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ACTUAL ISSUES OF PERSONNEL TRAINING IN THE FIELD OF ACCOUNTING AND STATE AUDIT

The current Kazakhstani education system in the field of training accounting and auditing personnel unites numerous links, including colleges, universities, postgraduate education, etc. Continuous learning systems such as express courses, seminars, conferences, courses, etc. become more relevant. At the same time, the priority of higher and postgraduate education in Kazakhstan is the trinity of education, science and production. The directions for further effective development of the new system of governmental audit and financial control by improving the quality of training and the effectiveness of external governmental audit were also identified.

The article presents the results of training specialists of higher education in the field of accounting and state audit. According to the authors, in the context of distance learning in connection with the COVID-19 pandemic in Kazakhstan, as in the entire international space, there are problems associated with shortcomings and unpreparedness for such changes in education. For several years, the authors have been analyzing the current system of training highly qualified specialists in the field of accounting and audit. The paper provides the existing information on the training of such personnel in the context of a dual training system, which is widely covered in Internet resources.

To improve the status of these specialists in this area, it is proposed to systematically monitor and publish analytical reviews based on special generally accepted research methods and techniques such as questionnaires, observation, etc. In addition, the area of scientific research should be expanded, based on positive world experience.

Keywords: *state audit, accounting, economics, education distance learning, higher education, audit, security, dual education.*

Кілт сөздер: *мемлекеттік аудит, есеп, экономика, білім қашықтықтан оқыту, жоғары білім, аудит, қауіпсіздік, дуальды білім беру.*

Ключевые слова: *государственный аудит, бухгалтерский учет, экономика, образование дистанционное обучение, высшее образование, аудит, безопасность, дуальное образование.*

JEL classification: L 81, N 60, R 51

Introduction. Object: The article provides information on personnel training in the accounting and audit system of the Republic of Kazakhstan. It also describes the experience of teaching the specialty state audit, which has been introduced

since 2016. At the heart of public audit training is a dual system. ...lure.

Methods. The theoretical and methodological basis for writing this article is the work of foreign and Kazakh scientists, as well as regulations

and legislative acts of Kazakhstan in the field of education

Findings. The relationship between the measures and results of research based on the experience of Kazakhstan and other countries in the framework of ten-year cycles ending, and the provisions of the theories of education in audit.

Conclusions. The relationship between measures and research results based on the experience of Kazakhstan and other countries in the context of distance learning in connection with the global coronavirus pandemic.

A scientific study of the modern system of higher and postgraduate education of training auditors in the Republic of Kazakhstan deserves special attention, since there are many unresolved problems in this area. Identification of deficiencies in this area, taking into account the influence of certain aspects on the economy of Kazakhstan, will contribute to the further development of audit activity. A study of world experience in training similar cadres shows that in Western countries a system of so-called “continuing education” is developed in this direction. The professional competence of representatives of this profession, universally recognized in the world, shows that it is based on criteria such as a certain level of general education, followed by a special higher education, advanced training and passing exams in the relevant disciplines, as well as work experience in the specialty. To maintain the level of professional competence, auditors need to monitor changes in accounting in the relevant national and international standards.

Describing the objects to be audited, we note that in recent years they have clearly demonstrated that the conduct of electronic business is gaining more and more popularity in the world. In this regard, many companies are introducing electronic document management methods in their activities. Digital technologies are also developing in the field of transformation of traditional business models. Therefore, internal auditors should pay more attention to identifying risks and understanding the business. The huge amount of data generated using

new technologies, and their untapped potential, necessitate the digitalization of auditing.

Literature review. While previous literature review studies have explored the current status of accounting education, a literature review that focuses explicitly on auditing education is scarce. The objective of this scoping review was to map the existing studies that assess the relevance of undergraduate, graduate auditing education to meet contemporary auditing and accounting practices. The scoping review followed by E. Karabayev (2019) that has main stages: (1) identifying questions; (2) identifying studies; (3) study selection; (4) collating, summarizing and reporting the results. As has been claimed by professor F. Seidakhmetova (2010-2018), the shift in auditing education is occurring more slowly than the demand of profession. Emphasis should be given to content as a gap still exists between auditing educators and practitioners. Since 2016, recruitment in the specialty 5B050800 “State Audit” has been carried out in the Republic of Kazakhstan at three levels of study: bachelor’s-master’s-doctoral degree. Describing the training of specialists in the field of governmental audit, it can be noted that this work is actively carried out mainly in the L.N. Gumilyov ENU. The staffing issues of the governmental audit system cover three areas:

- certification of persons applying for the qualification “State Auditor”;
- retraining and advanced training of employees of external governmental audit and internal governmental audit;
- training of specialists in the field of governmental audit in the system of higher and postgraduate education (bachelor’s, master’s, PhD doctoral studies. According to the law “On state audit and financial control”, the main goal is to create a comprehensive system of state audit taking into account international experience [1, 2].

