L.N. Gumilyov Eurasian National University
Faculty of Economics
Department of "State Audit"

**APPROVED**
**Dean of the faculty of Economics**
**A.O. Zhagyparova**
**20.09.2025 ж.**

# METHODOLOGICAL GUIDELINES FOR STUDENTS ON COMPLETING GRADUATION PROJECTS

## 6B04121«State audit» educational program

Astana 2025

## General Provisions

These Methodological Guidelines have been developed taking into account the requirements and principles set forth in the following regulatory documents:

- The Law of the Republic of Kazakhstan "On Education";
- The Law of the Republic of Kazakhstan "On Science";
- The Law of the Republic of Kazakhstan "On Combating Corruption";
- The Labor Code of the Republic of Kazakhstan;
- Order No. 152 of the Ministry of Education and Science of the Republic of Kazakhstan dated April 20, 2011, "On Approval of the Rules for Organizing the Educational Process Using the Credit System";
- Order No. 125 of the Ministry of Education and Science of the Republic of Kazakhstan dated March 18, 2008, "On Approval of the Rules for Conducting Current Monitoring, Interim, and Final State Attestation of Students in Educational Institutions";
- The State Compulsory Educational Standard for Higher Education;
- The State Compulsory Educational Standard for Master's Programs;
- The State Compulsory Educational Standard for Doctoral Programs;
- The Charter of L.N. Gumilyov Eurasian National University;
- Internal regulatory documentation, PRO ENU 401-16;
- Regulations on Graduation Projects, ENU 33-17.

A graduation project is an independent scientific and applied generalization of theoretical materials, specific data, and practical experience in the field of production and financial activities of a specific organization.

**The Purpose of Completing a Graduation Project (Thesis):**

1) Systematization, Consolidation, and Expansion of Knowledge:

To systematize, consolidate, and expand theoretical knowledge and practical skills acquired in the "State Audit" specialty and apply them to solve specific scientific, organizational-economic, and production-related tasks.

2) Development of Independent Work Skills:

To develop independent work skills and master the methodology of scientific research and experimentation for solving problems in the field of state audit and financial control.

3) Evaluation of Readiness for Independent Work:

To assess the student's readiness for independent work in various sectors of the economy under modern conditions of production, science, technology, and culture, as well as to determine the level of practical skills and professional competence acquired.

The graduation project must be based on materials from a specific organization where the student completed their pre-graduation internship. It should address pressing issues and summarize the results of independent research on topics related to accounting, auditing, and analysis.

The content of the graduation project can be scientifically expanded and supplemented based on the systematization of materials from course projects and scientific reports.

The graduation project is completed under the guidance of a scientific supervisor and must meet the following requirements:

- Summarize the research, analytical findings, and project solutions conducted by scholars and analysts in the field of state audit and financial control.
- Include scientifically substantiated theoretical conclusions and recommendations regarding the object of study.
- Contain scientifically grounded results of research aimed at improving the methodological, methodological, and organizational aspects of state audit and financial control.
- To achieve these objectives, the student writing the graduation project must solve the following tasks:
- Justify the relevance and significance of the chosen topic.
- Analyze the condition of the research object (subject) by collecting the necessary data.
- Formulate specific conclusions and recommendations based on the synthesis of the results obtained during the research.
- Propose ways to improve the activities of the research objects or solutions to specific issues, challenges, and tasks based on the summarized results.

The author of the graduation project, i.e., the student, bears full responsibility for the accuracy, objectivity, and proper use of the information presented in the project.

The process of completing a graduation project consists of the following

stages:

1) Selection of the graduation project topic.
2) Appointment of a scientific supervisor.
3) Development of a graduation project plan.
4) Selection and review of literature on the research topic.
5) Collection and processing of practical materials.
6) Writing the graduation project.
7) Submission of the graduation project for defense.
8) Defense of the graduation project.

**1. Selection of the Graduation Project Topic**

The list of graduation project topics is developed by the "State Audit" department and approved at the meeting of the Faculty of Economics Council.

Graduation project topics must align with the current state and development trends in state audit and financial control and address specific tasks and issues aimed at improving the efficiency of managing and utilizing budget funds, state assets, and quasi-public sector entities.

