mentoring, internships, and career opportunities. Overall, these systematically organised activities meaningfully enhance students' professional, academic, and personal qualification development across all programmes.

Appraisal:

The teaching and learning methodology of the study programmes is plausible and oriented towards the qualification objectives. It allows for application of varied teaching and learning methods, including AI. Students are encouraged to take an active role in creating the learning process. The teaching and learning methods are described for each course in the course descriptions. The HEI has installed a digital platform, like a Learning Management System, as a practical tool that facilitates the delivery of the programme. The teaching and learning methodology of the study programmes is suited for online/distance learning and corresponds to the qualification objectives of the study programmes. There is an elaborated concept for the use of the corresponding formats including up-to-date techniques for digital education.

The students acquire future skills that are currently in demand on the labour market and are expected to be in even greater demand in the future. Students are trained in digital literacy skills as well as communication and presentation skills in accordance with the intended qualification level. This is supported by means of suitable teaching and learning methods. The study programme offers internships or practical work experiences.

The accompanying course materials including literature recommendations are up-to-date and aligned with the intended learning outcomes. They correspond to the required qualification level reflecting the research and trends in the areas of programme study. The course materials are compatible with techniques of digital education, and access is barrier-free. They support the learning process according to students' needs and motivate students to engage in further independent studies. When compiling online learning course materials, the specific up-to-date techniques for digital education are used. They reflect the latest research and trends in the areas of programme study. The latest specific techniques for digital education are used and regularly and pro-actively reviewed. The course materials consider the latest techniques in digital education.

Furthermore, the panel **recommends** expanding the availability of English-language textbooks and core literature in the doctoral programme in Economics in order to strengthen international academic standards, research quality, and access to current international scholarship. ENU organises extracurricular events that contribute to the students' qualification process, by e.g.: inviting external lecturers with their special experience, either from professional practice or scientific work, or for example, from culture and politics (on-campus or on-line).

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
3.3	Teaching and Learning Methodology						
3.3.1*	Logic and plausibility of the Teaching and Learning Methodology (Asterisk Criterion)			X			
3.3.2	Acquisition of future and soft skills			X			
3.3.3*	Course materials and recommended literature (Asterisk Criterion)			v			X
3.3.4	Extracurricular events			X			

3.4 International environment and mobility opportunities

3.4.1 Foreign language contents

All study programmes

In all study programmes, there are compulsory English language modules. In the bachelor's programmes, there is the two-semester long module "Foreign Language", earning five credit points per semester. The aim of the course is to enable students to communicate freely in English, understand the culture of other countries, and develop personal qualities such as thinking and memory. The course includes the study of grammar and vocabulary, and develops reading, listening, speaking and writing skills. In the master's programmes, there is the module "Foreign Language (Professional)", worth four credit points. The module is aimed at developing academic and professional English language skills. This module is tailored to the respective English terminology needs of the individual study programmes.

Furthermore, students can attend preparatory language courses such as "English Language Course", "English Language: Pre-intermediate Level", "Foreign Language: English. Grammar Course. Intermediate Level". Students also have access to supplementary English-language learning materials through the University Library.

ENU has fifteen cultural and language centres, many of which are supported by embassies and foreign organisations. The centres offer language courses taught by native speakers specially recruited by the University, as well as various cultural events.

Accounting and Audit

Within the Bachelor's in Accounting and Audit a multilingual group is implemented in which department lecturers teach in English the following disciplines in the academic year 2025/2026: Economic Analysis, Accounting in Banks (BUBa 2210), Taxes and Tax Accounting, Financial

Accounting 2 (FU 3301), Accounting and Reporting of Small and Medium-Sized Enterprises (UOSMSP 3218), Management Accounting 1 (UU 3213), Accounting in Trade, Forensic Accounting Examination, 1C Accounting: Enterprise (1SBR 3217), which is more than in the preceding years. Within the Master's in Accounting and Audit instruction is delivered in Russian and Kazakh, therefore no English is needed.

Finance

The languages of study in the BA, MA Finance programmes are Kazakh and Russian. Students with a B1 intermediate English proficiency certificate or who pass an interview may study some courses offered by the Finance Department in English in a multilingual group. The Bachelor's programme has "Finance," "Fundamentals of financial computing," and "International finance" as English courses and the Master's programme offers Strategies of financial market institutions, Analysis and evaluation of investment projects and Risk management of financial market institutions in English. Within the Master's programme, subjects are taught in English by invited professors from abroad, e.g. Turkey and Pakistan.

Tourism

The Bachelor's in Tourism is conducted in separated classes each being taught in only one of the three languages Kazakh, Russian, or English. Students in English-language groups are selected based on the application of students with an IELTS certificate or who have successfully passed the English language test. Over 65% of applicants to the 6B11105 - Tourism programme already have an IELTS 6.0 certificate when they submit their documents. Currently, 103 students are enrolled in English-language groups, including 41 in the first year, 39 in the second year, ten in the third year, and 13 in the fourth year.

In the first year of study, the curriculum includes a foreign language course, which is taught over two semesters and concludes with an exam. In the sixth semester, students can choose to study an additional foreign language (Turkish, Chinese, Arabic, French, Spanish, or professional English). To improve their speaking skills, the University and its faculty host a number of events featuring international lecturers and instructors.

However, there are also multilingual classes in the Bachelor's programme in Tourism has continuously expanded the use of English-medium instruction in the Multilingual Group since 2021/22, increasing from 27 English-taught courses to 78 courses by the 2025/26 academic year. In contrast, the English-language course offering in the Master's programme in Tourism has slightly decreased, from 15 courses in the 2021/22 academic year to nine courses in 2025/26.

3.4.2 International mobility of students and teaching staff

Bachelor's and Master's programmes in Accounting and Audit

For the programmes, international mobility is supported through structured exchange, internship, and research opportunities with partner universities in Turkey, Germany, Greece, the United States, Malaysia, Hungary, and Russia, including institutions such as Pamukkale University, Schmalkalden University of Applied Sciences, University of West Attica, Pittsburg State University, and Patrice Lumumba Peoples' Friendship University of Russia (RUDN University). These exchanges are funded through national programmes supported by the Ministry of Science and Higher Education of the Republic of Kazakhstan, as well as international schemes such as Erasmus+, Orkhun, UMAP, and internal university initiatives.

Academic mobility is strategically aimed at strengthening students' competence in international accounting standards, comparative regulation, and professional communication. Teaching staff actively participate in Erasmus+ teaching mobility and research visits, contributing to joint projects and international publications.

Bachelor's and Master's programmes in Finance

Student mobility focuses on training in international financial systems, public finance, risk management, and financial technologies. Partner universities include Vilnius University (Lithuania), University of Natural Sciences in Warsaw (Poland), Moscow State Institute of International Relations (MGIMO), Lomonosov Moscow State University, and partner institutions in South Korea, Turkey, and Slovakia. Faculty members participate in international conferences, staff mobility programmes, and joint research projects, with institutional support for publication in Scopus- and Web of Science-indexed journals.

Bachelor's and Master's programmes in Tourism

Internationalisation is especially intensive due to the field's global orientation. Students participate in exchanges and research internships at partners such as University of Cordoba (Spain), University of West Attica (Greece), Shota Rustaveli State University of Batumi (Georgia), University of Surrey (UK), and universities in Turkey and Central Asia. Incoming mobility brings students from Uzbekistan and Tajikistan, fostering intercultural learning on campus. Teaching staff engage in joint research projects, international field schools, and research supervision abroad. Mobility activities are explicitly designed to support intercultural competence, international tourism management skills, and research capacity.

3.4.3 International composition of students and teaching staff

All study programmes

ENU pays attention to international integration and cooperation with foreign universities regarding academic mobility for students and teaching staff. ENU has academic mobility agreements with more than 500 other foreign universities. Currently, the programmes "ENU Students Ambassador", Erasmus+, Orhun, ITEC, and Dora Plus are implemented. Students as well as academic staff can apply to them. The University finances travel and accommodation from targeted and internal budgets, and partially reimburses expenses related to visas, medical insurance and other associated services.

Furthermore, there are:

- The Republican Academic Mobility Programme, funded by the Ministry of Science and Higher Education of the Republic of Kazakhstan, provides grants for one semester of study abroad, covering accommodation, travel, visa costs and health insurance. Main destinations include the USA, EU countries and Southeast Asia.
- UMAP University Mobility in the Asia-Pacific, enables students to complete one semester abroad as well as participate in short-term on-site and online programmes.
- The "Orkhun" Programme is an initiative of the Organisation of Turkic States, and supports academic mobility among students and academic staff in Türkiye, Azerbaijan, Kyrgyzstan and Uzbekistan.
- The "Abay-Verne" Scholarship Programme is a joint Kazakhstan–France initiative providing state-funded scholarships for master's degree study in France, including a monthly stipend.

In 2019, the University opened the Welcome to ENU incoming mobility programme for international students. The University provides international students with tuition-free study opportunities, free accommodation, and an adaptation guide offering essential information about the institution and its activities. ENU also enables participation in youth policy projects and international events organised on campus. Furthermore, within the Erasmus+ project, ENU has opened a fully equipped Welcome Centre designed for study, leisure and various academic and extracurricular activities.

Second- and third-year bachelor's students and first-year master's students are eligible to participate in academic mobility programmes. To participate, applicants must submit an application to the International Cooperation Department and undergo a competitive selection process in accordance with the "Regulations on Academic Mobility".

To attract foreign scientists to ENU, there is the "Regulations on the Attraction of Foreign Specialists and the Procedure for Reimbursement of Expenses for their Invitation".

Bachelor's and Master's programmes in Accounting and Audit

For these programmes, internationalisation is embedded through both student body composition and teaching staff profile. The programmes enrol full-time international students from Central Asia, Mongolia, Afghanistan, and other regions, and also include outgoing and incoming mobility participants. Study groups with English-medium instruction enhance accessibility and international classroom interaction. The academic staff includes lecturers with international research experience, publications in foreign journals, and teaching or training backgrounds from European, CIS, and Asian partner universities, and visiting lecturers from partner institutions contribute to courses in financial accounting, international auditing standards, and comparative accounting practice.

Bachelor's and Master's programmes in Finance

Internationalisation corresponds to the programme's emphasis on global financial markets, public finance, and digital finance. Incoming students from Central Asian countries and outgoing mobility students studying in Europe and the CIS contribute to a multicultural learning environment. Teaching staff include foreign guest lecturers from partner universities, as well as ENU faculty with international teaching, research, and project experience acquired through mobility at universities in Germany, Poland, Lithuania, and Russia.

Bachelor's and Master's programmes in Tourism

For the programmes, international composition is a core element of the programme concept due to the global nature of the tourism sector. The student body includes full-degree international students from Asia, the CIS,¹³ and neighbouring regions, alongside outgoing mobility participants studying in Southern and Western Europe, the Caucasus, and Turkey. The teaching staff includes lecturers with international degrees, professional experience abroad, and visiting professors from Europe, the United Kingdom, South Asia, and Turkey, teaching courses in international tourism, hospitality management, research methods, and cultural heritage studies. This composition shall foster intercultural competencies and align with the programme's international and practice-oriented objectives.

¹³ The Commonwealth of Independent States (CIS) is a loose regional organization formed by several former Soviet republics to facilitate cooperation after the dissolution of the Soviet Union in 1991.

Appraisal:

Students benefit from courses conducted in English, from English language courses and from course materials and literature in English.

Students benefit from foreign-language courses (which are state-mandated for bachelor's and master's students) as well as from course materials and literature in English. The expert panel learned that, aside from these compulsory courses, it is theoretically possible for students to avoid courses taught in foreign languages, English in particular, entirely, if they proactively choose only courses delivered in Kazakh or Russian. The expert panel considers this a potential hindrance to ENU's internationalisation efforts. Courses taught in English should be unavoidable for all students to ensure that graduates develop not only general English-language competence but also subject-specific language skills at an operational level appropriate for bachelor's and master's graduates of their specific area of study.

During interviews with various stakeholders, the issue of graduates' English-language proficiency emerged as increasingly important, with employers expressing a preference for candidates who possess such skills. Therefore, the expert panel **recommends** all study programmes identifying the courses most suitable for delivery in English, particularly those with comparative or international content, ensuring that the use of English adds clear value to the course. The panel further suggests considering whether teaching some soft-skills-related courses in English could enhance students' international readiness and improve graduates' employability.

ENU implements targeted measures to enhance international student exchange and mobility, fostering students' intercultural skills. Additionally, the University actively supports academic mobility for teaching staff, facilitating their participation in international conferences, teaching assignments, and research projects - both individual and collaborative. It also encourages the publication of work at an international level. All measures are strategically designed to achieve specific goals.

