

APPROVED
at a meeting of the Academic
Council of NJSC «KazNU named
after al-Farabi»
Protocol № 11 from 23. 05. 2025 y.

**The program of the entrance exam for applicants to the PhD
for the group of educational programs
D073 – «Audit and taxation»**

I. General provisions

1. The program was drawn up in accordance with the Order of the Minister of Education and Science of the Republic of Kazakhstan dated October 31, 2018 No. 600 «On Approval of the Model Rules for Admission to Education in Educational Organizations Implementing Educational Programs of Higher and Postgraduate Education» (hereinafter referred to as the Model Rules).

2. The entrance exam for doctoral studies consists of writing an essay, an exam in the profile of a group of educational programs and an interview.

Блок	Баллы
1. Interview	30
2. Essay	20
3. Exam according to the profile of the group of the educational program	50
Total admission score	100/75

3. The duration of the entrance exam is 3 hours 10 minutes, during which the applicant writes an essay and answers the electronic examination ticket. The interview is conducted at the university premises before the entrance exam.

II. Procedure for the entrance examination

1. Applicants for doctoral studies in the group of educational programs D073 – «Audit and taxation» write a problematic / thematic essay. The volume of the essay is at least 250 words.

The purpose of the essay is to determine the level of analytical and creative abilities, expressed in the ability to build one's own argumentation based on theoretical knowledge, social and personal experience.

Types of essays:

- motivational essay revealing the motivation for research activities;
- scientific-analytical essay justifying the relevance and methodology of the planned research;
- problem/thematic essay reflecting various aspects of scientific knowledge in the subject area.

2. The electronic examination card consists of 3 questions

Topics for exam preparation according to the profile of the group of the educational program:

Discipline «Audit»

Topic 1. Organization and normative regulation of audit activity in the Republic of Kazakhstan

Formation and development of audit in Kazakhstan.

Subject, objects and functions of audit.

System of regulation of audit activity

Topic 2. Information base, objectives and approaches to audit

Concept of information base of audit.

Audit of elements of financial statements.

Object-by-object approach to audit.

Cyclic approach to audit

Topic 3. Audit of procurement cycle.

Interrelation of accounts of procurement cycle

Directions of audit check.

Sources of information in audit of procurement cycle.

Criteria of correctness of accounts of procurement cycle of financial statements.

Testing of means of control of procurement cycle.

Topic 4. Audit of production cycle

Interrelation of accounts of production cycle and directions of audit check.

Sources of information in audit of production cycle.

Checking of correctness of determination of production costs.

Analysis of the validity of overhead costs and methods of their distribution among objects.

Topic 5. Audit of the sales cycle and formation of financial results

Interrelationship between sales cycle accounts and the direction of audit control.

Sources of information in the audit of the sales cycle and formation of financial results.

Checking the correctness of determining the income from the sale of products

Main statements subject to verification during the audit.

Checking the reality and legal validity of the accounts receivable amounts listed on the balance sheet.

Testing the means of control over the sales cycle and formation of financial results.

Topic 6. Cash audit

Audit of cash on hand.

Audit of cash in the bank and other accounts.

Audit of accountable amounts.

Main statements subject to verification during the audit.

Tests of cash controls

Topic 7. Audit of long-term assets

Audit of intangible assets

Audit of fixed assets.

Audit of depreciation and amortization of long-term assets.

Main assertions to be verified during the audit.

Tests of controls over long-term assets.

Topic 8. Investment Cycle Audit

Interrelationships between investment cycle accounts.

Audit control areas.

Sources of information during the investment cycle audit.

Criteria for the correctness of investment cycle items.

Topic 9. Liabilities and Capital Audit

Capital Audit.

Audit of payroll accounts

Audit of tax liabilities.

Audit of accounts payable.

Topic 10. Analysis in Audit

Content and main procedures of financial condition audit

Analysis of financial stability, solvency and business activity of the enterprise

Assessment of balance sheet liquidity and results of financial and economic activity.

Topic 11. Final stage of audit

Procedures performed at the final stage of the audit.

Recommendations to the client.

Evaluation of audit results

Follow-up events.

Topic 12. Other types of audit and related services

Internal audit.

Environmental audit

Operational audit.

Audit of charitable organizations.

Topic 13. Fundamental provisions of ISAs
ISA 220 "Quality control for audit work"
ISA 300 "Planning an audit of financial statements"
ISA 320 "Materiality in planning and performing an audit"
ISA 700 "Auditor's report on financial statements"

Discipline "Financial accounting (advanced level)"

Topic 1. Events after the reporting date.
IAS 10. Recognition and measurement.
Adjusting and non-adjusting events after the reporting date.
Dividends. Going concern. Disclosure.

Topic 2. Criteria for reportable segments.
Definition of reportable segments.
Primary and secondary formats.
Business and geographical segments.