At least 30% of the graduation project topics are updated annually, and the number of topics must be at least twice the number of graduates in the given academic year. A student has the right to work on an approved topic but must substantiate its scientific and practical feasibility and obtain the appropriate permission from the department.

The selection of the topic is made before the pre-graduation internship. The research object must necessarily correspond to the location of the pre-graduation internship.

At the beginning of the final academic year, the student determines the topic of the graduation project and their scientific supervisor. The student then submits an application to the head of the "State Audit" department using the form provided in Appendix A. The formulation of the graduation project topic must exactly match the wording in the approved order.

After completing the pre-graduation internship, the topic of the graduation project may be changed, refined, or adjusted if necessary, based on a justified recommendation from the department head.

It is not permitted for two or more students from the same group to work on

graduation projects based on materials from the same organization.

Special consideration is given to students who select custom, client-commissioned graduation project topics. In such cases, the student must provide a written request from the organization commissioning the project to the department.

Upon completion of the graduation project, the student must submit a report in any form to the commissioning organization. The organization must issue a resolution (order or protocol) signed by its head and sealed with the organization's stamp to confirm the results.

If the graduation project yields results of practical interest to the organization, an act is drawn up to document the implementation or use of the author's conclusions and recommendations in the practical activities of the research object.

**2. Appointment of the Scientific Supervisor**

Scientific supervisors for graduation projects are appointed from among the professors, associate professors, and research staff of this university in accordance with the qualification requirements for educational activities and the list of documents confirming their compliance.

The responsibilities of the scientific supervisor include:

1. Assigning tasks for completing the graduation project.
2. Developing a calendar schedule for all stages of the project.
3. Providing initial data sources and recommending primary scientific, educational, and specialized literature, as well as supplementing and adjusting the literature selected by the student.
4. Offering consultations and methodological assistance regarding the content and formatting of the graduation project.
5. Monitoring the student's adherence to the calendar schedule for completing the graduation project.

The assignment for the graduation project consists of:

- Initial data for the project (e.g., the charter of the research object, accounting policy, individual financing plan, financial statements, primary accounting documents, etc.).
- A list of questions developed by the student.
- A list of recommended literature.

- A list of graphical materials (tables, diagrams, charts, etc.).
- A calendar schedule for writing the graduation project (Appendix B).

Both the supervisor and the student sign the assignment, and the head of the "State Audit" department approves it by setting the project completion deadline. The assignment is included as part of the graduation project.

The student is required to:

- Periodically report to the scientific supervisor on the progress of the graduation project, including submitting completed sections.
- Strictly adhere to the calendar schedule, revise and adjust the project in a timely manner based on feedback and recommendations.

During the course of the graduation project, the student must submit three progress reports:

1. **First Interim Report**: Completion of Chapter I before the start of the pre-graduation internship.
2. **Second Interim Report**: Completion of Chapter II and/or Chapter III after the completion of the internship.
3. **Third Report**: Completion of the graduation project before the pre-defense, at least one month before the start of the State Attestation Commission (SAC).

If the calendar schedule is not followed, or the preparation progress reports are not submitted, the scientific supervisor notifies the department head in writing, who takes appropriate measures.

Information about the progress of the graduation projects is also reported to the Dean of the Faculty of Economics.

Upon completion of the graduation project, the scientific supervisor provides a review indicating its compliance with the requirements and its readiness for public defense before the State Attestation Commission (SAC).

### 3. Development of the Graduation Project Plan

After the topic is approved, the student must develop a graduation project plan under the direct guidance of the scientific supervisor. During the course of the project, the initial version of the plan may be adjusted.

A timely and well-structured plan is a key organizational factor that helps in selecting appropriate information sources, collecting practical materials on a

specific organization, and systematically and coherently presenting the project material. Therefore, the student should pay particular attention to developing the plan.

**4. Selection and Study of Literature**

Literature related to the graduation project topic is selected with the methodological assistance of the scientific supervisor, the department, and the library. While reviewing the literature, the student should focus on theoretical questions specific to the field, which they must present with their own perspective in the project.