The international composition of the student body (consisting of incoming and outgoing students) corresponds to the study programmes' concept. The international composition of the teaching staff (lecturers from foreign countries, lecturers with international academic degrees and/or international professional experience) corresponds to the study programmes' concept.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
3.4	International environment and mobility opportunities						
3.4.1	Foreign language contents			X			X
3.4.2	International mobility of students and teaching staff			X			
3.4.3	International composition of students and teaching staff			X			X

ACADEMIC ENVIRONMENT AND FRAMEWORK CONDITIONS

4.1 Teaching staff

4.1.1 Structure and quantity of teaching staff (Asterisk Criterion)

	Bachelor Accounting and Audit	Master Accounting and Audit	Bachelor Finance	Master Finance	Bachelor Tourism	Master Tourism
Full-time teaching staff	14	12	16	8	26	9
Part-time teaching staff incl. visiting/adjunct lecturers	-	-	5	4	13	4
Total number of teaching staff	14	12	21	12	39	13
Among them:	7	7	12	6	6	1
Teaching staff with professional experience	-	-	4	3	2	2
PhD holders/candidates ¹⁴	8	8	7	4	11	9
Master degree holders	4	4	6	3	9	4
Number of professors	1	1	7	6	3	5
Number of associate professors	3	3	3	1	10	7
Number of assistant professors	1	1	-	-	6	1
Number of senior lecturers	5	5	1	-	6	1
Number of lecturers	2	2	11	2	11	-
Guest lecturers	-	-	5	4	-	3

All study programmes

The principal document regulating human resource management at ENU is the University's Personnel Policy. The official website provides detailed information on recruitment procedures for vacant academic positions.

By defining the number of full-time teachers, the University adheres to the state regulation, which determines the ratio of students to teachers at all HEIs in Kazakhstan. For the Bachelor programmes, it amounts to 12:1; for the Master programmes, to 6:1; for the PhD programmes, to 4:1.

The qualification requirements for academic staff are defined through position-specific criteria, which include:

¹⁴ "Candidates" means that the respective teaching staff hold a PhD, but they received the degree at a time when the title 'Candidate' was still used for PhD holders, a designation inherited from the Soviet system.

- possession of academic degrees and titles;
- relevant professional and teaching experience;
- level of formal education;
- professional and pedagogical competence, including high-quality teaching performance and research productivity.

Full-time faculty members carry the main teaching load, including delivering lectures and conducting seminars. They are actively involved in research and publication activities, supervise bachelor's and master's theses, and perform administrative and organisational duties, contributing to the comprehensive development of the educational process.

Part-time lecturers are generally engaged to teach specific courses or modules that correspond to their professional experience and areas of practical expertise. They generally do not contribute to research.

4.1.2 Academic and comprehensive qualification of teaching staff (Asterisk Criterion)

All study programmes

Staff recruitment for vacant positions falls within the competence of the HR department and is carried out on a competitive basis according to the HR Policy of ENU, the "Rules for Competitive Selection of Academic and Teaching Staff, Administrative and Managerial Personnel, and Researchers of L.N. Gumilyov Eurasian National University", the staffing schedule and the job descriptions. The invitation of foreign lecturers is regulated by the Rules on attracting foreign specialists and the procedure for reimbursement of expenses for invitations.

When selecting candidates, ENU's Competition Commission takes account of the academic degrees and titles of the potential employees, their teaching and research experience, methodical and scientific publications, and their English language proficiency. The decision on hiring a candidate is made by the Rector of the University on the basis of the meeting minutes of the Competition Commission. For hiring visiting lecturers, no formal competition procedure is necessary; the recruitment is carried out in accordance with the relevant civil law legislation.

For each of the study programmes, the University has provided an extensive staff handbook, where the qualification levels, the academic career and the main publications of each teacher are described.

According to the approved "Qualification Characteristics of Academic and Teaching Positions", the requirements for the teaching staff include the possession of academic degrees and titles, work experience, educational background, and other competencies.

Qualification requirements for appointment to the position of Lecturer:

- Higher education (specialist level) in a field corresponding to the personnel training profile.

- A Master's degree (scientific and pedagogical track) corresponding to the training profile or a Master's degree (specialised field) corresponding to the training profile, together with a certificate confirming completion of a Master's-level pedagogical study programme.
- At least one year of practical work experience in the relevant speciality.
- Publications in scientific journals included in the List of scientific publications recommended for the publication of key scientific results within the past two years.

Qualification requirements for appointment to the position of Senior Lecturer:

- Higher and postgraduate education (holding an academic Master of Science degree and/or an academic degree such as Candidate/Doctor of Science, Doctor of Philosophy (PhD), or Doctor of Science in the relevant field) corresponding to the training profile.
- At least three years of experience in scientific and pedagogical activity, including a minimum of three years in a teaching position, or at least five years of practical work experience in the relevant speciality (activity profile).
- Scientific publications in domestic scientific journals recommended by the authorised body, as well as in international scientific publications, and educational or methodological works corresponding to the personnel training area.
- Possession of professional certificates in the relevant training profile within the last three years (preferred).

Appointment to the position of Associate Professor at the University is carried out after the conferment of the academic title of Associate Professor in accordance with the "Rules for Assigning Academic Titles" approved by the Ministry of Science and Higher Education of the Republic of Kazakhstan (Clause 4, Rules for Assigning Academic Titles).

Appointment to the position of Professor at the University is carried out after the conferment and confirmation of the academic title of Professor in accordance with the "Rules for Assigning Academic Titles" (Clause 5, Rules for Assigning Academic Titles). The academic title of Professor is awarded to applicants who already hold the academic title of Associate Professor or Senior Research Fellow and work full-time in the organisation submitting the application.

As part of its staff development strategy, ENU supports international internships and professional development. In recent years, the number of PhD graduates who completed their doctoral studies abroad has increased, enhancing the international expertise of the academic staff and enabling the launch of multilingual educational groups. ENU supports the professional development of academic staff, including financial assistance for participation in conferences, research projects, and professional development courses.

For the professional development and realisation of the creative potential of all categories of employees, ENU implements mechanisms of moral and material incentives, including letters of appreciation, certificates of merit, bonuses, nomination for the honorary title "Honorary Worker of Education of the Republic of Kazakhstan", and recommendations for participation in the "Best University Teacher" competition, which is awarded annually by the Ministry of Science and Higher Education of the Republic of Kazakhstan.

Across all study programmes at Bachelor's and Master's level, the academic qualifications of the teaching staff correspond clearly to the qualification objectives. Teaching is delivered by academically and professionally qualified staff holding relevant degrees (PhD, Candidate or Doctor of Sciences, or Master's degrees) in the respective fields, with close alignment between research expertise and taught modules. Staff qualifications are verified through ENU's established competitive recruitment and evaluation procedures.

All programmes are supported by faculty members with continuous scientific output, evidenced by regular publications in peer-reviewed national and international journals, including Scopus and Web of Science, as well as monographs, textbooks, and teaching manuals directly related to programme content. Ongoing academic qualification is ensured through participation in research projects, grant-funded activities, international internships, and professional development programmes, including training in digital teaching methods and inclusive education. Institutional mechanisms for performance monitoring and publication incentives support sustained scholarly activity and ensure alignment with programme objectives.

4.1.3 Pedagogical qualification of teaching staff (Asterisk Criterion)

All study programmes

High pedagogical standards are required for teaching positions at ENU. Besides the possession of an academic degree at the needed level, prior teaching experience is compulsory (typically three to five years for Senior Lecturer, Associate Professor or Professor positions), as is regular professional development through advanced training and retraining programmes.

ENU provides opportunities and institutional support for the professional development of academic staff through the Institute of Continuing Education, a structural division of the University that carries out educational activities to improve the qualifications of faculty and research staff. Continuous education includes participation in certified courses, for example through the Coursera platform, covering IT competencies and modern teaching methodologies, in conferences, joint projects with partner universities and funded access to continuing education programmes.

For all study programmes, pedagogical and didactic qualifications are further demonstrated through membership in the Educational and Methodological Association of the Republican Educational and Methodological Council for Higher and Postgraduate Education in the field of "Business, Management, and Law", as well as through the authorship of teaching and learning materials, textbooks, study guides and monographs.

During the 2023–2024 academic year, the University administration provided the opportunity for the department's academic and teaching staff to complete professional development courses on the Coursera platform. The number of faculty members who completed training amounted to 91% of the total staff.

From 2022 to 2025, the Institute of Continuing Education organised several courses to enhance pedagogical qualifications, such as a Digital Literacy courses at Silver IT University, "Smart University: digital skills, online learning, artificial intelligence", "IT competencies and online learning methods", "Organisation of Education for Students with Special Educational

Needs in an Inclusive Education Environment”, and “Trends in Education: The Learner-Centered Approach as a Vector of Modern Education”. Furthermore, the University is implementing a training project using the educational platform “Easy English”, to enhance the professional knowledge of its staff in English.

4.1.4 Professional experience of teaching staff

All study programmes

Faculty members possess practical experience, professional certification and long-standing expertise in scientific, legal and administrative fields. Their professional background aims at enhancing the integration of theory and practice within the educational process, at strengthening the practice-oriented nature of teaching and at improving the quality of student research.

Bachelor’s and Master’s Programmes in Accounting and Audit

The professional experience of the teaching staff in Accounting and Audit directly corresponds to the qualification objectives of the programmes, which focus on financial reporting, auditing, taxation, and digital accounting. Teaching is delivered by staff with substantial professional backgrounds in accounting firms, audit companies, consulting organisations, state financial bodies, and large enterprises. Many instructors hold recognised professional accounting and audit certifications, ensuring alignment with national and international professional standards. This professional experience is embedded in teaching through applied case studies based on real company data, simulations of audit procedures, preparation of financial statements under IFRS, and analysis of taxation and compliance scenarios. Teaching staff use professional software and digital tools such as accounting systems and analytical platforms to work with real datasets. Practical classes are also conducted jointly with accounting and audit service centres and training organisations, allowing students to solve tasks identical to those encountered in professional practice. As a result, students acquire industry-relevant skills grounded in authentic professional experience.

Bachelor’s and Master’s Programmes in Finance

In the Finance programmes, teaching staff possess practical experience in commercial banks, ministries and departments of the Republic of Kazakhstan, the National Bank, state-owned companies, and private financial and consulting organisations. This professional background corresponds closely to programme objectives in financial analysis, public finance, banking, risk management, and investment decision-making.

Professional experience is integrated into teaching through case studies from banking practice, analysis of real budget documents, modelling of financial decisions in corporate and public sectors, and simulations involving liquidity management, taxation, and investment evaluation. Part-time lecturers from financial institutions bring current market practices into seminars and workshops, ensuring relevance to changing economic conditions. Students shall be enabled to work with financial databases, analytical software, and digital finance tools, enabling them to apply theoretical concepts to real economic and financial challenges.

Bachelor’s and Master’s Programmes in Tourism

The Tourism programmes are delivered by teaching staff with professional experience in tourism enterprises, hotel and hospitality chains, tour operators, cultural institutions, destination management organisations, and international tourism projects. This experience

aligns with programme objectives related to service management, destination development, sustainable tourism, and hospitality operations.

Practical professional experience is embedded through service management cases from hotels and restaurants, development of tourist routes, analysis of destination marketing strategies, and projects related to ecotourism and cultural heritage management. Teaching staff integrate examples from international tourism practice, including hospitality standards and customer experience management. Field-based classes, cooperation with tourism organisations, and project-based learning ensure that students engage directly with real operational and managerial challenges in the tourism sector.

4.1.5 Internal cooperation (Asterisk Criterion)

All study programmes

Collaboration among academic staff is guided by the University's internal regulatory framework (Code of Corporate Culture of ENU Employees) and is manifested in the continuous exchange of pedagogical, methodological and research expertise. Systematic interaction occurs both within teaching activities and in the context of scientific research.

Faculty members discuss coordination of syllabi, share teaching and research literature, co-author academic publications, and participate jointly in scientific competitions. For example, in 2025, the Faculty of Law held a practical workshop titled "How to Publish an Article in International Scientific Databases: From Idea to Scopus", during which faculty members and young researchers exchanged practical knowledge on academic writing and discussed future collaboration.

Internal interaction among faculty and department-level issues is conducted at regular and extraordinary department meetings. The department's meeting agenda regularly addresses issues related to the development and implementation of study programmes, they serve as a platform for discussing challenges in teaching, as well as academic, methodological, research, and educational work, involving the entire faculty. The results of these meetings are recorded.

To share teaching experiences and improve teachers' professional skills, as well as to master modern teaching methods and techniques, mutual visits to classes are conducted according to an approved schedule. The results of these visits are analysed and discussed at department meetings and are reflected in the department journal.

Cooperation also takes place in the implementation of team-teaching courses. For instance, the compulsory course "Anti-Corruption Culture" (5 ECTS), taught in Kazakh, Russian and English, is delivered by several instructors across all study programmes of the University.

