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## БАЯНДАМАЛАРЫ

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**REFORMING AND DEVELOPING ACCOUNTING  
IN THE REPUBLIC OF KAZAKHSTAN**

**Abstract.** *Purpose of the study* – study of the history of the reform and development stages of accounting of sovereign Kazakhstan.

*Methodology* – general scientific research methods, such as induction and deduction, theoretical generalization, scientific abstraction were used in the study.

*Originality/Value* – the value of the research is revealing the main trends in the development of domestic accounting regulation for the years of independence of the republic. The authors studied the ways, stages of the evolution of the accounting system. For this purpose, legislative and other regulatory acts, by-laws of ministries and departments concerning the conceptual framework and the organizational and structural forms of the organization of accounting were analyzed.

*Conclusions* – accounting reform ensured the adequacy of the accounting system of Kazakhstan to the requirements and characteristics of a market economy, allowed to form a new conceptual apparatus corresponding to the current level of development of accounting science and world trends. The new accounting system, based on the widespread use of international financial reporting standards by most business entities, has made business structures more open and, therefore, preferred by domestic and foreign investors, which has a positive effect on raising the country's competitiveness in the international arena.

**Keywords:** accounting, accounting reform, accounting standards, Kazakhstan accounting standards, international financial reporting standards and national financial reporting standards.

Accounting was and remains the main source of economic information provided for making various economic decisions. Therefore, since independence has been achieved in the Republic of Kazakhstan, consistent work has been carried out to create a sovereign accounting system.

Y.V. Sokolov, a prominent Russian scientist, the author of well-known textbooks on the history of accounting noted: «A person who knows the history of accounting can think more widely, find optimal solutions in daily work, foresee ways of developing an organization and, most importantly, love and be proud of his profession» [1, p.6]. All this dictates the need for careful study and active use in the modern activities of subjects, including the authorized body for accounting, past experience in reforming and developing accounting in the republic.

Accounting reform began in the 90s of the last century with the proclamation of the state sovereignty of the republic. The first stage of reform covers approximately 1991-1997.

The complex of work on reforming was entrusted to the Department of Methodology, Organization and Control of Accounting and Reporting of the Ministry of Finance of the Republic of Kazakhstan, which was faced with a choice: to urgently invent its own methods or to apply to the experience of other countries.

Leading domestic scientists in the field of accounting and auditing note that the department has chosen the second path. The first way was recognized as inexpedient, since it was considered impossible «... to create workable efficient techniques, ignoring foreign experience, the study and application of which is required by market relations» [2, p.22].

The choice of this path is connected with the fact that, due to the economic circumstances that existed at that time, the main source of development of domestic enterprises was foreign investment. In order to create a favorable investment climate, it was required «... to show the highest skill in using the tools necessary to attract as many well-known investors as possible»[3]. Therefore, bringing Kazakhstan's accounting information in compliance with international standards was considered a significant factor in the integration of the republic into the world economy.

To select the appropriate model for reforming domestic accounting, the experience of countries with developed market economies was studied. In this matter, the department was assisted by transnational auditing firms Deloitte and Touche and Price Waterhouse with the financial support of the United States Agency for International Development (USAID). Thus, the leading specialists of the Department of Methodology, Organization and Control of Accounting and Reporting of the Ministry of Finance of the Republic of Kazakhstan, the National Bank and representatives of higher and secondary specialized education of the Republic of Kazakhstan, among whom was one of the authors of this article, have been trained from October 05 to November 11, 1995 in USA. In the process of training, specialists learned about the principles of accounting regulation, organization of the audit, with the system of training accountants and auditors.

The active joint work of the Department of Methodology, Organization and Control of Accounting and Reporting of the Ministry of Finance of the Republic of Kazakhstan with foreign consultants allowed the development of the first Law of the Republic of Kazakhstan “On Accounting”, which was approved by Decree of the President of the Republic of Kazakhstan №2732 on December 26, 1995[4].

The law, in order to regulate the accounting and financial reporting system in the republic, provided for the creation of an authorized state body in the field of accounting, which was assigned a number of tasks, including:

- development and approval of accounting standards and guidelines for them;
- development of regulatory legal acts on accounting and financial reporting issues not regulated by international financial reporting standards;
- development and approval of a standard chart of accounts for accounting and methodical recommendations to them, etc.

The specified authorized body - the National Accounting Commission of the Republic of Kazakhstan - was established in 1996 as a central executive body that is not part of the Government [5]. At the same time, the Methodology, Organization and Control of Accounting and Reporting Department of the Ministry of Finance of the Republic of Kazakhstan was abolished.

The main tasks of the National Commission along with the development, integration of accounting with the international system, were determined to conduct research, analyze the status and organization of accounting for enterprises and organizations of all sectors of the economy, improve the understanding of the essence and purpose of accounting information.

The National Commission has made a significant contribution to the reform of accounting in the country. The commission provided with the adoption of basic documents defining the general rules for organizing and maintaining accounting for all subjects, regardless of their legal form and types of activity. For the first time, entities were given the right to independently choose the forms and methods of organizing accounting, which was expressed in the development of their own accounting policies.

The National Commission, before its abolition in March 1997, introduced 19 Kazakhstan accounting standards, as well as published guidelines for them [6;7;8]. Along with Kazakhstani standards, the General Chart of Accounts was approved for accounting of financial and economic activities of entities; an instruction was developed for its use and a procedure for switching to a new chart of accounts.[9].

Despite the fact that the above documents still did not fully take into account the requirements of international standards, they allowed to solve the basic methodological and organizational issues and lay the foundation for a new accounting system. This provided an opportunity to move to the second stage of the reform, covering approximately 1998-2007.

