

ACPM CONCLUSION  
ACCREDITATION OF EDUCATIONAL PROGRAMME

# Osh State University

**Department:** Business and Management

**Direction:** Economics

**Profile:** Bookkeeping, Analysis and Audit

**Bachelor | Master**

**2025**

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## **CONTACTS**

According to the analysis and evaluation of the programme 'Bookkeeping, Analysis and Audit' at the Osh State University, the ACPM expert commission concluded that it meets modern international requirements and accreditation standards, and shows a high level of academic training, professional orientation and innovative approach to learning.

The programme has been awarded the Advanced quality mark, which confirms that the HEI:

- Uses a high standard of internationally recognised academic teaching and research,
- Introduces innovative teaching methods and technologies,
- Partners with leading international universities and business organisations,
- Receives exceptionally positive feedback from students, graduates and employers,
- Has a high rate of employment of graduates in leading companies of the world,
- Creates a developed infrastructure for research and innovation,
- Continuously improves and updates the curriculum in line with the latest trends and requirements of the labour market.

## 1. GENERAL INFORMATION

<p><b>Information about the institution</b> Name, logo, website</p>	 <p>Osh State University <a href="https://www.oshsu.kg">https://www.oshsu.kg</a></p>
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## 2. PURPOSE

<p><b>Objectives of the training programme</b></p>	<ol style="list-style-type: none"> <li>1. Developing competencies for training specialists with a high level of cultural awareness, fundamental knowledge in financial-economic calculations, analytical research, and organisational-management activities, in line with the needs of employers, the state, and society as a whole.</li> <li>2. Fostering students' social and personal qualities, such as determination, organisation, responsibility, civic-mindedness, communication skills, tolerance, and a heightened general culture, by developing and enhancing their abilities.</li> </ol>
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	<p>3. Developing specialists' ability to calculate socio-economic indicators based on the current legal and regulatory framework, analyse socio-economic indicators of businesses, industries, and regions, organise team activities, and make well-founded managerial decisions.</p> <p>4. Developing the ability to calculate socio-economic indicators based on the current legal and regulatory framework, analyse socio-economic indicators of businesses, industries, and regions, organise team activities, and make well-founded managerial decisions, while also fostering in graduates a system of values that includes a responsible attitude towards daily work and its outcomes.</p>
<p><b>International focus of the curriculum concept (Positioning the training programme)</b></p>	<p>The development of external relations is a key priority. Partnerships are being established with universities and international organisations, leading to the creation of joint programmes, internships, and research projects.</p> <p>An innovative educational environment is being shaped, preparing highly competitive specialists in demand both in Kyrgyzstan and abroad.</p>

**Positioning the training programme in the labour market for graduates ('Employment')**

Learning outcomes:

1. Ability to organise accounting for assets, liabilities, capital, and business transactions of an enterprise (organisation) in accordance with the legal requirements of the Kyrgyz Republic.
2. Ability to document business transactions and record their results within the accounting system.
3. Proficiency in using automated accounting software for bookkeeping and financial reporting.
4. Ability to manage cost accounting for the production of goods, works, and services, as well as to identify ways to optimise costs.
5. Capability to prepare accurate financial reports and submit them to stakeholders in a timely manner.
6. Ability to establish an internal control system to ensure the legality of business transactions and the efficient use of material, financial, and human resources.
7. Competence in planning and conducting audits to verify compliance of accounting and financial reporting with international standards, legal regulations, and internal policies.

	<p>8. Application of interdisciplinary and innovative approaches to solving strategic tasks aimed at the democratic and sustainable development of the state and society.</p> <p>9. Ability to prepare analytical materials using various information sources and to forecast key socio-economic indicators of an enterprise, industry, region, and the economy as a whole.</p>
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### 3. DISTRIBUTION

<b>Admission requirements</b>	Observed
<b>Counselling for prospective students</b>	Observed
<b>Selection procedure</b>	Observed
<b>Professional experience</b>	Confirmed
<b>Ensuring foreign language proficiency</b>	Observed