The study of literature involves systematizing the sources used and their bibliographic details (e.g., authors' names, titles of books, brochures, or articles, names of publishers, places and years of publication, etc.).

These notes will serve as discussion material for writing the theoretical section of the project, as a foundation for developing proposals to improve financial and economic efficiency, and for creating a bibliography. All borrowed ideas must be referenced in the text according to their order of citation.

**5. Collection and Processing of Practical Materials**

The student collects practical information for the graduation project at the organization where they complete their pre-graduation internship.

Depending on the sources, materials for the project can be divided into three groups:

1. **Theoretical and Methodological Sources:** These form the theoretical and methodological basis for the topic and include textbooks, monographs, specialized domestic and foreign literature, materials from scientific and practical conferences, and periodicals.
2. **Regulatory and Legislative Documents:** These include legislative acts of the Republic of Kazakhstan, subordinate regulatory legal acts (standards, rules, regulations), and international standards for financial reporting, auditing, and state audit.
3. **Specific Data from Organizations:** These include the research object's documents, such as founding documents, accounting policies, financial statements, accounting records, and primary documentation.

To systematize analytical data and enhance its clarity, it is recommended to include visual aids such as charts, tables, and diagrams in the graduation project. These indicators should be analyzed and interpreted in the text section of the project.

## 6. Writing the Graduation Project

### 6.1. Structure of the Graduation Project

The graduation project should consist of 40–50 pages, excluding appendices.

The structural elements of the graduation project are as follows:

- Cover Page
- Title Page
- Assignment for Completing the Graduation Project
- Table of Contents
- Introduction
- Main Body, including: Theoretical Section Analytical Section Recommendations Section
- Conclusion (Findings and Recommendations)
- List of References
- Appendices (if any)

### 6.2 Requirements for Structural Elements of the Graduation Project

The cover page and title page are the first pages of the graduation project. They are not numbered but are included in the total page count.

The cover page must include the following information (Appendix B):

- Name of the organization where the graduation project was completed;
- Full name of the student (surname, first name, and patronymic);
- Title of the graduation project;
- Type of work: "Graduation Project";
- Code and name of the specialty;
- City and year.

**The title page** serves as a source of essential information for processing and locating the document and must be formatted according to Appendix G.

The table of contents of the graduation project must include the following elements:

- The introduction;
- All chapters and subsections with their sequential numbers and titles;
- The conclusion;
- The list of references;

**Introduction (1.5-2 pages)**

The introduction should substantiate the relevance, scientific novelty, and practical significance of the diploma thesis topic, as well as assess the current state of the scientific problem being addressed. Additionally, the introduction must outline the research goal, objectives, and object of the diploma thesis, along with its theoretical and methodological foundations and practical basis.

**Main Body (35-44 pages)**

The main body of the diploma thesis presents the essence, content, methodology, and main results of the work performed. It should be divided into sections and subsections. The diploma thesis consists of three main sections, each providing comprehensive information.

**First Section – Theoretical**

This section consists of 2-3 subsections. It should outline the legislative, regulatory, and legal acts on state auditing and financial control, international standards of financial reporting, international standards on auditing, national standards of financial reporting, and domestic standards of state auditing. It should also include statistical sources, materials from specialized periodicals, and other scientific economic literature. Based on these, it discusses the concepts, theoretical, and methodological foundations of domestic and foreign authors' work. Furthermore, the degree of study of the researched problem and approaches to solving it should be explained. The student should reveal and evaluate various perspectives of Kazakhstani and foreign scholars on the research topic and determine their own contribution to the study and resolution of the stated objectives. This section may span 5-8 pages.

Second Section – Analytical. This section includes 2-3 subsections. It involves a comprehensive analysis of the current state of the research object and subject. To identify problem areas, the section examines the existing practices of state auditing and financial control within the context of the diploma thesis topic. The volume of this section may range from 15-18 pages.

Third Section – Concluding and Recommending. This section also includes 2-3 subsections. It consolidates the theoretical and practical material to highlight issues, shortcomings, and problems related to improving the efficiency of managing and utilizing budget funds, state assets, and quasi-public sector entities. Recommendations and proposals for addressing and solving these issues should be provided. The student should propose possible ways to improve the problem being studied. This section may also span 15-18 pages.