Topic 3. Short-term employee benefits.
Employee benefits IAS 19.
Profit-sharing plans and bonuses.
Post-employment benefits.
Group employer pension plans.
State pension plans.

Topic 4. Impairment of assets.
Asset impairment and the scope of IAS 36 "Impairment of assets".
Recoverable amount.
Accounting for impairment losses.

Topic 5. Accounting for asset revaluation and impairment.
Provisions, contingent liabilities and contingent assets. IAS 37.
Provisions and other liabilities.
The relationship between provisions and contingent liabilities. Classification of reserves and contingent liabilities.

Topic 6. Accounting for long-term assets held for sale
Scope of IFRS 5.
Recognition criteria for long-term assets held for sale.
The procedure for valuation at initial and subsequent valuation of long-term assets held for sale.
Features of impairment of long-term assets held for sale.

Topic 7. Lease accounting
Accounting for leases by a lessee

Accounting for leases by a lessor
Sale and leaseback

Topic 8. Accounting for investment property
The concept of investment property.
Approaches to classifying assets as investment property.
Alternative methods of accounting for investment property.

Topic 9. Accounting for financial instruments: financial assets and liabilities
Financial instruments, their nature and characteristics.
Fair value
Recognition and measurement of financial assets and financial liabilities.

Topic 10. Accounting for financial instruments: combined and derivative
financial instruments
Fair value. Methods for determining fair value.
Combined and derivative financial instruments.
Topic 11. Taxes in financial statements
Current income taxes
Illustration of the concept of deferred taxes
Tax base
Taxable temporary differences

Topic 12. Accounting for transactions in foreign currency
Initial recognition and subsequent measurement.
Translation procedure of the functional currency into the reporting currency
Recognition of exchange differences and their reflection in the financial
statements

Topic 13. Accounting for business combinations
Actions of the acquisition method.
Recognition and measurement of acquired identifiable assets, assumed liabilities
and non-controlling interest
Goodwill arising from the acquisition of a subsidiary

Topic 14. Consolidated financial statements: FSC
Objective and general rules of consolidation.
Consolidated statement of financial position (FSC)
Consolidation adjustments

Topic 15. Consolidated financial statements: P/L, OCI
Formation of the consolidated statement of profit or loss (P/L) and other
comprehensive income
Unrealized profit of the group.
Consolidated Statement of Changes in Equity (CSCE)

Topic 16. Accounting for Investments in Associates and Joint Ventures
Equity Method
Accounting for Transactions between an Investor and an Associate or an Investor and a Joint Venture
Impairment Losses

Topic 17. Specifics of Accounting for Joint Ventures
Joint Activities and Joint Control
Types of Joint Activities
Procedure for Accounting for Joint Ventures

Topic 18. Accounting Policies, Changes in Accounting Estimates and Errors
Cases of Changes in Accounting Policies
Procedure for Changes in Accounting Estimates
Disclosure of Changes and Accounting for Adjustments to Errors of Previous Periods.

Topic 19. Certain Provisions of IFRS.
Objective, scope of IAS 34 Interim Financial Reporting
Objective, scope of IAS 41 Agriculture
Objective, scope of IAS 21 The Effects of Changes in Foreign Exchange Rates
Objective, scope of IFRS 15 Revenue from Contracts with Customers

Discipline "Strategic Management Accounting and Analysis"

Topic 1. The nature and role of strategic accounting in the management accounting system
The impact of the changing environment on management accounting systems
Innovative solutions in the system of advanced management accounting
Functions of management accounting in modern conditions

Topic 2. Functions and features of strategic management accounting and analysis (SMAA) in modern conditions
The nature, goals and objectives of strategic management accounting
The nature, goals and objectives of strategic analysis
SMAA methods.

Topic 3. Strategic management accounting as an information base for the organization's management system
Internal and external sources of information for strategic management accounting.
Objects of strategic management accounting.
Basic requirements for strategic management accounting

Topic 4. Cost accounting in strategic management accounting
Classification of costs in strategic management accounting.
Strategic costs.
Strategic Cost Accounting

Topic 5. Cost Assessment
Determining the Cost Function Based on the Minimum and Maximum Values of
a Cost Factor
Least Squares Method
Other Approaches to Cost Function Assessment.

Topic 6. Strategic Cost Analysis
Strategic Cost Accounting.
Methods of Strategic Management Analysis Based on Management Accounting

Topic 7. Cost Management
Value Chain Analysis
Target Costing
Just-in-Time System
Integrated Quality Management
Balanced Accounting Sheet
Other Approaches to Cost Management.