#### 4. CONTENT, STRUCTURE AND DIDACTICS OF THE TRAINING PROGRAMME

<b>Content</b>	
<b>Logic and conceptual coherence</b>	Quality requirement fulfilled
<b>Justification of the degree and title of the programme</b>	Quality requirement fulfilled
<b>Integration of theory and practice</b>	Quality requirement fulfilled
<b>Interdisciplinary thinking</b>	Quality requirement fulfilled
<b>Ethical dimensions</b>	Quality requirement fulfilled
<b>Methods and scientific work</b>	Quality requirement fulfilled
<b>Examinations and graduate work</b>	Quality requirement fulfilled

<b>Structure</b>	
<b>Structural design and modularity</b>	Quality requirement fulfilled
<b>Rules of study and examinations</b>	Quality requirement fulfilled
<b>Learnability</b>	Quality requirement fulfilled
<b>Equal opportunities</b>	Quality requirement fulfilled

<b>Didactics</b>	
<b>Logical and comprehensible didactic concept</b>	Quality requirement fulfilled
<b>Accompanying learning materials</b>	Quality requirement fulfilled
<b>Guest speakers</b>	Quality requirement fulfilled
<b>Teaching aids</b>	Quality requirement fulfilled

<b>Internationality</b>	
<b>International content and intercultural aspects</b>	Quality requirement fulfilled
<b>Internationality of students</b>	Quality requirement fulfilled
<b>Internationality of teaching staff</b>	Quality requirement is not met
<b>Proportion of foreign languages</b>	Quality requirement fulfilled
<b>Interdisciplinary qualifications and competences</b>	Quality requirement fulfilled
<b>Professional skills/employability</b>	Quality requirement fulfilled

## 5. ACADEMIC ENVIRONMENT AND GENERAL CONDITIONS

<b>Teaching staff</b>	
<b>Structure and size of the teaching staff in accordance with the requirements of the curricula</b>	Quality requirement fulfilled
<b>Academic qualifications of the teaching staff</b>	Quality requirement fulfilled
<b>Pedagogical and didactic qualifications of the teaching staff</b>	Quality requirement fulfilled
<b>Practical knowledge of teaching staff</b>	Quality requirement is not met
<b>Internal cooperation</b>	Quality requirement fulfilled
<b>Observation of students by teaching staff</b>	Quality requirement fulfilled
<b>Supervision concept specific to distance learning</b>	Quality requirement fulfilled

<b>Management of study programmes</b>	
<b>Study programme manager</b>	Quality requirement fulfilled
<b>Process organisation and administrative support for students and teaching staff</b>	Quality requirement fulfilled

<b>Cooperation and partnerships</b>	
<b>Cooperation with universities and other institutions or networks</b>	Quality requirement fulfilled
<b>Cooperation with businesses and other organisations</b>	Quality requirement fulfilled

<b>Material equipment</b>	
<b>Access to necessary literature</b>	Quality requirement fulfilled
<b>Additional services</b>	Quality requirement fulfilled
<b>Career and employment counselling</b>	Quality requirement fulfilled
<b>Alumni events</b>	Quality requirement fulfilled
<b>Funding of the degree programme</b>	Quality requirement fulfilled
<b>Access to necessary literature</b>	Quality requirement is not met

## 6. QUALITY ASSURANCE AND DOCUMENTATION

<b>Quality assurance and development in terms of content, processes and results</b>	
<b>Quality assurance tools</b>	Quality requirement fulfilled
<b>Student assessment</b>	Quality requirement fulfilled
<b>Evaluation of teaching staff</b>	Quality requirement fulfilled
<b>External evaluation by graduates, employers and possibly other third parties</b>	Quality requirement fulfilled

<b>Documentation</b>	
<b>Description of the programme of study</b>	Quality requirement fulfilled
<b>Information on activities during the academic year</b>	Quality requirement fulfilled

## 7. ACPM RECOMMENDATIONS AND SUPPORT

### Recommendations of ACPM for the improvement of the programme:

#### 1. Expanding the Practical Component

- Introduce more practical modules, including collaborations with businesses, financial institutions, and international companies.
- Organise regular internships for students, enabling them to apply theoretical knowledge in practice.
- Actively use case-based learning methods based on real business scenarios.

