

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

2019 • 4

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ  
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ  
**БАЯНДАМАЛАРЫ**

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НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
РЕСПУБЛИКИ КАЗАХСТАН

**REPORTS**

OF THE NATIONAL ACADEMY OF SCIENCES  
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944



ALMATY, NAS RK

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«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>

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

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

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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>

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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>

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Address of printing house: ST "Aruna", 75, Muratbayev str, Almaty

**REPORTS OF THE NATIONAL ACADEMY OF SCIENCES  
OF THE REPUBLIC OF KAZAKHSTAN**

ISSN 2224-5227

<https://doi.org/10.32014/2019.2518-1483.120>

Volume 4, Number 326 (2019), 83 – 88

UDK 338.242

**A.A. Kazhmukhametova<sup>1</sup>, L.Zh. Aitkhozhina<sup>2</sup>, A.S. Dayrabaeva<sup>3</sup>**<sup>1,3</sup>Kazakh University of Economics, Finance and International Trade,<sup>2</sup>TAU - Turan-Astana Universitya<sup>1</sup>sem.kaa@mail.ru, lyazzat00@inbox.ru, dairabaeva.aizhan@mail.ru**APPLICATIONS OF IFRS FOR SMALL AND MEDIUM BUSINESS  
IN THE REPUBLIC OF KAZAKHSTAN**

**Abstract.** According to the authors, the development of entrepreneurship is accompanied by the increasing role of accounting information in the areas of management, control and analysis of business activities. The timeliness, quality and accuracy of this information are achieved by a high level of preparedness and professionalism of an accountant. The complexity of applying IFRS for small businesses is also understood by the FCMSU, which has been developing the specialized standard for small-medium business for several years already. Developing a universal standard is a very difficult job, as small business policies and, accordingly, their requirements vary significantly in different countries. Meanwhile, by adopting this standard of the FMSC, it will be possible to maximally incorporate its provisions into the national accounting and financial reporting system.

**Keywords:** international financial reporting standards (IFRS), unification, accounting principles, revision of standards, preparation of financial statements.

**INTRODUCTION**

International Financial Reporting Standards is a constantly updated system that is updated both editorially and periodically changes the name. The basis of these transformations is the unification of accounting principles used by companies around the world to prepare financial statements.

Periodic revision of standards, which is associated with the prescription of their application and the need for changes based on the development of accounting theory and practice, also has a role in the standardization process of accounting.

In the message of the President of the Republic of Kazakhstan to the people of Kazakhstan dated February 6, 2008, "Growth of the welfare of citizens of Kazakhstan - the main goal of the state policy" one of the priorities is to accelerate the transition of all legal entities to international financial reporting standards (IFRS).

To realize this priority, it is necessary to ensure the development of accounting in the Republic of Kazakhstan.

The organization of accounting is a system of conditions and components of the construction of the accounting process and the organization of work of performers in order to obtain reliable and timely information about the activities of the enterprise.

At the enterprises accounting is carried out by a special service - accounting. This is an independent unit headed by a chief accountant or financial director.

The accounting service in its activities is governed by various regulations, one of which are international financial reporting standards.

As for national standards, various structures take part in their development, including associations of accountants and auditors, legislative bodies, exchange commissions, central banks, institutes and other scientific institutions, tax authorities. The degree of participation in the development of accounting standards varies.

## MAIN PART

International Financial Reporting Standards - financial reporting standards approved by the Foundation Committee of International Financial Reporting Standards. This is a constantly updated system that is being upgraded both editorially and periodically changes the names. The basis of these transformations is the unification of accounting principles used by companies around the world to prepare financial statements.

A distinctive feature of IFRS is the multivariate approach to solving accounting problems. An example is the possibility of using alternative methods for calculating depreciation (depreciation) of fixed assets, accounting for stocks, investments, etc.

The need to move to the International Financial Reporting Standards and the International Standards on Auditing is determined by the general policy of the state and the strategy of reforms focused on building a market economy in Kazakhstan. Therefore, the integration of Kazakhstan into the world economy requires the inclusion of norms or individual documents of international public organizations in Kazakhstan law and giving them the status of regulatory legal acts of the Republic of Kazakhstan.

Generally, a standard is a document developed on the basis of the consent of interested parties, in which rules, general principles or characteristics relating to various types of activities or their results are established for universal and repeated use.

