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«ФАРАБИ ӘЛЕМІ»

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МАТЕРИАЛДАРЫ

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IV МЕЖДУНАРОДНЫЕ ФАРАБИЕВСКИЕ ЧТЕНИЯ

Алматы, Казахстан, 4-21 апреля 2017 года

МАТЕРИАЛЫ

международной научной конференции
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IV INTERNATIONAL FARABI READINGS

Almaty, Kazakhstan, 4-21 April, 2017

MATERIALS

of International Scientific Conference
of Students and Young Scientists

«FARABI ALEMI»

Almaty, Kazakhstan, 10-12 April, 2017

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МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РЕСПУБЛИКИ КАЗАХСТАН
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AL-FARABI KAZAKH NATIONAL UNIVERSITY

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Кесте 1 - Альтманның бесфакторлы МОДЕЛІНІН банкроттық деңгейі

Z көрсеткішінің мәні	Банкрот болу ықтималдық дәрежесі
Егер $Z < 1,81$	Өте жоғары
Егер $1,80 < Z < 2,70$	Орташа
Егер $2,71 < Z < 2,99$	Банкроттық белгілі бір жағдайларға байланысты болуы мүмкін
Егер $Z > 3,0$	Өте төмен

Кесте 2 - Альтманның 5 факторлы моделі бойынша «Цесна Астық» Концерні АҚ банкрот болу ықтималдығын талдау

Көрсеткіштер	2014ж.	2015ж.
X ₁	21607761/68171686=0,3	33875003/74480576=0,45
X ₂	44217884/68171686=0,6	51755332/74480576=0,7
X ₃	1852615/68171686=0,03	1667096/74480576=0,02
X ₄	63077804/4435290=14,2	70615252/3271513=21,6
X ₅	1016358/68171686=0,01	904226 / 74480576=0,01
Z мәні	6,79	10,06

Қорытынды: 2014 жылғы деректер бойынша $6,79 > 2,17$, яғни банкрот болу ықтималдылығы төмен. Ал 2015 жылы $10,06 > 2,17$ нәтиже беріп отыр.

Жалпы алғанда банкрот болу ықтималдылығын талдаудың әртүрлі моделдері бар. Солардың ішінде Бивер, Таффлер моделдерін атап өтуге болады. Жоғарыда келтірілген есептеулер тек Альтманның 5 факторлы моделі бойынша жүргізілді және талдау нәтижесі бойынша компанияның банкротқа ұшырау қаупі жоқ. Компания төлем қабілетті және қаржылық жағдайы тұрақты деп айтуға болады. Банкроттықты болжаудың модельдері кәсіпорынның ішкі мақсаттары сияқты, іскерлік әріптестер-коммерциялық банктер, инвестициялық компаниялар, жабдықтаушылармен бизнес-тәуекелдерді талдау үшін қолданылуы мүмкін.

Пайдаланылған әдебиеттер тізімі:

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ОСОБЕННОСТИ БУХГАЛТЕРСКОГО УЧЕТА ДОХОДОВ И РАСХОДОВ ОТ РЕАЛИЗАЦИИ ТУРПРОДУКТА

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На современном этапе туристская деятельность постепенно превращается в индустрию туризма, динамично развивающуюся сферу услуг. Активизации предпринимательской деятельности на данном секторе рынка, не только определила новую отрасль в экономической структуре ряда государств, но и позволила сделать ее приоритетным экономически образующим сектором национальных экономик ряда государств мира [1].

Специфика хозяйственных операций в туризме обуславливает дискуссионность в их отражении на счетах бухгалтерского учета. В частности, особенности отражения имеют следующие виды доходов – вознаграждение, дополнительная выгода, бонусы, скидки, призы [2].

Туристский продукт - совокупность туристских услуг, достаточных для удовлетворения потребностей туриста в ходе путешествия. Формирование туристского продукта - деятельность туроператора по заключению и исполнению договоров с третьими лицами, оказывающими отдельные туристские услуги, входящие в туристский продукт.

Заключая с туроператором договор комиссии, турагент юридически получает право не на весь приобретаемый продукт, а только на комиссию при его дальнейшей реализации, ведь он является посредником между туристом и туроператором [3]. Многие туроператоры вообще не работают напрямую с физическими лицами, и приобрести турпакет у крупного туроператора турист может только через турагента. В связи с этим расходы, понесенные турагентом при покупке турпакета, не являются его расходами. Турагент, согласно Закону о туристской деятельности, оказывает услуги «по продвижению и реализации туристского продукта» [4].

