

Faculty and Teaching Staff of the Department “Accounting, Audit and Business Valuation”



Bereznyuk Valentina Ivanovna

**Head of the Department “Accounting, Audit and Business Valuation”,
Doctor of Economic Sciences, Professor**

Total work experience: 45 years, including scientific and pedagogical activity – 35 years.

In 1983 she graduated with honors from the Kustanay Cooperative College, majoring in “Accounting.”

From 1983 to 1985 she worked as a senior accountant at the Ordzhonikidze district consumer union (raypotrebsoyuz) of the Kustanay region.

In 1989 she graduated with honors from the Karaganda Cooperative Institute of Centrosoyuz, majoring in “Accounting, Control and Analysis of Economic Activity.” While studying at the institute, she worked as treasurer of the student trade union committee.

Candidate of Economic Sciences since 2001, specialty 00.08.12

“Accounting, Statistics” (T. Ryskulov Kazakh Economic University, Almaty). Associate Professor (Higher Attestation Commission of the Republic of Kazakhstan) since 2003.

Doctor of Economic Sciences since 2019, specialty 00.08.12

“Accounting, Statistics” (Financial University under the Government of the Russian Federation, Moscow).

Recipient of government awards of the Republic of Kazakhstan:

- “Best University Lecturer of 2013”;
- “Best Candidate of Sciences of 2019”;
- “Honorary Professor of 2020.”

Corresponding Member of the International Economic Academy of Eurasia since 2014.

Holds nine copyright certificates for electronic study guides for the courses “Practical Audit”, “Fundamentals of Audit”, “Audit”,

“Accounting, Forensic Accounting Expertise and Audit”,

“State Audit” (“Мемлекеттік аудит”), In-house Audit Standards, Fundamentals of Accounting, Business Audit (Certificates of entry of information into the state register of rights to objects protected by copyright: No. 353 dated 30.10.2018, No. 3780 dated 31.05.2019, No. 7476 dated 10.01.2020, No. 14323 dated 06.01.2021, No. 19153 dated 01.07.2021, No. 19154 dated 01.07.2021, No. 29065 dated 27.09.2022, No. 46736 dated 30.05.2024, No. 47999 dated 28.06.2024).

Courses taught: Fundamentals of Accounting, Audit, Business Audit, Practical Audit, International Standards on Auditing, In-house Audit Standards, Theory and Methodology of Audit, State Audit, Organization of Internal Audit in an Enterprise.

Contact information (tel., email): v.bereznyuk@keu.kz



Madieva Kuralay Sagnaevna
Professor of the Department “Accounting, Audit and
Business Valuation”, Candidate of Economic Sciences

Total length of scientific and pedagogical activity – 45 years.

In 1973 she graduated from the Karaganda Cooperative Institute of Centrosoyuz, majoring in “Accounting”, with the qualification of accountant-economist. From 1973 to 1976 she worked as deputy chief accountant of the Zhezkazgan Regional Consumer Union (Oblpotrebsoyuz).

Candidate of Economic Sciences since 1989, specialty 00.08.12

“Accounting, Control and Analysis of Economic Activity” (Moscow Financial Institute, Moscow).

Associate Professor (Higher Attestation Commission of the Republic of Kazakhstan) since 1993, Professor at Karaganda University of Kazpotrebsoyuz since 1997.

Holds two copyright certificates for electronic study guides for the courses “Accounting in Trade” and

“International Accounting.”

Courses taught in the master’s program: “Management Accounting (Advanced)” (in Russian and Kazakh).

Author of study guides and monographs: “Theoretical and Methodological Problems of Management Accounting” (in Russian and Kazakh). Study guides: “Accounting and Reporting in the Restaurant and Hotel Business”, “Management Accounting 1”,

“History of Accounting”, “Management Accounting 2”, “Financial Accounting 1”, “International Accounting”, “Management Accounting (Advanced)”, “Management Accounting”, “Accounting in the Manufacturing Sector.”

Contact information (tel., email): k.madieva@keu.kz



Nurgalieva Roza Nurgozhaevna
Associate Professor of the Department “Accounting, Audit
and Business Valuation”, Candidate of Economic Sciences

Total length of scientific and pedagogical activity – 52 years.

In 1973 she graduated from the Karaganda Cooperative Institute of Centrosoyuz, majoring in “Accounting.”

In 1974 she graduated from the Faculty of Pedagogy of the Moscow Cooperative Institute of Centrosoyuz and obtained the qualification of lecturer in the specialty “Accounting, Control and Analysis of Economic Activity.”

In 1987 she defended her candidate’s dissertation at the Correspondence Institute of Soviet Trade (Moscow).