**Conclusion (1.5-2 pages)**

The conclusion should provide a comprehensive explanation of how the objectives were achieved during the diploma work. It must outline the content, significance, validity, and effectiveness of the results obtained. The conclusion

should present the main theoretical and practical findings and recommendations in a logical and coherent manner.

**List of References**

The list of references should consist of information about the sources used in writing the diploma thesis, including legislative and regulatory acts, statistical compilations, textbooks, monographs, scientific articles in periodicals, and more. The list must contain at least 30 sources. The references should be arranged in the order they are cited in the text of the diploma thesis.

A sample format for the list of references is provided in Appendix E.

**Appendices**

The appendices should include materials that were not reflected in the main body of the diploma thesis but are related to the research. It is mandatory to include the financial statements of the organization selected as the research object for the studied period.

**Plagiarism Check**

The analytical and recommendation sections (Sections 2 and 3), along with the conclusion of the diploma thesis, are subject to plagiarism verification as per the procedure outlined in "Procedures for Checking Graduation Projects (Undergraduate, Master's) for Plagiarism, 20-17." The verification is conducted according to the schedule specified in the academic calendar of the "6B04121 – State Audit" educational program.

### 6.3 Rules for Formatting the Diploma Thesis

The diploma thesis must be typed and printed on one side of an A4-sized white sheet using a computer and printer. The font should be Times New Roman (regular), size 14 pt, with single line spacing. Page Margins Left margin: 30 mm Right margin: 10 mm Top margin: 20 mm Bottom margin: 25 mm. The entire diploma thesis must maintain consistent density, contrast, and clarity of the text. Organization names, titles, and other proper nouns should be presented in their original language.

Structural elements such as "Contents," "Introduction," "Conclusion," "List of References," as well as section and subsection titles, are considered part of the thesis structure. Section and subsection titles must begin without indentation, in uppercase, without underlining or punctuation marks at the end.

If a title consists of multiple sentences, they should be separated by a period. Sections are numbered sequentially throughout the document using Arabic numerals, without a period, and aligned with the margin. Subsections are numbered within each section, with numbers separated by periods (e.g., 1.1, 1.2). No period is placed at the end of the subsection number. Bullet points are marked with a dash or a designated letter (excluding the letters е, з, и, о, ч, ь, ы, ъ), followed by a parenthesis (e.g., а), б), в)). Further refinements in lists use Arabic numerals followed by a parenthesis (e.g., 1), 2)).

Each structural element, including the "Introduction," sections, "Conclusion," "List of References," and Appendices, must start on a new page.

Pages are numbered using Arabic numerals consecutively throughout the document. Page numbers are placed at the center of the bottom margin without a period. The first page of the "Introduction" and the contents page are not numbered but are included in the overall numbering. Page numbering begins on the second page of the "Introduction."

Illustrations and tables located on individual pages must be included in the overall page numbering (or in the Appendices). Large-format illustrations and tables are counted as one page.

Each section of the diploma thesis starts on a new page. Text is separated from the section or subsection title by **two line breaks (two "Enter" presses)**. Titles of sections and subsections must be written in **uppercase** letters, without quotation marks, and without a period at the end.

**Illustrations** (drawings, maps, graphs, diagrams, charts, photographs) should be placed immediately after the text where they are first mentioned or on the next page.

Illustrations may be computer-generated and can include color. All illustrations must be referenced in the text. Illustrations, if necessary, can include titles and explanatory notes (text below the illustration). The word "Figure," its title, and its number should be centered below the illustration, following any explanatory notes. Illustrations, excluding those in the Appendices, should be numbered sequentially throughout the entire diploma thesis using Arabic numerals.

A sample format for illustrations is provided in Appendix K.

**Tables** are used for numerical data and comparisons for better clarity and convenience. Tables should be placed immediately after the text where they are first mentioned or on the next page. Tables should be numbered sequentially throughout the thesis using Arabic numerals. A smaller font size (e.g., 12 pt) may be used for tables compared to the main text.

