

ISSN 2518-1483 (Online),
ISSN 2224-5227 (Print)

2019 • 2

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

БАЯНДАМАЛАРЫ

ДОКЛАДЫ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

REPORTS

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944



ALMATY, NAS RK

Бас редакторы
х.ғ.д., проф., ҚР ҰҒА академигі **М.Ж. Жұрынов**

Редакция алқасы:

Адекенов С.М. проф., академик (Қазақстан) (бас ред. орынбасары)
Величкин В.И. проф., корр.-мүшесі (Ресей)
Вольдемар Вуйцик проф. (Польша)
Гончарук В.В. проф., академик (Украина)
Гордиенко А.И. проф., академик (Белорус)
Дука Г. проф., академик (Молдова)
Илолов М.И. проф., академик (Тәжікстан),
Леска Богуслава проф. (Польша),
Локшин В.Н. проф. чл.-корр. (Қазақстан)
Нараев В.Н. проф. (Ресей)
Неклюдов И.М. проф., академик (Украина)
Нур Изура Удзир проф. (Малайзия)
Перни Стефано проф. (Ұлыбритания)
Потапов В.А. проф. (Украина)
Прокопович Полина проф. (Ұлыбритания)
Омбаев А.М. проф., корр.-мүшесі (Қазақстан)
Өтелбаев М.О. проф., академик (Қазақстан)
Садыбеков М.А. проф., корр.-мүшесі (Қазақстан)
Сатаев М.И. проф., корр.-мүшесі (Қазақстан)
Северский И.В. проф., академик (Қазақстан)
Сикорски Марек проф., (Польша)
Рамазанов Т.С. проф., академик (Қазақстан)
Такибаев Н.Ж. проф., академик (Қазақстан), бас ред. орынбасары
Харин С.Н. проф., академик (Қазақстан)
Чечин Л.М. проф., корр.-мүшесі (Қазақстан)
Харун Парлар проф. (Германия)
Энджун Гао проф. (Қытай)
Эркебаев А.Э. проф., академик (Қырғыстан)

«Қазақстан Республикасы Ұлттық ғылым академиясының баяндамалары»

ISSN 2518-1483 (Online),

ISSN 2224-5227 (Print)

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» Республикалық қоғамдық бірлестігі (Алматы қ.)
Қазақстан республикасының Мәдениет пен ақпарат министрлігінің Ақпарат және мұрағат комитетінде 01.06.2006 ж.
берілген №5540-Ж мерзімдік басылым тіркеуіне қойылу туралы куәлік

Мерзімділігі: жылына 6 рет.

Тиражы: 500 дана.

Редакцияның мекенжайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., 220, тел.: 272-13-19, 272-13-18,
<http://reports-science.kz/index.php/en/archive>

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2019

Типографияның мекенжайы: «Аруна» ЖК, Алматы қ., Муратбаева көш., 75.

Главный редактор
д.х.н., проф., академик НАН РК **М. Ж. Журинов**

Редакционная коллегия:

Адекенов С.М. проф., академик (Казахстан) (зам. гл. ред.)
Величкин В.И. проф., чл.-корр. (Россия)
Вольдемар Вуйцик проф. (Польша)
Гончарук В.В. проф., академик (Украина)
Гордиенко А.И. проф., академик (Беларусь)
Дука Г. проф., академик (Молдова)
Илолов М.И. проф., академик (Таджикистан),
Леска Богуслава проф. (Польша),
Локшин В.Н. проф. чл.-корр. (Казахстан)
Нараев В.Н. проф. (Россия)
Неклюдов И.М. проф., академик (Украина)
Нур Изура Удзир проф. (Малайзия)
Перни Стефано проф. (Великобритания)
Потапов В.А. проф. (Украина)
Прокопович Полина проф. (Великобритания)
Омбаев А.М. проф., чл.-корр. (Казахстан)
Отелбаев М.О. проф., академик (Казахстан)
Садыбеков М.А. проф., чл.-корр. (Казахстан)
Сатаев М.И. проф., чл.-корр. (Казахстан)
Северский И.В. проф., академик (Казахстан)
Сикорски Марек проф., (Польша)
Рамазанов Т.С. проф., академик (Казахстан)
Такибаев Н.Ж. проф., академик (Казахстан), зам. гл. ред.
Харин С.Н. проф., академик (Казахстан)
Чечин Л.М. проф., чл.-корр. (Казахстан)
Харун Парлар проф. (Германия)
Энджун Гао проф. (Китай)
Эркебаев А.Э. проф., академик (Кыргызстан)

Доклады Национальной академии наук Республики Казахстан»

ISSN 2518-1483 (Online),

ISSN 2224-5227 (Print)

Собственник: Республиканское общественное объединение «Национальная академия наук Республики Казахстан» (г. Алматы)

Свидетельство о постановке на учет периодического печатного издания в Комитете информации и архивов Министерства культуры и информации Республики Казахстан №5540-Ж, выданное 01.06.2006 г.