Findings and discussion. The formation and development of state audit in our country can be illustrated according to the table 1 below. It provides information on the evolution of government audit in Kazakhstan.

Development of the state audit in Kazakhstan*

Date	Events
April 1996	Decree of the President of Kazakhstan «On approval of the regulation on the Accounts Committee for monitoring the execution of the republican budget»
June 1996	Decree of the President of Kazakhstan «On the issues of the Accounts Committee for monitoring the execution of the republican budget»
May 2000	Accounts Committee joined INTOSAI
October 2000	Accounts Committee joined ASOSAI
September 2001	«The concept of development of the system of control over the execution of the republican and local budgets in the Republic of Kazakhstan»
January 2002	Law of the Republic of Kazakhstan «On control over the execution of the republican and local budgets»
August 2002	Decree of the President of Kazakhstan «On approval of the regulation on the Accounts Committee for monitoring the execution of the republican budget»
August 2002	Standards of internal and external control over the execution of the republican and local budgets
28 October 2003	The Accounts Committee joined EUROSAI
October 2004	State financial control standards and rules for organizing and conducting external control over the execution of the republican budget and evaluating the effectiveness of programs
8 September 2006	The Accounts Committee approved the Rules for the external control over the execution of the republican budget, registered at the Ministry of Justice of the Republic of Kazakhstan on October 7, 2006
2 May 2011	Decree of the President of Kazakhstan dated May 2, 2011 No. 67 «On Improvement of the External State Financial Control Bodies in the Regions»
12 November 2015	The Head of State signed the Law of the Republic of Kazakhstan «On State Audit and Financial Control»
22 December 2017	A joint meeting of the Accounts Committee of the Republic of Kazakhstan, the National Audit Office of the PRC and the Accounts Chamber of the Republic of Kyrgyzstan was held in Astana at which the results of a parallel audit of health performance in these SCO member states

*Compiled by the author [2]

As you can see, the development of the state audit has its own history which is constantly being improved.

The professional competence of representatives of this profession is based on the fact that they must have a certain level of general education, followed by special education, advanced training and passing examinations in the relevant disciplines, as well as work experience in the spe-

cialty. To maintain the level of professional competence, it is also necessary to follow the changes in the field of accounting and auditing, in the relevant national and international regulations, regulations.

Widespread computerization, rapid changes in the technological processes of accounting and auditing imply a decrease in the services of accounting workers. Recently, forecasts of future

professions have been published in the media, in which it is often mentioned that there is no need for the future of an accountant or auditor. Despite such assumptions, the demand for this profession, including the acquisition of knowledge in continuing education, continues to grow. At the same time, in many commercial universities, the training of students and undergraduates in the specialty “Accounting and Auditing” occurs solely for the sake of obtaining a diploma, which does not provide the necessary theoretical and practical skills in the chosen specialty. There are facts of acquiring diplomas without training, which also contributes to a decrease in the prestige of professional education in the field of accounting.

Given the situation with the COVID-19 pandemic, the training of accounting and government audit specialists requires the search for new, more effective methods, forms and means to improve all aspects of training. There are a lot of educational institutions in Kazakhstan that train specialists in the field of accounting and audit. For example, in recent years, numerous accredited training centers have appeared to award professional accountants the qualification “Professional Accountant”. To obtain such a title, one must have a higher education, some practical experience in lower accounting positions and successfully pass exams at licensed centers.

These organizations, on a paid basis, develop special training modules, receive and evaluate exams and issue a certificate of conferring the title of Professional Accountant. At the same time, the growing demand for such certification indicates an annual increase in the cost of training in accounting training centers, regardless of the fact that educational services are not always of the appropriate quality. Speaking in general about the training of a Professional Accountant, we emphasize that in the Republic of Kazakhstan there are cases of a lack of objectivity and a formal approach to taking exams at certification centers. The content of individual textbooks in the modules does not always reflect the existing practice, and the questions of exams and test tasks are not sufficiently related to the professional activities of

an accountant. The level of knowledge and education are to a certain extent nominal.

It should be noted that Kazakhstan approved the “Rules for the organization of dual education in institutions of technical and vocational education organizations” For the development of dual education in the new Labor Code of the Republic of Kazakhstan, the concepts of “dual education”, “contract on dual education”, a new article “Dual education” (Article 119) [3].

Changes and additions were made to the Law of the Republic of Kazakhstan “On Education” in terms of the conceptual apparatus, definition of the competence of the Ministry of Education and Science of the Republic of Kazakhstan, local executive bodies, increasing practice to 60% in educational programs [4].