**The table** title should be placed to the left with an indentation, starting on the next line after the word "Table" and its number. The space between the table title and the table itself should be one line. Titles should be concise, reflecting the table's content and including the name of the object and the research period.

**References and Large Tables**

All tables must have references in the text. Large tables can be split across pages. When splitting, the word "Table" and its number should appear only once on the left of the first part. The subsequent parts should include the word "continued" and the table number, e.g., "Continuation of Table 1."

When splitting a table, the lower horizontal line marking the end of the table should not be drawn on intermediate pages. Column and row titles should be written separately in uppercase letters. Subtitles for columns should be in lowercase letters if they form a sentence with the main title, or in uppercase if they have independent meaning.

Notes should be placed below the table, above the horizontal line marking the end of the table. The word "Note" should not be underlined or capitalized and should start with an indent. Single notes are written without numbering. Multiple notes are numbered sequentially with Arabic numerals and no period.

A sample format for tables is provided in Appendix L.

Notes in Text and Tables. Explanations or clarifications for text, tables, or graphical content should be included as notes.

Notes should follow directly after the corresponding content.

A single note should include the word "Note," followed by a dash and the explanation (e.g., **Note – Explanation of the content**). Multiple notes should be numbered using Arabic numerals and listed sequentially. This formatting ensures clarity, consistency, and proper referencing of illustrations and tables within the diploma thesis.

Rules for Formatting Formulas. Formulas should be written on a separate line from the text. There should be at least one blank line above and below each formula.

If a formula does not fit on one line, it should be split after an equals sign (=), plus (+), minus (−), multiplication (×), division (:), or any other mathematical symbol. The symbol must be repeated at the beginning of the next line.

The meanings of symbols and numerical coefficients in the formula should be explained in the order they appear, **directly below the formula**.

Formulas should be numbered sequentially throughout the diploma thesis using Arabic numerals in parentheses, aligned to the right margin.

Example: (1).

Formulas may also be numbered within individual sections, e.g., 2.1, 2.2.

References to formulas in the text should be placed in parentheses.

Example: formula (1).

Citing Sources

**References in the Text**

References should be enclosed in square brackets.

If a source is cited multiple times, the reference should include the source number and the relevant page.

Example: [3, 45].

**List of References**

References should be listed in the order they are cited in the diploma thesis, using Arabic numerals without periods and indented from the margin.

Formatting Appendices

**Placement**

Appendices should be formatted as a continuation of the diploma thesis and placed **after the list of references**.

All appendices must be referenced in the text.

**Starting on a New Page**

Each appendix should start on a **new page**.

The word "Appendix" and its designation should be placed in the upper-right corner of the page.

**Appendix Numbering**

Appendices should be labeled with capital letters of the Russian alphabet, excluding Е, З, Й, О, Ч, Ь, Ы, Ъ.

The word "Appendix" is followed by its alphabetical designation.

Example: **Appendix A**.

**Titles for Appendices**

Each appendix must have a title written in uppercase letters, centered symmetrically in relation to the text.

**Single Appendix**

If the diploma thesis has only one appendix, it does not need to be labeled.

**Page Numbering**

Appendices are included in the overall page numbering of the diploma thesis.

Final Signature

On the final page of the diploma thesis, **after the conclusion**, the student must **sign and date** the work.

## 7. Procedure for submitting a thesis for defense

A month before the start of the SAC work, the student must undergo a preliminary protection procedure at the Department. Before the preliminary defense of the thesis, it must pass the normative control for its compliance with the design requirements and obtain permission to defend the head of the Department. The norm control sheet is signed by the norm control and the student, enclosed in an envelope for the thesis (Appendix H).

The procedure for the preliminary protection of the diploma work of students, social workers

it is held at an open meeting of the department with the participation of partners and necessarily with the participation of a scientific supervisor. Preliminary protection is issued by the minutes of the meeting of the Department.

The completed thesis, which has successfully passed the preliminary defense and is drawn up in accordance with the established requirements, is signed by the student and submitted to the supervisor.

