

Л.Н.ГУМИЛЕВ ат. ЕУАЗИЯ ҰЛТТЫҚ УНИВЕРСИТЕТИ
ЕВРАЗИЙСКИЙ НАЦИОНАЛЬНЫЙ УНИВЕРСИТЕТ имени Л.Н.ГУМИЛЕВА
L.N. GUMILYOV EURASIAN NATIONAL UNIVERSITY
Л.Н. ГУМИЛЕВ ат. ЕҰУ ЖАНЫНДАҒЫ ЗАМАНАУИ ЗЕРТТЕУЛЕР ИНСТИТУТЫ
ИНСТИТУТ СОВРЕМЕННЫХ ИССЛЕДОВАНИЙ ЕНУ имени Л.Н.ГУМИЛЕВА
IMS OF LN GUMILYOV ENU
ЭКОНОМИКАЛЫҚ ЗЕРТТЕУЛЕР ИНСТИТУТЫ
ИНСТИТУТ ЭКОНОМИЧЕСКИХ ИССЛЕДОВАНИЙ
ECONOMIC RESEARCH INSTITUTE
«ҚАРЖЫЛЫҚ БҰЗУШЫЛЫҚТАРДЫ ЗЕРТТЕУ ЖӨНІНДЕГІ ОРТАЛЫҚ» РМҚ
РГП «ЦЕНТР ПО ИССЛЕДОВАНИЮ ФИНАНСОВЫХ НАРУШЕНИЙ»
RSE «CENTRE FOR FINANCIAL VIOLATIONS RESEARCH»



**«ӘЛЕМДІК ЭКОНОМИКАНЫҢ ТУРБУЛЕНТТІЛІК РЕЖИМГЕ КІРУ
ЖАҒДАЙЫНДА ЕЛДІҢ СЫРТҚЫ ЭКОНОМИКАЛЫҚ ҚЫЗМЕТІ»**

Халықаралық ғылыми- тәжірибелік конференциясының

ЕҢБЕКТЕРІ

ТРУДЫ

Международной научно-практической конференции

**«ВНЕШНЕЭКОНОМИЧЕСКАЯ ДЕЯТЕЛЬНОСТЬ СТРАНЫ
В УСЛОВИЯХ ВСТУПЛЕНИЯ МИРОВОЙ ЭКОНОМИКИ
В РЕЖИМ ТУРБУЛЕНТНОСТИ»**

Works of the international scientific- practical conference

**«FOREIGN ECONOMIC ACTIVITY OF THE COUNTRY IN CONDITIONS
OF ENTRY OF THE WORLD ECONOMY TO THE MODE
OF TURBULENCE»**

2 часть

2015

Астана

УДК 339.9(063)
ББК 65.5
Ә 52

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Ә 52 «Әлемдік экономиканың турбуленттілік режимге кіру жағдайында елдің сыртқы экономикалық қызметі» халықаралық ғылыми- тәжірибелік конференциясының еңбектері. - Астана: Л.Н.Гумилев атындағы Еуразия ұлттық университеті, 2015.-577б.

Труды международной научно-практической конференции «Внешекономическая деятельность страны в условиях вступления мировой экономики в режим турбулентности».- Астана: Евразийский национальный университет им.Л.Н.Гумилева, 2015.-577с.

Works of the international scientific- practical conference «Foreign economic activity of the country in conditions of entry of the world economy to the mode of turbulence».- Astana: L.N. Gumilyov Eurasian National University, 2015.-p.577.

ISBN 978-601-301-521-7

УДК 339.9(063)
ББК 65.5

© Л.Н. Гумилев атындағы Еуразия ұлттық университеті, 2015
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ISBN 978-601-301-521-7

Таблица 7 - Динамика доли трудоспособного населения в странах-лидерах по получению патентов с 1991 по 2013 г. [1].