4.1.6 Student support by the teaching staff (Asterisk Criterion)

All study programmes

ENU has established a system of student support, outlined in the official Student Guide. The guide introduces students to the specifics of academic life, the organisation of the educational

process, procedures for formative, mid-term and final assessment, progression rules, and student rights and responsibilities.

During the adaptation week, held at the beginning of studies, students meet with faculty deans, heads of departments and academic staff. Each academic group is assigned a curator and an academic advisor, who provide guidance to bachelor's and master's students in developing individual learning trajectories, selecting educational programmes and elective modules. The academic supervisor of master's students supervises the implementation of the individual curriculum, provides advice on the research work of master's students, and the preparation and defence of the master's dissertation in accordance with the "Regulation on the Master's Programme of ENU".

Faculty members are available in person and online (via email, WhatsApp, Teams, SmartENU, and Platonus) in and out of office hours. Consultation schedules are approved by the department and posted in the Platonus system. Part-time faculty members have similar consultation schedules, which are communicated to students. For current questions, students can contact the dean or head of department directly via email

Academic staff supervise course papers and capstone projects, advise students on research and publications, and guide their participation in conferences and international competitions.

The University provides tailored academic support for students with special educational needs. This includes individualised syllabi, adapted assessment criteria, modified examination tasks, and alternative forms of evaluation (oral, written or creative assignments). Additionally, extended deadlines, accessibility formats (such as large print, digital copies, audio materials) and personalised learning pace adjustments are provided when required. Academic staff also assist these students during their adaptation period and encourage their participation in research activities and publications.

ENU operates a permanent Public Reception Office and an institutional Ombudsman service. Furthermore, the University maintains an Anti-Corruption Compliance Office, which aims to ensure transparency and monitors adherence to ethical and anti-corruption standards. The office considers submissions and proposals from students and staff.

Appraisal:

The structure and number of teaching staff in the study programme ensure the achievement of the intended qualification objectives. The HEI has a policy for a balanced gender-ratio of teaching staff.

The academic qualification of the teaching staff in the study programme corresponds to the qualification objectives of the study programmes. ENU verifies the qualifications of the teaching staff by means of an established procedure. Specific measures for further academic qualification and comprehensive qualification (e.g.: training on inclusion and equity) of the teaching staff are implemented. Academic qualifications are demonstrated by regular scientific publications.

ENU offers and promotes pedagogical training for their teaching staff or verifies the pedagogical qualifications of the teaching staff by means of an established procedure. The

pedagogical qualification of the teaching staff corresponds to the qualification objectives of the study programme. Specific measures for further qualification of the teaching staff are implemented, including appropriate qualification regarding online teaching and learning elements. The professional experience of the teaching staff corresponds to the qualification objectives of the study programmes. The teaching staff include their experience and practical examples in their teaching. There is a regular process for internal cooperation between teaching staff of the respective study programme, the programme management as well as external teaching staff (from other study programmes and guest lecturers). They cooperate with each other to tune the courses towards the overall qualification objectives. Cooperation also takes place in form of joint teaching activities, joint research projects and regular exchange opportunities. The panel applauds the programmes for their student support, which is an integral part of the services provided by the teaching staff. The teaching staff demonstrate exceptional dedication to students' individual needs. There are options for online consultation to accommodate students remotely. The services are target-group oriented and take individual needs into their care.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
4.1	Teaching staff						
4.1.1*	Structure and quantity of teaching staff (Asterisk Criterion)			X			
4.1.2*	Academic and comprehensive qualification of teaching staff (Asterisk Criterion)			X			
4.1.3*	Pedagogical qualification of teaching staff (Asterisk Criterion)			X			
4.1.4	Professional experience of teaching staff			X			
4.1.5*	Internal cooperation (Asterisk Criterion)			X			
4.1.6*	Student support by the teaching staff (Asterisk Criterion)		X				

4.2 Programme management and administrative support

4.2.1 Programme management

All study programmes

- The study programmes are led by the respective Heads of Department
- The functions and responsibilities of programme leaders are regulated by the job description of the Head of Department and aligned with the University's Academic Policy and Human Resources Policy.

- Programme leaders are responsible for the strategic development, academic content, and quality assurance of the programmes. Their duties include:
- academic and organisational management of the department's study programmes, ensuring that the content and learning outcomes comply with national and international standards of higher and postgraduate education;
- monitoring the quality of the educational process and ensuring the objectivity of the assessment of students' learning outcomes;
- managing the department's activities, including the organisation and coordination of educational, methodological, research, and academic work;
- updating and modernising programme content to reflect advances in science, digitalisation, and labour-market needs;
- developing and revising curricula, syllabi, and modular structures in accordance with the National Qualifications Framework and relevant professional standards;
- integrating contemporary teaching methods (case-based learning, simulations, project-based learning, moot courts);
- developing and internationalising study programmes, participating in academic mobility projects, and promoting the department at the international level;
- implementing policy in the field of education quality, fostering a culture of academic integrity, and upholding anti-corruption principles;
- engaging with employers and external partners to enhance the practical orientation of training and improve graduate employability;
- supporting the formation and development of human resources, mentoring, assisting in the professional development of teachers, and implementing innovative pedagogical approaches.

4.2.2 Administrative support

All study programmes

The Dean's Office of each Faculty, the Department of Academic Affairs, the Postgraduate Education Department, the Registrar's Office, and other University departments involved in organising the educational process provide support to faculty and students.

The Dean's Office provides administrative support by organising the educational process, consulting students and faculty on academic and administrative matters, maintaining documentation, coordinating schedules and internships, and ensuring effective interaction with the Academic Administration and other University departments.

The Department of Academic Affairs implements the strategic development of the study programmes, aims to ensure the quality of the content of educational and methodological work, improves the standards of service provision to students and the educational process.

The Registrar's Office under the Department for Academic Affairs operates both offline and online through the "Virtual Registrar's Office" section on the University's official website. The responsibilities of the office include maintaining academic documentation, registering students for courses, forming class schedules and academic groups, recording and transferring academic credits, organising examination sessions and summer semesters, calculating GPA,

and assigning scholarships and compensations. It also issues academic orders related to student status (enrolment, expulsion, academic leave, transfer, and graduation). The office ensures the preparation and issuance of educational documents, the processing of duplicates and diploma supplements, the maintenance of student personal files, and provides consultation on academic matters. To facilitate prompt communication with students, a Call Centre has been established.

The Department of Postgraduate Education helps with the preparation of scientific internships, approval of dissertation research topics, the appointment of scientific advisers, and the preparation of orders for graduation.

The Career and Business Partnerships Department coordinates the professional internship and employment processes for graduates, coordinating interactions with external partners and employers.

The Department of International Cooperation coordinates work on international cooperation and the development of academic mobility, provides consultations and supports students in topics regarding international mobility.

ENU has an Ombudsman institution, whose main role is to provide advice to employees, students, and participants in labour disputes and conflicts.

The Anti-Corruption Compliance Service is responsible for ensuring transparency of activities, preventing corruption, and monitoring compliance with anti-corruption legislation and corporate standards.

Furthermore, ENU operates a Centre for Inclusive Support, a Department for Social and Civic Development, a Medical Service, Sports Club, a Centre for Psychological Assistance, as well as various student associations such as the Youth Centre, student clubs, the Student Parliament, and the volunteer movement “Qamqor”.

4.2.3 Public information

All study programmes

Information about ENU's study programmes is publicly accessible through various channels. The main information is published on the official website of the Faculties in Kazakh, Russian, and English. Additionally, the Faculties' and departments' social media accounts (Facebook, YouTube, Instagram, and Telegram), as well as printed materials (booklets, brochures) and in-person consultations at the University are used.

Visitors to the website may interact with ENU leadership and staff through feedback and communication channels such as the Rector's blog, the press service's email, and the contact information of faculties, departments and structural units. Communication between students, stakeholders, programme leadership and academic staff is also carried out through social media.

Information about study programmes, learning processes, and research activities of the departments is regularly updated and publicly accessible to all interested stakeholders, including applicants, students, faculty, employers, and external experts.

Departmental reports reflect the achievements and outcomes of study programmes, effectiveness of faculty work, results of quality monitoring, and proposals for further improvement of departmental activities.

4.2.4 Inclusive and equitable education (Asterisk Criterion)

All study programmes

The University has approved a Roadmap for the Development of Inclusive Education at ENU for 2023 to 2025. The educational process is carried out in accordance with the Methodological Recommendations for Teachers and Staff on Working with Students with Special Educational Needs.

ENU operates a Centre for Inclusive Support and has implemented measures to develop an inclusive educational environment through infrastructure improvements such as ramps, lifts, elevators, tactile boards, call buttons, anti-slip flooring, and others. If a student with special educational needs requires an individualised educational process, teachers develop individual assessment criteria for the subject, taking into account the student's perception, pace of learning and specific interaction style. ENU offers a 30% tuition discount for students with special educational needs. Additional support is provided through the ENU Endowment Fund scholarship programme in the "Inclusion" category. Students may also receive social scholarships, financial aid and benefits in accordance with the legislation of the Republic of Kazakhstan. At the Scientific Library, an Inclusive Information and Resource Room is set up, equipped with personal computers and a scanner, with screen-reading software installed to facilitate access to information for students with visual impairments. The Centre for Psychological Support also functions at the University, and an Ombudsperson has been appointed to protect students' rights. Social support is provided to all categories of students. In 2022, the University launched the Silver University programme through the Institute of Continuing Education, offering courses for citizens aged 50 and over. In 2024, the University approved a Sustainable Development Policy. The document was developed considering requirements and provisions in the field of ESG (environmental, social, and corporate governance). ENU pays special attention to international students studying on joint programmes and academic mobility programmes, within which free tuition and free accommodation are provided. The University has an Academic Policy. Clause 4 of the Policy outlines the University's values, including academic integrity, tolerance, and patriotism. Clause 26 states that the organisation of the educational process is based on the principles of openness, transparency, objectivity, accessibility, and ethical norms. Any form of discrimination at the University is prohibited, including on social, racial, gender, ethnic, and religious grounds.

Information on the principles of equality and inclusiveness is communicated to students and staff through:

- orientation meetings and advisor hours;
- the Platonus system;
- ENU official web resources (<https://enu.kz/ru/page/student-life>);

- the Centre for Inclusive Support (<https://enu.kz/ru/page/inclusive-enu/the-center-for-inclusive-support>).

4.2.5 Career counselling and placement service

All study programmes

The Career and Business Partnership Office of the ENU Department for Academic Affairs oversees issues related to professional internships and employment support and coordinates the work of responsible staff members at the faculties and departments of the University in matters of professional practice and graduate employment.

ENU supports graduate employment by collaborating with potential employers: job fairs are held twice a year, along with seminars, trainings, webinars, master classes, and activities focused on preparing students for job interviews, CV writing, and related skills. For example, in April 2024, more than 70 graduates and representatives of leading government and law enforcement agencies participated in a university event, where they presented vacancies and explained employment procedures.

Job vacancy announcements and internship opportunities for graduates are posted weekly on the university website, on the Instagram page “enu.alumni_office”, in the Telegram channel “Vacancies for ENU Graduates”, and on WhatsApp channels. Students and graduates are also informed about the “Career” electronic platform available in the Smart ENU application. The platform allows for the most effective interaction between graduates and companies looking for new employees. Students or graduates of ENU can respond to job vacancies by filling out their CV in three languages.

4.2.6 Alumni activities

All study programmes

ENU has an active Alumni Association¹⁵ and the ENU Endowment Fund¹⁶. Their mission is to maintain connections between the University and alumni, strengthening the community for experience sharing, mutual assistance, and professional development. The Alumni Association regularly holds meetings, master classes, motivational sessions, and career consultations for students, where successful alumni share their experiences and offer career advice.

Staff members of the Career and Business Partnership Office, as well as faculty and department coordinators, are assigned to work with alumni. Additionally, the University's Alumni Association has designated personnel responsible for organising events, supporting projects and maintaining communication with graduates. Alumni are engaged through newsletters, social networks, and the University's official website. The Association actively informs alumni about upcoming activities, invites them to participate in University projects and maintains feedback channels. Image-building initiatives, grants and opportunities to participate in charitable projects are used to enhance the engagement of alumni.

¹⁵ <https://www.enu.kz/en/page/graduates/alumni-association>, last accessed on May 26, 2026.

¹⁶ <https://endowmentenu.kz/enuendowmentfund>, last accessed on May 26, 2026.

Graduates also participate in ENU Family Day events and annual alumni reunions, which help strengthen ties between generations of students and faculty. The “Interviews with Successful Alumni” media format on the ENU website showcases real-life career paths and examples of professional growth for students.

The endowment fund plays a significant role in developing alumni’s social responsibility. Prominent alumni provide financial support to students and contribute to the ENU Endowment Fund.

Information about all events is published on the University website and on social networks (Instagram, YouTube).