Article 1 of the Law of the Republic of Kazakhstan dated February 28, 2007 No. 234-111 "On Accounting and Financial Reporting" introduces such concepts as:

- financial reporting standard - a document that establishes the principles and methods of accounting and financial reporting;

- national financial reporting standards (hereinafter - national standards) - financial reporting standards approved by the authorized body;

- International Financial Reporting Standards (hereinafter - International Standards) - Financial Reporting Standards approved by the Foundation Committee of International Financial Reporting Standards.

Based on this, it can be concluded that the financial reporting standards in the Republic of Kazakhstan consist of national financial reporting standards and international financial reporting standards.

International Financial Reporting Standards are rules recommended for use by countries that are members of the Committee for International Financial Reporting Standards, which allows in most cases to preserve national accounting features when applying International Financial Reporting Standards (IFRS). The development of International Standards is influenced by periods of adoption, established traditions of accounting standardization, the current practice of keeping records of an object and other circumstances.

Since 2005, all companies of European Union countries whose shares are listed on stock exchanges are required to prepare consolidated financial statements in accordance with IFRS. An exception is made only for enterprises that use the Generally Accepted Accounting Principles (hereinafter - GAAP) of the USA, as well as for firms that have only debt obligations (bonds) listed on stock exchanges. Such enterprises will have to switch to IFRS from 2007. According to the European Union, the introduction of IFRS will eliminate barriers to international trade in securities, ensuring uniformity, reliability, transparency and comparability of financial statements in EU countries. The plans of the European Union affect almost 8,700 companies listed on European stock exchanges, representing about 25% of world market capitalization.

It is believed that international financial reporting standards are the most developed and advanced accounting standards in the world. That is why in many countries, for example in Australia, Germany and the UK, foreign issuers may submit their reports to stock exchanges in accordance with international standards. In other states, such as Canada, Japan and the USA, this is also allowed, but companies preparing IFRS financial statements must additionally submit a list of its differences from the statements that would have been prepared in accordance with the national standards of these countries. In some countries (for example, the Czech Republic, the Baltic countries), all large enterprises must make IFRS statements. In Kazakhstan, since 2003, all financial organizations, since 2005, joint-stock companies, and since 2006, other organizations (except state institutions) will have to prepare IFRS statements.

It is possible that in the near future, the problem of mastering IFRS will affect not only European companies. Not long ago, the Financial Accounting Standards Board (FASB) and the Foundation

Committee for International Financial Reporting Standards (hereinafter - the Federal Financial Reporting Service (IAS)) announced their intention to harmonize US GAAP and IFRS.

According to the harmonization program, US GAAP and IFRS will be amended to eliminate certain discrepancies between the two standards systems. Over time, it is planned to completely eliminate the existing differences between them. Given that the United States accounts for about 52% of world market capitalization, IFRS have a real chance to become truly global accounting standards.

In the context of the above, it should be noted that international standards, regulating virtually all aspects of the activities of enterprises, cannot cover quite extensive areas of its functioning, since they are presented only in a general form. Therefore, studying IFRS, we must not forget that their use allows the company to choose the most commonly used options.

From here accounting and reporting information, formed according to IFRS, have both advantages and disadvantages, which are summarized in table 1.

Consider the positive and negative features of international accounting standards. Their objective advantages over national standards in individual countries are:

- a clear economic logic;
- generalization of modern world practice in accounting;
- Ease of perception for users of financial information throughout the world.

Table 1 - Advantages and disadvantages of IFRS

Benefits	Disadvantages
-expansion of opportunities for familiarizing with international capital markets;	- the generalized nature of the standards;
- transparency, usefulness of information and regulation of the disclosed volume, helping the user to make informed decisions;	- a large enough variety in accounting methods;
- reduction of time and other costs, including material ones, for the development of national	- lack of detailed explanations for specific cases;
- increasing the responsibility and expanding the volume of knowledge, skills and powers of accountants who can increase the reliability and significance of accounting for sustainable growth of the republic's economy;	- differences in the levels of development of different countries;
- development of cooperation with other countries through information transparency, reducing risks and increasing confidence;	- the lack of rules and order, taking into account the traditions and national characteristics of the economy;
- unification of economies of different countries based on the formation of high-quality comparable financial information;	- the need to adapt IFRS to the national accounting system and in some cases the cumbersome work;
- approximation - approximation of economic integration and harmonization of accounting and reporting.	- Difficulty in understanding some terminology due to incorrect translation;
- expansion of opportunities for familiarizing with the international capital markets;	- discrepancy of the regulatory system on individual issues.
- transparency, usefulness of information and regulation of the disclosed volume, helping the user to make informed decisions;	- lack of knowledge and skills of accountants, as well as the systematic need for training;

The combination of these advantages largely ensures the desire of various countries to use IFRS in national accounting practices. However, it should be noted and disadvantages of IFRS.

