

продуктом, превышает переменные затраты, это напрямую отражается на величине маржинальной прибыли.

Среди преимуществ метода «Директ-костинг» можно выделить снижение трудоемкости учета, упрощение процесса, а так же предоставление аналитических возможностей. Это преимущество особенно полезно для малых предприятий, где упрощение учета значительно сокращает расходы. В то же время для крупные предприятия с более сложной структурой могут использовать данный метод для создания самостоятельной системы управленческого учета, которая необходима для управления себестоимостью в условиях рынка. Однако внедрение такой системы требует значительных финансовых ресурсов и доступно только крупным и устойчивым предприятиям.

Выбор системы учета затрат должен быть одним из приоритетов управленческой команды предприятия. На выбор метода влияют множество факторов, включая внешние условия функционирования, форму собственности, размер компании, вид деятельности, налоговую нагрузку и стратегические цели. Так же важную роль играют уровень автоматизации процессов и компетентность сотрудников, что позволяет эффективно внедрять выбранную систему учета.

В заключение следует отметить, что правильная организация учета и распределения затрат является важнейшей составляющей успешного функционирования любой компании, особенно в условиях рыночной конкуренции. Современные реалии требуют организации гибкости и адаптивности, что невозможно без использования точных методов учета и выбора подходящей базы распределения затрат.

Независимо от выбранной системы учета, компании должны учитывать множество внутренних и внешних факторов, таких как налогообложение, стратегические цели и уровень автоматизации. Грамотно организованный учет затрат способствует снижению себестоимости продукции, что положительно сказывается на конкурентоспособности и общей рентабельности бизнеса. Таким образом, каждая компания должна выбирать наиболее оптимальные методы учета в соответствии со своими потребностями и ресурсами, что позволяет обеспечить эффективное использование финансовых и трудовых ресурсов в долгосрочной перспективе.

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THE LANDSCAPE OF TAX AUDIT: ISSUES AND DEVELOPMENTAL PATHWAYS IN KAZAKHSTAN

Developing and transition economies are increasingly viewing foreign direct investment (FDI) as essential for economic growth, modernization, income enhancement, and job creation. To attract FDI, these countries have liberalized their investment policies and taken additional steps to make themselves more appealing to investors. They are actively seeking optimal approaches to national policy to maximize the advantages of foreign capital in their economies. In Kazakhstan, a critical challenge is the shortage of resources to fund long-term investments. This deficit in investment capital hampers economic growth and poses a significant barrier to improving competitiveness and meeting the goal of becoming one of the world's top 30 most developed countries. FDI is viewed as a key solution for securing the necessary capital, and Kazakhstan offers various incentives to attract it. Beyond providing investment funds, FDI in developing nations is expected to generate positive spillovers, such as technology transfer, with lasting benefits for the economy.

Among business regulations, ease of cross-border trading has emerged as a crucial determinant.

Eurasia has gained prominence as a strategic, political, and economic hub, with Kazakhstan at the forefront of this transformation. Kazakhstan has outperformed the Eastern European and Central Asian regional average in terms of ease of doing business, supported by its political stability and a clear strategy for economic development that positions it as a regional leader in Central Asia. Many experts believe that increased FDI, coupled with accelerated foreign trade growth, will further expedite Kazakhstan's economic transition. However, while Kazakhstan's market is open to foreign businesses, operational challenges such as heavy bureaucracy and corruption persist. Additionally, obtaining reliable market information and forming connections can be more difficult than in other regions. Initial business interactions may be met with skepticism, making it challenging to connect with key individuals early in the process, and experienced local business partners are often hard to find. Improving the ease of doing business and facilitating cross-border trade are thus critical to enhancing Kazakhstan's appeal for FDI.

The audit of the public sector is not uniform; it encompasses diverse areas of application. The mandate of the Accounts Committee (AC) can define the primary responsibilities of the AC for conducting public sector audits and provide recommendations regarding the auditing process and the execution of other functions [1]. ISSAIs provide standards and guidelines for conducting public sector audits in the following areas:

- **Financial Audit:** The main objective is to determine whether the financial information of an entity is presented in accordance with the adopted financial reporting framework and applicable legal framework. This is achieved by obtaining sufficient relevant audit evidence to allow the auditor to express an opinion on whether the financial information is free from material misstatements arising from fraud or error (ISSAI 200).

- **Performance Audit:** The primary goal is to assess whether operational measures, programs, and entities adhere to the principles of economy, efficiency, and effectiveness and whether there are opportunities for their improvement. This is accomplished by examining performance against relevant criteria and analyzing the reasons for deviations from the criteria or issues. The aim is to address key audit questions and provide recommendations for enhancement (ISSAI 300).

