

**Republic of Uzbekistan**  
**Ministry of Higher Education, Science and Innovations**

**QUALIFICATION REQUIREMENTS**  
**for the Bachelor's Degree Program**

**60410200 — Accounting**

*Tashkent — 2024*

## **Prepared, Approved and Implemented**

Developed and introduced by: Tashkent State University of Economics.

Program: 60410200 — “Accounting” (Bachelor’s degree).

Approved and implemented by: Order of the Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan (Order No. \_\_, dated 2024).

Put into effect by: the Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan.

These Qualification Requirements are developed in accordance with the “State Educational Standard of Higher Education. Basic Provisions”, the “State Educational Standard of Higher Education. Classifier of Higher Education Fields and Specialties”, the National and sectoral qualifications frameworks of the Republic of Uzbekistan, relevant professional standards, and proposals from employers. They constitute an official regulatory-methodological document.

The right to officially publish these Qualification Requirements within the territory of the Republic of Uzbekistan belongs to the Ministry of Higher Education, Science and Innovations of the Republic of Uzbekistan.

## **Table of Contents**

### 1. General Description

#### 1.1. Scope of Application

##### 1.1.1. Application of the Qualification Requirements

##### 1.1.2. Main Users of the Qualification Requirements

#### 1.2. Description of Professional Activity

##### 1.2.1. Fields of Professional Activity

##### 1.2.2. Objects of Professional Activity

##### 1.2.3. Types of Professional Activity

##### 1.2.4. Professional Duties

### 2. Requirements for Professional Competencies

### 3. Requirements for Internships

### 4. Structure of the Course Catalog

### Bibliographic Information

### Agreement Sheet

## **1. General Description**

Bachelor training in the field 60410200 — Accounting is carried out in full-time, evening, part-time and distance formats. All formats are organized on the basis of the credit-modular system (except for higher military educational institutions). The normative duration of the full-time bachelor's program is 4 years.

### **1.1. Scope of Application**

#### **1.1.1. Application of the Qualification Requirements**

These Qualification Requirements define the set of requirements for higher education institutions that train bachelors in the educational field 60410200 — Accounting.

#### **1.1.2. Main Users of the Qualification Requirements**

- University leadership and teaching staff (rector, vice-rectors, head of the academic department, deans and heads of departments) responsible for designing and updating curricula and syllabi, and for effectively organizing the learning process in accordance with these requirements and within their authority, ensuring the readiness level of graduates;
- Students mastering curricula and syllabi in this educational field;
- State Attestation Commissions assessing the readiness level of bachelor graduates;
- Authorized state bodies in charge of education management;
- Bodies organizing the financing of higher education institutions;
- Authorized state bodies responsible for accreditation and quality control of the higher education system;
- Employers (personnel customers), organizations and enterprises;
- Applicants to higher education institutions, their parents and other stakeholders.

### **1.2. Description of Professional Activity**

#### **1.2.1. Fields of Professional Activity**

The educational field belongs to “Business and Management” and covers solutions to economic, organizational and financial issues aimed at ensuring liquidity and solvency, and defining socio-economic development prospects for organizations. It includes state and local government bodies; legal entities registered in the Republic of Uzbekistan; and entities across production and service sectors.

#### **1.2.2. Objects of Professional Activity**

State and non-state organizations, enterprises and institutions; companies (firms); production associations and others; processes to increase the efficiency and effectiveness of organizations and institutions across sectors and industries; accounting and reporting processes at head offices and structural units (branches, representative offices,

subsidiaries) within the Republic of Uzbekistan and abroad in accordance with legislation; ministries, target funds, agencies and departments; production and service processes.

Graduates of the Accounting bachelor's program, after completing pedagogical training, have the right to engage in teaching at professional (vocational) education institutions in accordance with the general-professional and specialized subjects determined by the authorized body managing education.

### **1.2.3. Types of Professional Activity**

- Research;
- Organizational and managerial;
- Information and analytical;
- Accounting, analysis and control (audit);
- Entrepreneurship.

### **1.2.4. Professional Duties**

In accordance with Level 6 of the National Qualifications Framework and considering the fields, objects and types of professional activity, a bachelor graduate in 60410200 — Accounting should be able to effectively perform the following duties.

#### ***Research Activities***

- Participate in research on modern methods of managing sectors and industries;
- Study and systematize national standards of accounting and international standards of financial reporting, as well as domestic and foreign scientific-technical achievements, specialized literature and other information related to accounting and auditing;
- Collect, process, analyze and systematize information on ensuring control under international auditing standards;
- Collect, analyze and systematize data within the scope of research topics;
- Purposefully search for and retrieve information on the latest scientific achievements;
- Participate in preparing research developments, expert review of sectoral literature, and implementation of research results in practice.

#### ***Organizational and Managerial Activities***

- Understand the management order established by legislation in accounting, audit and control systems;
- Organize and manage the accounting function based on modern economic knowledge and international standards;
- Apply management strategies and supervise staff within accounting and audit systems;
- Implement practical solutions to problems in organizing the accounting function;

- Prepare work plans for accounting services, ensure implementation, monitor execution and evaluate results;
- Ensure the development of accounting and auditing in line with national and international standards.

#### *Information and Analytical Activities*

- Collect, process and analyze information for managerial decisions on efficient use and control of organizational resources;
- Gather data for planning and monitoring accounting and audit activities, create internal control systems and ensure their effective operation;
- Build and manage internal information systems for decision-making, planning and management;
- Develop and manage internal document workflow and databases for various indicators;
- Digitize documentation and establish indicator databases;
- Assess investment efficiency;
- Prepare reports based on the results of information-analytical activities.