Appraisal:

The responsibilities for programme management in academic and organisational terms are defined and ensure that the programme runs smoothly. Furthermore, the panel saw that the programme management of each programme successfully takes initiatives to promote the development of the study programme. Administrative staff support teaching staff and students in the organisation of the study programmes. Decision-making processes for the administrative support services are clearly defined and consider special circumstances of students and teaching staff. The HEI offers the administrative staff opportunities for continuous professional development.

The study programmes’ content and qualification objectives are suitably communicated to the public and are available in the relevant national languages and in a foreign language. ENU regularly publishes current news and information about the study programmes on different communication channels such as its website and social media channels. However, the panel **recommends** that the University ensure a complete, up-to-date, and easily accessible online presence for all programmes in both Kazakh/Russian and English. This includes publicly available information on programme structure, learning outcomes, admission requirements, study regulations, teaching and assessment methods, staff profiles, and any other elements required by international standards for transparency. It would be advisable to reduce the complexity of the online information, as providing more content does not necessarily lead to better or clearer information.

The study programmes comply with principles of inclusive and equitable education, or non-discrimination policies. There is assistance and support for students in special circumstances, such as students with impairments or disabilities, with children, foreign students, economically disadvantaged students and/or students from non-academic backgrounds.

The HEI offers students and graduates support in career counselling. Placement services (including internships) take place through available channels and events, such as job fairs, resume workshops. However, the panel applauds ENU for additionally offering career counselling and placement services (including internships) to the students and graduates on an individual basis. Where required, alumni are also available for individual counselling sessions. Such activities are planned on a long-term basis, performed regularly, and are actively marketed. Students have access to the HEI-wide professional network.

To facilitate the career development, an alumni organisation has been established, even at different levels within the HEI, if applicable. It connects graduates with current students and providing them with access to professional networks, mentorship opportunities, and job placement assistance tailored to their specific fields of study.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
4.2	Programme management and administrative support						
4.2.1	Programme management		X				
4.2.2	Administrative support			X			
4.2.3	Public information			X			X
4.2.4*	Inclusive and equitable education (Asterisk Criterion)			X			
4.2.5	Career counselling and placement service		X				
4.2.6	Alumni activities			X			

4.3 Cooperation and partnerships

4.3.1 Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)

All study programmes

In accordance with the University Development Strategy for 2021 to 2026, within the framework of Strategic Direction 3, “Internationalisation and Development of International Cooperation,” the University is implementing a policy aimed at strengthening and developing existing international agreements and establishing new partnerships. The goal of this direction is to integrate the University into the global educational and scientific space, enhancing its international competitiveness and academic reputation.

Within the framework of cooperation agreements, the University conducts joint events with partner HEIs, which are reflected in the annual development plan of ENU’s Department of International Cooperation. Furthermore, ENU promotes academic mobility including through the Erasmus+ programme, the MEVLANA academic exchange programme, the ORHUN academic exchange programme, the UGRAD student exchange programme of the US Department of State, and the DAAD academic exchange programme.

With their international HEI cooperation partners, ENU cooperates in areas such as

- Joint scientific research;
- Exchange of specialists, internships, and academic mobility;
- Exchange of information in scientific and academic work
- Participation in scientific forums, conferences, and seminars
- Joint conferences and seminars;
- Access to library and informational resources.

Faculty of Economics

The Faculty of Economics has cooperation agreements with Bahçeşehir University (Turkey), Pamukkale University (Turkey), Pittsburg State University (USA), Schmalkalden University of Applied Sciences (Germany), University of West Attica (Greece), Szent István University (Hungary), and University of Malaya (Malaysia), as well as other foreign universities.

Master's programme in Accounting and Audit

The Accounting and Analysis Department have a wide range of international partners with whom cooperation agreements have been concluded, including Bahçeşehir University, Pamukkale University, Pittsburg State University, Schmalkalden University of Applied Sciences, University of West Attica, Szent István University, and University of Malaya, among other foreign universities. These agreements provide students with opportunities to participate in exchange programs, internships, and joint research projects: ENU international partners.

During the period 2020–2025, active development of international cooperation was observed within the Bachelor in Accounting and Audit. As part of academic mobility, students studied at leading foreign universities: two students at Pamukkale University (Turkey), one student at University of West Attica (Greece), another student at Pittsburg State University (USA), one at Schmalkalden University of Applied Sciences (Germany) and another at Peter the Great St. Petersburg Polytechnic University (Russia). In addition, within the Master in Accounting and Audit, one master's student completed academic mobility at Atyrau University (2025).

In accordance with the agreement between the Peoples' Friendship University of Russia (RUDN, Moscow) and ENU in the master's programme, academic mobility of master's students is carried out annually. In the last years, one – three students of the programme at ENU were sent to study at RUDN, which allowed them to master specialised courses and gain experience in international educational cooperation. In 2023 and 2024 one student of RUDN was studying at ENU in return.

Bachelor's and Master's programme in Finance

The students of both programmes are annually trained under the programmes of external academic mobility in partner universities: Cracow University of Economics (Poland), Seijong University (South Korea), HSE (Russia), Warsaw University (Poland), University of Pamukale (Turkey), Belorussian State University and others.

In the academic year 2024–2025, eleven Bachelor's students participated in incoming academic mobility at ENU for one semester or a full academic year. They came from the University of International Business named after K. Sagadiev (Almaty), Kyrgyz State University, the International University of the Kyrgyz Republic, the International University of Tourism and Entrepreneurship of Tajikistan, and the Tajik State University of Law, Business and Politics.

During the same period, six ENU Bachelor's students took part in outgoing mobility programmes and studied at Vilnius University (Lithuania), the University of Warsaw (Poland), the Moscow State Institute of International Relations (MGIMO), Lomonosov Moscow State University (MSU), Ualikhanov University (Kokshetau), and South Kazakhstan University named after M. Auezov (Shymkent).

Bachelor's and Master's programme in Tourism

Under the Bachelor's Programme in Tourism, examples of ENU students' participation include: participation in the Erasmus Mundus program (one second year student in 2021–2022). one first year student participated in the Ministry of Education and Science of the Republic of Kazakhstan program in 2023–2024. A second year student participated in the ENU Student Ambassador initiative in 2022–2023.

At the master's level, two students participated in the Orhun program in 2022–2023. A second-year master's student completed a research internship during the fall semester of the 2023–2024 academic year at Shota Rustaveli State University in Batumi (Batumi, Georgia) in 2023. Students in the Tourism programme, as part of their international internship, travel annually along the route Astana – Shymkent – Tashkent – Samarkand – Bukhara – Tashkent – Shymkent – Astana, during which they study issues related to the organisation of tourism activities at the international level.

Starting in 2023, the department, in collaboration with Antalya Bilim University, has been implementing the ABU-TELP program, under which students receive training and practical experience at leading hotels in Turkey. As part of the ABU-TELP program, an international summer school was organised in Turkey for students of the "Tourism" educational program. The program was implemented in collaboration with Antalya Bilim University, the Rixos Hotels chain, and other leading 5-star hotels in Turkey. As part of the program, students completed professional internships and worked in the hospitality sector, gaining international experience and honing their professional skills. According to statistics, six students from the "Tourism" program participated in the program during the 2021–2022 academic year. In the 2022–2023 academic year, the number of participants increased to 30 students, in the 2023–2024 academic year to 47 students, and in the 2024–2025 academic year to 54 students. Thus, compared to the 2021–2022 academic year, the number of students participating in the program increased ninefold.¹⁷

The international and intercultural aspects of the program are also supported through the implementation of academic mobility programs. From 2021 to 2025, 11 students studied at the University of West Attica in Greece, four students at the University of Córdoba in Spain, 34 students at universities in Turkey, eight students at Adam Mickiewicz University (Poland), three students at St. Petersburg University of Economics in Russia, one student at the University of Jaén (Spain), one student at Kyungpook National University (South Korea), one student at Sejong University (South Korea), one student at Xi'an International Studies University (China), one student at Alba Iulia University (Romania), one student at Tbilisi State University (Georgia). From 2021 to 2025, under the internal academic mobility program: eight students from the International University of Tourism and Hospitality (Turkistan), one student from Almaty Management University, and one student from Atyrau University named after H. Dosmukhamedov studied at the Department of Tourism. Under the external academic mobility program: three students from M.K. Ammosov North-Eastern Federal University, Russian Federation, and seven students from the International University of Tourism and Entrepreneurship of Tajikistan studied at ENU under the Tourism programmes.

In addition, the international and intercultural aspects are implemented through a joint educational program in the Tourism master's program with the participation of foreign partners (P. Lumumba Russian University of Friendship of Peoples and South Federal University). Cooperation agreements have been signed with foreign universities for the Tourism program: University of Alicante (Spain), University of Córdoba (Spain), Akdeniz University (Turkey),

¹⁷ <https://enu.kz/en/news/5248>, last accessed on May 26, 2026.

Pamukkale University (Turkey), Eastern Mediterranean University (Cyprus), Belarusian State University, and others.

4.3.2 Cooperation with professional fields (Asterisk Criterion for educational and vocational programmes, franchise programmes)

Bachelor's and Master's programme in Accounting and Audit

The department collaborates with domestic and international organisations based on memorandums and agreements. These include the Association for the Certification of Accountants and Auditors, the Chamber of Auditors of the Republic of Kazakhstan, the National Bank of the Republic of Kazakhstan (practical classes, professional development), as well as companies such as LLC "ProfiBukhAstana", "VED Partner", "ARMADA-S.V.", the Izhevsk Production Plant, and "Positive gc" (student internships and practical training).

The participation of representatives from employers and professional communities in the work of the State Attestation Commission and the Republican Educational and Methodological Council strengthens the practice-oriented nature of the education programmes, ensures systematic feedback from the professional field, and contributes to continuous improvement of the quality of student training. For example, representatives of the Zerde Training Center are involved in the work of the Republican Educational and Methodological Council in the field of Accounting and Taxation, supporting alignment between academic content and current professional requirements.

Bachelor's and Master's programme in Finance

Department of "Finance" were concluded contracts and agreements on the passage of professional practice students with: The Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan, BankCenterCredit Joint-Stock Company, Halyk-Life Life Insurance Subsidiary of the People's Bank of Kazakhstan Joint-Stock Company, Kazagrofinance Joint-Stock Company, Kazpost Joint-Stock Company, Development Bank of Kazakhstan Joint-Stock Company, Otbas Bank Joint-Stock Company and others.

Bachelor's and Master's programme in Tourism

Cooperation with the professional field is systematically organised and represents a key element of the practice-oriented training in the fields of tourism and hospitality. Students complete academic, on-the-job, and pre-graduation internships at partner organisations such as Mumtaz Individual Entrepreneur, President Hotel LLP, the Rixos President Hotel, the national tour operator Arman-Tour, and the State-Owned Children's and Youth Tourism and Local History Center of the Astana Akimat. These internships are conducted alongside regular studies and enable students to apply theoretical knowledge in real professional environments. As a result, students develop practical competencies in customer service, communication, personnel management, and decision-making.

Cooperation with partner organisations is based on formal agreements and memoranda that provide a stable legal and organisational framework. The department also operates several branch campuses at partner institutions, where internships, practical classes, and academic events are held.

Appraisal:

Cooperation with academic institutions and networks relevant to the study programmes is clearly presented and actively pursued. The agreements forming the basis of this cooperation are properly documented. Likewise, cooperation with the professional field relevant to the programmes is well established and actively maintained, with formal agreements providing a clear and transparent framework for collaboration.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
4.3	Cooperation and partnerships						
4.3.1 (*)	Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X			
4.3.2 (*)	Cooperation with professional fields (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 HEI's facilities (Asterisk Criterion)

All study programmes

ENU comprises of seven academic-laboratory and administrative buildings, seven student houses and dormitories, the House of Young Scientists, the small family dormitory for students and teaching staff, the "Eurasia" sports complex, the canteens, the sports and recreation centre "Tymar", and the building of a scientific library.

To ensure accessibility of the educational environment, the University buildings are equipped with ramps, tactile markings, and visual indicators for persons with visual impairments. For students with limited mobility, classes are held in classrooms located on the ground floor.

Classrooms are available not only during teaching hours but can also be used by students, with the approval of faculty, for laboratory work, project preparation and research activities. Routine cosmetic repairs are carried out periodically, and they are equipped with modern furniture, ventilation and lighting systems.

Most of the classrooms are equipped with multimedia projectors, screens and built-in computers. Interactive panels are installed in some of the classrooms. Academic staff use multimedia presentations, video lectures and demonstrational materials with access to the

Internet and the University's local network. Electronic courses are utilised, and remote consultations are conducted via Microsoft Teams and Zoom. The building offers free Wi-Fi internet access. Free and convenient access to key information systems and resources necessary for effective learning and teaching is provided. Students and teachers have access to the following resources:

- Information System *Platonus* for registration for courses, receiving grades, class schedules, access to syllabi and course materials, as well as student and teacher surveys;
- Smart ENU (smart.enu.kz) is a platform for obtaining up-to-date information about the educational process, schedules, events, announcements, etc.;
- MOOC ENU (mooc.enu.kz) is a system for taking online courses, self-studying subjects, and hosting digital educational resources. When organising the educational process using distance learning technologies, the department's teaching staff primarily utilises the capabilities of the MOODLE.enu.kz and MOOS.enu.kz platforms. Still, Microsoft Teams, Webex, as well as Moodle are available.
- Corporate email is the primary means of official communication within the University.