#### 2. Enhancing Faculty Qualifications

- Introduce a certification system for lecturers.
- Encourage faculty members to obtain international certifications in economics and finance, such as ACPM, ACCA, CIMA, ICFM, IFA, etc.

#### 3. Internationalisation of the Learning Process

- Implement study modules in English.
- Develop academic exchange programmes for students and lecturers with partner universities abroad.
- Organise international projects to broaden students' professional outlook.
- Invite foreign industry experts to conduct masterclasses and seminars for students and faculty.

#### 4. Updating Learning Materials

- Regularly update study materials in line with current global economic trends and the latest research.
- Integrate elements of the digital economy, financial technologies, and big data analytics into the curriculum.

## **ACPM support**

All students who complete the dual degree programme and pay the ACPM registration fee will be given access to the current course from an ACPM partner:

### **'Financial Analysis: modern tools and effective management solutions'** - 10 astronomical hours

Programme:

#### Lesson 1

- The concept of a successful business. The concept of company value management
- Aims and content of financial analysis
- Sources of information for analysis
- Financial statements and their reduction to an analytical form
- Balance sheet. Liquidity table
- Profit and loss statement
- Cash flow statement. Direct and indirect method
- Flaws in financial statements, manipulation techniques
- Expert judgements
- Practicum: Drawing up financial statements

#### Lesson 2

- Financial statement analysis
- Vertical, horizontal, trend analysis
- Relationship between asset structure and performance
- Sources of financing, their structure and risks. Financial stability
- Revenues and expenses. Levels of financial result. Analysis of structure and dynamics

- The structure of the DDS report and stages of the life cycle of the company
- Indicators of operating, financial and total leverage (leverage).
- Methods of accounting for the impact of taxes and inflation
- Workshop: Analysing Financial Statements

### Lesson 3

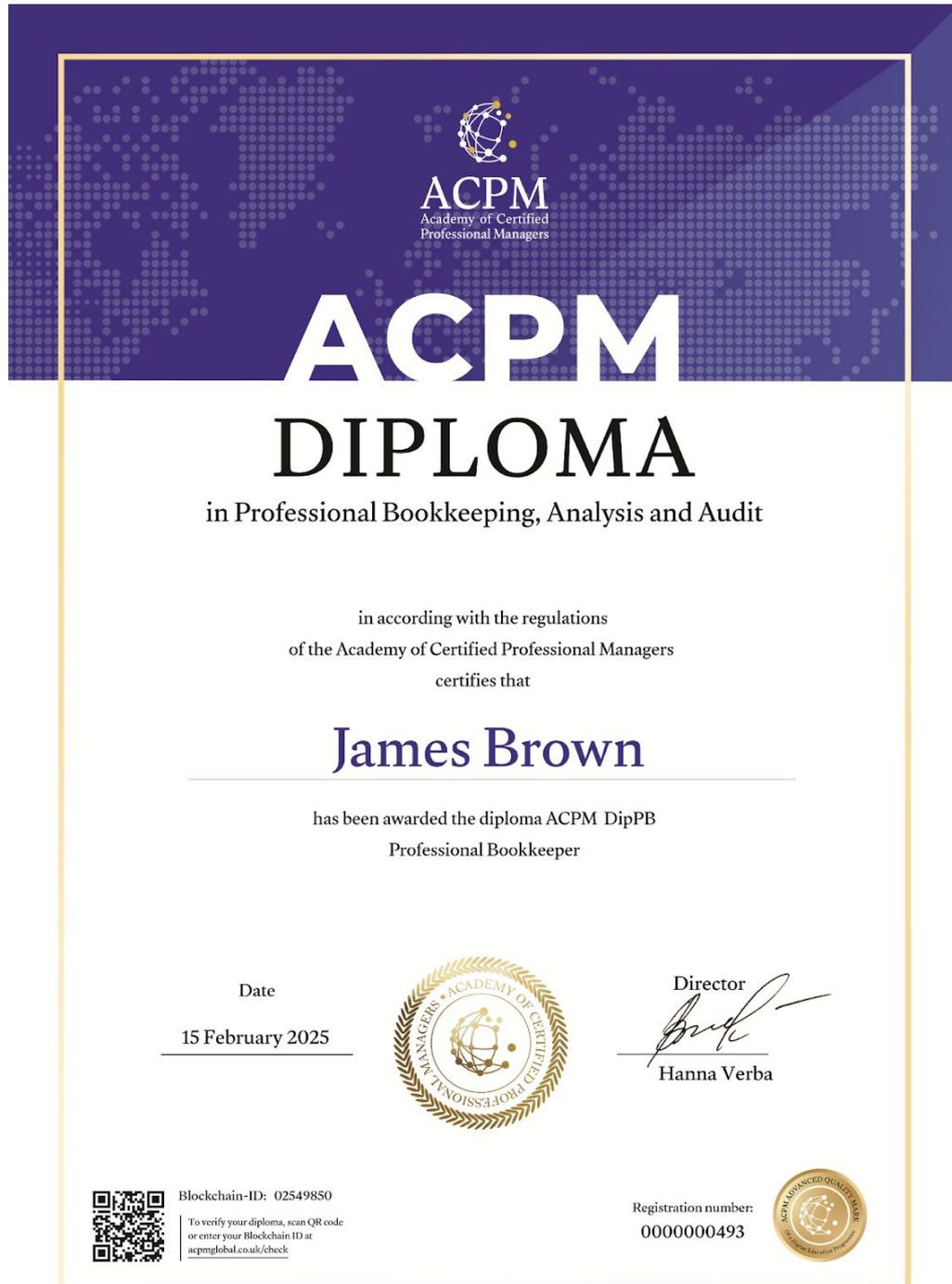
- Analysis using financial ratios
- Liquidity ratios
- Debt (financial leverage) ratios
- Coverage ratios
- Business activity ratios
- Profitability ratios
- Market value ratios
- Two-factor model of return on assets
- Three-factor model of return on equity capital
- Analysing reserves for improving the company's efficiency
- Workshop: Ratio analysis. How much accounts receivable can a company afford?