- **Compliance Audit:** This aims to ascertain whether a specific subject matter aligns with competent authorities as a criterion. Compliance audits are carried out by assessing whether activities, financial transactions, and information comply with the requirements of the authorities governing the operations of the audited organization in all material respects (ISSAI 400).

Decision-Making Procedure: In addition to the aforementioned points, within the Supreme Body of Financial Control (SBC), which operates alongside the judicial system, the audit function is reinforced by judicial authority. The outcome of this process is a decision made by a panel of judges following thorough deliberation. Thus, decisions represent another potential outcome of the jurisdictional SBC.

All audit examinations begin with the identification of their objectives, which in turn determine the type or types of upcoming audits and the selection of relevant standards.

In the Republic of Kazakhstan, the Accounts Committee for the Control of the Execution of the Republican Budget (hereinafter referred to as the Accounts Committee) is the highest body of state audit and financial control. It conducts external state audits and financial control in accordance with the Law of the Republic of Kazakhstan dated November 12, 2015, "On State Audit and Financial Control" (hereinafter referred to as the Law), and is directly subordinate to and accountable to the President of the Republic of Kazakhstan [2].

According to the Law, the Accounts Committee is empowered to conduct external audits of the revenue side of the republican budget and evaluate the effectiveness of tax and customs administration. The results of this work are reflected in the annual report on the execution of the republican budget, which serves as a conclusion to the report submitted by the Government to the Parliament of the Republic of Kazakhstan.

Following the execution of the republican budget for 2022, the Accounts Committee identified a number of issues impacting the revenue side of the budget. The execution of the republican budget occurred amidst a slowdown in economic growth due to falling global oil prices, rising inflation, and a significant depreciation of the national currency against the US dollar. Overall, the decline in growth rates in certain sectors of the economy negatively affected the consolidated budget revenues of the country, which decreased by 27.8% in 2022 compared to 2021 [3].

Until 2023, the main source of revenue consisted of tax revenues: in 2020 - 3.5 trillion tenge (67.8%), in 2021 - 3.66 trillion tenge (62%), and in 2022 - 3.32 trillion tenge (54.3%) of the total republican budget revenues (the share of tax revenues in the central budgets of developed countries is 80-90%). In 2023, the share of tax revenues decreased to 43.9%. These changes are linked to the fact that the total amount of tax revenues declined both in percentage terms and in absolute value (the amount of approved tax revenues in 2023 was

3.19 trillion tenge), as well as to the increase in transfer revenues, whose shares were: in 2020 - 30.1%, in 2021 - 35.6%, in 2022 - 42.9%, and in 2023 - 53.7% of all republican budget revenues [4].

Amid unfavorable external conditions, the economy has received considerable support from the allocation of over 1.7 trillion tenge from the National Fund to the budget, which has helped maintain stability in the social sector. As a result, nominal cash incomes increased by 7.3%, while real incomes rose by 0.7%.

However, it is essential to highlight the negative trend that has emerged over the past five years, characterized by a shift in the structure of republican budget revenues, where tax revenues have increasingly been replaced by transfers from the National Fund and lower-level budgets. For example, transfers from the National Fund accounted for one-third of the republican budget's revenues in 2011, but by 2015, this proportion had increased to over 40%.

In 2015, the republican budget revenues totaled 6.1 trillion tenge, with tax revenues contributing 3.3 trillion tenge. The share of tax revenues within the budget's income dropped to 54.3% compared to the previous year, and targets for ten different types of taxes were not achieved.

Next, we will analyze the tax revenues by specific categories and determine which of the thirteen types of taxes yield the most significant contributions to the republican budget. The value-added tax (VAT) ranks at the top, accounting for 24.8% of total tax revenues in 2016. VAT collections reached 1,495,682 million tenge, representing an increase of 551,244 million tenge, or 58.4%, compared to the previous year. The return on corporate income tax was 23.8%, with revenues from this tax amounting to 1,437,365 million tenge in 2016, an increase of 212,720 million tenge, or 17.3%, from the prior year.

Revenues from individual income tax constituted 11.5% of the total tax revenues, amounting to 691,778 million tenge, which reflects an increase of 92,971 million tenge or 15.5% compared to the previous year.

The Accounts Committee suggests that, under these circumstances, it is crucial to enhance the effectiveness of tax and customs administration, which is currently lacking. In this context, a liberal tax environment emerges as nearly the sole competitive factor for the economy. However, this creates a challenging situation: while maintaining a policy of low taxes is vital, it is equally important to address the budget deficit by boosting tax revenues. Traditionally, the only means of increasing tax income without raising rates in such situations is to broaden the scope of fiscal resources by identifying new sources. If new sources are not available, enhancing the potential of the existing tax base through more effective administration methods becomes necessary.