An important impetus to the reform of accounting at this stage was given by the implementation of the State Program for the Development and Improvement of Accounting and Auditing in the Republic of Kazakhstan for 1998-2000 [10]. The main goal of the program was to introduce a new accounting system adequate to radical economic transformations, providing users with the necessary information, integration of the country into the world community.

The significant event of the period under review is the adoption on February 28, 2007 of the new Law of the Republic of Kazakhstan «On Accounting and Financial Reporting», which is valid until now [11]. The law applies to all entities located in the republic, including branches, representative offices and permanent establishments of foreign organizations. Currently, only individual entrepreneurs who are in special tax regimes and, at the same time, are not registered for value added tax and are not subject to natural monopolies, are not subject to the regulation of this law. In order to support small business, they are allowed to maintain only primary accounting.

For the first time, the law defined the concepts of «public interest organizations», «financial reporting standard», «national financial reporting standards», «international financial reporting standards», «financial reporting depository», and «professional accountant». In addition, the document introduced a new interpretation of concepts familiar to accountants, such as «accounting», «primary accounting documents», and «accounting registers». The legislative act also defined norms relating to the basic requirements for the organization and maintenance of accounting, composition, formation and presentation of financial statements, storage of accounting documentation, etc.

The implementation of the requirements of the law ensured uniform accounting of assets, liabilities, capital and business operations of the entity, providing complete and reliable information on the financial position and performance of the entity.

At this stage, a system of state and non-state accounting regulation was formed, a number of regulatory documents were adopted to implement the law “On Accounting and Financial Reporting”, such as the Standard Chart of Accounts, National Financial Reporting Standard №1, National Financial Reporting Standard №2 [12;13;14].

However, the rise of the country's economy and the conditions for the development of the securities market, as well as the current global trend, necessitated the full and unconditional adoption of international financial reporting standards [15]. The modern stage of development of accounting system began in 2008.

At present, the subjects of large business and public interest organizations of the republic prepare financial statements in accordance with International Financial Reporting Standards (IFRS); medium-sized businesses, as well as state-owned enterprises based on the right of operational management (state-owned enterprises) according to International Financial Reporting Standards for small and medium-sized businesses (IFRS for SMEs).

Regulations adopted in the process of reforming the accounting played a significant role in ensuring compliance of the accounting system of Kazakhstan with the requirements and characteristics of a market economy.

A new conceptual apparatus has been formed, reflecting global trends and market economy conditions, new accounting objects have been identified and methods for their accounting have been defined, the composition has been determined and a methodology has been developed to form separate and consolidated financial statements that satisfy the needs of a wide range of users.

The new accounting system adopted in Kazakhstan made business structures more open and, therefore, preferable for domestic and foreign investors, which ultimately had a positive effect on the overall recovery of the entire economy.

The most important task of the republic to enter 30 competitive countries of the world actualizes the further development of accounting. As part of the indicators of the global competitiveness index of the World Economic Forum rating there is a survey indicator –«Excellence in Accounting and Auditing Standards». This once again confirms the conclusion that a country becomes competitive only when it can

freely integrate into the world economy and attract investments through the transparency of financial statements. In this direction, in the long term, there will be extensive work to further improve both the quality of financial reporting in the country and to improve the organization of accounting using modern information, including cloud technologies.

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### **РЕФОРМИРОВАНИЕ И РАЗВИТИЕ БУХГАЛТЕРСКОГО УЧЕТА В РЕСПУБЛИКЕ КАЗАХСТАН**

**Аннотация.** Цель исследования – изучение истории реформирования и этапов развития бухгалтерского учета суверенного Казахстана.

**Методология** – в процессе исследования использованы общенаучные методы исследования, такие как индукция и дедукция, теоретического обобщения, научной абстракции.

**Оригинальность/ценность** – ценность исследования состоит в выявлении основных тенденций развития отечественного бухгалтерского учета за годы независимости республики. Авторами изучены пути, этапы эволюции системы бухгалтерского учета. В этих целях проанализированы законодательные и другие нормативно-правовые акты, подзаконные документы министерств и ведомств, касающиеся концептуальных основ и организационно-структурных форм организации бухгалтерского учета.

**Ключевые слова:** бухгалтерский учет, реформирование бухгалтерского учета, стандарты учета, казахстанские стандарты бухгалтерского учета, международные стандарты финансовой отчетности, национальные стандарты финансовой отчетности.

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### **Қазақстан Республикасында бухгалтерлік есепті реформалау және дамыту**

**Аннотация.** Зерттеудің мақсаты - егеменді Қазақстанның бухгалтерлік есебін реформалау тарихы мен дамыту кезеңдерін зерттеу.

**Әдістемесі** - зерттеу барысында индукция және дедукция, теориялық жинақтау, ғылыми абстракция сияқты жалпы ғылыми зерттеу әдістері қолданылды.

**Бірегейлігі / құндылығы** – зерттеудің құндылығы Республиканың тәуелсіздік жылдарында отандық бухгалтерлік есептің дамуының негізгі үрдістерін анықтаудан тұрады. Авторлар бухгалтерлік есеп жүйесінің эволюциясының жолдары мен кезеңдерін зерттеді. Осы мақсатта бухгалтерлік есепті ұйымдастырудың тұжырымдамалық негіздері мен ұйымдық-құрылымдық нысандарына қатысты заңнамалық және басқа да нормативтік-құқықтық актілер, министрліктер мен ведомстволардың заңға тәуелді құжаттары талданды.

**Түйін сөздер:** бухгалтерлік есеп, бухгалтерлік есепті реформалау, есеп стандарттары, бухгалтерлік есептің қазақстандық стандарттары, қаржылық есептіліктің халықаралық стандарттары, қаржылық есептіліктің ұлттық стандарттары.

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