Периодичность: 6 раз в год.

Тираж: 500 экземпляров

Адрес редакции: 050010, г.Алматы, ул.Шевченко, 28, ком.218-220, тел. 272-13-19, 272-13-18

<http://reports-science.kz/index.php/en/archive>

©Национальная академия наук Республики Казахстан, 2019 г.

Адрес типографии: ИП «Аруна», г.Алматы, ул.Муратбаева, 75

E d i t o r i n c h i e fdoctor of chemistry, professor, academician of NAS RK **M.Zh. Zhurinov****E d i t o r i a l b o a r d:****Adekenov S.M.** prof., academician (Kazakhstan) (deputy editor in chief)**Velichkin V.I.** prof., corr. member (Russia)**Voitsik Valdemar** prof. (Poland)**Goncharuk V.V.** prof., academician (Ukraine)**Gordiyenko A.I.** prof., academician (Belarus)**Duka G.** prof., academician (Moldova)**Iolov M.I.** prof., academician (Tadjikistan),**Leska Boguslava** prof. (Poland),**Lokshin V.N.** prof., corr. member. (Kazakhstan)**Narayev V.N.** prof. (Russia)**Nekludov I.M.** prof., academician (Ukraine)**Nur Izura Udzir** prof. (Malaysia)**Perni Stephano** prof. (Great Britain)**Potapov V.A.** prof. (Ukraine)**Prokopovich Polina** prof. (Great Britain)**Ombayev A.M.** prof., corr. member. (Kazakhstan)**Otelbayv M.O.** prof., academician (Kazakhstan)**Sadybekov M.A.** prof., corr. member. (Kazakhstan)**Satayev M.I.** prof., corr. member. (Kazakhstan)**Severskiy I.V.** prof., academician (Kazakhstan)**Sikorski Marek** prof., (Poland)**Ramazanov T.S.** prof., academician (Kazakhstan)**Takibayev N.Zh.** prof., academician (Kazakhstan), deputy editor in chief**Kharin S.N.** prof., academician (Kazakhstan)**Chechin L.M.** prof., corr. member. (Kazakhstan)**Kharun Parlar** prof. (Germany)**Endzhun Gao** prof. (China)**Erkebayev A.Ye.** prof., academician (Kyrgyzstan)**Reports of the National Academy of Sciences of the Republic of Kazakhstan.****ISSN 2224-5227****ISSN 2518-1483 (Online),****ISSN 2224-5227 (Print)**

Owner: RPA "National Academy of Sciences of the Republic of Kazakhstan" (Almaty)

The certificate of registration of a periodic printed publication in the Committee of Information and Archives of the Ministry of Culture and Information of the Republic of Kazakhstan N 5540-Ж, issued 01.06.2006

Periodicity: 6 times a year

Circulation: 500 copies

Editorial address: 28, Shevchenko str., of 219-220, Almaty, 050010, tel. 272-13-19, 272-13-18,

<http://reports-science.kz/index.php/en/archive>

A.Boltayeva ¹, R.Olzhabayeva ², A.Makhatova ³, D.Dossalyanov ⁴

¹PhD student, Caspian University, Almaty city, Kazakhstan;

²PhD student, Narxoz University, Almaty city, Kazakhstan;

³PhD, Narxoz University, Almaty city, Kazakhstan;

⁴PhD, Narxoz University, Almaty city, Kazakhstan;

E-mail: b_aika01@mail.ru

TRENDS IN THE DEVELOPMENT OF UNDERSTANDING AND PRACTICE OF SOCIAL RESPONSIBILITY OF BUSINESS IN KAZAKHSTANI BANKS

Abstract. The global financial crisis has actualized the problems of enterprises and has focused attention on the need to restore trust in banks through corporate social responsibility. In this regard, social responsibility in the modern world is perceived not only as a charity, but also as an effective activity that enhances the business reputation and capitalization of the banks.

The article analyzes the results of conducted specialized studies that demonstrate the level of awareness of business entities in Kazakhstan about the social responsibility of business, as well as understanding the concept of social responsibility of business by various stakeholders.

In the author's opinion, in Kazakhstan it is necessary to improve the system of social responsibility of business, to develop an analytical tool for the effectiveness of its functioning, to determine the procedure for the preparation and audit of social reporting at the legislative level.

Key words: State, society, entrepreneurialism, banks, social responsibility of business, social reporting, principles of social responsibility of business.