The primary objectives aimed at enhancing tax administration in the Republic of Kazakhstan include:

- Improving the level and quality of services offered to the public and businesses by expanding the range of electronic services;
- Enhancing and refining the integration of government services based on information technology within the E-Government project;
- Strengthening the enforcement of tax discipline through the implementation of comprehensive desk review methods, taking into account the introduction of a risk management system;
- Optimizing tax administration processes by reengineering business processes, which will also lead to a reduction in the administrative apparatus;
- Increasing the professionalism and motivation of tax personnel;
- Raising legal tax literacy and awareness among taxpayers, resulting in higher levels of voluntary compliance with tax legislation.

Globally, various forms of practical organization for control audits are employed. An analysis of the tax legislation in different countries reveals diverse forms of tax control and audits. Different nominal designations often coincide with similar contents, and conversely, comparable formal definitions may entail differing contents.

In Kazakhstan, tax audits are categorized separately from desk reviews and are divided into two main types: documentary checks and time studies. Desk reviews are recognized as an independent form of tax control. In the Russian Federation, two main types of tax audits are distinguished: desk audits and field audits, while in Tajikistan, three types are stipulated: documentary audits, raid audits, and time studies.

In France, tax control is performed through tax declaration checks and documentary audits. Meanwhile, in Japan, Canada, the United Kingdom, the United States, and Germany, tax audits are differentiated into tax declaration checks, audits (which primarily focus on verifying the accuracy of accounting and tax records), and tax/criminal investigations (which can lead to administrative and criminal liabilities for taxpayers).

According to the standard tax audit program of the Budget Affairs Department of the International Monetary Fund, tax audit activities encompass several components, including:

- Verification of indicators stated in reports (internal document control and cross-checking data from various taxpayer reports);
- Registration checks (unexpected visits to taxpayers, primarily targeting newly established small and medium enterprises);
- Special and comprehensive checks (documentary field audits).

Since 2015, Kazakhstan has identified three types of audits related to the accounting and tax systems of legal entities or individual entrepreneurs that can be conducted by auditing firms in Kazakhstan:

- Financial statement audits in accordance with International Standards on Auditing (ISA);
- Tax audits, which are independently regulated by auditing firms as ancillary services;
- State-regulated tax audits, serving as an alternative to tax checks conducted by the State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (SRC MF RK) [5].

Despite the fact that the term "tax audit" is not defined by ISA, IFRS, or the Tax Code of the Republic of Kazakhstan dated December 10, 2008, No. 99, nor by the Law of the Republic of Kazakhstan dated January 6, 2011, No. 377-IV "On State Control and Supervision" and other regulatory acts, tax audits emerged in Kazakhstan much earlier than financial audits, dating back to 1990, and now constitute a significant portion of the overall services provided by auditing firms [6].

Ancillary services are primarily aimed at optimizing the tax payments of economic entities, establishing a system of tax accounting and internal control, as well as providing consulting on specific taxation issues. In contrast, tax audits focus on conducting verification activities regarding the accuracy of calculations, completeness, and timeliness of tax payments, ultimately aimed at minimizing tax risks.

According to paragraph 18-1 of Article 7 of the Law of the Republic of Kazakhstan dated November 20, 1998, No. 304-I "On Auditing Activities," the rules for conducting tax audits, which establish the procedural framework for tax audits, are developed and approved by the authorized body, namely, the SRC MF RK, in line with the provisions of Articles 13, 14, and 37-2 of the Tax Code [7].

Such rules were approved in 2015 by the order of the Minister of Finance of the Republic of Kazakhstan dated April 30, 2015, No. 293, "On Approval of the Rules for Conducting Tax Audits and Providing Audit Conclusions on Taxes. [8]"

The objective of a tax audit is to verify the accuracy of determining taxable objects, assessing tax calculation, withholding, and remitting amounts due to the budget. The results are documented in the format established by the SRC MF RK as an Auditor's Conclusion, with the presentation procedure to the involved parties set forth in the Tax Code.

Considering the uncertainties and complexities associated with establishing various types of taxes, the inability to apply the principle of materiality and principles of audit risk, and systematic changes in tax legislation, special attention should be given during a tax audit not only to analyzing actual transactions for compliance with applicable legislation but also to a thorough review of judicial practices and opinions from auditors and specialists from the SRC MF RK.