Furthermore, teachers have access to Directum ENU (directum.enu.kz), which is an electronic document management system used for official correspondence, approval and storage of internal documents.

All of these systems are integrated into the University's unified information space and are accessible 24/7 online using personal logins and passwords. Students and faculty are promptly provided with consultations and technical support regarding access and use of these systems.

Regarding the general principles of sustainable development in education, ENU's infrastructure and development strategy can be characterised by the following directions:

- Environmental sustainability through renovation of buildings, laboratories and equipment in line with energy efficiency and modern standards; reduction of resource consumption; implementation of "green" technologies (LED lighting, high-efficiency ventilation/air-conditioning).
- Social sustainability: ensuring equal access for all students to quality educational conditions, equipment and laboratories; creating a safe and comfortable learning environment; supporting research aimed at societal issues and sustainable development.
- Economic sustainability: efficient use of resources, strategic financial planning, infrastructure modernisation considering long-term maintenance costs.
- Institutional sustainability: continuous monitoring, updating of infrastructure, laboratories and study programmes.

The programmes in Accounting and Audit as well as Finance

The programmes are supported by specialised laboratories that enable students to work with advanced professional software. These laboratories provide the technical environment required to study and apply modern accounting, financial analysis, and data-processing tools. As a result, students gain hands-on experience with software commonly used in professional practice, strengthening their digital and practical competencies.

4.4.2 Access to literature (Asterisk Criterion)

All study programmes

The Scientific Library of ENU is equipped with modern facilities and an infrastructure aimed at ensuring the effective operation of library processes and meeting of user needs.

At the library building, there are available two circulation desks and twelve reading rooms of various profiles (including periodicals, electronic resources, dissertation and research halls), with a total capacity of 830 seats. The physical library is open daily from 8:00 am to 8:00 pm.

Students have round-the-clock access to the electronic catalogue and subscription databases, which include scientific journals, books, and dissertations. Access to resources is available both on-campus and remotely through a secure login on the library website. During the 2024/2025 academic year, the library recorded 355,593 views of electronic documents and 910,417 search queries in the electronic catalogue.

As of 2025, the total library collection amounts to 1,434,682 copies, including 539,738 in Kazakh (38% of the total). Of these:

- Educational and methodological literature: 886,037 copies, including 360,976 in Kazakh;
- Scientific literature: 377,131 copies, including 122,547 in Kazakh;
- Supplementary literature: 171,514 copies, including 5,688 periodicals;
- Electronic resources (EBS and databases): 563,604 book titles;
- Full-text scientific journals: 9,785 items.

The Electronic Library provides access to a wide range of academic and scientific materials and modern digital tools for searching, viewing, and ordering resources. The database of the electronic catalogue contains more than 221,000 bibliographic records of printed and electronic sources and approximately 80,000 full-text electronic documents, and includes open access to 25 licensed electronic resources available on campus, including JURIST database, Elslantar.kz, the Aknurpress digital library, the eBook Academic Collection database, the Oxford Scholarship Online (OSO) database, etc. University researchers have access to scientific journals indexed in the Web of Science and Scopus scientometric databases.

Library resources are updated in accordance with study programmes and current requirements for educational literature. Library staff provide individual assistance in searching for and selecting sources. The University cooperates with the National Library and libraries of partner universities, and also develops Open Science initiatives, providing access to the results of its own research.

To support research activities, the library operates a Department for Research Support and Institutional Repository, which provides researchers with up-to-date information, assists in increasing publication visibility and author metrics (including the h-index), and offers training on working with scientometric platforms and databases.

Students have access to the following types of software:

- Electronic libraries, archives and repositories, such as DSpace/Repository.ENU.
- Legal databases and programmes, offering access to legal information systems (legislation, case law) through the *Platonus* portal.
- Specialised tools for research activities, such as datasets, and software for statistical analysis.

Appraisal:

The quantity, quality, and equipment of the facilities largely correspond to the requirements of the study programmes. A sufficient number of workplaces for both individual study and group work is available. Appropriate software required for the programmes is provided, and the technical infrastructure largely supports online learning elements in line with the study programmes' concept and content. Technical support is available to students during regular working hours. The needs of students with special requirements are appropriately addressed, and aspects of sustainability and cybersecurity are taken into account in the provision of infrastructure. The equipment used for digital education follows current trends and developments, and the higher education institution has established user-friendly support structures for handling technical requests.

The panel identified room for improvement with regard to IT equipment in classrooms. However, the institution developed and presented a coherent strategy to the panel to ensure that all programme-related classrooms are equipped with appropriate presentation media and digital teaching technologies. This strategy identifies specific technological requirements for effective teaching and learning in line with current academic and professional standards, define a clear procurement and maintenance plan with timelines, responsibilities, and sustainable budgeting, and ensure consistent equipment of all learning spaces to support digitally enhanced teaching approaches. For all Bachelor's programmes and the Master's programme in Tourism it is stated that students have access to relevant recent literature including in other languages, international and national magazines, licence subscriptions and databases required for the respective study programmes.

However, to ensure that the master's students in Accounting and Audit as well as in Finance can conduct rigorous academic research and meet international academic standards, the University must secure access to professional financial and economic databases. Such databases are essential for empirical research, data-driven coursework, and the development of analytical competencies expected in advanced economics, finance, and accounting programmes. Access may be obtained through institutional subscriptions to recognised databases such as Bloomberg, LSEG (formerly Refinitiv Eikon), S&P Capital IQ, WRDS, or comparable platforms; or formal agreements with financial institutions within the University's network that provide students and researchers with structured access to these data resources. The chosen solution must ensure reliable, continuous, and programme-wide access for both teaching and research activities. The panel therefore states the following **condition** for the **Master's programme in Finance and the Master's programme in Accounting and Audit:**

The University obtains access to relevant financial and economic databases.

The opening hours and the facilities of the library take students' needs sufficiently into account. Relevant digital resources can be accessed from outside the campus, where possible outside normal working hours. A support system for students is available.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
4.4	Facilities and equipment						
4.4.1*	Quantity, quality, media and IT equipment of HEI's facilities (Asterisk Criterion)			x			
4.4.2*	Access to literature (Asterisk Criterion)			BA's, MT	MA, MF		

4.5 Financing of the study programme (Asterisk Criterion)

All study programmes

As a national university, ENU is state-funded, including the costs of teaching staff, administrative staff, facilities, library and other services.

The University's income is formed from income from educational services (both under the state order and on a paid basis), research activities, and other services:

- State budget (subsidies, grants, targeted programs);
- ENU's own funds (tuition fees, research projects, commercial activities);
- Partner investments (sponsors, business entities, foundations);
- International grants and investments, endowment fund.

Funds from the republican budget are allocated to fulfil the state order for training personnel with higher education, in accordance with the number of students and the cost of education per student (state educational grant), which is approved annually by a Resolution of the Government of the Republic of Kazakhstan.

The rules for calculation of tuition fees per student for the state-funded HEIs are approved by the Ministry of Science and Higher Education. A tuition fee per student is calculated based on the number of teaching staff involved in the programme. The total number of teachers is defined by the ratio of students to one teacher.

The purchase of technical equipment and teaching materials is carried out according to the public procurement plan, which is annually approved by a commission headed by the Rector of the University.

Appraisal:

The income related to the study programmes ensures that each cohort of students starting within the accreditation period is able to complete the study programmes.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
4.5*	Financing of the study programme (Asterisk Criterion)			X			

5. QUALITY ASSURANCE

5.1 Quality assurance and quality development with respect to contents, processes and outcomes

All study programmes

ENU has established a quality assurance system working on the level of the institution as a whole, its faculties and study programmes. This system comprises several sub-systems, which are based on different technologies, methods and tools, and it involves both internal and external stakeholders.

Quality assurance is carried out in accordance with the Quality Assurance Policy as well as the University's internal documents regulating the procedures and requirements for educational, research, and training processes. All documents are posted on the Smart ENU corporate platform as well as the University website.

Each structural unit (faculty, department, division, office) is responsible for ensuring the quality of the educational process within its competence, while the overall coordination is carried out by the Department of Quality Assurance. The main objective of the Department of Quality Assurance is to maintain and improve the system of internal quality assurance and internal control, aimed at increasing the efficiency of structural divisions and developing a quality culture at the University, as well as improving the quality of educational and research activities, as well as increasing the satisfaction of key stakeholders by identifying and addressing their needs.

The quality assurance process is implemented in stages and includes four main steps:

- development of a regulatory framework and planning of activities in the field of quality assurance;
- collection of data reflecting the status and dynamics of quality indicators;
- analysis of the results obtained in order to identify strengths and areas for improvement;
- implementation of corrective measures and changes based on analysis and feedback from stakeholders.

Monitoring of the quality of study programmes is conducted regularly in accordance with the internal document "Regulations on Monitoring to Assess Internal Quality Assurance of ENU Study Programmes". Feedback is provided in accordance with University-wide Survey Guidelines. As part of internal quality assurance, regular surveys are conducted in the following areas:

- employee satisfaction with working conditions (administrative and managerial personnel);
- survey of graduates;
- survey of first-year students on the reasons for choosing ENU;
- assessment of the organisation and implementation of practices;
- assessment of student satisfaction with the quality of teaching of disciplines (once every semester);
- assessment of employer satisfaction with the quality of graduate training;
- assessment of student satisfaction with learning conditions and the university ecosystem;
- assessment of the satisfaction of the teaching staff with working conditions.

The results of surveys and monitoring are discussed at staff meetings, meetings of the Academic and Methodological Council, the Academic Council, and the University's Academic Council. Following these discussions, reports are sent to the faculty for further analysis, discussion with the faculty and students, and corrective action. All reports are posted on the Smart ENU corporate platform.

5.2 Instruments of quality assurance

5.2.1 Evaluation by students

All study programmes

An important tool for quality assessment is the student feedback system, implemented through surveys. In the Platonus automated academic management system, under the “Surveys” tab, the “Student Satisfaction with the Quality of Teaching” surveys are available. The surveys are anonymous, and the personal data of respondents is encrypted. Students evaluate programmes twice a year, in December and April. Based on the results, the Department of Quality Assessment analyses and interprets the data. Results are discussed at meetings of the Academic Council, Methodological Council, and University Senate. At the faculty level, survey results are reviewed at department meetings, followed by corrective actions.

Students participate in the following surveys:

- first-year student motivation survey;
- student satisfaction with learning conditions and the ENU ecosystem, which evaluates the teaching quality of programme disciplines (theoretical level), use of diverse teaching methods, development of skills and competencies, as well as overall satisfaction with disciplines within the programme;
- evaluation of internship organisation;
- evaluation of satisfaction with the quality of teaching.
-

Furthermore, at the end of each academic period, the departments hold discussions with students on the content of the study programmes, the quality of courses, workload, and the topics of final projects. Student suggestions are taken into account in the development of the study programmes and documented in the minutes of department meetings.

ENU also has a system for responding to student complaints, which is aimed at ensuring and improving the quality of the educational process, as well as providing support in cases where students encounter problems. A number of effective practices and mechanisms are used for this purpose.

If necessary, students can contact the university administration directly. Personal appeals can be made in the following ways:

- In person at a meeting with the University management or department heads.
- By email, sending a message to the official University addresses.
- Through the official University website, using the available feedback forms.

5.2.2 Evaluation by teaching staff

All study programmes

The Department of Quality Assurance conducts an annual survey of teaching staff to assess working conditions and analyses the results to identify key issues and areas for improvement. Based on the analysis, recommendations are made to the University management and structural units to increase faculty satisfaction, improve their working conditions and stimulate academic motivation.

The quality of the educational process is assessed by the teaching staff at department meetings through open classes, mutual visits as well as working groups. These forms facilitate the exchange of pedagogical experience, the identification of strengths in teaching, and the determination of areas for improvement in methodological approaches. The results of inspections are documented, analysed and used to make improvements in the study programmes.

5.2.3 External evaluation by alumni, employers and third parties

All study programmes

ENU establishes and maintains continuous cooperation with labour market representatives and employers. They participate in the development and evaluation of educational programmes, professional internships, expansion of practice bases, development of final thesis topics, activities of the state attestation commission, joint research projects, and assistance in graduate employment.

External parties, including graduates, employers and practice partners regularly evaluate the study programmes. Graduate surveys are conducted to identify the level of satisfaction with the quality of the educational process, including the teaching of disciplines, the level of methodological support and the availability of educational literature. Once every year, researchers and practitioners are invited to review the goals, content, and structure of the study programmes. Additionally, employers' opinions and suggestions are recorded during regular job fairs and round tables organised by the University and the Departments.