Страна	1991	2013	отклонение
Китай	65,7	73,6	7,9
Германия	68,9	65,9	-3
Европейский Союз	66,86	65,64	-1,22
Япония	69,69	61,3	-8,5
Южная Корея	60,40	61	0,59
Россия	66,19	63,70	-2,5
Казахстан	66,29	72,5	2,83

По официальным данным, в КНР проживает 169 млн. китайцев, которым за 60 лет. Из них 18,99 млн. людей, которым за 80 лет; 9,4 млн. людей, потерявших трудоспособность и 18,94 млн. утративших трудоспособность наполовину. Старение населения в Китае, по мнению специалистов, идёт быстрее, чем в среднем в мире и быстрее, чем может позволить рост экономики страны [2]. В общей выборке с 1991 по 2013 год, хотелось бы отметить тенденцию старения населения в КНР, поскольку с 2009 года, в котором зафиксирована доля трудоспособного населения в 74,2 % сократилась в 2014 году до 73,6%. Отклонение составило -0,6.

Можно сделать вывод о том, что в странах-лидерах по получению патентов доля трудоспособного населения в общей структуре населения либо сокращается, либо замечен незначительный рост.

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OBJECTIVES OF FINANCIAL CONTROL IN THE REPUBLIC OF KAZAKHSTAN AT THE PRESENT STAGE

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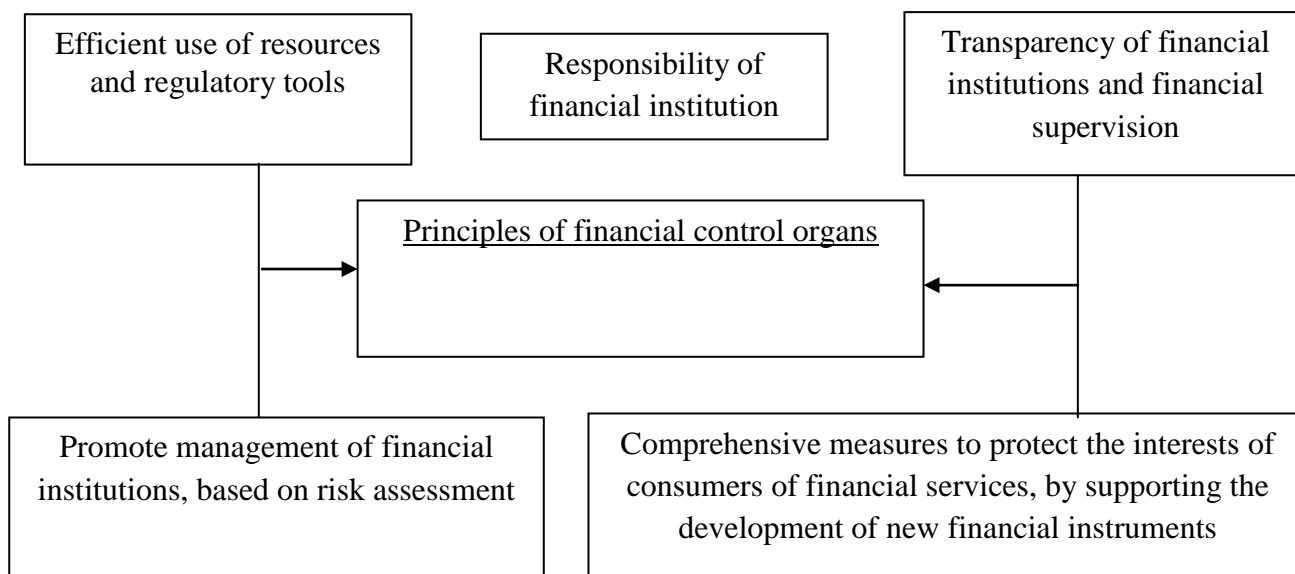
We know that the system of state financial control is an essential attribute of power, which is associated with an increase in the efficiency of public financial management by ensuring transparency in the use of funds and improving financial discipline. Organization of financial control and it's study are one of the major issues for each country [1].