Introduction. The development of the idea and the concept of corporate social responsibility have come a long way, and have achieved worldwide public recognition. According to the results of numerous studies, the world's largest banks are increasingly aware of the need to actively develop and implement CSR policies, and progressive states - to support and stimulate the introduction of such policies. Strangely enough, it was the crisis that actualized the problems of enterprises and focused attention on the need to restore trust in banks through corporate social responsibility. For example, a study conducted in the European Union in 2018 showed that just over half of the citizens (51%) of European countries believe in the positive impact of banks on society, and 4 people out of 10 believe that the influence of banks on society is negative. At the same time, representatives of dynamically developing economies of the BRIC countries, on the contrary, believe in the positive role of banks, for example, 79% of Brazilians agree with such statement [1]. Thus, the role of CSR as a tool that increases the credibility of business is significantly growing.

Methods of research. As part of this study, the following methods of collecting primary and secondary data were used: the study of analytical reports, studies, articles and other materials that are publicly available.

Used research methods: interpretation of interviews, comparative analysis, case study, literature study.

Results and discussion. The CIS countries have their own peculiarities of CSR development, namely: the insignificant influence of governments on the formation of the national CSR agenda, the strong role of international institutions and donors in the development of the CSR concept (UN, EU, embassies of European countries), the insignificant role of public and expert organizations, as well as media in the formation of CSR [2.3]. It is worth mentioning that regulatory tools (laws, government

regulations and programs) are still an incentive for businesses to implement CSR in the CIS countries. In the future, the CIS sub-model may gradually transform into the European model, which is connected with political and economic integration processes. However, this process will not be rapid.

Nevertheless, even today, 13 large banks and 11 public organizations of Kazakhstan have become participants of the UN Global Compact (hereinafter - the GC) (**Fig. 1**).

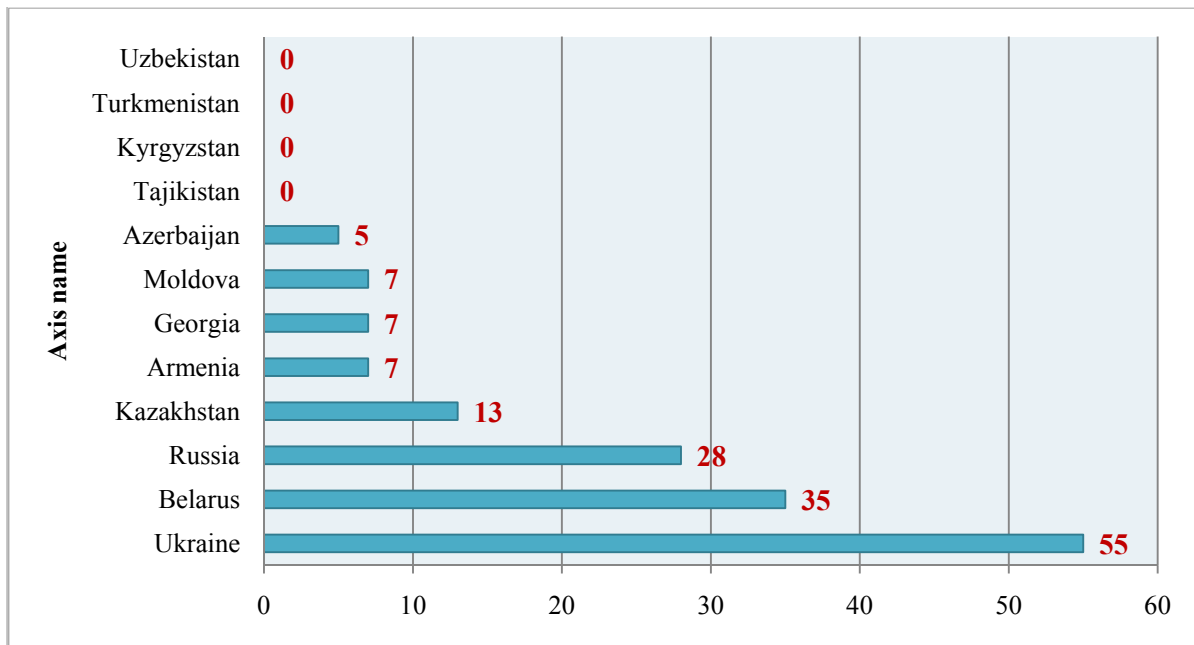


Fig. 1 – Number of participating banks of UN Global Compact (Facts from 2018)

If we talk about other CIS countries, then the diagram below shows that Ukraine is the leader in business participation in the GC. At the international level, 55 Ukrainian banks are represented in the GC. It should be noted that Ukrainian business already regards CSR as a competitive advantage and part of its business strategy. The banks of Kyrgyzstan, Tajikistan, Turkmenistan and Uzbekistan are not represented in the UN GC. Thirty-five participating banks represent Belarus, Russia is represented by 28 banks [4].