Appraisal:

A quality assurance and development procedure, which systematically and continuously monitors and develops the quality of the study programme with respect to its contents, processes, and outcomes, has been established. This also includes demands on online teaching. The procedure takes into account the evaluation results and an analysis on student workload, success rate and graduate employment. Responsibilities for quality management are clearly defined. The HEI ensures that necessary measures and developments are implemented and documented. Representatives of faculty members and students are involved in the quality assurance and development procedures.

Although the University has included a question asking students to indicate how much time they allocate to a course, the current approach relies primarily on a Likert scale that captures only students' perceptions of workload (e.g. whether it feels too high or too low). This method provides limited insight into the actual time invested in course preparation, revision, and independent study. For instance, a student may spend ten hours per week revising for a course but already perceive five hours as demanding and therefore report the workload as "too high," even though the actual time investment may not yet be sufficient in relation to the intended learning outcomes and course scope. Collecting precise numerical data on the number of

hours spent would allow for a more objective and comparable assessment of workload and support a clearer evaluation of whether the intended workload aligns with students' real study behaviour. Concluding, the panel **recommends** collecting quantitative data on students' actual workload by asking for the exact number of hours spent on course preparation, revision, and independent study, rather than relying solely on perceived workload measured through a Likert scale.

An evaluation by the students of the respective study programme, in particular of teaching and learning processes, is carried out on a regular basis and in accordance with a prescribed procedure. The results are documented and clearly communicated to the students. They provide input for the quality development process. The survey includes questions that enable the HEI to identify and assess the types and frequency of special circumstances among its students. Quality control of the programme by the internal and external teaching staff is carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are documented and adequately 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, for instance in the form of a report on employment. The panel **recommends** establishing a continuous and systematic process for monitoring the employment outcomes and work placements of graduates in order to better assess labour market relevance and inform ongoing programme development.

		Exceptional	Exceed	Meet	Does not meet	n.r.	Recommendation
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X			X
5.2	Instruments of quality assurance						
5.2.1	Evaluation by students			X			
5.2.2	Evaluation by teaching staff			X			
5.2.3	External evaluation by alumni, employers and third parties			X			X

Appendices

L. Lecture, S: Seminar, T: Tutorial

Bachelor's programme in Accounting and Audit

Module / Course Title + mandatory or elective"	Number of Credits per Semester								Workload		Teaching Method (lecture course, seminar)	Exam Format and Duration	Exam Weight in Final Grade
	1.	2.	3.	4.	5.	6.	7.	8.	Classroom Hours	Independent Study Hours			
Module 1. EDUC 21001 Модуль общей образованности	17	17	7	7	0	0	0	0	600	840			5 / 210
M 1.1 Foreign Language. General Education Discipline (Mandatory Component)	5	5							90	210	T/S	Exam	
M 1.2 Kazakh (Russian) Language. General Education Discipline (Mandatory Component)	5	5							90	210	T/S	Exam	
M 1.3 Philosophy. General Education Discipline (Mandatory Component)				5					45	105	L/T/S	Exam	
M 1.4 Physical Education. General Education Discipline (Mandatory Component)	2	2	2	2					240		T/S	attended for course credit	
M 1.5 "Fundamentals of Scientific Research. General Education Discipline (Elective Component)	5								45	105	L/T/S	Exam	
M 1.6 Entrepreneurship and Business LLC KV	5								45	105	L/T/S	Exam	
M 1.7 Anti-Corruption Culture LLC KV	5								45	105	L/T/S	Exam	
M 1.8 Sustainable Development, Ecology, and Life Safety LLC KB	5								45	105	L/T/S	Exam	
M 1.9 Inclusive Culture in Modern Society LLC KB	5								45	105	L/T/S	Exam	
M 1.10 Fundamentals of Financial Literacy LLC KB	5								45	105	L/T/S	Exam	
M 1.11 History of Kazakhstan LLC OK		5							45	105	L/T/S	State Certification	
M 1.12 Information and Communication Technologies LLC OK			5						45	105	L/T/S	Exam	
Module 2. EDUC 21003 Social and Political Knowledge	0	8	0	0	0	0	0	0	90	150			
M 2.2 Module of Socio-Political Knowledge of the Educational Program (EP)		8							90	150	L/T/S	пропущено	
Module 3. ACCT 22011 Legal Foundations of Professional Practice"	0	0	5	0	0	0	0	0	45	105			

M 3.1	Civil and Labor Law (BD KV)			5						45	105	L/T/S	ЭКЗАМЕН	
M4	Module 4. ACCT 22012 Legislative Foundations of Accounting Practice™	0	0	0	0	0	0	0	0					
M 4.1	Financial Law (BD KV)			5						45	105	L/T/S	ЭКЗАМЕН	
M5	Module 5. ACCT 22208 Economic Foundations of Professional Practice	0	0	8	0	0	0	0	0	90	150			5 / 210
M 5.1	Marketing (BD KV)			5						45	105	L/T/S	Exam	
M 5.2	Business Economics (BD KV)				5					45	105	L/T/S	Exam	
M 5.3	Statistics (BD KV)			8						90	150	L/T/S	Exam	
M 5.4	Corporate Finance (BD KV)			5						45	105	L/T/S	Exam	
M 5.5	Taxes and Taxation (PD KV)				5					45	105	L/T/S	Exam	
M6	Module 6. ACCT 22307 Теоретические основы профессиональной экономической деятельности	8	0	5	5	0	0	0	0	165	375			5 / 210
M 6.1	Management (BD KV)*			5						45	105	L/T/S	Exam	
M 6.2	Economic Theory (BD KV)*	8								75	165	L/T/S	Exam	
M 6.3	Macroeconomics (BD KV)			8						75	165	L/T/S	Exam	
M 6.4	Fundamentals of Finance (BD KV)			5						45	105	L/T/S	Exam	
M7	Module 7. ACCT 32403 Основы количественного и качественного анализа	5	0	0	0	5	6	0	0	150	330			5 / 210
M 7.1	Economic and Mathematical Modeling (BD KV)					6				60	120	L/T/S	Exam	
M 7.2	Economic Analysis (BD KV)					5				45	105	L/T/S	Exam	
M 7.3	Mathematical and Econometric Methods and Models (BD KV)*	5								45	105	L/T/S	Exam	
M 7.4	Managerial Analysis (PD KV)						6			60	120	L/T/S	Exam	

Module 8. ACCT 32405 Financial and Managerial Accounting		0	0	5	5	25	13	18	0	630	1350			
M8														5 / 210
M 8.1	Managerial Accounting 1 (BD VK)					5				45	105	L/T/S	Exam	
M 8.2	Accounting and Reporting for Small and Medium Enterprises (PD VK)					5				45	105	L/T/S	Exam	
M 8.3	Financial Accounting 2 (PD VK)					5				45	105	L/T/S	Exam	
M 8.4	Accounting in Banks (PD KV)					5				45	105	L/T/S	Exam	
M 8.5	Accounting in Public Institutions: Revenue and Expenditure				5					45	105	L/T/S	Exam	
M 8.6	Taxes and Tax Accounting: Revenue and Expenditure					5				45	105	L/T/S	Exam	
M 8.7	1C Accounting – Enterprise, Revenue and Expenditure						7			75	135	L/T/S	Exam	
M 8.8	"Accounting in Trade: Revenue and Expenditure"						6			60	120	L/T/S	Exam	
M 8.9	1C Accounting – Industry-Specific and Specialized Solutions: Revenue and Expenditure							6		60	120	L/T/S	Exam	
M8.10	Managerial Accounting 2: Revenue and Expenditure*							6		60	120	L/T/S	Exam	
M 8.11	Artificial Intelligence in Accounting: Databases and Cash Flows		5							45	105	L/T/S	Exam	
M 8.12	Fundamentals of Accounting: Databases and Cash Management			5						45	105	L/T/S	Exam	
M 8.13	Accounting in Construction: Revenue and Expenditure							6		60	120	L/T/S	Exam	

Module 9. ACCT 32406 Accounting														
M9		0	5	0	8	0	5	0	0	90	450			5 / 210
M 9.1	Financial Accounting I: Databases and Cash Management				5					45	105	L/T/S	Exam	
M 9.2	Actuarial Accounting: Revenue and Expenditure					5				45	105	L/T/S	Exam	
M 9.3	Environmental Accounting and Auditing: Revenue and Expenditure				5					45	105	L/T/S	Exam	
M 9.4	Internship (1): Databases and Cash Management				3						90	L/T/S	Exam	
M 9.5	Internship (2): Databases and Cash Management						5				150	L/T/S	Exam	
M 9.6	TC Accounting – Public Institution: Revenue and Expenditure							6		60	120	L/T/S	Exam	
M 9.7	Managerial Accounting: Performance Management, Revenue and Expenditure							6		60	120	L/T/S	Exam	
M 9.8	Accounting in Agriculture: Revenue and Expenditure							6		60	120	L/T/S	Exam	
M 9.9	Introduction to Accounting: Databases and Cash Management		5							45	105	L/T/S	Exam	
M 9.10	Accounting in Tourism and Hospitality Business						6			60	120	L/T/S	Exam	
Module 10. ACCT 33403 Analysis of Quantitative and Qualitative Indicators														
M10		0	0	0	0	0	0	6	0	60	120			5 / 210
M 10.1	Fundamentals of Mathematics and Its Applications in Economics: Databases and Cash Management	5								45	105	L/T/S	Exam	
M 10.2	Econometrics: Databases and Cash Management						6			60	120	L/T/S	Exam	
M 10.3	Financial Analysis: Revenue and Expenditure							6		60	120	L/T/S	Exam	

Module 11. ACCT 42009 Audit in the Real Sector															
M11		0	0	0	0	0	6	12	16	180	840				10 / 210
M 11.1	Audit and Related Services: Revenue and Expenditure				5					45	105	L/T/S	3K3AM6H		
M 11.2	Tax Audit: Revenue and Expenditure						6			60	120	L/T/S	3K3AM6H		
M 11.3	Financial Statement Preparation and Audit: Revenue and Expenditure							6		60	120	L/T/S	3K3AM6H		
M 11.4	Organization of Internal Audit: Revenue and Expenditure							6		60	120	L/T/S	3K3AM6H		
M 11.5	Internship (3): Revenue and Expenditure								10		300	L/T/S	3K3AM6H		
M 11.6	Pre-Graduation Internship: Revenue and Expenditure								6		180	L/T/S	3K3AM6H		
Module 12. ACCT 42010 Audit in the Public Sector															
M12		0	0	0	5	0	0	0	0	45	105				5 / 210
M 12.1	Fundamentals of Audit of Budgetary and Public Funds				5					45	105	L/T/S	Exam		
M 12.2	Forensic Accounting Examination of Budgetary and Treasury Documents						6			60	120	L/T/S	Exam		
M 12.3	Government Audit of Budgetary and Treasury Documents							6		60	120	L/T/S	Exam		
Module 13. ACCT 43014 Final Assessment Module															
M13		0	0	0	0	0	0		8		240				5 / 210
M 13.1	Final Assessment in Internal Audit								8		240		State Certification		
Total by Semesters		30	30	30	30	30	30	36	24	2145	5055				

Master's in Accounting and Audit

Modul No.	Module / Course Title + Required or Elective	Number of Credits per Semester							Workload		Teaching Method (for example lecture course, seminar)	Form and Duration of Exams	Weight of the Exam in the Final Grade
		1.	2.	3.	4.	5.	6.	7.	Contact Hours	Independent Study Hours			
M1	Module 1. Methodology of Master's Training												5 / 210
M 1.1	Course Unit 1. Foreign Language (Professional) – Basic Discipline of the Variable Component	4							37	83	L/T/S	Exam Paper (120 Min)	
	Course Unit 2. History and Philosophy of Science – Basic Discipline of the Variable Component	4							38	82	L/T/S		
	Course Unit 3. Master's Research Work	7											
	Pedagogy of Higher Education – Basic Discipline of the Variable Component		4						37	83	L/T/S		
	Management Psychology – Basic Discipline of the Variable Component		4						38	82	L/T/S		
	Master's Research Work		7										
	Master's Research Work			4									
	Master's Research Work				6								
M2	Module 2. ACCT 62002. Advanced Accounting and Analysis Module												5 / 210
M 2.1	Course Unit 1. Methods of Teaching Accounting Disciplines at a University – Basic Discipline of the Variable Component	5							45	105	L/T/S	Project Essay / Presentation	
	Course Unit 2. Financial Accounting (Advanced) – Profile Discipline of the Variable Component		5						45	105	L/T/S		
	Course Unit 3. Advanced Managerial Accounting – Profile Discipline of the Variable Component			5					45	105	L/T/S		
	Teaching Practice			4									
M 2.2	Research Practice				16				48	42	L/T/S		