Основными расходами у турагента будут расходы, признаваемые в периоде возникновения, классифицируемые как расходы по реализации и административные расходы.

В бухгалтерском учете признание доходов и расходов в турагентской деятельности может быть отражено при помощи следующих проводок:

Таблица 1 - Признание доходов и расходов в турагентской деятельности

Дебет	Кредит	Содержание операции
1210	6010	Отражен доход от посреднических услуг (комиссионное вознаграждение)
1210	3130	Начислен НДС
1010, 1030	3390	Получена выручка от потребителей туристических услуг
3390	1210	Проведен зачет полученной выручки в части комиссионного вознаграждения турагента
3390	1030	Перечислена выручка от реализации турпакета туроператору
7110	3310	Отражены расходы на рекламные услуги
7110, 7210	3350	Начислена оплата труда персонала, занятого реализацией турпродуктов и административного персонала
7110, 7210	3150, 3210	Отражены отчисления от оплаты труда
1620	3310	Отражены расходы по страховой премии, уплаченной по страховому полису обязательного страхования гражданско-правовой ответственности деятельности турагента
7210	1620	Списана часть страховой премии на расходы в соответствии с периодом страховой защиты по страховому полису
3310	1030	Перечислено поставщикам туристических услуг, авиакомпаниям или перевозчикам железнодорожным или автотранспортом, отелям и коммунальным службам
3350	1010	Выплачена заработная плата работникам

В момент признания дохода себестоимость сформированного турпакета признается расходом.

В целях аналитического учета к счету по учету дохода от реализации турпродукта могут быть открыты субсчета: в зависимости от компонентов турпродукта (трансфер, услуги по проживанию, питание, экскурсии и т.д.); в зависимости от направлений и вида туризма (выездной, въездной, международный туризм) и другие.

Для учета затрат на производство туристского продукта используют калькуляционный счет 81 «Основное производство» и счета подраздела 1620 «Расходы будущих периодов». По дебету этих счетов учитываются расходы, а по кредиту списываются. Счет 8110, не имеет сальдо и по окончании месяца собранные по дебету этого счета расходы списываются в дебет счета 7110 «Себестоимость реализованной продукции (товаров, работ, услуг)» и 7210 «Административные расходы». А со счета 1620 расходы будут распределяться пропорционально смежным отчетным периодам.

При реализации турпакета вся сумма (без НДС) отражается на счетах дохода за минусом скидки (при предоставлении скидки). При начислении турагенту вознаграждения турагент предоставляет туроператору счет-фактуру на сумму полученного вознаграждения.

Расходы на рекламу, изготовление рекламных буклетов и каталогов, на участие в выставках, другие расходы, связанные с информированием о туристических услугах, отражаются в периоде возникновения и классифицируются как расходы по реализации.

В бухгалтерском учете признание доходов и расходов в туроператорской деятельности может быть отражено при помощи следующих проводок №

Таблица 2 - Признание доходов и расходов в туроператорской деятельности

Дебет	Кредит	Содержание операции
1210	6010	Отражен доход от реализации турпродукта
1210	3130	Начислен НДС
1010, 1030	1210	Получена выручка от потребителей туристических услуг или турагентов
7010	8110	Списана себестоимость расходов по определенному турпродукту
8110	3310	Отражены услуги перевозчика по приобретенным проездным билетам для потребителей туристических услуг
8110	3310	Отражена стоимость страховых полисов по данному турпродукту
8110	3350	Начислена оплата труда
8110	3150, 3210	Отражены отчисления от оплаты труда
3310	1030	Перечислено поставщикам туристических услуг, авиакомпаниям или перевозчикам железнодорожным или автотранспортом, отелям и коммунальным службам
3350	1010	Выплачена заработная плата работникам

Для исчисления себестоимости отдельных видов турпродукции туристической фирмы, с учетом особенностей своей деятельности, самостоятельно устанавливают группировку затрат по статьям калькуляции.

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ENVIRONMENTAL AUDIT

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World Bank gives the following definition of environmental audit: environmental audit is the methodological study and analysis of environmental information of the organization, structure or object. It allows you to determine whether the activities and results satisfy planned indicators, whether it is the basis for the implementation of enactments that enhance the ecological and economic efficiency of the economic entity's activity.

The most urgent problem of environment in Kazakhstan is the pollution of the Caspian sea by producing oil and gas. When outputting oil the volume, qualitative and quantitative composition of pollutants are determined by the physicochemical properties by reservoir development technology, the system of collection and transportation of oil [1, с.22].