### Lesson 4

- Development of management decisions based on financial analysis
- Balanced growth
- Forecasting prospective financial indicators on the basis of actual ones
- Economic profit indicators (RI, EVA, TSR)
- Organisation of systematic analytical work in the company
- Workshop: Determining the amount of financing required to ensure the company's operations. How much cash can be withdrawn from the business

## APPLICATION

### ACPM Diploma Sample



The diploma features a dark blue header with a grid of small white dots. The ACPM logo and name are centered in the header. Below the header, the word "ACPM" is written in large, bold, white letters, followed by "DIPLOMA" in large, bold, black letters. The subject "in Professional Bookkeeping, Analysis and Audit" is written in a smaller black font. The text "in accordance with the regulations of the Academy of Certified Professional Managers certifies that" is centered. The name "James Brown" is written in a large, blue, serif font. Below the name, it states "has been awarded the diploma ACPM DipPB Professional Bookkeeper". The date "15 February 2025" is written in a blue font. The signature of Hanna Verba is written in blue ink. The ACPM logo is repeated in a gold color. A QR code is located in the bottom left corner. The registration number "000000493" is written in a blue font. A small gold seal is located in the bottom right corner.

**ACPM**  
Academy of Certified  
Professional Managers

# ACPM

# DIPLOMA

in Professional Bookkeeping, Analysis and Audit

in accordance with the regulations  
of the Academy of Certified Professional Managers  
certifies that

**James Brown**

has been awarded the diploma ACPM DipPB  
Professional Bookkeeper

Date  
15 February 2025

Director  
  
Hanna Verba

Blockchain-ID: 02549850  
To verify your diploma, scan QR code  
or enter your Blockchain ID at  
[acpmglobal.co.uk/check](http://acpmglobal.co.uk/check)

Registration number:  
000000493



## **Brief guidelines on the use of branded products**

ACPM Academy provides its logo and quality mark of the accredited programme for its use by the HEI on the official website, social media, as well as in the presentation materials of the HEI and the accredited programme. In any other cases, the use of ACPM branded products shall be agreed strictly with ACPM.

## **CONTACTS**

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**Valid until:** 01.03.2027

  
**Director Anna Verba**