#### *Accounting, Analysis and Control (Audit)*

- Know methods of collecting, processing and analyzing accounting data;
- Record and summarize accounting information;
- Analyze the operation of accounting systems based on international best practices, norms and requirements;
- Analyze dynamics and trends in accounting indicators;
- Prepare financial and statistical reports and analyze them;
- Use software tools in providing accounting services.

#### *Entrepreneurial Activities*

- Formulate and implement innovation-based business projects;
- Organize business, develop and implement business plans;
- Present reports formed from business results to relevant periodic publications.

## 2. Requirements for Professional Competencies

Students must form fundamental general-professional knowledge, practical skills and abilities necessary for studying and mastering specialized subjects; understand the main achievements, problems and development prospects in the professional fields aligned with the program; be able to search for, analyze and use regulatory and legal documents in professional activity; know macro- and microeconomic processes; possess knowledge on organizing and managing business and corporate governance; understand the role of accounting in organizations, and the concepts of control, security and audit; know cost accounting, cost classification, budgeting and costing methods; know regulatory and legal documents for keeping accounts and methods for collecting information for financial reporting; prepare financial and consolidated financial statements; know the tax system of the Republic, tax types, essence, calculation, payment and accounting; keep records and form financial statements in accordance with national and international accounting standards; organize internal audit and financial control in the public sector, draw up audit plans and programs, and prepare reports; keep records and reporting in the financial sector and banking sector; know audit types, procedures and documentation; analyze economic entities' financial condition and determine financial indicators.

## 3. Requirements for Internships

Qualification internships aim to consolidate theoretical knowledge from general-professional and specialized subjects, connect them with practical (production) processes, and form relevant practical skills, competencies and qualifications.

The following internships are conducted within the program:

- 1) Introductory (acquaintance) internship;
- 2) Industrial (production) internship;
- 3) Pre-graduation internship.

## 4. Structure of the Course Catalog

The catalog comprises compulsory and elective courses, as well as practical components. Below is the translated structure from the official document.

Course code	Courses / Blocks / Activities	Total workload (hours)	Credits	Semester(s)
1.00	Compulsory Courses			

1.01 AMAT11210	Applied Mathematics 1- 2	300	10	1-2
1.02 IQN11210	Economic Theory	300	10	1-2
1.03 IAKTT1105	Information and Communication Technologies and Systems in Economics	150	5	1
1.04 XT11106	Foreign Language 1 (English, French, German, Korean, Japanese, Chinese)	180	6	1
1.05 XT21204	Foreign Language 2 (English, French, German, Korean, Japanese, Chinese)	120	4	2
1.06 ORT1204	Uzbek (or Russian) Language	120	4	2
1.07 ITT1105	History of Economic Doctrines	150	5	1
1.08 OEYT1104	The Newest History of Uzbekistan	120	4	1
1.09 DIN1204	Religious Studies	120	4	2

1.10 JMS1204	Physical Education and Sport	120	4	2
1.11 AKKK1204	Academic Skills and Professional Competence	120	4	2
1.12 FAL2304	Philosophy	120	4	3
1.13 STAT2306	Statistics	180	6	3
1.14 BBXH1305	Accounting in Business	150	5	3
1.15 MIKIO1305	Microeconomics	150	5	3
1.16 BH1405	Business Law	150	5	4
1.17 BUXHK1305	Introduction to Financial Accounting	150	5	3
1.18 BHK1405	Introduction to Management Accounting	150	5	4
1.19 SST1405	Taxes and Taxation	150	5	3
1.20 IOT1405	Economic Analysis	150	5	4
1.21 MHA1405	Fundamentals of Financial Accounting	150	5	4
1.22 MH15610	Financial Accounting 1-2	300	10	5-6
1.23 AUDK1505	Introduction to Audit	150	5	5

1.24 ORBH1505	Intermediate Management Accounting	150	5	5
1.25 PBHA1505	Professional Accounting Practice	150	5	5
1.26 MHT1605	Financial Reporting	150	5	6
1.27 DSBH1605	Public Sector Accounting	150	5	6
1.28 AUD1605	Audit 1	150	5	6
2.00	Elective Courses (Blocks)	1800	60	3-7
—	Qualification Practice (Internship)	600	20	8
—	Final State Attestation	300	10	8

Qualification awarded: Accountant–Economist (Bachelor).

Subtotal (compulsory + electives): 6,300 hours / 210 credits.

Practice + State Attestation: 900 hours / 30 credits.

Total for the program: 7,200 hours / 240 credits.

## **Bibliographic Information**

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Keywords: Type of professional activity; educational field; object of professional activity; field of professional activity; bachelor's core curriculum and course syllabi; profile; learning outcomes; sectors and industries; qualification requirements; bachelor's learning process; quality assessment and control; independent study; production; competence; organizational-managerial activity; qualification internship; graduation qualification work; state attestation; course blocks; higher education institution; learning process; credit-modular system; services; creative thinking; design; scientific research process.

## **Agreement Sheet (Summary Translation)**

The document was developed by the Tashkent State University of Economics and agreed with relevant sectoral higher education institutions, employers and government bodies, including:

- Research Center for the Development of Higher Education under the Ministry of Higher Education, Science and Innovations;
- Chamber and professional associations in finance, accounting and auditing (e.g., the Auditors' Chamber of Uzbekistan);
- Insurance and financial organizations;
- Partner higher education institutions.