During the exploration and exploitation of oil transportation the seizure of land, pollution of water and atmosphere occur. All components of the environment in the oil-producing regions experience intense human impacts, and the level of negative consequences is determined by the negative impact of the scope and duration of hydrocarbon deposits' explosion. The processes of exploration, drilling, production, preparation, transportation and storage of oil and gas require large amounts of water for processing, transport, household and fire fighting needs with simultaneous discharge of the same volumes of highly mineralized, containing chemicals, surfactants and oil, sewage waters. The main pollutants of the

environment in processes of oil production are: oil and oil products, sulfur and hydrogen sulfide gases, salt water, oil reservoir and waste water oil fields and drilling wells, sludge drilling, oil, water and chemical reagents that are used to intensify the processes of oil production, drilling and oil, gas and water treatment [2, c.22].

The relevance of environmental audit in Kazakhstan, in our opinion has the economic, environmental and social aspects and they are shown in Table 1.

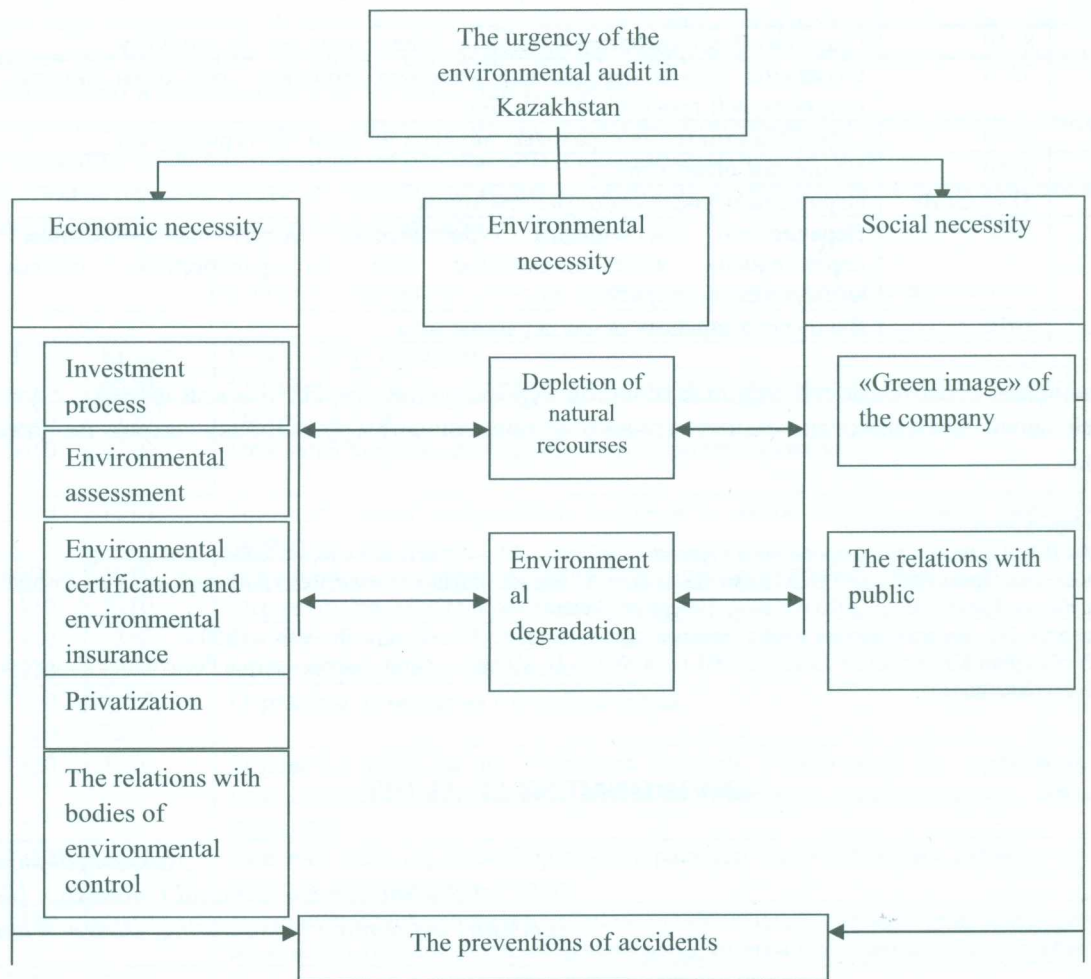


Table 1 - The urgency of the environmental audit in Kazakhstan

As long as 65 million years ago, the Paratethys was connected to both the Atlantic and Indo-Pacific Oceans. By 5 million years ago, through shifts in the Earth's crust, a large landlocked sea had formed where the Caspian and its neighbours would later take shape. The waters became fresher, but then a link to the ocean was again established and a marine environment returned. About 2 million years ago that link to the ocean was closed, and the inland waters again became much fresher, through rainfall and the melting glaciers. Eventually the Caspian Sea severed its connection to the Black Sea and became permanently landlocked [3, c.45].