M3	Module 3. ACCT 62003. Organizational and Managerial Activities Module												5 / 210
M 3.1	Course Unit 1. Business Project Analysis – Basic Discipline of the Variable Component	5							45	105	S/T	Dissertation	
M 3.2	Course Unit 2. Cost Accounting and Management – Profile Discipline of the Variable Component		5						45	105			
M4	Module 4. ACCT 62004. Corporate Reporting in the Real Sector Module												5 / 210
M 4.1	Course Unit 1: Industry Analysis / DB KV5	5							45	105	L/T/S	...	
M 4.2	Course Unit 2: Organization of Internal Audit (Advanced / PD KV			5					45	105	L/T/S		
M 4.3	Course Unit 3: Accounting in Accordance with IFRS / PD KV			5					45	105	L/T/S		
M5	Module 5 ACCT 62005: Module in the Area of Public Sector Corporate Reporting												10 / 210
M 5.1	Course Unit 1: Conducting an Audit of the Effectiveness of Tax and Customs Administration / PD KV		5						45	105	L/T/S	...	
M7	Module 6 ACCT 62006: Module in the Area of Digitalization of Accounting and												5 / 210
M 5.1	Course Unit 1: Generative AI in Accounting and Auditing / PD K			7					75	135	L/T/S	...	
M 5.2	Course Unit 2												
M8	Module 7: Final Assessment Module / MFA 42007												5 / 210
M 6.1	Course Unit 1: Preparation and Defense of the Master's Thesis				8							...	
M 6.2	Course Unit 2	30	30	30	30				678	1452			
C	Colloquium								1				1 / 210
BA	Bachelor's Thesis								11				11 / 210
total		30	30	30	30	30	30	30	2100	4200			

Bachelor's programme in Finance

Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	Weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
	1st Semester													
	(Required component (CGES))	12												
M1	Module 1 EDUC 21001 Module of general education													
M 1.1	FL 1103 (1) Foreign language	5								45	105	S	Exam 35 min	2,1
M 1.2	K(R)L1104 (1)Kazakh (Russian) language	5								45	105	S	Exam 35 min	2,1
M 1.3	PhT 1111(1) Physical Training	2								30	30	S	Dif. attestation	0,8
	Selection component (CGES)	5												
M2	Module 2 EDUC 21001Module of general education (Choose one)													
M 2.1	FFL 2108 Fundamentals of financial literacy	5								45	105	L,S	Exam 35 min	2,1
M 2.2	FSR 2108 Fundamentals of scientific research	5								45	105	L,S	Exam 35 min	2,1
M 2.3	EB 2108 Entrepreneurship and business	5								45	105	L,S	Exam 35 min	2,1
M 2.4	ACC 2108 Anti-corruption culture	5								45	105	L,S	Exam 35 min	2,1
M 2.5	SDELS 2108 Sustainable development, ecology and life safety	5								45	105	L,S	Exam 35 min	2,1
M 2.6	ICMS 2108 Inclusive culture in modern society	5								45	105	L,S	Exam 35 min	2,1
	University component	8												
M3	Module 3 MNGT 22003 Module of the economic and management competencies													
M 3.1	ET 1203 Economic Theory	8								75	165	L,S	Exam 35 min	3,3
	Components of choice	5												
M4	Module 4 MNGT 22002 Module of the mathematical and economic competencies													
M 4.1	EMM 1201 Economic and mathematical modeling	5								45	105	L,S	Exam 35 min	2,1
M 4.2	Ec 1201 Econometrics	5								45	105	L,S	Exam 35 min	2,1
	Total in CGES SC	30								320	580			

2nd Semester													
(Required component (CGES))										25			
M1	Module 1 EDUC 21001 Module of general education												
M 1.1	FL 1103 (2) Foreign language		5							45	105	S	Exam 35 min 2,1
M 1.2	K(R)L1104 (2) Kazakh (Russian) language		5							45	105	S	Exam 35 min 2,1
M 1.3	PhT 1111(2) Physical Training		2							30	30	S	Dif. attestation 0,8
M 1.4	SPKM 1106 Social and Political Knowledge Module		8							90	150	L,S	Exam 35 min 3,3
M 1.5	HK 1101 History of Kazakhstan		5							45	105	L,S	SE 35 min 2,1
Components of choice										5			
M5	Module 5 FINC 22003 Module of Financial system (Choose one)												
M 5.1	IS 1202 Introduction to the specialty		5							45	105	L,S	Exam 35 min 2,1
M 5.2	IFM 1202 Introduction to the Financial market		5							45	105	L,S	Exam 50 min 2,1
	Total in CGES SC		30							325	575		
										645	1155		
3 Semester													
(Required component (CGES))										2			
M1	Module 1 EDUC 21001 Module of general education												
M 1.3	PhT 1111(3) Physical Training			2						30	30	S	Dif. attestation 0,8
Selection component (CGES)										5			
M2	Module 2 EDUC 21001 Module of general and economic education (Choose one)												
M 2.1	FFL 2108 Fundamentals of financial literacy			5						45	105	L,S	Exam 35 min 2,1
M 2.2	FSR 2108 Fundamentals of scientific research			5						45	105	L,S	Exam 35 min 2,1
M 2.3	EB 2108 Entrepreneurship and business			5						45	105	L,S	Exam 35 min 2,1
M 2.4	ACC 2108 Anti-corruption culture			5						45	105	L,S	Exam 35 min 2,1
M 2.5	FELS 2108 Fundamentals of ecology and life safety			5						45	105	L,S	Exam 35 min 2,1
University component										5			
M6	Module 6 MNGT 22005 Module of general and economic education												
M 6.1	FFC 2204 Fundamentals of financial calculations			5						45	105	L,S	Coursework, exam 2,1
Components of choice										13			
M7	FINC 22006 Module 7.1 Financial System Module (Choose one module)												
M 7.1	FS 2205 Financial system			8						75	165	L,S	Exam 35 min 3,3
M 7.2	MCC 2206 Money circulation and credit			5						45	105	L,S	Exam 35 min 2,1
Module 7.2 Module of financial and credit relations													
M 7.1	F 2204 Finance			8						75	165	L,S	Exam 50 min 3,3
M 7.2	MCB 2206 Money, credit, banks			5						45	105	L,S	Exam 50 min 2,1
M8	Module 8 MNGT 22002 Module of the mathematical and economic competencies (Choose one)										5		
M 8.1	FBS 2207 Financial and banking settlements			5						45	105	L,S	Exam 50 min 2,1
M 8.2	SMA 2207 Statistical methods of analysis			5						45	105	L,S	Exam 35 min 2,1
	Total in CGES SC			30						290	585		

4 Semester													
(Required component (CGES))													
7													
M1	Module 1 EDUC 21001 Module of general education												
M 1.6	Phil 2102 Philosophy			5				45	105	L,S	Exam 35 min	2,1	
M 1.3	PhT 1111(4) Physical Training			2				30	30	S	Dif. attestation	0,8	
University component													
8													
M9	Module 9 FINC 32008 Tax Module												
M 9.1	TT 2208 Taxes and taxation			5				45	105	L,S	Exam 35 min	2,1	
FINC 32009 Professional training module													
	IP 2212 Industrial practice			3							Report	1,2	
Components of choice													
10													
M10	FINC 22009 Module 10.1 State and Business Module (Choose one module)												
M 10.1	FINC 22009 Insurance			5				45	105	L,S	Exam 35 min	2,1	
M 10.2	SRB 2210 State regulation of business			5				45	105	L,S	Exam 35 min	2,1	
Module 11.2 Management and Marketing Module													
M 10.1	IMM 2209 Insurance management and marketing			5				45	105	L,S	Exam 50 min	2,1	
M 10.2	MM 2210 Management and marketing			5				45	105	L,S	Exam 35 min	2,1	
M11	Module 11 MNGT 22011 Module of organization of accounting and auditing (Choose one)												
5													
M 11.1	Acc 2211 Accounting			5				45	105	L,S	Exam 35 min	2,1	
M 11.2	FA 2211 Financial Accounting			5				45	105	L,S	Exam 35 min	2,1	
	Total in CGES SC			30				305	525				
								595	1110				
5 Semester													
University component													
10													
M12	Module 12 FINC 32012 Public and Corporate Finance Module												
M 12.1	CF 3213 Corporate finance			5				45	105	L,S	Exam 50 min	2,1	
M13	Module 13 FINC 32013 Module of public finance organization												
M 13.1	GLF 3301 State and local Finance			5				45	105	L,S	Coursework exam	2,1	
Components of choice													
M14	Module 14 FINC 32014 The Module of Islamic Finance and Central Bank Activities (Choose one)												
5													
M 14.1	IF 3214 Islamic finance			5				45	105	L,S	Exam 35 min	2,1	
M 14.2	ESGF 3214 ESG financing			5				45	105	L,S	Exam 35 min	2,1	
Modul of major EP													
15													
M15	FINC 32015 Module of Financial business												
M 15.1	FFB 3215 Financial fundamentals of business			5				45	105	L,S	Exam 35 min	2,1	
M 15.2	BV 3216 Business valuation			5				45	105	L,S	Exam 50 min	2,1	
M 15.3	PF 3302 Project financing			5				45	105	L,S	Exam 35 min	2,1	
	Total for Minor			15									
	Total in CGES SC			30				260	630				

6 Semester													
University component													
15													
M16	Module 16 FINC 32004 International and National Finance Module												
M 16.1	FM 3217 Financial management					5		45	105	L,S	Coursework exam 50 min	2,1	
M 16.2	IF 3218 International finance					5		45	105	L,S	Exam 50 min	2,1	
	FINC 32012 Module of the Financial management												
	IP 3219 Industrial practice					5					Report	2,1	
Components of choice													
15													
M17	Module 17 FINC 32017 Module of Financial modeling (Choose one module)												
M 17.1	FM 3219 Financial modeling					7		75	135	L,S	Exam 50 min	2,9	
M 17.2	RMFI 3219 Risk management of financial institutions					8		75	165	L,S	Exam 35 min	3,3	
	Module of Risk management for financial institutions												
M 17.1	FM 3303 Financial Mathematics					7		75	135	L,S	Exam 35 min	2,9	
M 17.2	ACMFI 3303 Anti-crisis management of financial institutions					8		75	135	L,S	Exam 35 min	3,3	
	Total in CGES SC					30		255	510				
								515	1140				
7 Semester													
University component													
11													
M18	FINC 42013 Module 18 Module of modern financial technologies												
M 18.1	ITF 3221 IT in Finance					6		60	120	L,S	Coursework exam 50 min	2,5	
M 18.2	FK 4304 Financial controlling					5		45	105	L,S	Exam 35 min	2,1	
Components of choice													
13													
M19	FINC 42009 Module 19.1 Investment Management Module (Choose one module)												
M 19.1	FLI 4305 Financing and lending of investments					7		75	135	L,S	Exam 35 min	2,9	
M 19.2	Tr 4306 Treasury					6		60	120	L,S	Exam 35 min	2,5	
	Module 19.2 Module of financial markets												
M 19.1	TFA 4305 Technical and fundamental analysis					7		75	135	L,S	Exam 35 min	2,9	
M 19.2	SPM 4306 Stock portfolio management					6		60	120	L,S	Exam 35 min	2,5	
M20	FINC 42013 Module 20.1 Module of public finance organization (Choose one module)												
12													
M 20.1	SFR 4307 State financial regulation					6		60	120	L,S	Exam 35 min	2,5	
M 20.2	SISS 4308 Social insurance and social security					6		60	120	L,S	Exam 35 min	2,5	
	Module 20.2 Payment Systems and Financial Security Module												
M 20.1	SFA 4307 Strategic financial analysis					6		60	120	L,S	Exam 50 min	2,5	
M 20.2	PS 4308 Payment systems					6		60	120	L,S	Exam 35 min	2,5	
	Total in CGES SC					36		360	720				

8 Semester													
FINC 32009 Professional training module													
IP 4309 Industrial practice								6				Report	2,5
PP 4310 Pre – diploma practice								6				Report	4,1
Total by practice								12					
Module 21 MFA 42021 Module of final assessment													
Writing and defending a diploma thesis, diploma project or preparing								12				Defense of degree work S	3,3
Total by Final certification								12					
Total for education program							216	24			240		
total	30	30	30	30	30	30		36	2115	4125	240		100