Holder of the badge and diploma “Best Educator of the CIS” and of the university’s anniversary certificates of merit for the 25th and 30th anniversaries of the independence of the Republic of Kazakhstan.

Associate Professor Nurgalieva R.N. is the first author and creator in Kazakhstan of the academic discipline “Tax Accounting” (from 1998 to 2010 her study guides “Tax Accounting” were published three times). She has written and published two scientific monographs in Germany, with the publisher “Lambert”: “Recognition, Measurement and Accounting of Financial Instruments” – 2015 (6.0 printed sheets) and “Theory and Practice of Forming Accounting and Tax Policy” – 2016 (5.5 printed sheets). In 2020, a collective monograph was published with her participation as a co-author: “Formation of a Management Information System. Accounting, Control, Analysis” – Financial University under the Government of the Russian Federation, Moscow, Russia, RU-SCIENCE.COM, 2020. The successful work and contribution of Associate Professor Nurgalieva R.N. to the development of university science and to the scientific and methodological work of her home university over the years of independent Kazakhstan can be considered quite fruitful. Over the entire period of her scientific and pedagogical activity, Nurgalieva R.N. has many publications of a scientific and scientific-methodological nature totaling more than 300 printed sheets. She has repeatedly developed and published the study guides “Tax Accounting”, “Intermediate Financial Accounting (in 2 parts)” and “Financial Accounting (Advanced)” in two languages and “Financial Accounting – 2” in Russian. In 2012 she wrote and published the textbook “Financial Accounting-2”, endorsed by the Ministry of

	Education and Science of the Republic of Kazakhstan, which is widely used in many universities of Kazakhstan. Associate Professor Nurgalieva R.N. publishes many scientific articles in proceedings of international conferences in neighboring countries and in scientific journals of Kazakhstan and Ukraine. Over the last 2 years, 2 scientific articles with a non-zero impact factor, indexed in the SCOPUS database, and 6 scientific articles in journals approved by the Committee for Quality Assurance in Science and Higher Education (KOKSON) of the Republic of Kazakhstan have been written and published. Holds two copyright certificates for electronic study guides for the courses “Financial Accounting-2” and “Financial Accounting (Advanced)” (Certificates of entry of information into the state register of rights to objects protected by copyright: No. 43034 dated 19.02.2024, No. 23802 dated 21.02.2022, No. 3780 dated 31.05.2019) Courses taught in the master’s program: “Financial Accounting (Advanced).” Contact information (tel., email): r.nurgalieva@keu.kz
	Razlivaeva Lidiya Vasilyevna Associate Professor of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity – 46 years. In 1970 she graduated from the Karaganda Cooperative Institute of Centrosoyuz, majoring in “Accounting.” Teaches undergraduate courses: “Management Accounting 1”, “Management Accounting”, “Accounting in the Manufacturing Sector.” Author of the study guides “Manufacturing Accounting”, “Management Accounting 1”, “Management Accounting 2”, “Accounting in the Manufacturing Sector”, “Specifics of Accounting in Agricultural Enterprises”, “Specifics of Accounting in Construction Contracting Organizations” and of the electronic textbooks “Accounting in the Manufacturing Sector”, “Management Accounting 1.” Contact information (tel., email): l.razlivaeva@keu.kz
	Musipova Leila Kamarovna Associate Professor of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity – 25 years. In 1996 she graduated with honors from the Karaganda Institute of Consumer Cooperation, majoring in “Accounting and Analysis of Economic Activity.” In 2001 she graduated with honors from the Faculty of Pedagogy of the Karaganda Economic University of Kazpotrebsoyuz. In 2007 she graduated with honors from the Karaganda Economic University of Kazpotrebsoyuz, majoring in “Accounting and Audit” (master’s level). In 2021 she completed postgraduate studies at Belgorod State National Research University in the educational program “Accounting, Statistics.” Teaches undergraduate courses: “Financial Accounting 1”, “Financial Reporting under IFRS” and “Fundamentals of Accounting” (in Russian and Kazakh). Author of study guides “Accounting and Audit”, “Fundamentals of Accounting”, “Financial Accounting 1”, and of electronic textbooks for the courses “Financial Reporting under IFRS” (in Russian and Kazakh) (Certificates of entry of information into the state register of rights to objects)