The Caspian is fed by 130 rivers, the most significant being the Volga, which enters from the north and accounts for about 80 percent of the inflowing waters. In spite of the influx of freshwater, however, the sea remains salty, especially toward its southern end. The Caspian has no outlets, and in consequence loses water only through evaporation, a process that may tend to increase its salinity.

Owing to its large size, its long isolation, and its brackish waters, the sea supports an unusual collection of organisms. Among them are at least 331 endemic species, from zooplankton to mollusks and vertebrates. Most notably, the Caspian boasts five species of sturgeon, including the beluga, prized for their caviar. The population comprises 90 percent of the world's sturgeon stock. Such valuable aquatic resources, as well as lands suitable for agriculture (watermelon is a prime crop), have attracted dense human settlement to the shores.

coastal areas. Scientists who study the ecosystem have therefore become increasingly engaged in protecting it from industrial pollution and other damaging effects of human habitation and exploitation.

Of course, the main polluter of the sea is oil. Each year some 1.5 billion barrels of that resource, pumped from wells around the seacoast and in the sea itself, are extracted, refined, and transported. Major pipelines are routed from Kazakhstan to China and from Azerbaijan to tanker terminals in the Black Sea and the Mediterranean. Tankers also travel via the Volga River and the Volga-Don Canal to the Sea of Azov and beyond. Almost half of Caspian oil is produced by Kazakhstan, with more to come, and one proposal is to add a pipeline to carry oil from that nation across the Caspian Sea itself to Azerbaijan, to link up with the pipelines that reach farther west.

The history of commercial oil and gas exploration and production in the region goes back nearly 150 years, so oil pollution is not simply a hazard of current activity. Some capped wells leak, and the fluctuating sea level has at times flooded onshore oil wells and oil-contaminated soils. Natural seepage also contributes to surface oil slicks and water column pollution. Under normal conditions, winds stir up ten-foot waves even in shallow parts of Caspian. That can help remove some lighter oil residues. But in recent years, winds in the northern and middle parts of the sea have declined markedly in velocity and frequency, as documented in *Present State of the Caspian Sea*, which was published in 2005 by Gennady N. Panin, a scientist at the Institute of Water Problems of the Russian Academy of Sciences; Ramiz M. Mammadov, deputy director of the Institute of Geography at the Azerbaijan National Academy of Sciences (ANAS); and Igor V. Mitrofanov, at McGill University in Montreal.

Oil pollution suppresses the development of phytobenthos and phytoplankton of the Caspian Sea, represented by blue-green algae and diatoms, reduce the production of oxygen. Increasing pollution adversely affects the heat, gas and moisture exchange between the water surface and the atmosphere. Because of the spread on large areas of the oil film the evaporation rate reduced by several times. The pollution of the Caspian Sea leads to the death of a huge number of rare fish and other living organisms. Most clearly is seen the impact of oil pollution on waterfowl. The number of sturgeon stocks is steadily declining. Oil raw materials can be replaced by other raw materials, the sturgeon is no substitute and petrodollars can not be bought anywhere else. Diseases of the living organisms in the sea, that is, marine pollution leads to disease organisms in the sea [3, c.45].

There is a whole chapter in the Environmental Code of the Republic of Kazakhstan, which is devoted entirely to the environmental requirements in the implementation of economic and other activities in the state conservation area of the northern part of the Caspian Sea. It is very detailed environmental requirements for the management of exploration and production at sea, the designing and construction of oil and gas pipelines, onshore supply bases and other infrastructure, conservation and liquidation of wells, including at the time of spawning sturgeon. Such requirements are absent in the environmental legislation of other countries bordering the Caspian Sea, neither in Russia, nor in Azerbaijan, despite the fact that this problem requires urgent solutions. As a result of increase in sea level were flooded, more than 200 wells and oil fields, which threat is not only to biological diversity (in the Caspian Sea there are about 90% of world reserves of sturgeon, a large number of bird species, the Caspian seal), but also the entire ecosystem of the Caspian Sea. Over the past 15 years the commercial fish catch has decreased by 10 times.

Environmental audit can provide recommendations for the improvement of the technical conditions for oil and gas production facilities, which in turn have a positive impact not only on the environmental situation of the enterprise, but also on its material condition. Environmental audit, despite the concerns about the environment, is a proof of the company, that its work and labour conditions are safe for its employees, and its products are environmentally friendly. From the point of view of investors it is more than the highest rating that can increase investment to organization.