According to the regulations of Kazakhstan, dual training is a form of personnel training that combines training in the organization of education with mandatory periods of training and practice at the enterprise with the provision of jobs. The training of governmental audit specialists is carried out on the basis of dual training on the basis of the Republican state enterprise on the right of economic management “Center for the Study of Financial Violations” under the Accounts Committee. Training is carried out in the context of 5 disciplines approved by the regulatory decree of the Accounts Committee dated December 15, 2015 No. 22 NK “On approval of the Rules for certification of persons applying for the qualification of a state auditor” [5]:

- “Keeping accounting and financial reporting in government institutions in accordance with international financial reporting standards for the public sector”;
- “Accounting and financial reporting in the quasi-public sector in accordance with international financial reporting standards”;
- “Audit of financial statements”;
- “Performance audit”;
- “Compliance audit”.

Describing the preparation of the state auditor, we emphasize that their number is increasing from year to year. The total number of those

enrolled in the above-mentioned improvement courses only and the number of applicants for the title of state auditor is growing from year to year. Having passed the competitive selection, applicants take exams, and then are interviewed. Details of this are published in the reports of the Accounts Committee.

It should be especially noted that in-depth research is not carried out in the republic on the quantitative and qualitative composition of training specialists for the profession of accountant and state auditor. The world experience of developed countries proves that in order to assess the level of professionalism of accountants and state auditors, a certification system is needed that would comprehensively assess their status. What is important here is their professional competence in the performance of their duties.

One of the possible ways to further develop these professions is the differentiated division of the membership of accountants, auditors, as well as accounting and auditing organizations. The classification criteria for individuals can be age, seniority, level of training, experience, availability of certificates, etc., and for legal entities who are busy preparing and taking exams – an independent examination of textbooks, a questionnaire survey, observations, reputation and others.

Many questions arise in connection with the transition to remote operation (Distance Learning). This leads to the widespread use of information systems (IS), computer networks and mobile communications. An analysis of the DL practice of Kazakhstani universities is periodically published on the Internet. However, the problems of training accounting and auditing personnel arising from the existing realities of life remain insufficiently resolved.

Significant disadvantages of DL include the lack of the necessary interaction between teachers and students, the impossibility of timely control over educational activities, etc. A particular problem in the introduction of DL is the high material and labor costs for development and support. This greatly complicates the educational process in the university system of training accounting

and auditing personnel.

The current disadvantages of information systems include the lack of the ability to analyze the test results of students and build individual learning paths based on these results.

The creation of an intelligent scalable information and educational environment is possible with the use of modern cloud technologies, the use of which allows solving such problems as:

- 1) the ability to use modern software;
- 2) widely use electronic educational resources and services;
- 3) to reduce the costs of educational institutions for building local information infrastructures due to the efficient use of computing resources concentrated in the cloud and elastically allocated to users in accordance with their requests [6].

An important area of expanding access to information is the development of autonomous electronic educational and methodological complexes (EMC), fully covering the content of disciplines in the specialty of accounting, and state audit, including a theoretical course, tasks and tasks of seminars and practical classes, tasks of a laboratory workshop, materials for independent work etc., requiring no effort to install them [7].

In connection with the above, an important problem of these specialties is the creation of a national cloud repository, i.e. places where any data, electronic educational resources, etc. are stored and maintained on the basis of agreements, standards and technologies common for educational institutions and teachers. The data in the repository must be saved as files available for further distribution over the network. Wikipedia describes the experience of a repository for storing programs written in one language (for example, CPAN for Perl) and intended for one platform [8].

With a certain modification, the repositories can be used in version control systems in the field of higher and postgraduate education for training personnel in these specialties. Such an educational environment can be effectively built on the basis of a national cloud scientific and educational infrastructure. The creation of a single national data center for the training of accountants and auditors

in the higher education system can significantly reduce costs, as well as increase the security of stored resources.

Since educators use information, a significant part of which is concentrated on the Internet, there is a problem of control and management of access and protection of information, which does not always comply with certain rules and regulations. Hence, new goals are put forward for the “creators” of the so-called information products.

With the availability of modern digital technologies, most of the activity takes place in the virtual world, in which legal and ethical standards must be observed. The involvement of personal mobile and other means of communication in the educational process creates certain conditions for the emergence of various threats and vulnerabilities. One of the main problems continues to be the lack of personnel to service technical devices. With regard to accounting specialties, the lack of uniform software standards is relevant.

In this regard, it is important to study all available means of communication in education, which would expand the possibilities of virtual communication. The education system as a whole, including in the field of training personnel for accounting and auditing in general, faces new tasks related to preparing a person to work in the virtual world.

Informatization of the training system in the field of accounting and audit should be carried out by ensuring information security, aimed at coun-

tering the negative impacts of the information services industry. The quality and scale of coverage of the information infrastructure should foster user confidence in information technology. The purpose of information security also includes information security, i.e. protection from technical means and systems, as well as protection of students and trainees.

