# Curriculum Vitae

| | |
|---|---|
| **Surname:** | **Spatayeva** |
| **First Name:** | **Saule** |
| **Date of Birth:** | 21.10.1981 |
| **Academic Qualification:** | Phd, L.N.Gumilyov Eurasian National University 6D052100 – State audit |
| **Venia Legendi (qualification to teach):** | Master of Economic Sciences<br>Kazakh University of Economics. Finance and International Trade<br>Economics Specialty: 6M050800 – Accounting and audit |
| **Further Qualifications:** | professional accountant of the Republic of Kazakhstan, DipIFR ACCA |

| | |
|---|---|
| **At the Higher Education Institution (to be accredited) since:** | September 9, 2025 |
| **Level of Employment (part-time or full-time):** | full-time |
| **Teaching Focus:** | State Audit<br>Accounting, Auditing and Analysis |
| **Interdisciplinary Aspects:** | performance audit |
| **Activities in the Areas:** | audit of the effectiveness of budget funds aimed at the development of agriculture, assessment of the effectiveness of state support |
| - **Further Education** | Publications in Scopus-indexed journals, research of methods for evaluating the effectiveness of state support, financial audit and compliance auditing. |
| - **Research** | investigation of the methodology of performance audit, performance evaluation criteria |
| - **Consultancy** | - Experience in advising on the preparation and presentation of financial statements in accordance with IFRS, as well as participation in research projects related to performance audit. |
| **How are personal research activities reflected in teaching activities?** | Research allows you to include fresh data, modern approaches, and real-world cases in the learning process. Scientific activity promotes recognition, publications, and participation in conferences, which improves the quality of teaching, makes you more confident in the subject, and allows you to explain complex topics more deeply and broadly |

| | |
|---|---|
| **Work experience:** | |
| - **General** | 22 years |
| - **Activities as an Expert:** | 3 years |
| **Publications:** | Publications (Over 50 works, including):<br>1. Rakayeva A. N., Alibekova B. A., Spatayeva S. B. Current state of environmental accounting at the enterprises of the republic of Kazakhstan // Proceedings of the Kazakh National Pedagogical |

| | |
|---|---|
| | University named after Abai of the National Academy of Sci<br>Republic of Kazakhstan. 2019. №3 (325). – C. 53-59<br>2. Spatayeva S.B., Beissenova L.Z., Nikiforova E.V., Zhumataeva B.A. Theoretical aspects of risk management in audit and budget spending in the Republic of Kazakhstan // «State Audit» of the Russian State Enterprise for the Study of Financial Violations. №2 (47) 2020. – C. 47-54<br>3. Spatayeva S.B., Beissenova L. Z., Nurmukhametov N. N. Issues of implementation of the republican budget policy of Kazakhstan// Bulletin of the L.N.Gumilyov ENU. The economic series.№4. 2019. – P. 162-177.<br>4. Lyazzat Z. Beisenova, Saule B. Spatayeva, and Aliya Ye. Shakharova. Performance Audit of the Use of Budget Funds Aimed at the Development of the Agricultural Sector of Kazakhstan // Journal of advanced research in law and economics 2020. Volume XI Issue 4 (50), ISSN: 2068-696X, pp. 1102-1108 (ссылка: Scopus preview - Spatayeva, Saule B. - Author details - Scopus) DOI: 10.14505/jarle.v11.4(50).04. Available from: http://journals.aserspublishing.eu/jarle/index<br>5. S.B. Spatayeva[1], E.B. Karabayev[1], E.V. Nikiforova[2] . External state audit of the effectiveness of the use of budgetary funds aimed at ensuring food security of the Republic of Kazakhstan // Вестник ЕНУ имени Л.Н.Гумилева. Экономическая серия. 2021 год<br>6. Laura Alikulova, Saule Spatayeva, Dmitry Pankov, Lyazzat Sembiyeva Performance audit for state programmes in the republic of kazakhstan // PUBLIC POLICY AND ADMINISTRATION 2021, T. 20, Nr. 5 / 2021, Vol. 20, No. 5, p. 598-609<br>7. Spatayeva S. B. Ponyatiye, principles and objectives of the audit of compliance with the use of funds of the budget// collection of works of the international scientific and practical conference Modernization of the economy of Kazakhstan – a factor in the stability of the financial system and the national currency of the state", dedicated to the 25th anniversary of the national currency of the Republic of Kazakhstan, Astana: Enu named after L. N. Gumilyov. – 2018. – 432-436 б.<br>8. Spatayeva S. B. The system of spending budget funds in the Republic of Kazakhstan / / Collection of works of the international scientific and Practical Conference "new financial model – the basis for improving the welfare of Kazakhstanis" / Astana. - L. N. Gumilyov ENU. – 2019. Б. – 666 -670.<br>9. Spatayeva S. B., Beisenova L. Z. Theoretical foundations of the methodology of organizing an audit of the effectiveness of the use of budget funds aimed at the development of the agro-industrial complex / / collection of the II international scientific and practical conference "Science and education in the XXI century", 2020 – C. 395-398, ISBN 978 – 601 – 301 – 389 – 3<br>10. Spatayeva S.B., Beisenova L.Z. AOK damytuga bagyttalgan budget karazhattaryn paydalanudyn tiimdilik auditiin uyymdastyrudyn sheteldik tajiribesi// Zhana tarikh shyndyk jagdayindagi memlekettik audit zhuyesi" halykaralyk gylym -praktik tazhiribesi, 10 kyrkuyek 2021.<br>11. Spatayeva S.B. Analytical tools for auditing the effectiveness of budget expenditures aimed at the development of agriculture in the Republic of Kazakhstan// Bulletin of SamGUPS. - №1 (51), 2021 г.<br>12. Lyazzat SEMBIYEVA, Assel ISMAILOVA, Zamira BASHU, Saule SPATAYEVA, Makpal ZHOLAMANOVA, Gulmira YESSENOVA, The Relationship Between Tourism and the Efficiency |

| | |
|---|---|
| | of Budget Investments as Important Area of Strategic Audit / Environmental Management and Tourism. |
| **Memberships:** | Member of the professional organization of accountants |
| **International experience through:**<br>- **Management Activities**<br>- **Academic Activities** | - |
| | Chairman of the non-profit organization association of property Owners 2021-2023 yy |
| | Kazakh Agrotechnical Research University named after S.Seifullin (2003-2025 yy) - senior Lecturer at the Accounting and Audit Department |
| | |

| | |
|---|---|
| **Other:** | |