As a result, you can gain the confidence of economic agents to conduct an environmental audit and decision-making to address environmental violations in the oil and gas sector. Despite stringent legislation in area of the environment's protection, we are often faced with its breach, which confirms the revision of the provisions on environmental audit in the direction of tightening it for using by organizations that are engaged in oil and gas production.

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ACCOUNTING OF EXPORT OPERATIONS

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Having concluded the contract with the buyer for the delivery of the export goods (works, services), the exporter draws up the transaction passport. The procedure for issuing a passport for an export transaction and measures to control the completeness and timeliness of the receipt of foreign currency proceeds are regulated by the Regulation of the Board of the National Bank of the Republic of Kazakhstan "Regulations on the organization of export-import controls in the Republic of Kazakhstan" [1]. According to this decree, exporters are obliged to ensure the crediting of export proceeds to their accounts in the established order no later than 180 days from the date of customs clearance of the goods in the territory of the Republic of Kazakhstan, unless otherwise provided by the license [2].

Example 1. Finished products are shipped to a foreign buyer from the warehouse of the manufacturer. The delivery is carried out on the terms "FOB port of the exporting country" (through Aktau sea commercial port).

1. The exported goods are manufactured, entered the warehouse at the exporter's warehouse and deposited into the warehouse at the actual cost price:

D-t 1320 «Finished products»

C-t 8110 "The main production"

Documents, for the basis of the posting: the warehouse's warehouse order, the receipt of the internal consignment note.

2. Costs for the sale of goods in tenge (transportation, transshipment, possible storage in the warehouse, possible export duty):

D-t 7110 «Expenses on realization of production and rendering of services»

C-t 1030 «Money on current bank accounts»

Documents for the establishment of the posting: paid invoices for expenses of various organizations of the Republic of Kazakhstan.

3. The goods paid for overhead costs in. Currency:

D-t 7110 «Expenses on realization of production and rendering of services»

C-t 1030 «Cash assets on current bank accounts», 1060 «Other cash assets»

Documents for the establishment of the posting: paid invoices for expenses of various foreign entities.

4. An invoice for the goods was sent to a foreign buyer:

D-t 3310 "Short-term payables to suppliers and contractors"

C-t 6010 "Income from sales of products and services"

The document for the basis of the posting is an invoice.

5. The production cost of the sold goods is written off:

D-t 7010 "Cost of sales and services"

C-t 1330 «Goods»

Documents for the basis of posting - an invoice.

6. Received payments from the buye:

D-t 1030 «Cash assets on current bank accounts», 1060 «Other money resources»

C-t 3310 «Short-term accounts payable to suppliers and contractors»:

7. For the amount of exchange differences

D-t 3310 "Short-term payables to suppliers and contractors"

C-t 6250 «Income from exchange rate differences»

8. Charges for shipment to reduce the final income are written off:

D-t 5610 «Final Income»

C-t 7110 «Expenses on realization of production and rendering of services»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity.

9. The cost price of the realized goods on reduction of the total income is written off:

D-t 5610 «Final loss»

C-t 7110 «Expenses on realization of production and rendering of services»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity.

10. Charged income from the sale of goods to increase the final income:

D-t 6010 «Incomes from realization of production and rendering of services»

C-t 5610 «Final profit»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity

11. Corporate income tax:

D-t 7710 «Expenses on CPN»

C-t 3110 «Corporate income tax»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity.

12. Charges are recorded for the corporate income tax to reduce the final income:

D-t 5610 «Final loss»

C-t 7710 «Expenses»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity.

13. Defined and written off net income:

D-t 5610 «Final profit»

C-t 5510 «Retained earnings of the reporting year»

Documents for the establishment of the posting: a report on the results of the financial and economic activities of the entity. Consider an example of calculating net income.

Table 1 - Calculation of net income

No	Content	For the reporting month
1	Revenues from sales	29100 000
2	Cost of sales	1850 000
3	Expenses of the whole period, including:	2340 000
	A) general and administrative expenses	
	B) implementation costs	2340 000
	C) interest expenses	
4	Income from operating activities	
5	Income from non-core activities	60 000
6	Non-core expenses	
7	Income from ordinary activities	8 320 000
8	Corporate income tax	2496000
9	Income (loss) from emergency situations	
10	Net income (loss)	5824000

Example 2. The goods are shipped to a foreign buyer from the workshop, bypassing the warehouse, in a direct international cargo message. The settlement form is an open account. From a foreign buyer received a guarantee from a solid foreign bank

1. The product at the production cost is shipped to the address of a foreign buyer directly from the shop of the enterprise:

D-t 1330 «Goods»

C-t 8110 "The main production"

The documents for the establishment of the posting are a duplicate of the consignment note of the direct international cargo message.