	protected by copyright: No. 0340 dated 31.01.2018, No. 531 dated 14.11.2018.) Massive open online courses (MOOCs) have been prepared and posted on the university website for the courses: “Financial Accounting 1” and “Financial Reporting under IFRS” (in Russian and Kazakh). Contact information (tel., email): l.musipova@keu.kz
	Nyikanbaeva Aigul Isaevna Senior Lecturer of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity – 23 years. Teaches undergraduate courses: “Accounting in Trade” (in Russian and Kazakh), “Accounting in Tourism and the Hotel Business” (in Russian and Kazakh). Author of the textbook “Fundamentals of Accounting” (in Kazakh), endorsed by the Ministry of Education and Science of the Republic of Kazakhstan, of the study guides “Accounting and Reporting in the Restaurant and Hotel Business” and “Accounting in Trade” (in Russian and Kazakh), and also of the electronic textbook for the course “Accounting in Trade.” (Certificate of entry of information into the state register of rights to objects protected by copyright: No. 2301 dated 10.10.2017.) Developer of massive open online courses for the disciplines: “Accounting in Trade” (in Russian and Kazakh) and “Financial Accounting-1.” Holds a copyright certificate for the development of a computer program – massive open online courses for the discipline “Accounting in Trade” in the state language (Certificate of entry of information into the state register of rights to objects protected by copyright: No. 1205 dated 03.01.2019.) Contact information (tel., email): a.nyykanbaeva@keu.kz
	Khasenova Guldana Toleuovna Senior Lecturer of the Department “Accounting, Audit and Business Valuation”, Master of Economic Sciences Total length of scientific and pedagogical activity – 17 years. In 2007 she graduated with honors from E.A. Buketov Karaganda State University, majoring in “Accounting and Audit”, and obtained the qualification “Bachelor of Accounting and Audit.” From 2007 to 2013 she worked as a lecturer at the college of E.A. Buketov Karaganda State University. In 2015 she completed her master’s degree at Karaganda University “Bolashak” in the specialty “Economics” and obtained the qualification of Master of Economic Sciences. From 2016 to the present day she has been working as a senior lecturer at Karaganda University of Kazpotreboyz. Teaches the courses: “Financial Accounting under IFRS”, “Fundamentals of Accounting”, “Financial Reporting under IFRS”, “Accounting”, “Accounting in the Manufacturing Sector”, “Audit”. Developer of a MOOC for the course “Accounting.” Holds two copyright certificates for electronic study guides for the courses “Audit” and “Accounting, Forensic Accounting Expertise and Audit” (Certificates of entry of information into the state register of rights to objects protected by copyright)

	No. 7476 dated 10.01.2020, No. 14323 dated 06.01.2021). Contact information (tel., email): g.khasenova@keu.kz
	Khasenova Marya Yerlanovna Senior Lecturer of the Department “Accounting, Audit and Business Valuation”, Master of Economic Sciences Total work experience: 6 years, including scientific and pedagogical activity – 5 years. In 2018 she graduated from the Karaganda Economic University of Kazpotrebsoyuz, majoring in “Accounting and Audit.” In the 2015–2016 academic year – recipient of the Vladimir Radostovets scholarship and chair of the “Volunteer” club at the faculty. In the 2016–2017 academic year – recipient of the scholarship of the President of the Republic of Kazakhstan and chair of the Student Council of the Faculty of Accounting and Finance. In 2018 she was awarded the gold medal “Best Student 2018” (“Үздік студент 2018”), and her autobiography was published in the book “Zhas Kyran” (“Жас қыран”), the first volume of the collection of republican talented students, organized within the framework of the Republican project by the public foundation “Bridges of Consent.” From 2018 to 2020 she studied in the master’s program at Karaganda University of Kazpotrebsoyuz in the specialty 6M050800 “Accounting and Audit.” While studying at the university, she worked as an accounting service specialist at LLP “GMK Kazpolimetal” and as an accountant-cashier at the trading house “LEM.” In 2019 she received the gold medal “Best Master’s Student of Kazakhstan – 2019” (“Қазақстанның үздік магистранты – 2019”), organized to promote among young people the Address of President Kassym-Jomart Tokayev to the people of Kazakhstan “Constructive Public Dialogue – the Basis of Stability and Prosperity of Kazakhstan.” In 2024 she was awarded a letter of gratitude from the Vice Minister of Culture and Information of the Republic of Kazakhstan for her contribution to the development of youth policy in the Karaganda region. Teaches undergraduate courses: “Accounting”, “Financial Accounting under IFRS”, “Accounting in Tourism and the Hotel Business”, “Financial Reporting under IFRS.” Contact information (tel., email): m.khasenova@keu.kz
	Medvedeva Alexandra Mikhailovna Lecturer of the Department “Accounting, Audit and Business Valuation”, Master of Economic Sciences Total work experience: 9 years, including scientific and pedagogical activity – 2 years. In 2016 she graduated from the Zh.K. Bukenov Karaganda Banking College, majoring in “Accounting and Audit.” Qualification: economist-accountant. From 2016 to 2017 she worked at LLP “Ukiss” as an accountant-auditor. In 2019 she graduated from the Karaganda Economic University of Kazpotrebsoyuz, majoring in “Accounting and Audit.” Qualification: Bachelor of Business and Management. From 2017 to 2021 she worked as an accountant at the Communal State Institution “Secondary School No. 74.” From 2021 to 2023 she studied in the master’s program at Karaganda University of Kazpotrebsoyuz in the educational program “Accounting and Audit.” Courses taught: “History of Accounting”, “Business Audit”, “Management Accounting”, “Tax Accounting”, “Accounting in Trade”, “Accounting in Tourism and the Hotel Business”, “Accounting”, “Financial Reporting under IFRS.” Contact information (tel., email): a.medvedeva@keu.kz