Most banks consider the lack of legislatively approved incentives to be the main factor hindering CSR. In Russia, a significant role in the development of CSR is played by business associations, state corporations and public organizations. Significant successes were achieved by Russian banks in the preparation of non-financial reports: about half (46%) of the 100 largest Russian banks make non-financial reports (for comparison, in Ukraine, among 100 largest banks, only 9 make non-financial reports). However, often CSR projects of Russian banks are of a charitable nature and are most often the decision of the owner of the corporation, rather than part of the corporate CSR strategy. It is worth noting that every year there are more initiatives and associations. From year to year, the number of banks that make non-financial reports in accordance with the Global Reporting Initiative (GRI) is increasing, reporting on numerous CSR indicators in the economic, social, environmental and other fields [5.6]. At present, the draft of the manual on integrated reporting, combining the disclosure of financial and non-financial indicators in one report has already been submitted.

Large studies on CSR in Kazakhstan have been conducted several times. One of the first studies of 2008 was conducted by the United Nations, and the last in 2013 by the Research Center Sandzh. The latest study showed that over the past five years the level of awareness of CSR among business representatives increased by only 3 percent (from 60 to 63 percent) [7].

Awareness of business about CSR.

Awareness is one of the important conditions for promoting the principles of corporate social responsibility. As the survey showed, 63% of respondents are familiar with the concept of CSR (**Fig. 2**).

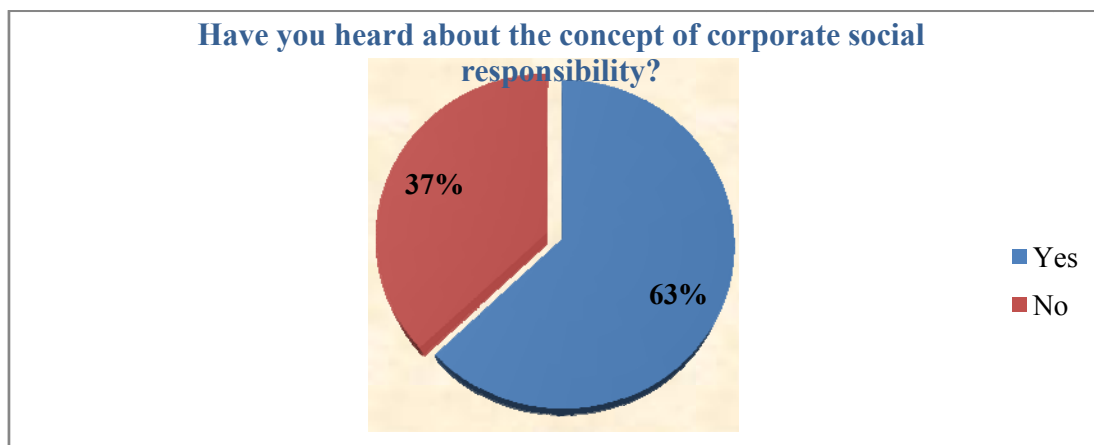


Fig. 2 – Awareness of business about CSR in Kazakhstan, %

Awareness has an essential link to the size of the business. All representatives of large businesses report that they are familiar with the concept of CSR (100%) [8].

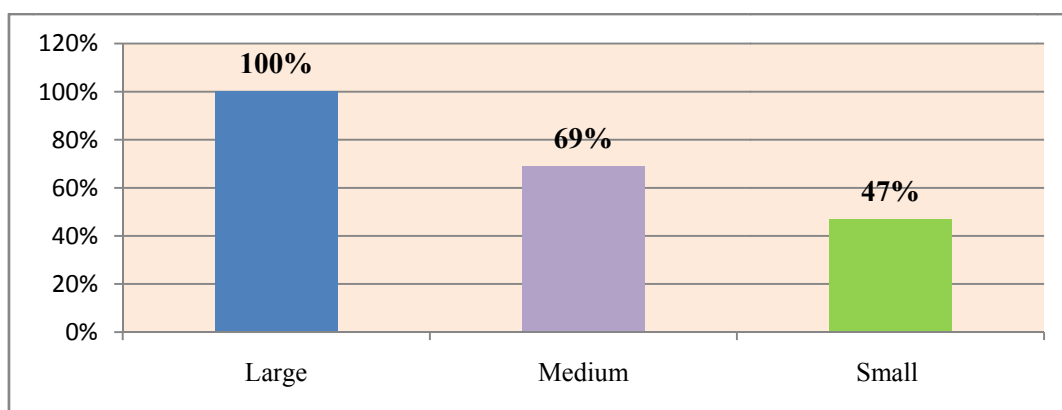


Fig. 3 – Awareness of CSR of businesses of various sizes, %

In the medium-size business more than half of the respondents (70%) have heard about CSR. Small businesses accounted for less than half of the respondents (47%).

These studies confirm that representatives of small business are the least informed. Reasons: there is no interest of the leaders themselves in CSR; limited opportunities for small businesses that impede the development of CSR practices (insufficient turnover, lack of CSR experience and practices, low legal and qualification literacy) [9.10].