2. Paid for the goods overheads:

D-t 7110 «Expenses on realization of production and rendering of services»

C-t 1030 «Cash assets on current bank accounts», 1060 «Other cash assets»

Documents for the establishment of posting-accounts of transport organizations. Account statement.

3. Customs duties in foreign currency are paid:

D-t 7110 «Expenses on realization of production and rendering of services»

C-t 3310 «Other short-term accounts payable»

4. The foreign buyer was sent an invoice by mail with all accompanying documents in accordance with the contract:

D-t 3310 "Short-term payables to suppliers and contractors"

C-t 6010 "Income from sales of products and services"

5. The cost price of the sold goods is written off:

D-t 7010 "Cost of sales and services"

C-t 1330 «Goods»

Basis – invoice

6. For the amount of exchange differences:

D-t 3310 "Short-term payables to suppliers and contractors"

C-t 6250 «Income from exchange rate differences

Documents for the basis of the posting: invoice, payment order.

7. At the end of the reporting period, expenses to reduce the total income:

D-t 5610 «Final loss»

C-t 7010 «Cost of sales and services»

Documents for the establishment of the posting: account - a report on the results of financial and economic activities.

8. Income is written off to increase the final income:

D-t 6250 «Incomes from the exchange rate difference»

C-t 5610 «Final profit»

9. Corporate income tax is levied from a legal entity:

D-t 7710 «Expenses on CPN»

C-t 3110 «Corporate income tax payable»

10. Costed expenses on corporate income tax to reduce the final income:

D-t 5610 «Final loss»

C-t 7710 «Expenses on corporate income tax»

11. Certain net income:

D-t 5610 «Final Income»

C-t 5610 "Retained earnings of the reporting year"

The accounting of export goods is carried out on the basis of properly issued documents accompanying the movement of goods. These include: accepted invoices with the attachment of specifications, duplicates of receipts of freight railway messages, bills of lading, air waybills, postal receipts indicating the shipment of goods to the specified addresses; Receiving documents confirming the receipt of goods in ports and warehouses; accounts to foreign buyers, issued on the basis of shipping documents; commercial and other acts that testify to shortages, surpluses or damage to goods; acceptance certificates of foreign forwarder warehouse certificates, acceptance certificates of consignees and other documents confirming the movement of export goods abroad.

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AUDIT OF INTANGIBLE ASSETS

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Accounting for intangible assets in many business organizations have been neglected, sometimes assets are not carried in full, which reduces the investment attractiveness of the organization. In commercial organizations leadership is interested in the proper accounting and auditing operations intangible assets. Audit of intangible assets by performing a control function, allows to form an opinion the accuracy and completeness of their reflection in the financial statements of commercial organization part of the audit commercial organizations can use a range of audit-related services, and other services field of auditing, aimed at making recommendations to improve the quality of intangible assets, to improve the efficiency of their use. These circumstances have identified the relevance of the chosen theme study the development of recommendations for the development of audit methodology of intangible assets commercial organizations.

Studied the theoretical aspects of intangible assets and given the author's definition of intangible are treated as intangible assets intangible part of non-current assets, features and composition of which

regulated by the current legislation, and the cost can be many times greater than the value of their tangible media, giving a competitive advantage of a commercial organization.

Distinctive features of this type of asset are: accountability, identifiably, the ability to bring economic benefits, lack of physical and financial implementation, difficulty in measurement and evaluation, innovative character, low liquidity.

To improve the quality of audits at the preliminary stage the reliability of the system of internal control of operations with the entity's intangible assets, the risk of on-farm activities, indicators of material misstatement of the accounting for intangible assets is assessed, which may be based on modern methods and methodology audits. Evaluation of reliability of the internal control system, identifying the business processes associated with an increased risk, matching the level of materiality and risk allow to identify those intangible assets that need to be checked on the merits, determine the rational selection of scanned objects (Table 1).

Table 1 - Methods of test of intangible assets

Your question	Source of information
Study of purchase intangible assets	Charter, articles of incorporation, minutes of the meeting of founders
The study correctly documenting receipts and disposal of intangible assets	Bank statements, petty cash receipts, statements of property transfer NOK-1, NOK-2
Correctness of depreciation of intangible assets	Minutes of the Board, primary documents
Correctness of the correspondence of accounts	

The auditor needs, based on the methodology and technology used audit, compile and document the audit program, which determines the nature, timing and extent of planned audit procedures necessary to implement the overall audit plan (Table 2).