Within the framework of the Eurasian Economic Union (EEU) and with third countries, the scope of tax audits significantly expands in the context of international relations. Consequently, to increase the volume of audited information and reduce the risks of oversight, tax audits entail comprehensive checks of tax determination, calculation, and payment obligations, as opposed to financial or tax audits, which may use sampling methods. All these factors, combined with the application of unfounded and diverse tax evasion schemes by taxpayers and the considerable accountability of auditors, greatly complicate the execution of tax audits.

The lack of a solid methodological foundation, along with clear criteria and indicators, contributes to tax evasion, which is exacerbated by imbalances in tax auditing and reporting processes. From a business perspective, the primary reasons for tax evasion include issues related to "VAT," "Arrears and Penalties," and "Tax Code Articles". Legislative changes in Kazakhstan in 2019 adjusted administrative and criminal penalties for tax-related offenses, raising thresholds for criminal accountability in cases of tax evasion and increasing fines for understated taxes. This escalation points to ongoing tax non-compliance and provides an incentive for evasion, especially in categories like "Arrears and Penalties" and "Tax Code Articles." Tax liability thresholds were raised significantly, from 20,000 to 50,000 monthly calculation indices (126.25 million tenge or 330,000 USD) for substantial evasion and from 50,000 to 75,000 indices for particularly large amounts. Likewise, fines for understated taxes increased, affecting small businesses (up from 15% to 20%), medium-sized businesses (from 30% to 50%), and large businesses (from 50% to 80%) of assessed taxes and other required payments. Kazakhstan's active role in the global market also introduces the issue of offshore tax

havens, which companies use to reduce tax burdens on imports and exports. Such practices undermine corporate reputations in audits and are flagged under Kazakhstan's 2010 regulations on combatting money laundering and terrorism financing, which outline offshore zones. Tax audits frequently reveal violations, with the Criminal Code identifying key issues like individual and organizational tax evasion and illegal actions regarding assets subject to taxpayer debt. From 2017 to 2018, total tax offenses dropped by 9.9%, though organizational tax evasion cases under Article 245 increased by 2.2%. These findings underscore the need for a balanced approach between reporting, audits, and timely compliance, highlighting ongoing challenges in evolving tax laws and business practices. A previous regulatory update in 2017, for example, resulted in a 37.8% drop in Article 245 tax offenses compared to 2016.

To address these challenges, this paper introduces a scenario modeling approach for business conditions and tax reporting. The findings suggest that lowering profit tax positively impacts profitability (with an increase of 0.000012%) and reduces tax violations (by 1.22%). Thus, a reduction in profit tax, potentially down to 15%, could foster a compromise between reporting requirements and audit outcomes, enhancing business efficiency in Kazakhstan. To achieve a sustainable balance between audits and business conditions, further measures should be considered, including establishing standardized audit methods, implementing comprehensive horizontal monitoring, and legally supporting VAT recovery through bank accounts. Additionally, lowering corporate income taxes, simplifying transfer pricing documentation, and calculating optimal inspection and fine thresholds based on new standards are recommended steps.

This study presents a cognitive model to simulate the interaction between tax audits, reporting frequency, and enterprise efficiency. Its insights contribute to addressing barriers to foreign direct investment (FDI) by supporting a business-friendly environment and facilitating tax-compliant practices. The proposed scenarios for aligning business conditions with tax reporting obligations and audit specifics could enhance Kazakhstan's regulatory standards, aligning the nation with global best practices in entrepreneurship regulation. By implementing this approach, Kazakhstan could balance tax audit practices with the evolving regulatory and business landscape.

The proposed framework for developing business conditions and tax reporting scenarios is adaptable, enabling effective analysis of short- and long-term impacts of both fundamental and regulatory factors on business conditions. This contrasts with previous studies, which focus on the effects of tax audits on business activities. However, the model does not fully address the complexities of transfer pricing or the readiness of businesses to adapt to regulatory changes and audits.

In the process of Kazakhstan's economic integration, several key obstacles hinder achieving a balance between tax auditing and a conducive business environment. These include the lack of a unified methodology for tax record-keeping, which has led to an increase in tax evasion cases; the overall rise in tax evasion, which has tightened reporting requirements, especially for entrepreneurs and multinational companies; and the pressure of the tax burden, which pushes businesses towards using tax havens, potentially compromising their reputations. Additionally, adapting to new tax audit frameworks and gaining tax advantages is often time-consuming, despite positive trends in reducing tax violations.

It is recommended, under current conditions, to reduce profit taxation by two percentage points, which would have a minimal impact on the overall tax burden, while retaining the existing levels of administrative measures like tax inspections, fines, and penalties. To implement an effective balance between business conditions and tax auditing in Kazakhstan, it would be beneficial to establish optimal fine and penalty amounts to maximize their impact on deterring tax offenses, determine the ideal number of tax inspections for future periods, and slightly reduce income tax to ease the tax burden.