Conclusion. Consequently, the above problems require a revision of the existing programs, methodological and educational literature in the training of personnel in the specialty “Accounting and Audit”. This is relevant in connection with the expansion of international educational integration in the DL system, aimed at the formation of a single educational space in the preparation of accounting and state audit specialists.

To achieve this goal, it is necessary to periodically conduct monitoring and provide an analytical review based on a questionnaire and survey of representatives of various Kazakh and foreign universities that train specialists in this field.

The priority should be the formation of highly qualified specialists focused on the modernization and innovative development of the country’s economy, and the quality and scope of information should contribute to the confidence of users of their activities. Thus, in order to improve the status of the profession of an accountant and state audit, conditions must be created to ensure an increase in his professional level, based on the experience, knowledge and competence of this specialist.

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БУХГАЛТЕРЛІК ЕСЕП ЖӘНЕ МЕМЛЕКЕТТІК АУДИТ САЛАСЫНДА КАДРЛАР ДАЯРЛАУ МӘСЕЛЕЛЕРІ

Аңдатпа

Бухгалтерлік және аудиторлық персоналды даярлау саласындағы қазіргі қазақстандық білім беру жүйесі көптеген буындарды, соның ішінде колледждерді, университеттерді, жоғары оқу орнынан кейінгі білім беруді және т.б. біріктіреді. Жедел курстар, семинарлар, конференциялар, курстар және т.б. сияқты үздіксіз оқыту жүйелері өзекті бола түсуде. Бұл ретте Қазақстандағы жоғары және жоғары оқу орнынан кейінгі білім берудің басымдығы білім, ғылым және өндірістің үштұғырлығы болып табылады. Сондай-ақ оқыту сапасын және сыртқы мемлекеттік аудиттің тиімділігін арттыру есебінен мемлекеттік аудиттің және қаржылық бақылаудың жаңа жүйесін одан әрі тиімді дамыту бағыттары айқындалды.

Мақалада есеп және мемлекеттік аудит саласындағы жоғары білім мамандарын даярлау нәтижелері ұсынылған. Авторлардың пікірінше, COVID-19 пандемиясына байланысты қашықтықтан оқыту жағдайында Қазақстанда да, бүкіл халықаралық кеңістікте де білім берудегі кемшіліктер мен осындай өзгерістерге дайындалмауға байланысты проблемалар бар. Авторлар бірнеше жыл бойы есеп және аудит саласында жоғары білікті мамандарды даярлаудың қолданыстағы жүйесіне талдау жүргізеді. Жұмыста дуальды оқыту жүйесі жағдайында осындай кадрларды

даярлау туралы қолда бар ақпарат келтірілген, ол интернет ресурстарда кеңінен жария етілген.

Осы саладағы мамандардың мәртебесін арттыру үшін жүйелі түрде мониторинг жүргізу және сауалнама, байқау және т.б. сияқты зерттеудің жалпы қабылданған арнайы әдістері мен әдістеріне негізделген сараптамалық шолуларды жариялау ұсынылады. Сонымен қатар тиімді шетелдік тәжірибені ескере отырып ғылыми зерттеу облысын кеңейту керек.

Ф.С. Сейдахметова, Э.Б. Карабаев

**ВОПРОСЫ ПОДГОТОВКИ КАДРОВ В ОБЛАСТИ БУХГАЛТЕРСКОГО УЧЕТА
И ГОСУДАРСТВЕННОГО АУДИТА**

Аннотация

Нынешняя казахстанская система образования в области подготовки бухгалтерского и аудиторского персонала объединяет многочисленные звенья, в т.ч. колледжи, университеты, послевузовское образование и т.д. Системы непрерывного обучения, такие как экспресс-курсы, семинары, конференции, курсы и т.д. становятся более актуальными. При этом приоритетом высшего и послевузовского образования в Казахстане является триединство образования, науки и производства. Также определены направления дальнейшего эффективного развития новой системы государственного аудита и финансового контроля за счет повышения качества обучения и эффективности внешнего государственного аудита.

В статье представлены результаты подготовки специалистов высшего образования в области учета и государственного аудита. По мнению авторов, в условиях дистанционного обучения в связи с пандемией COVID-19 в Казахстане, как и во всем международном пространстве имеются проблемы, связанные с недостатками и неподготовленностью к подобным переменам в образовании. Авторами в течение нескольких лет проводится анализ действующей системы подготовки высококвалифицированных специалистов в сфере учета и аудита. В работе приведена существующая информация о подготовке таких кадров в условиях дуальной системы обучения, которая широко освещена в интернет ресурсах.

Для повышения статуса данных специалистов предлагается систематически проводить мониторинг в этой сфере и публиковать аналитические обзоры, основанные на специальных общепринятых методах и приемах исследования, таких как анкетирование, наблюдение и др. Помимо этого, следует расширять область научных исследований, опираясь на положительный мировой опыт.

