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ECONOMIC MODEL OF SOCIETY

The article examines the socio -economic structure as the content and opens a link with the traditional, cultural- historical, and civilizational forms that express the level of socio- economic development of mankind. In this paper, the economic model of dialectical interaction of objectively subjective components of the structure of social development is shown.

Keywords: socio- economic formation, types of social production; basis; superstructure; public housekeeping, public relations, idea, ideology, politics, social organizations, civilization.

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MAIN DIRECTIONS OF MODERNIZATION OF PENSION SYSTEM OF THE REPUBLIC OF KAZAKHSTAN

This article describes the conceptual basis for the formation of the accumulative pension system. The analysis of activity of accumulative pension funds is carried out, investment activity is allocated. The main problems of pension system identified and need of its modernization are revealed, improvement ways are offered.

Keywords: pension system, pension funds, investment portfolio

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THE ACCOUNTING FOR FINANCIAL INSTRUMENTS: REPLACEMENT OF IAS 32 "FINANCIAL INSTRUMENTS: PRESENTATION", IAS 39 "FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT" AND IFRS 7 "FINANSIAL INSTRUMENTS: DISCLOSURES"

In the present work the existing difficulties of application of IAS 32 "Financial Instruments: Presentation", IAS 39 "Financial Instruments: Recognition and Measurement" and IFRS 7 "Financial instruments: disclosures" are examined and the current projects of International Accounting Standards Board, proposed to simplify and improve the reporting for financial instruments, are observed.

Keywords: financial instruments; measurement; amortized cost; fair value, impairment.

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ESSENCE OF STRATEGIC MANAGEMENT ACCOUNTING

This article covers theoretical basics of development of strategic management accounting, consideration of the direction of strategic management accounting in the organization.

Keywords: strategic management accounting, strategy, business plan.

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THE USAGE OF PROJECT EXPERT PROGRAMME TO MANAGE FINANCIAL PROJECTS

The article describes the features of financial management tasks by means of computer simulated systems. The possibility of complex Project Expert as a tool for financial modeling of new or existing businesses, regardless of industry sector and scale.

Keywords: financial management, Management Information System, modeling of financial performance.

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THE PROCESS OF THE DEMOCRATIZATION OF LOCAL SELF-ADMINISTRATION

In the article are considers the questions of the process of the democratization of local self-administration. The relevance of the issue is also due to the underdevelopment of the local self-government institution in our country and inefficiency of legal changes, conducted to activate it; it requires scientific research of an efficient economic mechanism of the local administration with involvement of the local population into the process.

Keywords: state, civil society, local self-administration.

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ANALITICAL PROCEDURES APPLIED IN THE AUDIT

This article considers the main aspects of analytical procedures applied in the audit activities. The special attention is paid to establish the reliability of financial reporting entities.

Keywords: audit, analytical procedures, using the analytical procedures.

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BASIC DIRECTIONS OF INCREASE OF PROFITABILITY OF INDUSTRIAL ENTERPRISES ARE IN REPUBLIC OF KAZAKHSTAN

Intercommunication and interdependence of factors influencing on possibilities of increase of profitability of industrial enterprises in Kazakhstan are exposed in the article, backlogs of her height, and also directions of influences the use of that in totality will result not only in the cost-effective functioning of Kazakhstan industry, are certain but also to the height of economy of country on the whole.

Keywords: profit; profitability of enterprises; financial results; backlogs of height.

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MAKING OPTIMAL DECISIONS ON APPLICATION LOGISTICS OUTSOURCING

The article considers the alternative to make optimal decisions on the use of outsourcing in logistics, special attention is paid to consideration of the peculiarities of outsourcing in the field of transport logistics. Major factors, which determine the necessity of making decisions about outsourcing.

Keywords: logistics, outsourcing, the provider, the optimal solution.

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BASIS FOR THE DEVELOPMENT OF SMALL AND MEDIUM ENTERPRISES AS A FACTOR OF COMPETITIVENESS AND ECONOMIC SECURITY

This article considers the theoretical basis for the development small and medium business. Types, functions and forms of business. Evolution of business in conjunction with a key resource economy changes. The further development concepts of business provides for the creation just as general market preconditions - market infrastructure, motivational mechanism, so state support system

Keywords: competitiveness, entrepreneurship, economics

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ENVIRONMENTAL AUDIT AND NECESSITY OF ITS APPLICATION IN UKRAINE OF ECONOMIC ENTITIES

Article is devoted to one of the major problems of implementation in practice of environmental auditing entities. The need to address urgently called acute need to improve the status and conservation of the environment. Various approaches to the interpretation of the essence of environmental audit, defined its goal, the main objectives and proved the advantages of using.