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НЕГІЗГІ ҚҰРАЛДАРДЫҢ ПАЙДАЛАНУ ТИІМДІЛІГІНІҢ МӘСЕЛЕЛЕРІ МЕН ПЕРСПЕКТИВАЛАРЫ

Кәсіпорын үшін негізгі құралдардың пайдалану тиімділігі маңызды. Негізгі құралдарды тиімді пайдалану әрбір кәсіпорынның өндірістік процестерінің тиімділігін арттырады, бұл өз кезегінде өнімділікті жоғарылатады және өндірістік қуаттылықты толық пайдалануға мүмкіндік береді. Тиімді пайдалану негізгі құралдардың жөндеу және техникалық қызмет көрсету шығындарын азайтады, құралдардың тозуын баяулатады, және олардың қызмет ету мерзімін ұзартады. Бұл кәсіпорынның жалпы шығындарын төмендетеді. Негізгі құралдарды тиімді пайдалану кәсіпорынның рентабельділігін арттырады. Жоғары өнімділік пен төмен шығындар таза пайда мөлшерін көбейтеді, бұл өз кезегінде кәсіпорынның қаржылық тұрақтылығын қамтамасыз етеді. Осы себептерге байланысты негізгі құралдарды тиімді пайдалану кәсіпорынның жалпы табыстылығы мен тұрақтылығын қамтамасыз етуде маңызды рөл атқарады.

Негізгі құралдар ұзақ мерзімді активтер екендігі барлығымызға мәлім, олар ұйымның өндірістік, сауда және басқа да қызмет түрлерінде пайдаланылады. Оларға ғимараттар, машиналар, жабдықтар, көлік құралдары, жер және т.б. жатады. Кәсіпорынның қалыпты өндірістік-шаруашылық қызметін қамтамасыз ету үшін негізгі құралдар қажет. Әрбір өндіріс бойынша олардың саны еңбек құралдарын тиімді пайдалану өндірісін ұйымдастырудың және басқарудың прогрессивті нысандарын есепке алумен олардың жоспарлық тапсырмалары мен анықталады. Кәсіпорынның өндірістік шаруашылық қызметіне бірнеше жыл бойы қызмет көрсететін басқа мүліктің бағасы мен еңбек құралдарының бағасы экономикалық ұғымды «негізгі құралды» құрайды. Ұзақ пайдалану процесінде негізгі құралдардың құрамы өзгереді: олар кәсіпорынға келіп түседі және пайдалануға беріледі, пайдалану процесінде тозады, жөндеу жолымен қалпына келтіріледі, кәсіпорын ішіне өтеді, ескіру немесе одан әрі пайдаланудың мақсатсыздығы нәтижесінде шығарылып тасталады, сондай-ақ басқа кәсіпорындарға беру. Барлық аталған өзгерістер бухгалтерлік есепте көрініс табады. Негізгі құралдар компанияның материалдық-техникалық базасының негізі болып табылады және олардың тиімді пайдаланылуы өндірістің тиімділігіне тікелей әсер етеді.

Негізгі құралдарды зерттеу барысында туындайтын проблемаларды шешудің бірнеше жолдарын ұсынғым келеді:

- Негізгі құралдардың тозуын баяулату үшін жүйелі түрде жоспарлы техникалық қызмет көрсету кестесін енгізу және орындау. Моральдық ескірген негізгі құралдарды жанарту және жана, заманауи технологиялар мен құралдарды енгізу.

- Негізгі құралдарды тиімді пайдалану үшін ұзақ мерзімді жоспарлау және болжау әдістерін қолдану. Нарықтық сұранысты болжау және құралдарды тиімді пайдалану үшін аналитикалық құралдар мен модельдерді қолдану.

- Негізгі құралдардың тозуын бақылау үшін арнайы бағдарламалық қамтамасыз етуді қолдану. Негізгі құралдардың пайдалану мерзімін ұлғайту үшін алдын-ала қызмет көрсету және жөндеу жұмыстарын жүргізу.

Бұл шешімдер негізгі құралдарды тиімді басқаруға, олардың өнімділігін арттыруға және кәсіпорынның жалпы табыстылығын қамтамасыз етуге көмектеседі деп ойлаймын.

Негізгі құралдар ұзақ уақыттық кезеңі ішінде шаруашылық қызмет процесінде бола отырып, бірте-бірте тозады. Физикалық тозу негізгі құралдарды пайдалану және сыртқы факторлардың әсер