The scientific supervisor gives an opinion on the completed work, which indicates the relevance of the topic, the independence of the student in the performance of the work, the logical sequence of the issues under consideration, the consistency and validity of conclusions and recommendations, the advantages and disadvantages of the work. At the end of the review, the supervisor establishes compliance (non-compliance) with the requirements, issues a permit for public protection at a meeting of the state Attestation Commission. The written opinion of the supervisor is presented in printed form in the amount of 1-2 pages. In case of disapproval of the diploma work, the head does not sign it, but writes a written review, in which he justifies his decision not to send the diploma work for defense. The student, in case of feedback, is not allowed to defend.

If the head of the Department considers it impossible to send a student to defend a thesis, this issue is considered at a meeting of the department with the mandatory participation of this student and his supervisor. The minutes of the meeting of the department are submitted for approval to the rector of the University.

The reviewer is obliged to carefully study the content of the thesis and provide a written review with a volume of 1-2 printed pages. In the review, it is

necessary to indicate the relevance, novelty, practical significance and full disclosure of the topic under study, the literacy of the narrative and formalization, the compliance of the content with the requirements for the thesis and the task, the pros and cons of the work, the solution of the problem and the completion of the study.

At the end of the review, a reasoned opinion is given on the possibility of awarding the corresponding academic degree of Bachelor with grades in traditional and letter systems with numerical equivalents.

The review must be submitted no later than seven working days before the start of the defense of the thesis.

The thesis submitted by the supervisor for defense, but evaluated by the reviewer for the Grade F – "Unsatisfactory", is protected by general conditions.

The dean of the faculty got acquainted with the review of the head of the graduating Department and the student diploma no later than five working days before the defense

Appendix A

*Application form*

Full name of the head
of the Department of State audit
“___”_____202_y.

Application

Approve the topic of the diploma work № _____ in the following wording

_____

(title of the topic)

and I ask you to appoint a scientific supervisor.

_____

(position, academic degree, title, full name of the head).

Student_____Full name

signature

Appendix B

**L. N. Gumilyov Eurasian National University**

Faculty

_____

_____

Educational program

_____

Department

_____

_____

**Approved**
Full name of the head
of the Department of State audit
“___”_____202_y.

**Assignment**

**for graduation work**

To the student

_____

Full name

_____

course, group, EP, type of training

1.1. Topic of the thesis

_____

_____

approved by the order of "____" _____20 ___№ _____

2.Deadline for the student to submit completed work" 20_____y.

3.Initial data for work (audit report, financial statements, accounting registers, primary documentation, etc.))_____

_____

_____

_____

4. List of questions to be developed in the thesis

5.List Of Graphic Materials (tables, diagrams, diagrams, etc.)

6.List of main recommended literature (laws, standards, sources of literature)

7.Work consultation (indicating the relevant sections of work)

| Section number, name | Scientific supervisor, consultant | Getting a task time | Task issued (signature) | Task received (signature) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

8.Schedule of graduation work

| № | Stages of work | Deadlines for performing work stages | Note |
|---|---|---|---|
| 1 | Approval of the topic of the thesis | | |
| 2 | Collection of materials for the preparation of the thesis | | |

| | | | |
|---|---|---|---|
| 3 | Preparation of the theoretical part of the thesis (Part 1) | | Before leaving for practice |
| 4 | Preparation of the analytical part of the diploma section (Part 2) | | During the internship |
| 5 | Preparation of the resume and recommendation part of the diploma Department (Part 3) | | During the internship |
| 6 | Completion of the initial version of the full text of the thesis | | During the internship |
| 7 | Graduation work presentation to the preset | | One and a half months before the start of the work of the state Attestation Commission |
| 8 | Submission of the thesis for review | | No later than 10 working days before the established date of protection |
| 9 | Submission of the final version of the thesis with the opinion and review of the supervisor | | No later than five working days before the established date of protection |

| | | | |
|---|---|---|---|
| 10 | Thesis protection | | According to the schedule of the state Attestation Commission |

Date of assignment «_____» _____20___г.