Keywords: environmental audit, ecology, economy, environment.

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FEATURES OF THE FORMATION AND DEVELOPMENT OF MARKETING FOR ENTERPRISE INDUSTRY BAKERY

This article examines the formation and development of marketing at bakeries. Showing the objectives and principles of marketing management at the bakeries.

Keywords: marketing, marketing strategy, baking industry, bakeries.

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FEATURES OF MARKETING ACTIVITY IN THE SYSTEM OF QUALITY OF GOODS OF MINING INDUSTRY ENTERPRISE

This article examines the current status of the mining industry of the Republic of Kazakhstan, the role in the economy of our country, the quality management system in the mining industry and the role of marketing in the quality management system.

Keywords: mining, quality management system, marketing

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WAYS TO IMPROVE THE SYSTEM OF STATE REGULATION OF REGIONAL ECONOMY

This article discusses the management system of state regulation of the regional economy. The article analyzed the control system of the Karaganda region, as well as suggested measures were fulfilled.

Keywords: Regional economy, small and medium business, social economy, Industrial-innovation, investment.

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EXPERIENCE AND PRACTICE OF THE CONSOLIDATED FINANCIAL STATEMENTS IN THE FAR AND NEAR FOREIGN COUNTRIES.

In the given report the history and the analysis of occurrence of the consolidated reporting in the USA, Great Britain, Holland, Germany, France, Japan and Russia is considered, and distinctive features in drawing up of the consolidated financial reporting on these countries are revealed. The reasons influencing development of the consolidated reporting and its regulation in the legislation are defined.

Keywords: history; information consolidation; the financial reporting; the integrated formations; holdings.

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DEVELOPMENT OF STRATEGY OF THE SUSTAINABLE DEVELOPMENT OF THE INDUSTRIAL COMPANY

In article the maintenance of a sustainable development of the company is considered, the main components, characteristics and the principles of a sustainable development are allocated and the algorithm of formation of strategy of a sustainable development of the company of an industrial profile is offered.

Keywords: sustainable development, components of a sustainable development of the company, algorithm of formation of strategy of a sustainable development of the company.

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HISTORY OF SCIENCE ABOUT MANAGEMENT DECISIONS. NATURE, TYPES, SHAPES AND EVALUATION CRITERIA OF ADMINISTRATIVE DECISIONS

Author in the research paper discuss the issues of development and establishment of the science of management decisions. The analysis of the nature, its types, forms and criteria for evaluating management decisions was done. Skills and art to make informed decisions distinguishes professional, competent leaders. This is very important skill that ensures effective development of the company.

Keywords: management decisions, the theory of managerial decision-making, level of solution, performance solutions, objects and subjects of management, process of planning, process of control and regulation.

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**POSSIBILITY TO USE THE CVP - ANALYSIS INKAZAKHSTAN ENTERPRISES (ON THE EXAMPLE OF LLP "ZHANA AULET")**

This article considers the features of the international method CVP-analysis. A review of models and of the period of methods CVP-analysis. Analysis of possibilities of using methods of the CVP-analysis in Kazakhstan enterprises (LLP "Zhana Аулет") and projected for the future. The paper explores the issues of effective use of the CVP-analysis in order to optimize the costs of enterprises, calculation of break-even point and marginal income. In conditions of development of market relations in the economy of Kazakhstan studied not only the theoretical aspects of the CVP-analysis and trends for its practical implementation and the ways of introduction of this method in Kazakhstan enterprises.

Keywords: methods of the CVP-analysis and the break-even point, marginal revenue, margins, expenses, volume, profit, production leverage, share capital

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**TRANDS FOR RURAL EMPLOYMENT IN NON-AGRICULTURE SECTOR.**

This article considers the major issues for improving rural livelihoods by disclosing the prospects for alternative employment in rural non-agriculture sector.

Keywords: Self-employment, non-agricultural employment, agritourism.