Topic 8. Functional Costing
Comparison of Traditional and Functional Costing Systems
Procedure for Developing a Functional Costing System

Topic 9. Cost-Output-Profit Analysis
The Essence of Cost-Output-Profit Analysis
A Mathematical Approach to Cost-Output-Profit Analysis
A Graphical Approach to Cost-Output-Profit Analysis
Break-Even Analysis Assumptions

Topic 10. Relevance, Special Research, and Management Decision Making
Determining Relevance and Special Research
Making Special Decisions on Price
Product Range Decisions with Capacity Constraints
Decision Making: Manufacture Internally or Buy Externally. The Concept of
Alternative Costs
Decision Making Under Risk and Uncertainty.

Topic 11. Pricing
Principles of pricing at the enterprise
Profit maximization model as an approach to pricing
Pricing strategies.

Topic 12. Transfer pricing and financial indicators of departments
The essence of transfer pricing
Comparative analysis of transfer pricing methods
Financial indicators of evaluating the activities of departments.

Topic 13. Analysis of investment decisions
Time value of money. Discounting
Methods of evaluating investment projects based on discounting cash flows
Payback period and accounting coefficient of return on investment
The impact of inflation on the evaluation of capital investments
Taxation and investment decisions.

Topic 14. Managing enterprise performance indicators
Financial and non-financial performance indicators
Ways to improve performance indicators and take into account external factors
Evaluation of the results of activities of a non-profit organization and the public sector.

Topic 15. Concept and role of strategic budgeting in the management of the organization
Strategic budgeting.
Problems and prospects for the development of budgeting in modern organizations

Topic 16. Strategic management reporting
Strategic management reporting.
Types of strategic management reporting.
Main forms of strategic management reporting

III List of references

Main:

6. Alekseeva, I.V. Business audit: a textbook / I.V. Alekseeva, I.N. Bogataya, A.N. Kizilov; Rostov State University of Economics (RINH). - Rostov-on-Don: Publishing and Printing Complex of the RSUE (RINH), 2019. - 294 p. - URL: <https://biblioclub.ru/index.php?page=book&id=567397>. - ISBN 978-5-7972
7. Strategic management accounting: textbook / M.A. Vakhrushina, M.I. Sidorova, L.I. Borisova. - Moscow: KNORUS, 2018. - 184 p.
8. Modern concepts of management accounting and controlling □electronic resource: a textbook / I.D. Demina et al. - Saratov: Ai PER Media, 2018. - 207 p.
9. Pislegina, N.V. Audit: textbook / N.V. Pislegina, D.Yu. Filipyev; Financial University under the Government of the Russian Federation, Altai branch. - Moscow: Berlin: Direct-Media, 2020. - 279 p. - URL:

<https://biblioclub.ru/index.php?page=book&id=573759>. - ISBN 978-5- 4499-0543-7. - Text: electronic.

10. Material for preparing for the ACCA DipIFR exam (Russian). ACCA DipIFR study guide. Moscow: PwC., 2018. - 612 p.

Additional:

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10. Defliz F.L., Dzhenik G.R., O'Reilly V.M. Audit (translated from English) / Ed. Sokolov Ya.V. - Moscow: Audit, UNITY, 2015, -340 p.

11. Kazakova, N.A. Modern strategic analysis. - 3rd ed., trans. and add. - M.: Yurait, 2019. - 469 p. - Access mode: Yurait Electronic Library System.

12. Otvarukhina, N.S. Modern strategic analysis. - M.: Yurait, 2017. - 427 p. - (Higher education). - Access mode: Yurait Electronic Library System.

13. Sakenova Z.M., Sakenov N.A. Audit / Study guide / Z.M. Sakenova, N.A. Sakenov - NurSultan: "Turan-Astana", 2019. - 166 p.

14. Horngren C.T., Foster J. Accounting: management aspect. (Translated from English.) Ed. Ya.V. Sokolov) - M.: Finance and Statistics, 2015.

15. Strategic Management Accounting, A Practical Guidebook with Case Studies / Wing Sun Li. - Springer Nature Singapore Pte Ltd. 2018 - 261 p.

16. Strategizing Management Accounting / Chandana Alawattage, Danture Wickramasinghe, New York, 2019 - 394 p.

Regulatory framework:

8. Civil Code of the Republic of Kazakhstan (general and special part).

9. Law of the Republic of Kazakhstan: On accounting and financial reporting: dated 28.02. 07 No. 234-III.

10. Law of the Republic of Kazakhstan "On auditing activity" dated 20.11.1998 No. 304-1 (with amendments and additions)

11. International financial reporting standards as of 01.01.2024

12. International auditing standards as of 01.01.2024.

13. On approval of the Action Plan for the implementation of the Concept of public administration development in the Republic of Kazakhstan until 2030: <https://adilet.zan.kz/rus/docs/P2100000470>;

14. The concept of development of public administration in the Republic of Kazakhstan until 2030: construction of a "human-centric" model - "People first": <https://adilet.zan.kz/rus/docs/U2100000522>;