Understanding of CSR by business.

If a decade ago, under SR, many of the Kazakh banks understood only compliance with legislative norms and implementation of social projects, but now they also talk about long-term success based on the management of social and environmental risks, and the contribution of business to the country's sustainable development. That is, the quality of understanding of these processes has increased [11].

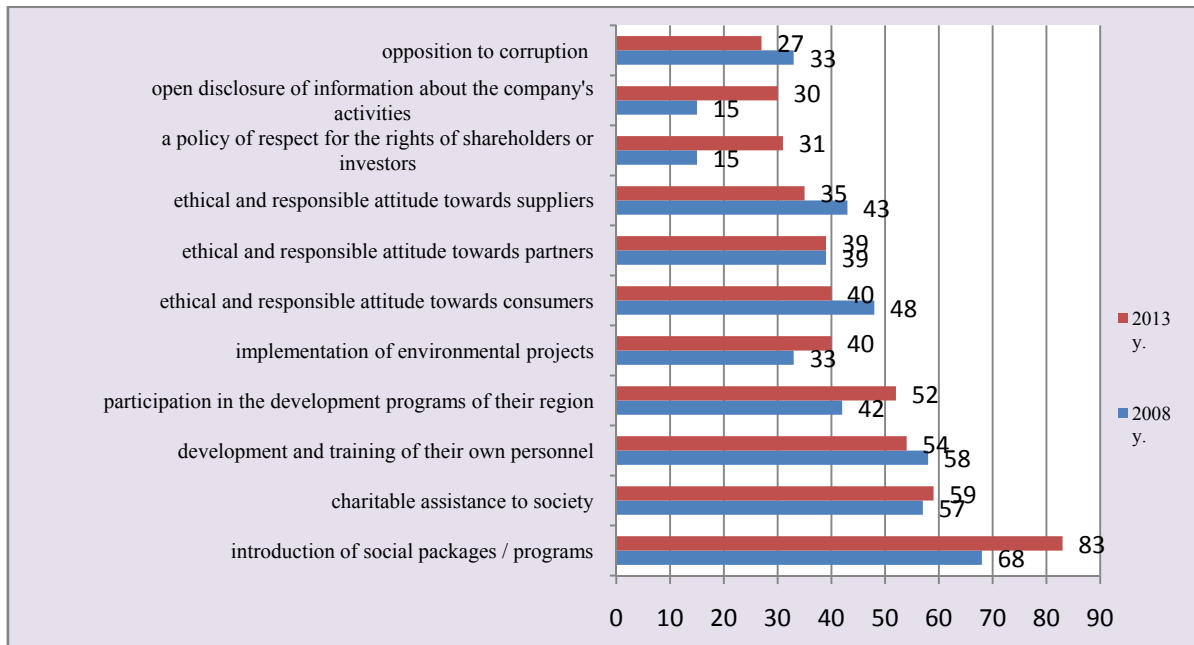


Fig. 4 – Awareness of CSR of businesses of various sizes, % of businesses responding affirmatively

First of all, the majority of respondents in the CSR concept include the introduction of social packages / programs in the enterprise and the improvement of working conditions for their own personnel (83%). Other items most often associated with CSR are charitable assistance to society (59%), development and training of their own personnel (54%), participation in development programs of their region (52%). 80 74 61 Foreign enterprises Joint ventures Kazakhstani enterprises 17 equally associate CSR with the implementation of environmental projects (40%) and ethical and responsible attitude towards consumers (40%), partners (39%) and suppliers (35%). Less commonly, the concept of CSR is associated with a policy of respect for the rights of shareholders or investors (31%), open disclosure of information about the bank's activities (30%) and opposition to corruption (27%). Comparison with the results of 2008 shows that the introduction of social packages / programs and the improvement of working conditions for their own personnel remains as the most often called item, and its role compared with the previous result has increased (68% in 2008 and 83% in 2013). In addition, the frequency of mentioning participation in the development programs of their region (42% and 52%), the policy of respecting the rights of shareholders (15% and 31%), and providing information about the company (15% and 30%) have increased [12.13].

In terms of the size of business, we note that regardless of the size of the business, first and foremost, CSR is improving the working conditions of personnel, the introduction of social packages / programs. The difference is only in the shares of positive answers (small business - 78%, medium - 83%, large - 89%). The fact that this component for business is on the first place speaks about the recognition of the importance of being accountable to employees, who in principle determine the development of the banks [14].

Conclusion. Replacing these gaps is a prerequisite for the effective application of CSR tools in practice, thereby increasing the competitiveness of Kazakhstan's business and promoting sustainable development of the country.