Scientific supervisor_____

signature, full name, academic degree, academic title, position

Accepted the task: student_____

signature, full nam

Appendix B

*Sample cover of the thesis*

**Ministry of Science and higher education of the Republic of Kazakhstan L. N.**

**Gumilyov Eurasian National University**

**Musin E.B.**

# Audit of financial statements of state institutions

**GRADUATION WORK**

**EP 6B04121 – "State audit"**

**Astana 20__**

Appendix G

*Sample title page design*

***Ministry of Science and higher education of the Republic of Kazakhstan***
L. N. Gumilyov Eurasian National University

"Sent to defense"
Head of the department "State audit"
_____Full name

**GRADUATION WORK**

**Topic: "Audit of financial statements of state institutions"**

6B04121 – On the EP "State audit"

Performed: Musin E.B.

Scientific supervisor:
C.E.S., Associate Professor Rakayeva A.N.

Astana 20____

Appendix D

*Sample design of the content of the diploma work*

CONTENT


INTRODUCTION……. 6

.

1 THEORETICAL ASPECTS OF THE AUDIT OF FINANCIAL STATEMENTS OF STATE INSTITUTIONS ……..... 8

1.1 The economic essence of the financial statements of state institutions, its role and significance in the economic activities of the subject..... 8

1.2 Types, forms of audit of financial statements of state institutions and its regulation in the Republic of Kazakhstan..... 10

1.3 Audit of financial statements of state institutions as an important indicator of the effectiveness of the organization in modern economic conditions..... ……..... 12

2 CURRENT PRACTICE OF AUDIT OF FINANCIAL STATEMENTS OF STATE INSTITUTIONS AND ITS ANALYSIS KSCP "POLYCLINIC 3".....…….……..... 15

2.1 Audit of financial statements of state institutions economic foundations of the organization and its analysis"……..... 15

2.2 In the audit of financial statements of state institutions primary documents used 20

.....…….....

2.3 Analysis of the audit of financial statements of state institutions..... 25

...

3 IMPROVING THE AUDIT OF FINANCIAL STATEMENTS OF STATE INSTITUTIONS AT THE PRESENT STAGE ……..... 30

3.1 Financial statements of state institutions abroad conducting an audit..... 30

3.2 Audit of financial statements of state institutions and its improvement in the Republic of Kazakhstan 37

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CONCLUTION ……..... 45

LIST OF REFERENCES …….……..... 47

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.

Appendix E

*Sample design of the list of references*

*LIST OF REFERENCES*

1 Алибекова Б.А. Государственный аудит: теория, методология и практика: монография /Б.А. Алибекова, Л.З. Бейсенова; Министерство образования и науки Республики Казахстан, Евразийский национальный университет им. Л.Н. Гумилева. - Нур-Султан: ЕНУ им. Л.Н. Гумилева, 2019. – 183с.

2 Внутренний государственный аудит**:** учебное пособие /Л.М. Сембиева [и др.]. - Алматы: TechSmith, 2019. - С. 358-360.

3 Государственный финансовый контроль: учебник /Н.К. Кучукова, Д.М. Нурхалиева, Л.З. Бейсенова, А.А. Нурумов, С.Б. Макыш, С.Н. Нугербеков, А.А. Карыбаев, З.К. Есымханова, Л.М. Сембиева; под редакцией А.Б. Зейнельгабдина; Министерство образования и науки Республики Казахстан, Евразийский национальный университет им. Л.Н. Гумилева. - Алматы: ССК, 2019. - 401с.

4 Бейсенова Л.З., Алибекова Б.А., Шахарова А.Е. Аудит эффективности: международный опыт и отечественная практика //Вестник СамГУПС. – 2018.- №3
(41). - С.48-55

Note: a period is not placed after the number of the source of literature, then a paragraph indentation is made and the data of the source of literature is printed.

Additional K

Sample illustration design

Receipts of transfers to the Republican budget are shown in Figure 1.