Shaimova Aidana Maratkyzy

Senior Lecturer of the Department “Accounting, Audit and Business Valuation”, Master of Economic Sciences

Total length of scientific activity – 7 years.

In 2015 she graduated with honors from the Kazakh University of Economics, Finance and International Trade, majoring in “Accounting and Audit.”

In 2017 she received a master’s degree in economic sciences.

In 2017 she began her career at JSC “Institute of Economic Research” in the Center for Strategic Analysis, where she took part in a number of significant projects, such as: Inclusion of Kazakhstan in the annual competitiveness ranking of the International Institute for Management Development (Lausanne, Switzerland); Harmonization of strategic planning and stages of the budget process in order to improve their effectiveness; Partnership for creating a national platform for achieving the Sustainable Development Goals (SDGs); Analysis and monitoring of socio-economic reforms.

Since 2023 she has been a member of a research group on program-targeted financing within scientific and scientific-technical programs on the topic: “Imperatives of Kazakhstan’s Development in the Context of Eurasian Integration and Global Challenges.”

In 2023 she was awarded a certificate of honor by the Minister of National Economy of the Republic of Kazakhstan for her significant contribution to the development of the economy.

Courses taught in the bachelor’s program: Business Audit, Accounting in the Manufacturing Sector, Tax Accounting, Management Accounting.

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Srailova Gulnara Naltaevna

Cand. Econ. Sci., Associate Professor of the Department “Accounting, Audit and Business Valuation”

Total length of scientific and pedagogical activity: 30 years.

Teaches the undergraduate courses “Environmental Audit”, “Fundamentals of Real Estate Brokerage and Development”, “International Valuation Standards”, “Valuation and Management of Human Resources”, and the master’s courses “Modern Approaches and Methods of Valuation”,

“Methodology of Real Estate Market Analysis” and “Real Estate Brokerage in Real Estate Valuation.”

Has scientific publications in various journals totaling more than 30 printed sheets; author of study guides – 50 printed sheets; author of monographs – 10 printed sheets.

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	Dosmagambetova Bakhtygul Bakhtybalinovna, Master of Economic Sciences, Senior Lecturer of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity: 29 years. Teaches undergraduate courses: “Ecological and Economic Analysis”, “Environmental Entrepreneurship”, “Business Valuation”, “Real Estate Economics and Management.” Has scientific publications in various journals; author of 2 study guides. dbahtygul@mail.ru
	Fribus Alena Alekseevna Master, Senior Lecturer of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity: 3 years. Teaches undergraduate courses: “Human Resource Management”, “Economic Theory”, “Human Resource Management in Government Bodies”, “The Welfare State”, “Microeconomics”, “Regional Economics and Management.” Has scientific publications in various journals – 4.28 printed sheets. Email: krgrcm.sm3@gmail.com
	Sikhimbaev Muratbay Ryzdikbaevich Dr. Econ. Sci., Professor of the Department “Accounting, Audit and Business Valuation” Total length of scientific and pedagogical activity: 30 years. Teaches in the master’s program: “Economic Valuation of Natural Resources.” Has scientific publications in various journals – more than 300; author of study guides – 50; author of monographs – 60. smurat@yandex.kz



Sikhimbaeva Dinara Rakhmangaziyevna
Dr. Econ. Sci., Professor of the Department
“Accounting, Audit and Business Valuation”

Total length of scientific and pedagogical activity: 32 years.

Courses taught: State Governance of Sustainable Development of the Republic of Kazakhstan; Green Economy. Controlling. Period of work at this organization – from 01.09.2007 to the present, 9 years. Academic experience: 32 years.