Master's Programme in Finance

	1 st Semester										
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester				Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade	
		1.	2.	3.	4.	Hours in Class	Hours Self-Study				
University component		15				120	270				
M1	EDUC 52001 Module of methodological and theoretical training										
M 1.1	FL 5203 Foreign language (professional)	4				37	83	S	Exam, oral (35 min)	3,3	
M 1.2	HPS 5204 History and Philosophy of Science	4				38	82	S, L	Exam, oral (35 min)	3,3	
M 1.3	FCMC5301 Modern concepts of finance and Credit	5				45	105	S, L	Exam, essay (50 min)	4,2	
M 1.4	SRWG 5401 (1) Scientific-research work of graduate students	7							Report	5,8	
Components of choice		5					45	105			
M2	FINC 52002 The module of financial market institutions and risk										
M 2.1	SFMI 5302 Strategies of financial market institutions	5				45	105	S, L	Exam, essay (50 min)	4,2	
M 2.2	MCFRM 5302 Modern concepts of financial risk management	5				45	105	S, L	Exam, essay (50 min)	4,2	
Components of choice		5					45	105			
M3	FINC 52003 Financial Innovation Module (Choose one)										
M 3.1	ASFD 5303 Analytical study of financial decisions	5				45	105	S, L	Exam, essay (50 min)	4,2	
M 3.2	ITFS 5303 Innovative technologies in the financial sector	5				45	105	S, L	Exam, essay (50 min)	4,2	
Total in CGES SC		30				210	480				

2 nd Semester										
University component				15	120	270				
M4	EDUC 52001 Module of methodology of master's training									
M 4.1	HSP 5201 Higher School Pedagogy			4		37	83	S, L	Exam, oral (35 min)	3,3
M 4.2	MP 5202 Management psychology			4		38	82	S, L	Exam, oral (35 min)	3,3
M 4.3	SRWG 5401 (2) Scientific-research work of graduate students			2					Report	1,8
M5	FINC 53001 Financial Markets Module									
M 5.1	MFM 5304 Modern financial market			5		45	105	S, L	Exam, essay (50 min)	4,2
Components of choice				15		135	315			
M6	FINC 53003 The module of fiscal planning and Financial Economics (Choose one)									
M 6.1	BFP 5305 Budget and fiscal planning			5		45	105	S, L	Exam, essay (50 min)	4,2
M 6.2	FE 5305 Financial economics			5		45	105	S, L	Exam, essay (50 min)	4,2
M7	FINC 53004 Strategic Investment and Project Analysis Module (Choose one)									
M 7.1	ISSM 5306 Investment strategies in stock markets			5		45	105	S, L	Exam, essay (50 min)	4,2
M 7.2	AEIP 5306 Analysis and evaluation of investment projects			5		45	105	S, L	Exam, essay (50 min)	4,2
M8	FINC 53005 Public Finance Management and Islamic Finance Module (Choose one)									
M 8.1	PFM 5307 Public financial management			5		45	105	S, L	Exam, essay (50 min)	4,2
M 8.2	TIF 5307 Tools of islamic finance			5		45	105	S, L	Exam, essay (50 min)	4,2
	Total in CGES SC			30		255	585			

3rd Semester									
University component		15	60	120					
M9	FINC 53006 Corporate Finance Module								
M 9.1	CF (a I) 6304 Corporate finance (advanced level)		6		60	120	S, L	Exam, essay (50 min)	4,9
M10	EDUC 52002 Module of methodology of master's training								
M 10.1	TI 6208 Teaching internship		4					Report	3,3
M 10.2	SRWG 6401 (3) Scientific-research work of graduate students		5					Report	4,2
Components of choice		15	135	315					
M11	FINC 53007 The Economic Regulation Module (Choose one)								
M 11.1	RRFMI 5307 Regulation of risks of financial market institutions		5		45	105	S, L	Exam, essay (50 min)	4,2
M 11.2	FMMER 5307 Financial and monetary methods of economic regulation		5		45	105	S, L	Exam, essay (50 min)	4,2
M12.1	FINC 53008 / Module of banking technologies and Behavioral Finance (Choose one module)								
M 12.1.1	MBT 5308 Modern banking technologies		5		45	105	S, L	Exam, essay (50 min)	4,2
M 12.1.2	BF 5309 Behavioral finance		5		45	105	S, L	Exam, essay (50 min)	4,2
M12.2	FINC 53009/ Financial Management and Payment Systems Module (Choose one)								
M 12.2.1	IDPS 5311 Innovations in the development of payment systems		5		45	105	S, L	Exam, essay (50 min)	4,2
M 12.2.2	SFA 5310 Strategic financial management		5		45	105	S, L	Exam, essay (50 min)	4,2
Total in CGES SC			30		195	435			

4th Semester									
M13		EDUC 52002 Module of methodology of master's training				30			
M 13.1	RP 6408 Research practice				12		Report		10
M 13.2	SRWG 6401 (4) Scientific-research work of graduate students				10		Report		8,2
M14		MFA 54012 / Module of final assessment /Compulsory							
M 14.1	Accomplishment and defense of Master's degree thesis				8		Defense of degree work		6,6
total		30	30	30	30	660	1500		100%

Bachelor's programme in Tourism

Modul No.	1 st Semester Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester								Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	FIBAA weight of exam related to final grade
		1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class	Hours Self-Study			
M1	Module 1									45	105			5 / 210
	Foreign language (Compulsory)	5								45	105	T/S	Exam	
M2	Module 2									45	105			5 / 210
	Kazakh (Russian) language (Compulsory)	5								45	105	T/S	Exam	
M3	Module 3									22	38			5 / 210
	Sociology (Compulsory)	2								22	38	L/T/S	Exam	
M4	Module 4									30	30			5 / 210
	Physical Training (Compulsory)	2								30	30	T/S	Studied	
M5	Module 5									45	105			5 / 210
	Scientific fundamental methods (elective)	5								45	105	L/T/S	Exam	
M6	Module 6									45	105			5 / 210
	Hospitality theory (elective)	5								45	105	L/T/S	Exam	
M7	Module 7									22	38			5 / 210
	Cultural studies (Compulsory)	2								22	38	L/T/S	Exam	
M8	Module 8									23	37			5 / 210
	Psychology (Compulsory)	2								23	37	L/T/S	Exam	
M9	Module 9									23	37			5 / 210
	Political Science	2								23	37	L/T/S	Exam	

	3 rd Semester																	
M1	Module 1										30	30					5 / 210	
	Physical Training (compulsory)					2					30	30	T/S	Differentiated attestation				
M2	Module 2										45	105					5 / 210	
	Scientific fundamental methods (elective)					5					45	105	L/T/S	Exam				
M3	Module 3										45	105					5 / 210	
	Service Ethics in hospitality (compulsory)					5					45	105	L/T/S	Exam				
M4	Module 4										45	105					5 / 210	
	Geography of tourism in Kazakhstan (elective)					5					45	105	L/T/S	Exam				
M5	Module 5										75	165					5 / 210	
	Museology (elective)					8					75	165	L/T/S	Exam				
M6	Module 6										45	105					5 / 210	
	Ecological tourism (elective)					5					45	105	L/T/S	Exam				
	4 th Semester																	
M7	Module 7										30	30					5 / 210	
	Physical Training (Compulsory)					2					30	30	T/S	Differentiated attestation				
M8	Module 8										45	105					5 / 210	
	Philosophy (Compulsory)					5					45	105	L/T/S	Exam				
M9	Module 9										45	105					5 / 210	
	Service organization and service technology in the hospitality industry (Compulsory)					5					45	105	L/T/S	Term work/Project				
M10	Module 10																5 / 210	
	Industrial practice(elective)					3								Report				
M11	Module 11										45	105					5 / 210	
	Tourism destination Learning Technology(elective)					5					45	105	L/T/S	Exam				
M12	Module 12										45	105					5 / 210	
	Rural tourism as the basis of business					5					45	105	L/T/S	Exam				
M13	Module 13										45	105					5 / 210	
	Economics of tourism enterprises					5					45	105	L/T/S	Exam				
2nd year total						60					540	1170						

	5th Semester																	
M1	Module 1											105	225					5 / 210
	Strategizing the activities of tourist enterprises (elective)						6					60	120	L/T/S	Exam			
M2	Module 2											90	180					5 / 210
	MICE and event tourism (elective)						9					90	180	L/T/S	Exam			
M3	Module 3											45	105					5 / 210
	Sales technology in the service industry (elective)						5					45	105	L/T/S	Exam			
M4	Module 4											45	105					5 / 210
	Socio-cultural service in the hospitality industry (elective)						5					45	105	L/T/S	Exam			
M5	Module 5											45	105					5 / 210
	Tour operating (elective)						5					45	105	L/T/S	Exam			
	6th Semester																	
M6	Module 6											45	105					5 / 210
	World tourism destinations (Compulsory)						5					45	105	L/T/S	Exam			
M7	Module 7											45	105					5 / 210
	Tourism and hospitality infrastructure (Compulsory)						5					45	105	L/T/S	Term work/Project			
M8	Module 8											45	105					5 / 210
	International practice (Compulsory)						5					45	105		Report			
M9	Module 9																	5 / 210
	Organization of ethnotourism in Kazakhstan (elective)						7					75	135	L/T/S	Exam			
M10	Module 10																	5 / 210
	Turkish language (elective)						8					75	165	T/S	Exam			
3rd year total							60					525	1125					

Sample Curriculum Overview
Here: Bachelor's Programme, 7-8 Semesters

Module No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester								Workload		Method of Teaching	Form and Duration of Examinations	weight of exam related to final grade
			1.	2.	3.	4.	5.	6.	7.	8.	Hours in Class			
	7 th Semester													
M1	Module 1									105	225			5 / 210
	Branding theory and PR in tourism (Compulsory)							6		60	120	L/T/S	Exam	
M2	Module 2									60	120			5 / 210
	Digital Marketing in Tourism (Compulsory)							5		45	105	L/T/S	Exam	
M3	Module 3									60	120			5 / 210
	Tourism cluster and sustainable tourism development (elective)							6		60	120	L/T/S	Exam	
M4	Module 4									60	120			5 / 210
	Standardization and licensing of services in tourism (elective)							7		75	135	L/T/S	Exam	
M5	Module 5									60	120			5 / 210
	Catering in tourism (elective)							6		60	120	L/T/S	Exam	
M6	Module 6									75	135			5 / 210
	Establishment and regulation of the centers of active leisure and entertainment (elective)							6		60	120	L/T/S	Exam	
	8 th Semester													
M7	Module 7													5 / 210
	Undergraduate								6				Report	
	Industrial practice								6				Report	
BA	Completion and defense of Bachelor degree diploma project								12				Defense of degree work SE	11 / 210
4th year total									60	360	720			
TOTAL									240	1980	4170			

Master's programme in Tourism

1st Semester														FIBAA	
Modul No.	Title of Module / Course Unit + Compulsory or elective?	Credit Points per Semester							Workload		Method of Teaching i.e. lecture course, seminar	Form and Duration of Examinations	weight of exam related to final grade		
		1.	2.	3.	4.	5.	6.	7.	Hours in Class	Hours Self-Study					
M1	Module 1 Methodology The Master Training								30	345			5 / 210		
M 1.1	History and Philosophy of Science	4							15	105	L/T/S	Exam			
M 1.2	Foreign language (professional)	4								105	S/T				
M 1.3	Statistical analysis in tourism	5							15	135	L/T/S	Exam			
M2	Module 2 Scientific approaches to design and ensure competitive advantages of								15	345			5 / 210		
M 2.1	Scientific-research work of graduate students	7								210		Research Work,Exam			
M 2.2	Modeling of tourist business processes at the regional level	5							15	135	L/T/S				
M3	Module 3 Innovative activities in the tourism sector								15	135			5 / 210		
M 3.1	Franchise relationships in the tourism industry	5							15	135					
2nd Semester															
M1	Module 1 Methodology The Master Training								60	480			5 / 210		
M 1.4	Higher School Pedagogy		4						15	105	L/T/S	Exam			
M 1.5	Management psychology		4						15	105	L/T/S				
M 1.6	Consulting in tourism		5						15	135		Exam			
M 1.7	SMM marketing in tourism		5						15	135					
M2	Module 2 Scientific approaches to design and ensure competitive advantages of tourism activities		5						15	135			5 / 210		
M 2.1	Scientific-research work of graduate students		7									Research Work,Exam			
M 2.3	Competitiveness of the tourist product		5						15	135	L/T/S				
C	Colloquium												1 / 210		
BA	Bachelor's Thesis												11 / 210		

3rd Semester											
M1	Module 1 Methodology The Master Training								90	360	
M 1.8	Teaching internship			4							
M 1.9	Design caravanning and camping tourism			5					30	120	L/T/S
M 1.10	International Tourism and Event Management			5					30	120	L/T/S
M 1.11	Technologies and trends of Smart-Tourism			6					30	120	L/T/S
M2	Module 2 Scientific approaches to design and ensure competitive advantages of tourism activities								30	150	
M 2.1	Scientific-research work of graduate students			4							
M 2.4	Conceptology of sustainable tourism development			6					30	150	L/T/S
4th Semester											
M1	Module 1 Methodology The Master Training										
M 1.12	Research practice			16							
M 1.13	Research practice			6							
M4	Module 4 Module of final assessment										
C	Accomplishment and defense of Master's degree thesis			8							
BA											
total		30	30	30	30	30	30	30	2100	4200	