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**ANALYSIS OF THE INDICATORS OF INNOVATIVE ENTREPRENEURSHIP IN THE REPUBLIC OF KAZAKHSTAN**

The main indicators are observed that characterize the innovation potential of the Republic of Kazakhstan. The innovative activity of the Karaganda region is researched. The efficiency of innovation activities in Karaganda region is analyzed.

Keywords: innovation, innovative entrepreneurship

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**TRANSFERPRICING - KEY ELEMENT MANAGEMENT ACCOUNTING**

This article examines a wide range of issues related to transfer pricing issues organization - as an essential element of modern business strategy. Particular attention is paid to the peculiarities of calculating transfer prices.

Keywords: transfer pricing, product costs, financial results.

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**ФОРМИРОВАНИЕ СТРАТЕГИИ ПРЕДПРИНИМАТЕЛЬСКИХУНИВЕРСИТЕТОВ**

В статье дано понимание стратегии и стратегического планирования. Описаны особенности стратегического планирования в высших учебных заведениях. Проанализированы особенности стратегии предпринимательских университетов на основе зарубежного опыта.

Ключевые слова: стратегия, стратегическое планирование, предпринимательская организация, предпринимательский университет.

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**LEASINGS OPERATIONS AND THEIR AUDIT ARE IN KAZAKHSTAN**

The circle of the questions plugged in the program of public accountant verification of leasing relations is considered in the article. Features are described leasing operation and their audit in Kazakhstan. The aims of realization of audit are analyzed.

Keywords: leasing, leasing operations, leanings relations.

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**FEATURES OF FORMATION OF THE ACCOUNTING AND TAX POLICY OF THE ORGANIZATION ACCORDING TO THE IAS 8 "ACCOUNTING POLICIES, CHANGES IN ACCOUTING ESTIMATES AND ERRORS"**

This article is today actual and timely. It is required to the organizations the accounting and tax policy, capable to provide high reliability and informational content of reporting data, balance of interests of various groups of users' reporting, minimization of the taxation and some other tasks. Maintaining an accounting and tax policy of the organization in compliances with IFRS is strictly regulated, that is, subordinated to certain rules. There is the whole set of rules on which the accounting and tax policy is conducted. And derogation from these rules conducts to serious mistakes in financial and tax statements, in definition of taxable base and financial results of the organization activity.

Therefore in the conditions of market economy for centralized regulation there are fundamental principles and rules of maintaining the financial account, and the developed on their basis accounting and tax policy is directly connected with practical support of the financial account in the organization.

Keywords: accounting policy, tax policy.

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**COMBINATION OF ECONOMIC AND SOCIO-PSYCHOLOGICAL COMPONENT IN THE HUMAN DEVELOPMENT INDEX ALTERNATIVE**

A brief analytical overview of human development indexes, alternative GDP and HDI, considered their main components, as well as advantages and disadvantages. Marked shift towards alternative indices increasing subjectivism components and difficulties in comparing them with the classic "market" factors.

Keywords: human development, well-being index, motive, indicators of human development.

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**ANALYSIS OF FOOD SECURITY IN KAZAKHSTAN**

In article considers security of food products in Kazakhstan

Keywords: food security, agriculture, animal husbandry, productivity

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**SCRIPT APPROACH FOR THE COMPETITIVE ENVIRONMENT OF REGION**

Theoretical concepts of use of the script approach for development of the competitive environment of region are considered. Development of scripts of prospects of region allows to concretize directions of development of the regional economy priority and alternative to them. Complex development of the competitive environment of regional system assumes an obligatory coordination of phases regional reproduction process.

Keywords: competitiveness, the region, the competitive environment, the scenario approach.

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CAPITAL ASSESSMENT AS ONE OF INDICATORS OF EFFICIENCY OF FINANCIAL MANAGEMENT IN THE **DOMESTIC ENTERPRISES**

In this article are considered the main stages of formation of financial structure of the capital of the Kazakhstan companies. Also were analyzed the main financial and economic indicators of efficiency of financial management on the example of the "ЛСЦ" JSC company. The author of this article considered the key principles of formation of the capital of the enterprise.

Keywords: financial management, financial stability, management of the capital

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"BRAINSTORMING" AS A METHOD OF ACTIVE SEMINARS

This article considers the application of a sequence of seminars on the active method of so-called "brainstorming".

Keywords: method, the learning process, brainstorming, activation.