First of all, we should understand that in a general, the state financial control - is a state activity, carried out by the competent authorities, to verify and analyze

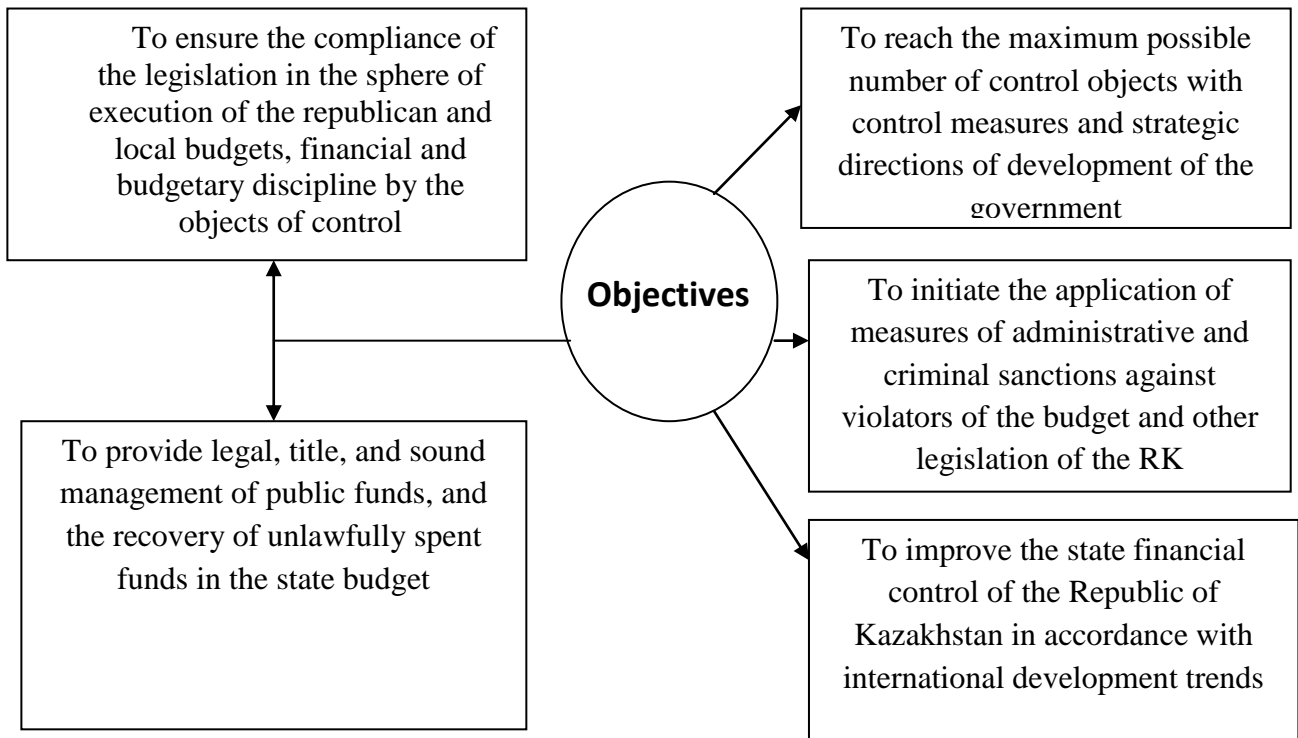
compliance with the budget and other legislation of the Republic of Kazakhstan, control objects in order to identify, eliminate and prevent financial irregularities. Any activities that are oriented, characterized by categories such as - subject, object and subject of activity. The subjects of the state financial control act directly as state bodies with the relevant governmental authority to exercise control.

It should be noted that the objects of the state financial control are all those persons who find themselves in financial activity of the state, which include private legal entities and individuals, in terms of checking the performance of their financial obligations to the state, where the main place is occupied by obligations to pay taxes. Also the objects include government enterprises and institutions, which are checked for not only the law, but also rational use of their funds, which are always public. Government agencies are checked for how they are correctly and effectively perform their functions of financial authority of the government [2]. The subject of government financial control is the behavior of objects in terms of their compliance with their obligations [3].