Table 2 – Program for audit of import operations

№	List of procedures	source of information (Or audit evidence)	applicable techniques
1.	2.	3.	4
1.	Availability and accuracy of contracts. Checking the legality of intangible assets: a) checking the compliance of civil law, b) the validation of tax compliance	Contracts	Paperwork
2.	Validation of registration intangible assets	Regulations, laws, regulations, tax returns, licenses	Confirmation paperwork
3	Checking the correctness of internal control.	Contracts, manuals, magazines warrant ledger.	Paperwork
4.	Checking reflection of intangible assets in the balance of the organization during the reporting period in which the organization received standing.	Contracts, documents, reports	Paperwork
5.	Reconciliation of the final turns and credit unclosed positions	Journal of order and Ledger	Analytical procedures, checking arithmetic

6.	View list of creditors in the year-end reconciliation and under-confirmation of the balance of the main suppliers	The annual financial statements	Confirmation paperwork
7.	Checking the correctness of the full cost of intangible assets	Contracts	Counting, checking arithmetic
8.	Checking correspondence accounts of the intangible assets	Primary accounting documents	Confirmation verification documentation
9.	Validation of reference for analytical and synthetic accounts	Analytical data whom and synthetic accounting	Checking arithmetic calculations, audit trails of individual operations
10.	Checking documenting intangible assets	Settlements organization supporting documents	Paperwork

Existence of the object in the audit organization and a willingness to audit the organization does not mean that the auditor will initiate an audit. It is also needed to conduct testing of intangible assets (Table 3).

Table 3 - Testing of intangible assets

Content	Answers	
	Yes	No
Properly maintained documenting accounting intangible assets?	+	
Is correct correspondence accounts for intangible assets?		-+
Are the amortization intangible assets?	+	-

Planning process occupies an important place in the general plan and the audit program of accounting intangible assets, as the quality of the planning depends on the result of the audit as a whole, as the plan is a strategy for the audit client, and in some areas of accounting.

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ENERGY AUDIT

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Energy audit is necessary in the event that management of the company or institution has taken a course to reduce energy costs, improve product quality and enhance the energy security of the enterprise. As a result of the energy audit is compiled opinion on energy conservation and efficiency. The main purpose of the energy audit is energy-saving recommendations and assistance to business entities in determining the areas of energy efficiency [1]. Currently, there are many techniques for energy audits, which are designed for individual systems, types of equipment, technological and power plants in various industries. They regulate the audit process, and the need to prioritize those or other measurements. In accordance with these Rules, an energy audit consists of 4 main steps:

I stage. Preparatory: a program of energy auditing, including a program of instrumental examination.

Stage II. Measuring (Test).

Phase III. Analytical: a technical report on energy audit.

Stage IV. Final: an action plan for energy conservation and efficiency.

According to other researchers, energy audit consist from the following activities:

1. Analysis of the state of power supply systems, heating, water supply, the technical equipment of the park industrial enterprise.
2. Assessment of the systems and measuring instruments.
3. Identification of unreasonable losses.
4. Assessment of the system of regulation of energy consumption and energy use.
5. Checking the energy balances of the enterprise.
6. Calculation of the specific energy consumption standards for manufactured products or types of work.
7. The evaluation of the major energy-saving measures [2].

In our opinion, the main stages of the energy audit can be shows in figure 1.

The result of the energy audit may be:

- conclusion about the quality of produced energy, particularly electricity;
- recommendations for an energy-saving measures and technologies;
- recommendations for the steps (including changes in technology), aimed at improving the energy efficiency of products.

Companies that have implemented an energy management system according to ISO 50001, can reduce the costs of consumption of energy resources and to reduce carbon dioxide emissions into the environment.

There are several standards related ISO 50000:

- ISO / CD 50002 Energy audit;
- ISO / CD 50003 Energy management system audits and competence of auditors;
- ISO / CD 50004 Guidelines for the implementation, maintenance and improvement of the energy management system;
- ISO / CD 50006 Basic use of energy and energy efficiency (EnPIs) - General Principles and Guidelines;
- ISO / CD 50015 Monitoring, measurement, analysis and verification of the organizational level of energy efficiency.