Figure 1. Transfer to the Republican budget for 2014-2019

Additional L

*Sample table design*

Table 10

Accounts Committee of the Republic of Kazakhstan for 2016-2018 composition and structure of audit activities

| № | Аудиторлық іс-шаралар | 2016ж | | 2017ж | | 2018ж | |
|---|---|---|---|---|---|---|---|
| | | Бірлік, саны | % | Бірлік, саны | % | Бірлік, саны | % |
| 1 | 2 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Қаржылық есептілік аудиті. Тиімділік аудиті | 0 | 0 | 3 | 0,9 | 0 | 0 |
| 2 | Сәйкестілік аудиті | 17 | 4,4 | 21 | 6.2 | 15 | 7.8 |
| 3 | Тиімділік аудиті | 111 | 29,0 | 98 | 28.8 | 48 | 24.9 |
| 4 | Тиімділік аудиті, Сәйкестілік аудиті | 255 | 66,6 | 219 | 64.1 | 130 | 67.3 |
| | Барлығы | 383 | 100 | 341 | 100 | 193 | 100 |
| Ескертпе: [7] мәліметтері негізінде автормен құрастырылған | | | | | | | |

Additional M

Sample table 2

31.12.2018 information about the formation

| № | ЖАО ІАҚ атауы | Штаттық саны, адам | Нақты саны, адам | Ауытқу, адам |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | Алматы қ. | 18 | 7 | -11 |
| 2 | ШҚО | 12 | 5 | -7 |
| 3 | Қарағанды облысы | 10 | 7 | -1 |

Continuation of Table 2

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 4 | Жамбыл облысы | 12 | 11 | -1 |
| 5 | Атырау облысы | 8 | 7 | -1 |
| 6 | ОҚО | 10 | 9 | -1 |
| 7 | Қызылорда облысы | 6 | 5 | -1 |
| Ескертпе: [14] мәліметтері негізінде автормен құрастырылған | | | | |

Appendix N

*Sample standard control sheet*

NORM CONTROL

_____graduation work of the student of the group "_____",

_____faculty

_____

(Full name)

Thesis title_____

_____

Analysis of the compliance of the diploma work with the requirements of the state educational standard

| № | Object | Settings | According to + Not suitable - |
|---|---|---|---|
| 1 | Theme name | Corresponds to the approved theme | |
| 2 | Font size | 14 skegl | |
| 3 | Font name | Times New Roman | |
| 4 | Line spacing | 1 | |
| 5 | Paragraph | 12.5 mm | |

| | | | |
|---|---|---|---|
| 6 | Pole (mm) | Left -30 mm, right-10 mm, top – 20 mm, bottom-25 mm | |
| 7 | Total volume of work | 40-50 pages of printed text (up to 100 pages for humanitarian specialties) | |
| 8 | Input volume | 1,5-2 page | |
| 9 | Volume of the main part | 35-44 page | |
| 10 | Final volume | 1,5-2 page | |
| 11 | Page numbering | Straight, in the lower part of the sheet, in the middle, in Arabic numerals | |
| 12 | Regularity of the structural parts of the work | Cover, title page, assignment for thesis, content, introduction, main part, Conclusion, list of references, appendix. | |
| 13 | Design of structural parts of the work | Each structural unit begins with a new page. Names are capitalized from the free line. The distance between the name and the text is two lines. A period is not put at the end of the name. | |
| 14 | Structure of the main department | Dosed by Volume 3 sections. | |
| 15 | Number and design of used literature | Bibliographic description of at least 30 documentary and literary sources | |
| 16 | Availability and design of attachments | As much as possible. | |
| 17 | Design of the content and references of literature | The content includes the topics specified on the initial pages of all sections, subsections, applications | |
| 18 | Design of tables | It is located after the name in the text | |
| 19 | Pictures decoration | Is placed after being mentioned in the text | |

| | | | |
|---|---|---|---|
| 20 | Links | It is located after the name in the text | |

_____ _____ _____

Normo-control performed:

(position) (signature) (full name)

I got acquainted with the results of Norm control:

Student_____ _____

(signature)

Warnings removed:_____ _____

(full name) (signature of the controller)

Day_____

Appendix N

*Sample text design*

1 THEORETICAL ASPECTS OF THE AUDIT OF FINANCIAL STATEMENTS OF STATE INSTITUTIONS

1.1 The economic essence of the financial statements of state institutions, its role and significance in the economic activities of the subject

{TEXT TEXT TEXT TEXT}