These include, in particular,:

- The generalized nature of the standards, providing for a sufficiently large variety in the methods of accounting;

- lack of detailed interpretations and examples of the application of standards to specific situations.

The creation of an international standard is a long-term work that covers approximately three years, which, summarizing in stages, can be represented as Figure 4

Figure 1 - The process of creating an international standard

1 stage	Formation of editorial commission
2 stage	Development of a draft international standard
3 stage	Preparation of a draft standard
4 stage	Board approval of the working draft

Depending on the nature, content and other criteria, IFRS can be classified, i.e. group in different directions. From the Latin word "classification" means a system of coordinated concepts (classes, objects, phenomena) in any branch of knowledge. In other words, the classification implies the distribution of certain objects according to their classes (sections), depending on their common features, which fix the regular links between them in a single system.

In various sources of information devoted to the problems of IFRS, the term "classification" is interpreted differently. This is apparently due to the fact that standards were developed in different years and with different functional goals.

Summarizing, we can say that all varieties of IFRS classifications are aimed at highlighting the uniformity of the structure and characteristics of standards, introducing a clear understanding of the accounting according to international rules.

In other words, the classification of IFRS is a possible grouping of standards according to some similar criteria with respect to certain conditions.

Classification of standards by purpose involves the division of standards according to certain associated features (Figure 2).

Classification of standards by purpose (Fig. 2)

General methodological standards	IFRS 1, 7, 8, 10, 14, 15, PKI 8, 17, 18 IFRS 21 and PKI 7, 11, 19 IAS 29, 30, 34, 35, 36, 37
Standards governing the composition, content and consolidation of financial statements	MFSO 1, 10, 14, 27, 29, 30, 31, 34 IFRS 22 and PKI 9, 22 IFRS 27 and PKI 12 IFRS 31 and PKI 13
Standards defining individual objects	Accounting Standards: - stocks of IFRS 1 and PKI 1; - long-term assets of IFRS 11, 16, 38, 40 PKI 14, 23, 6 - financial assets of IFRS 17, 23, 25, 28, 40, PKI 15, 2, 3, 20 - financial instruments MFSO 32, 39, PKI 5, 16 - incomes of MFSO 19, 20 and PKI 10 - profits of MFSO 12, 33 and PKI 21, 25, 24 - MFSO 19, 26 personnel maintenance

In this case, as can be seen from Figure 2, such blocks are distinguished:

- 1) general methodological standards, which are based on the formation of international accounting principles;
- 2) standards governing the composition and content of financial statements;
- 3) standards defining the rules for accounting for individual objects. This group, due to the large number of objects taken into account, can be divided into additional subgroups.

Table - Classification of standards for economic content

The economic content of International Financial Reporting Standards						
Standards of a general economic nature	Accounting standards related to economic interests of partners with the economic interests of the state and предприятий	Accounting standards related to the economic interests of partners	Accounting standards for the regulation of economic relations between employers and employees	Accounting standards reflecting international economic interests	Accounting standards for foreign exchange transactions, accounting standards for joint venture activities	Labor Cost Accounting Standards
Standards of accounting principles, accounting policies, financial reporting standards	Standards for accounting for income and expenses, standards for accounting for taxes, standards for accounting for government investments	Accounting standards for business segments, accounting standards for mergers	Accounting standard for operations reflecting industry specific work	Merger Accounting Standards	Banking Accounting Standards	Insurance Accounting Standards



Along with the above classification of standards by purpose, they can be classified according to economic content, which are based on a grouping that involves solving accounting problems arising in the course of economic relations.

The basis of this classification is the following division of the relationship between:

- the state and the enterprise, involving the interaction of certain interests in the formation of the national budget;
- producers and consumers, based on the combination and opposition of the interests of the seller and the buyer, regulated by the demand and supply of goods;
- horizontal enterprises, i.e. between partner enterprises, which are based on an economic interest to make a good deal;
- structural units of the company (segments), aimed at their own development separately and the development of the company as a whole;
- contributors to the joint capital of a joint stock company, based on the interest in receiving benefits, in proportion to the invested capital;
- the employer and the employee, based on a combination of mutually beneficial and interrelated interests;
- countries associated with a high level of integration and interdependence not only of individual firms, but also in general of states and continents.