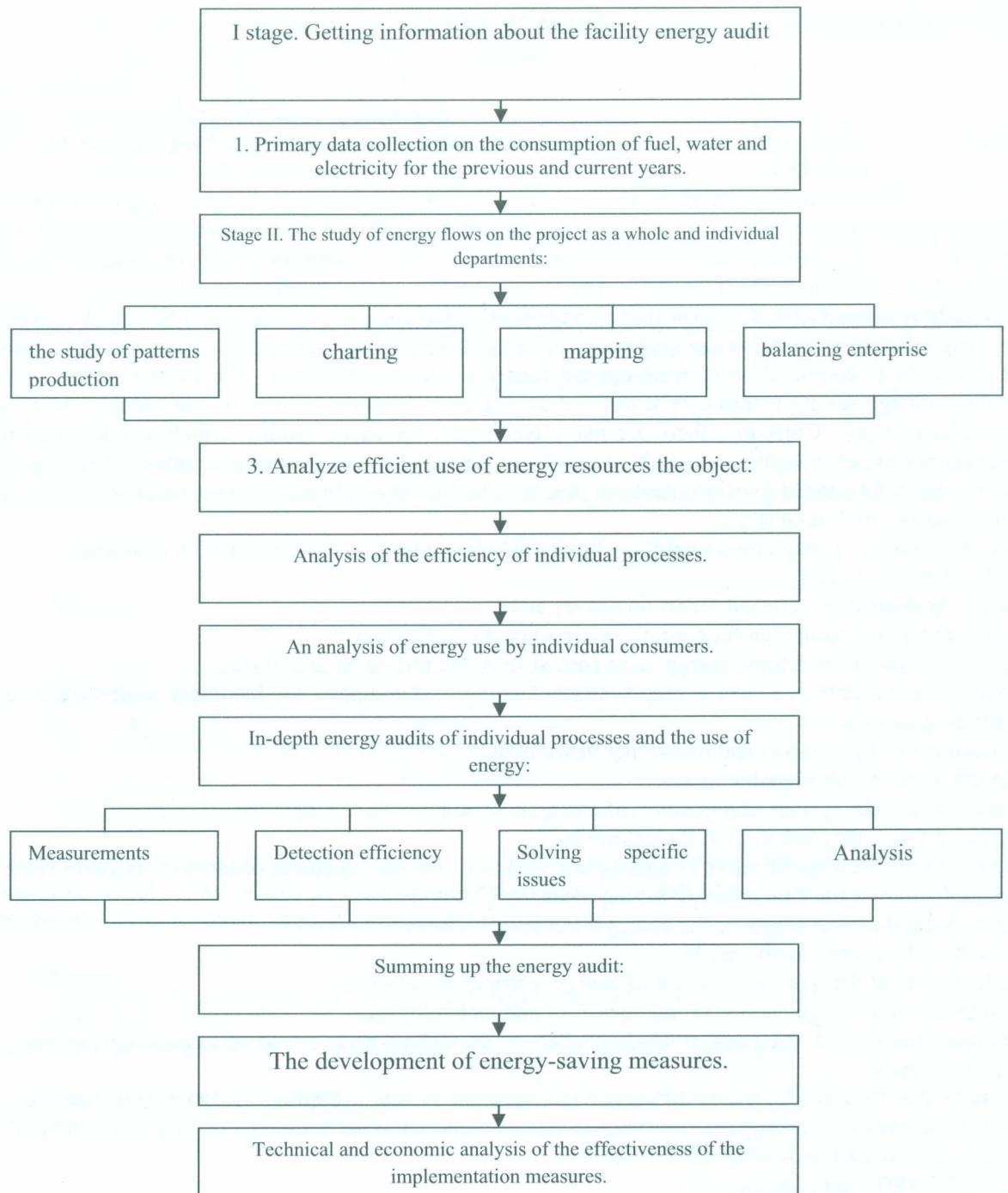


Figure 1 – Stages of energy audits in Kazakhstan

The Japanese company Toyota, after the implementation of ISO 50001 in 2002, has reduced energy consumption by 23% per unit of the product.

In the CIS countries such as major companies as "Lukoil", "Severstal", "Gazprom" implemented standard.

Kazakhstan has not a national standard of energy efficiency. Although the actual standard allows do the following:

- 1) to estimate the energy management system of the company;
- 2) to identify the mutual influence of the energy management system and operations at each other;
- 3) to assess and manage the risks [3].

The standard should be designed for independent use, and for its use in the other quality management systems, environmental impact (Figure 2).

МАЗМҰНЫ

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**IV ХАЛЫҚАРАЛЫҚ
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Алматы, Қазақстан, 2017 жыл, 10-11 сәуір

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**атты халықаралық ғылыми конференция
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