Carrying out such an important mission for the whole of the Republic of Kazakhstan, financial control organs during the execution of its activities are guided by certain principles presented below at the picture 1.

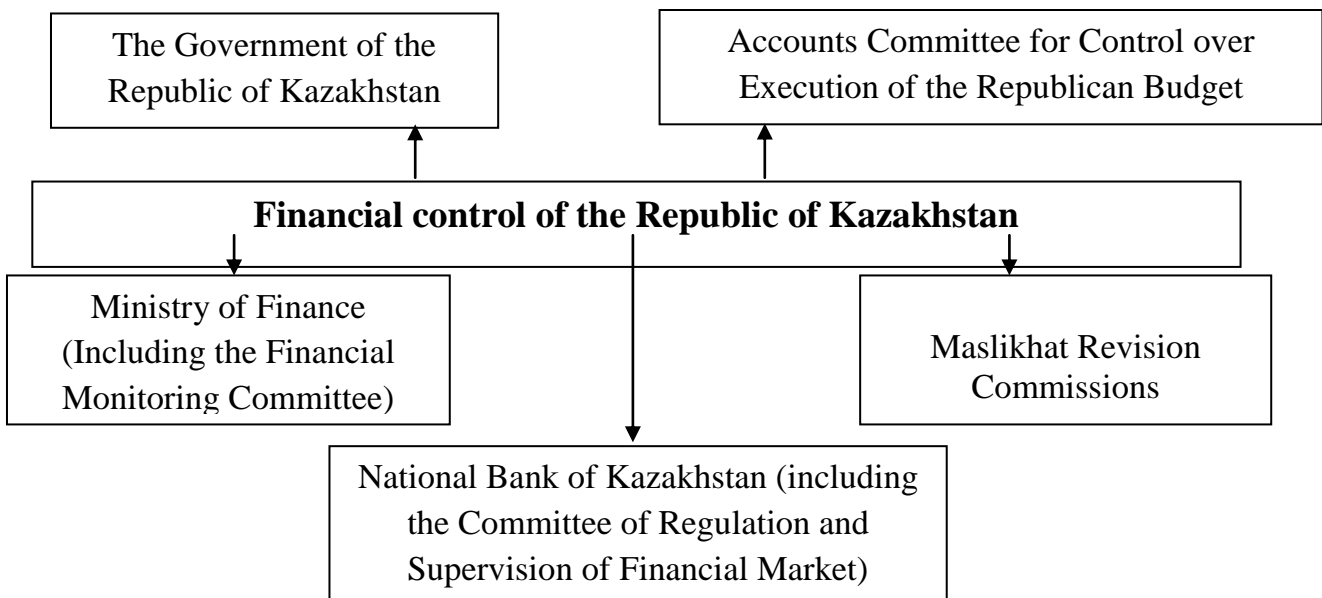


Speaking about the **objectives of organization of financial control** in the Republic of Kazakhstan, it is mentioned from the object, subject, subject matter, principles that any activity of the state is formed on the basis of the objectives, which implementation is necessary to achieve its goals. In general, the objectives of the government financial control are to identify, eliminate and prevent infringements. Thus, there are **new objectives** in front of the government financial control system to achieve these goals (picture 2):



The generalization of these problems highlights one basic - a coordination of planning controls, audit and inspection of materials and implementation of control measures.

It should be noted that the financial control - is a number of state organs, which enshrines the right of the regulatory and supervisory functions of the financial sector [4]. Schematically, they can be represented as follows (picture 3):



If we want to understand the effectiveness of the work of authorities, responsible for financial control, it is necessary to monitor their activity directly, by checking the accounting documentation and direct meetings between representatives of the government and executive organs.