Thus, the introduction of IFRS is due to the integration of Kazakhstan into the world economy and entry into the WTO, aimed at strengthening Kazakhstan organizations in international markets.

In the process of transformation of accounting in the transition to IFRS, the company needs to revise the accounting policy and schedule of documents, reflecting the movement of primary documents, because information about the facts of financial and economic activity of the enterprise, which could have a significant impact on the opinion of users of financial statements, in accordance with IFRS be reliable, neutral, prudent, complete and reflect the economic content of events and operations.

#### CONCLUSION

The problem of the complexity of applying IFRS for small and medium-sized businesses is also understood by the Federal Financial Markets Service, which has been developing a specialized standard for small-medium businesses for several years already. Developing a universal standard is a very difficult job, as small business policies and, accordingly, their requirements vary significantly in different countries. Meanwhile, by adopting this standard of the FMSC, it will be possible to maximally incorporate its provisions into the national accounting and financial reporting system. National legislation serves as the core of state regulation of accounting.

According to current Kazakhstan standards, the accounting policy of an enterprise should be drawn up by an appropriate organizational and administrative document, for example, an order. International standards give companies the right to choose: the information contained in the accounting policy can be disclosed either in the notes to the financial statements or as its separate component. At the same time, it is not necessary to approve the accounting policy as a separate regulatory document.

The use of IFRS significantly reduces the time and resources needed to develop new national reporting rules. These standards reinforce a fairly long experience in accounting and reporting in a market economy. They are formed as a result of labor and the search for more than one generation of accountants-researchers, representatives of various scientific schools.

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#### **ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ ШЕКТЕУЛІ ЖӘНЕ ОРТА БИЗНЕС ҮШІН ҚОҒАМНЫҢ ҚОЛДАНЫСТАРЫ**

**Аннотация.** Авторлардың пікірінше, кәсіпкерлікті дамыту бизнесті басқару, бақылау және талдау салаларында бухгалтерлік ақпараттардың рөлі артып келеді. Бұл ақпараттың уақтылығы, сапасы мен дәлдігі

бухгалтердің дайындығы мен кәсіби деңгейінің жоғары деңгейімен қамтамасыз етіледі, шағын кәсіпкерлік субъектілеріне ҚЕХС қолданудың күрделілігі шағын-орта бизнестің бірнеше жылдар бойы мамандандырылған стандарттарын әзірлеп келе жатқан МКМЖК-мен түсініледі. Әмбебап стандарт әзірлеу - бұл өте қиын жұмыс, себебі шағын бизнес саясаты және, тиісінше, олардың талаптары әртүрлі елдерде айтарлықтай өзгереді. Сонымен бірге, ҚҰБ-нің осы стандартын қабылдау арқылы оның ережелерін ұлттық бухгалтерлік есеп пен қаржылық есептілік жүйесіне барынша қосуға болады.

**Түйін сөздер:** қаржылық есептіліктің халықаралық стандарттары (ҚЕХС), біріздендіру, бухгалтерлік есеп принциптері, стандарттарды қайта қарау, қаржылық есептілікті дайындау.

УДК 338.242

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### ПРИМЕНЕНИЯ МСФО ДЛЯ МАЛОГО И СРЕДНЕГО БИЗНЕСА В РЕСПУБЛИКЕ КАЗАХСТАН

**Аннотация.** По мнению авторов, развитие предпринимательства сопровождается возрастанием роли бухгалтерской информации в сферах управления, контроля и анализа предпринимательской деятельности. Своевременность, качество и достоверность этой информации достигаются высоким уровнем подготовленности и профессионализма бухгалтера. Проблему сложности применения МСФО для малого бизнеса понимает и ФКМСБУ, который уже не первый год занимается разработкой специализированного стандарта для малого-среднего бизнеса. Разработать универсальный стандарт - это очень сложная работа, так как политика в отношении малого бизнеса и, соответственно, требования к ним существенно различаются в разных странах. Между тем по принятию данного стандарта ФКМСБУ можно будет максимально инкорпорировать его положения в национальную систему бухгалтерского учета и финансовой отчетности.

**Ключевые слова:** международные стандарты финансовой отчетности (МСФО), унификация, принципы бухгалтерского учета, пересмотр стандартов, составление финансовой отчетности.

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**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 12.08.2019.  
Формат 60x881/8. Бумага офсетная. Печать – ризограф.  
11 п.л. Тираж 500. Заказ 4.