More modern study prepared by the Center for Legal Policy Research in 2015 with the support of the British Embassy in Astana is complementing the picture. The study is done in a case-study format, which examines specific examples of how 30 different banks in Kazakhstan (public, private, international) are building their work in the field of CSR. The study showed that number one among the projects is a one-time assistance to those in need and other manifestations of charity; next – projects supporting the development of communities; third – the rights of consumers. Projects related to environmental protection, improvement of labor practices and corporate governance are much less common. In general, there are no

projects on human rights and fair competition. This is a good illustration of the level of understanding of the goals and objectives of CSR by the top managers of banks in the country [15.16].

In this regard, it is necessary to note positive trends in the development of CSR in Kazakhstan:

First, CSR has the support of the President of the RK, who announced that in 2008 at the forum in Zhezkazgan.

Second, the practice of preparing non-financial reports is becoming more widespread.

Third, this year the national standard on CSR "ISO 26000" was adapted and adopted.

Fourth, the National Chamber of Entrepreneurs included CSR in its agenda and is taking steps to promote CSR as a tool among businesses.

Fifth, in connection with the plans of Kazakhstan to enter the "elite economic club" - the Organization for Economic Cooperation and Development (OECD), the issues of CSR will be repeatedly raised and initiated at the highest level [17].

Over the past year, Kazakhstan has managed to improve its position on the international rating of Doing Business valuation by 16 points from 51 place in 2016 to 35 currently. The authorities understand what the rating is, and whether the strengthening of the principles of corporate social responsibility (CSR) can help Kazakhstan strengthen its position in the rating [18.19].

However, in response to the most important question - can CSR become the driver of growth for Kazakhstan in the Doing Business rating - the opinions of the experts differ. The Ministry of National Economy noted that "the methodology (rating Doing Business - V.) does not provide an indicator for the development of corporate social responsibility, thus the development of CSR can not affect the position of the republic in the ranking."

In "Atameken", the situation is more optimistic. They believe that the main reason why banks become 'socially responsible' is their focus on long-term business success. Responsible business is always stable and attractive, including for investors. They are convinced that many businessmen have already shown their active position in social, educational, environmental projects. Now, "it is important to support business in these initiatives, carry out systematic information and explanatory work, popularize such experience, and also motivate the private sector to deeper manifestation of social and environmental responsibility" [20].

Of course, such an approach can help Kazakhstan get to the top-line in Doing Business, despite the lack of a "CSR" indicator in the rating. However, it is more correct that the end in itself is not the rating, but the improvement of the conditions in which the Kazakh business is developing today [21].

УДК 33: 2964

А.А. Болтаева¹, Р.Ж. Олжабаева², А.Б. Махатова³, Д. Досалинов⁴

¹PhD докторанты, Каспий университеті, Алматы, Қазақстан;

²PhD докторанты, Нархоз университеті, Алматы, Қазақстан;

³PhD, Нархоз университеті, Алматы, Қазақстан;

⁴PhD, Нархоз университеті, Алматы, Қазақстан

ҚАЗАҚСТАНДЫҚ БАНКТЕРДЕГІ БИЗНЕСТІҢ ӘЛЕУМЕТТІК ЖАУАПКЕРШІЛІГІ ТУРАЛЫ ТҮСІНІК ПЕН ТӘЖІРИБЕНІ ДАМУ ТЕНДЕНЦИЯЛАРЫ

Аннотация. Әлемдік қаржылық дағдарыс кәсіпорындардың проблемаларын өзектендірді және корпоративтік әлеуметтік жауапкершілік арқылы банктерге деген сенімін қалпына келтіру қажеттілігіне бағытталған. Осыған орай, қазіргі әлемдегі әлеуметтік жауапкершілік тек қайырымдылық ретінде ғана емес, сондай-ақ банктердің іскерлік беделі мен капиталдандыруын күшейтетін тиімді қызмет ретінде де танылады.

Мақалада кәсіпкерлік субъектілерінің бизнестің әлеуметтік жауапкершілігі туралы ақпараттандыру деңгейін көрсететін мамандандырылған зерттеулердің нәтижелері, сондай-ақ түрлі мүдделі тараптардың бизнестің әлеуметтік жауапкершілігі тұжырымдамасын түсіну талданады.

Авторлардың пікірінше, Қазақстанда бизнестің әлеуметтік жауапкершілігі жүйесін жетілдіру, оның жұмыс істеу тиімділігін қамтамасыз ету үшін аналитикалық құралды әзірлеу, заңнамалық деңгейде әлеуметтік есеп беруді дайындау және аудит жүргізу тәртібін анықтау қажет.

Түйін сөздер: Мемлекет, қоғам, бизнес, банктер, бизнестің әлеуметтік жауапкершілігі, әлеуметтік есеп беру, бизнестің әлеуметтік жауапкершілігі принциптері.