We carried out the analysis of the results of activities of the Financial Control of the Republic of Kazakhstan on the example of the Accounts Committee and the following indicators were found. Over the last 8 months of 2014 Accounts Committee held 16 control and analytical activities at 186 sites. The total amount of detected violations has increased 1.2 times and amounted to 342.3 billion tenge, in which financial violations amounted to 168.6 billion tenge. The various types of charges were brought against 77 officials. The head of the Audit Committee reported on the systemic problems in the planning and execution of the republican budget. In particular, the differences in the methodology of determining the amounts of budget funds, lack of proper accountability for poor quality budget planning, lack of coordination of strategic and program documents of state organs were marked. There were also facts of ineffective use of budget funds and state assets by quasi-public sector entities [5].

The President of Kazakhstan N.A. Nazarbayev is constantly getting acquainted with the results of audits of the Accounts Committee, the Audit Commission, which goal is to assess the effectiveness of the republican and local budgets and the expenditure of the national budget received by the regions in the form of transfers and subsidies. The Prezident points out the importance of improving the quality of budgetary planning and coordination of the activities of the government financial control, and also strict control over the efficient use of budgetary funds [6].

Through analysis of financial control organs of the Republic of Kazakhstan it is difficult to say about them as a fully folded mechanism. It is obvious that this system has a positive development trajectory, with both advantages and disadvantages. It should be noted that in previous years the organs of state financial control in developed countries have focused their activities mainly on the conformity assessment of activities of the organizations to the issue of legislation, certain rules and regulations. These directions of control make up a large part of the monitoring activities of financial control. But, beyond that, due to the complexity of economic life and public administration systems at the present stage, control becomes more and more aimed at streamlining and development of the effectiveness of financial and economic activities of public organizations and their associations, the social effectiveness of public investments (searching ways to reduce the proportion of the budget funds in the overall cost of government programs, to increase the economic impact to them and to increase the growth of social saturation in their overall results)

Today, we can quite critically approach to the issue of the activities of many of the financial control system. The existing system of government financial control is hardly optimally organized with a clear separation of powers of its constituent organs. Further improvement of the government financial control requires adjustment of forms and methods of work, the improvement of Kazakh legislation. That is practically referred to the need to restructure of existing forms and methods of financial control, adjustment of functions of government control organs and relevant amendments to the legislation. In conclusion we can mention that in general, the organizational structure of financial control should be the most appropriate just for these conditions, and flexible enough to be able to modify it.

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УДК 330.3

АКТУАЛЬНОСТЬ ВЫРАБОТКИ КОНЦЕПТУАЛЬНЫХ ПОДХОДОВ ОБЕСПЕЧЕНИЯ УСТОЙЧИВОСТИ НАЦИОНАЛЬНОЙ ЭКОНОМИКИ В КРИЗИСНЫХ УСЛОВИЯХ

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Мировой рынок в современных условиях навязывает национальным экономикам новые правила взаимодействия. Для многих они стали глобальными вызовами XXI века. Отразились новые правила игры и на устойчивости российской экономики. По мнению А.С. Дохолян, «основу устойчивости составляет экономическое равновесие, которое выступает важнейшим условием эффективного функционирования и развития любой экономической системы» [1]. В целом мы согласны с данным утверждением, однако, хотелось бы ясности в вопросе: «О каком экономическом равновесии идет речь?» Ведь идеального равновесия, когда спрос тождественен предложению на практике практически не встречается. Тем не менее, при нарушенном равновесии экономическая система признается устойчивой и готовой к развитию. Несмотря на то, что устойчивость предполагает равновесие, в рамках экономической системы создаются условия для постоянного нарушения данного баланса, так как развитие возможно только при условии выхода системы из равновесного состояния. Здесь мы разделяем точку зрения Ф. Сафина, объясняющего данное противоречие. Согласно Ф. Сафину, устойчивость хозяйствующего объекта представляет собой