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VISUAL PROGRAMMING IN HIGH SCHOOL

The work is dedicated to one of the modem methods of programming-visual. By this method, the special course was developed and tested. The content of this special course preparing students for professional careers of information defined the modern development of program software. To substantiate the content of the special course was used the expert method of group evaluations. In addition, a special course was tested on the Karaganda students; it showed that students can quite competently and with knowledge design the program.

Keywords: program software, visual program, phase, the initial phase of input and action phase, design phase, coding, information.

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ТЕОРЕТИЧЕСКИЕ ВОПРОСЫ СОЗДАНИЯ ПРОГРАММНЫХ МОДУЛЕЙ ВИРТУАЛЬНОГО УНИВЕРСИТЕТА

В работе рассмотрены вопросы наполнения контента учебно-методологическими средствами программных модулей виртуального университета. Изучены виды компьютерных обучающих программ и юниты. Особенностью рабочего модульного учебника (юнит) является обзорный характер изложения, который позволяет ориентироваться в основных понятиях и вопросах, доказывает основные тенденции развития науки. Учебные продукты или методические средства логично дополняют друг друга, усиливают дидактические функции учебной дисциплины.

Ключевые слова: виртуальный университет, контент, юнит, модуль, видеотека, слайд-лекции, супертьютор, профтьютор.

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DIFFERENCES OF SERVER AND CLOUD TECHNOLOGIES.

In computer networking, cloud computing is a phrase used to describe a variety of computing concepts that involve a large number of computers connected through a communication network such as the Internet] It is very similar to the concept of utility computing. In science, cloud computing is a synonym for distributed computing over a network, and means the ability to run a program or application on many connected computers at the same time.

The phrase is often used in reference to network-based services, which appear to be provided by real server hardware, and are in fact served up by virtual hardware, simulated by software running on one or more real machines. Such virtual servers do not physically exist and can therefore be moved around and scaled up or down on the fly without affecting the end user, somewhat like a cloud becoming larger or smaller without being a physical object [1].

Keywords: Information Systems, SaaS, PaaS, IaaS, Cloud Computing, Cloud Services.

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ROLE OF STRATEGIC PLANNING IN HIGHER EDUCATION

The article discusses the importance of higher education in the development of Kazakhstan. Analyzed the features of strategic planning in higher education. Described it's role.

Keywords: higher education, the university strategy, strategic planning.

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**MANAGEMENT FEATURES IT-PROJECT**

The article discusses key aspects of software project management , contributing ultimately control the process of its implementation, the cost of resources, achieving the ultimate goals due to the need to implement practices for scheduling based on the project management and the monitoring of organizational processes

Keywords: project management of IT- projects , risk, software

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THEORETICAL ASPECTS OF DATA MINING METHODS

The article considers the goal of data mining, data mining methods, the processes of development in Kazakhstan.

Keywords: intellectual analysis of data, Data Mining, information technologies, intellectual technologies.

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MODERN VIEW ON TEACHING OF FUNDAMENTALS OF HEALTH AND SAFETY

This article considers the main aspects of development of confessional identity during a modernist style era. The special attention is paid to ambiguity of estimates "Sekulyarny era" and the consequences, created by it, the sekulyarny project for religious identity of an era of a postmodern.

Keywords: health and safety, emergency situations, adverse effect, ecological factors, formation of knowledge and abilities.

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YOUTH AS A SPECIAL SOCIODEMOGRAPHIC CATEGORY OF CIVILIANS

The article considers the youth as a distinct socio-demographic category of the civilians. Have been given the author's point of view to the definition of today's youth, its actual problems and its future role in the state.

Keywords: youth, youth society, the lower limit of the youth age, the upper limit of the youth age.

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THE ESSENCE AND THE MAINTENANCE OF YOUTH CRIME

In article is considered essence and the maintenance of youth crime. The author's point of view is given to definition of youth crime, its types and the criminological analysis of youth crime.

Keywords: youth, crime, youth crime, criminological analysis.

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INTERNATIONAL LEGAL REGULATION AND PROTECTION SOCIAL AND ECONOMIC RIGHTS

This article considers the acts recommendations developed by the international intergovernmental organization for assistance to the international cooperation in the field of social policy, encouragement of progressive development of international law and its codification, assistance to the international cooperation in economic and social area and assistance to implementation of social and economic human rights. The author pays special attention to a problem of implementation of norms of international law.

Keywords: social state, implementation of norms of international law, European social Charter, General conference of the International Labor Organization