А.А. Болтаева¹, Р.Ж. Олжабаева², А.Б. Махатова³, Д. Досалянов⁴

¹PhD докторант, Каспийский общественный университет, Алматы, Казахстан;

²PhD докторант, университет Нархоз, Алматы, Казахстан;

³PhD, университет Нархоз, Алматы, Казахстан;

⁴PhD, университет Нархоз, Алматы, Казахстан

ТЕНДЕНЦИИ РАЗВИТИЯ ПОНИМАНИЯ И ПРАКТИКИ СОЦИАЛЬНОЙ ОТВЕТСТВЕННОСТИ БИЗНЕСА В КАЗАХСТАНСКИХ БАНКАХ

Аннотация. Мировой финансовый кризис актуализировал проблемы предприятий и сосредоточил внимание на необходимости восстановления доверия к банкам посредством корпоративной социальной ответственности. В связи с этим социальная ответственность в современном мире воспринимается не только как благотворительность, но и как эффективная деятельность, которая повышает деловую репутацию и капитализацию банков.

В статье анализируются результаты проведенных специализированных исследований, которые демонстрируют уровень осведомленности субъектов бизнеса в Казахстане о социальной ответственности бизнеса, а также понимание концепции социальной ответственности бизнеса различными заинтересованными сторонами.

По мнению авторов, в Казахстане необходимо совершенствовать систему социальной ответственности бизнеса, разработать аналитический инструмент для обеспечения эффективности его функционирования, определить порядок подготовки и аудита социальной отчетности на законодательном уровне.

Ключевые слова: Государство, общество, предпринимательство, банки, социальная ответственность бизнеса, социальная отчетность, принципы социальной ответственности бизнеса.

Information about authors:

Boltayeva Aigerim – second year doctoral student, Department of Finance, Caspian University, Almaty city, Kazakhstan. Phone number: +77025221115, E-mail: b_aika01@mail.ru

Olzhabayeva Raushan – doctoral student, Department of Finance, Taraz University of Innovation and Humanities, Taraz city, Kazakhstan. Phone number: +77019155577, E-mail: rau918@mail.ru

Makhatova Adelina – Senior lecturer, PhD of the Department of Management, Narxoz University, Almaty city, Kazakhstan. Phone number: +77017562575, E-mail: m_adelina@mail.ru

Dossalyanov Damir – PhD of the Department of State and local government, Narxoz University, Almaty city, Kazakhstan. Phone number: +70277771281, E-mail: ms_019@mail.ru

REFERENCES

[1] A. Artemiyev, N. Kasenova, I. Lindberg, S. Toriesen Korporativnaya sotsialnaya otvetstvennost v Kazakhstane: ot obyazatelstv k strategicheskim investitsiyam. SIGLA

[2] Stefan Dyrka The main aspects of the development of foreign economic activity in the era of globalization. Bulletin of National Academy of Sciences of the Republic of Kazakhstan ISSN 1991-3494 Volume 6, Number 376 (2018), 234 – 238. <https://doi.org/10.32014/2018.2518-1467.50>

[3] Sandzh Research Centre. Korporativnaya sotsialnaya otvetstvennost v Kazakhstane: situatsia, problem i perspektivy razvitiya. Astana: Sandzh, 2013. p. 97.

[4] Baisakalova A. Survey on Corporate Social Responsibility in Kazakhstan // Journal of Global Management. 2012. T. No1. pp. 74-9.

[5] A. A. Boltayeva Development of social responsibility of business in Kazakhstan. Bulletin of National Academy of Sciences of the Republic of Kazakhstan ISSN 1991-3494 Volume 3, Number 367 (2017), 203 – 209.

[6] E. Tlessova Economy of Central Asian countries. Reports of the National Academy of Sciences of the Republic of Kazakhstan ISSN 2224-5227 Volume 5, Number 321 (2018), 105–110. <https://doi.org/10.32014/2018.2518-1483.16>

[7] Z. Danayeva Sotsialnaya otvetstvennost kompanii//ExpertKazakhstan. 2004. No 6 (8). pp.17-21.

[8] M. M. Amangaliyeva Basics of finance management in cultural and social and economic development of Kazakhstan. Bulletin of National Academy of Sciences of the Republic of Kazakhstan ISSN 1991-3494 Volume 3, Number 373 (2018), 167 – 171.

[9]http://ngoexpert.kz/upload/files/issledovaniyu_kso_sandj_dlya_fonda_evraziya__2013.pdf

[10] Potluri M., Batima Y., Madiyar K. Corporate social responsibility: a study of Kazakhstan corporate sector // Social Responsibility Journal. 2010. T. 6. No1. pp. 33-44.

[11] M. Kemel, N.N. Tashtanova, A.M. Bakirbekova. Corporate social responsibility in management systems of kazakhstan companies. Reports of the national academy of sciences of the republic of kazakhstan ISSN 2224-5227 Volume 2, Number 318 (2018), 121–126 p.

[12] Mahmood , Humphrey J. Stakeholder expectation of corporate social responsibility practices: a study on local and multinational corporations in Kazakhstan // Corporate Social Responsibility and Environmental Management. 2013. T. 20.No 3. pp. 168-181.

[13] M. Kuttybai World practice of Financing infrastructure projects based on public-private partnership. Reports of the National Academy of Sciences of the Republic of Kazakhstan ISSN 2224-5227 <https://doi.org/10.32014/2019.2518-1483.20> Volume 1, Number 323 (2019), 127 – 132

[14] Smirnova Perceptions of corporate social responsibility in Kazakhstan //Social Responsibility Journal. 2012. T. 8.No 3. pp. 404-417.

[15] A. Arstanbekova Korporativnaya sotsialnaya otvetstvennost – zona interesov biznesa I obschestva // Investitsii segodnya. 2014. No2. pp. 43-45.

[16] A.Zh. Eskalieva , E.M. Adietova , S.A. Rakhimova Human capital in the conditions of modernization of economics. Reports of the national academy of sciences of the republic of kazakhstan ISSN 2224-5227 Volume 2, Number 318 (2018), 108–111 p.

[17] A.N. Lambekova , A.M. Nurgaliyeva. Need of using of information technology in inner audit in the banks of the second level. Reports of the national academy of sciences of the republic of kazakhstan issn 2224-5227 volume 2, number 318 (2018), 13 –134 p.

[18] Sigayev, E.H. Risk-management in the strategy of commercial bank / E.H. Sigayev//ҚР ҰҒА Хабаршысы = the Messenger NAN RK. 2003. No. 4. Page 82-91.

[19] A. A. Boltaeva Development of social responsibility of business in Kazakhstan. Bulletin of National Academy of Sciences of the Republic of Kazakhstan ISSN 1991-3494 Volume 3, Number 367 (2017), 203 – 209.

[20] A. E. Kazhenova Corporate social responsibility: variety of conceptual framework and forms. Reports of the National Academy of Sciences of the Republic of Kazakhstan ISSN 2224-5227 Volume 3, Number 307 (2016), 43–48.

[21] Zhakisheva K.M., Zhumanova D.T. (2018). Theoretical and practical aspects of monitoring the financial condition of agrarian sector enterprises. Reports of National Academy of Sciences of the Republic of Kazakhstan. Volume 6, Number 322 (2018), PP.81 – 87. <https://doi.org/10.32014/2018.2518-1483.32>. ISSN 2224-5227

**Publication Ethics and Publication Malpractice
in the journals of the National Academy of Sciences of the Republic of Kazakhstan**

For information on Ethics in publishing and Ethical guidelines for journal publication see <http://www.elsevier.com/publishingethics> and <http://www.elsevier.com/journal-authors/ethics>.

Submission of an article to the National Academy of Sciences of the Republic of Kazakhstan implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see <http://www.elsevier.com/postingpolicy>), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. In particular, translations into English of papers already published in another language are not accepted.

No other forms of scientific misconduct are allowed, such as plagiarism, falsification, fraudulent data, incorrect interpretation of other works, incorrect citations, etc. The National Academy of Sciences of the Republic of Kazakhstan follows the Code of Conduct of the Committee on Publication Ethics (COPE), and follows the COPE Flowcharts for Resolving Cases of Suspected Misconduct (http://publicationethics.org/files/u2/New_Code.pdf). To verify originality, your article may be checked by the originality detection service Cross Check <http://www.elsevier.com/editors/plagdetect>.

The authors are obliged to participate in peer review process and be ready to provide corrections, clarifications, retractions and apologies when needed. All authors of a paper should have significantly contributed to the research.

The reviewers should provide objective judgments and should point out relevant published works which are not yet cited. Reviewed articles should be treated confidentially. The reviewers will be chosen in such a way that there is no conflict of interests with respect to the research, the authors and/or the research funders.

The editors have complete responsibility and authority to reject or accept a paper, and they will only accept a paper when reasonably certain. They will preserve anonymity of reviewers and promote publication of corrections, clarifications, retractions and apologies when needed. The acceptance of a paper automatically implies the copyright transfer to the National Academy of sciences of the Republic of Kazakhstan.

The Editorial Board of the National Academy of sciences of the Republic of Kazakhstan will monitor and safeguard publishing ethics.

Правила оформления статьи для публикации в журнале смотреть на сайте:

www.nauka-nanrk.kz

ISSN 2518-1483 (Online), ISSN 2224-5227 (Print)

<http://reports-science.kz/index.php/en/archive>

Редакторы *М. С. Ахметова, Т.А. Апендиев, Д.С. Аленов*
Верстка на компьютере *А.М. Кульгинбаевой*

Подписано в печать 12.04.2019.
Формат 60x881/8. Бумага офсетная. Печать – ризограф.
12,8 п.л. Тираж 500. Заказ 2.