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**ECONOMIC MECHANISMS OF ORGANIZATION  
AND IMPLEMENTATION OF ACCOUNTING POLICY  
AT THE ENTERPRISE**

**Abstract.** Accounting policy – is a system that fully reflects what methods were used, how the final report is performed over several reporting years, as well as how additional information about changes in the field of work was obtained, and other circumstances. The introduction of the international accounting standard will significantly improve the quality and efficiency of accounting, control, enterprises give a certain independence in using the most reasonable accounting systems, indicating its features, specifics, techniques and technologies in the organization of production, labor and management. Nowadays, accountants are engaged not only in maintaining accounts, but also in planning and making decisions, monitoring, evaluating economic activities, and auditing. Accountants also provide users of accounting information with the necessary information, regardless of whether they are internal or external users.

Thus, the accounting policy is a set of internal rules specific to the accounting system, which are used in the practice of the sphere of economic activity of organizations, selected and consistent. The content of the accounting policy reflects the ways of optimal and effective use of accounting methods to describe the financial results and requirements of economic activities of organizations. The accounting policy consists of a set of accounting principles, methods and rules applied by organizations for the preparation of the final financial report, as well as provisions adopted for the practical disclosure of the content of economic activities of organizations. The accounting policy is one of the main internal regulatory documents of the organization. It controls the process of accounting in the organization in accordance with the requirements of the rules governing external Accounting at the legislative, methodological and methodological level, performing such functions.

Each organization is forced to review the requirements and conditions of an ever-changing market, as well as to restrict competition from increasing competition and re-approach the issues of financial management and accounting policy of the organization. Because at present, these issues are no less important for companies than their production capabilities. Therefore, organizations need an accounting policy that provides information and high reliability of reporting indicators, reflects the balance of interests of a group of users of reporting information, helps to minimize the burden of tax payments and achieve other opportunities. In connection with the transition to international financial reporting standards, one of the most pressing issues has become General accounting, and the ability to compare reporting indicators with them. Theoretical and practical approaches to these principles should be thoroughly studied and recognized as a source of interest in the implementation of Kazakhstan accounting.

**Key words:** accounting policy, balance sheet, assets, liabilities, accounting, capital, equity, debt capital, financial condition, income, expenses, losses, products, production, audit.

The accounting policy of the enterprise on the principles of accounting - a set of methods and techniques of accounting of the organization, ie the services of primary control, value measurement, current grouping and summarizing the data of economic (statutory and other) activities. Methods of accounting include methods of aggregation and evaluation of business data, calculation of the value of

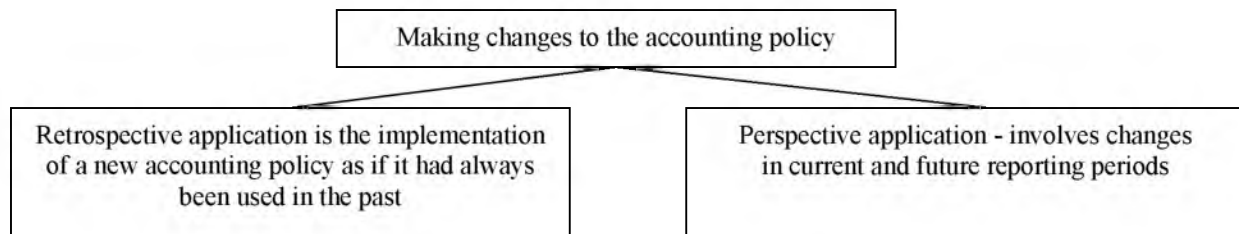
assets, organization of document management, inventory, methods of using accounting records, accounting system, data processing and other relevant methods and techniques.

The Address of the President of the Republic of Kazakhstan Nursultan Nazarbayev paved the way for the development of the country to a new level. It is known that if our economy grows and our incomes increase, the country's power will increase and our social situation will improve. Also, in the message of the President of the Republic of Kazakhstan dated December 31, 2017 "The Third Revival of Kazakhstan: Global Competitiveness" it is necessary to expand the scope of microcredit and actively use the mechanisms of guarantees and services for entrepreneurs. These measures should be taken in conjunction with the organization of business and financial literacy training [1].

The accounting policies, changes in them and the reasons for them should first be disclosed in the entity's statement of financial position. If these changes have a material effect on the financial statements, an appropriate estimate of such changes should be provided. If the change affects the reporting period, the previous period, the financial statements and the subsequent reporting period, the Entity shall disclose in the statement the following information: the reasons for these changes; the amount of the change for the reporting period and for each specified period; the amount of the change in determining net income or loss for the reporting year; the amount of changes for the periods included in the comparative data before the reporting year; the amount of changes made in each reporting year and the amount of changes related to the previous reporting year added to the financial statements (if it is not possible to name additional information, this fact must be disclosed); calculated comparative data or the reason for their inaccuracy.

The reporting year covers the period from January 1 to December 31. The first reporting year for an entity lasts from the date of its state registration until 31 December. Changes in accounting policies should be taken into account in the initial application of an entity's standard [2].

Retrospective application is the use of a new accounting policy that is constantly being applied. Retrospective review of financial reporting indicators-reflection of financial statements in case of errors in the previous reporting year, in figure changes in accounting policy are given. Correction of errors becomes impossible if: it is impossible to determine its impact; it is necessary to enter into the requirements of management; it is difficult to review financial statements that require evidence.



Changes in accounting policies

An error may occur with respect to the recognition, measurement, proposal, or disclosure of elements of the financial statements. Financial statements do not comply with IFRS if there are serious errors or even minor errors that were made intentionally in order to achieve a certain financial position, financial performance or cash flows of the organization. Potential errors of the current year identified during this period may be changed before the financial statements are approved for release. However, some significant errors are not observed until the following dates, and these past term errors indicated in the financial statements for this subsequent period are eliminated in the comparative information [3].

When preparing accounting policies, the organization must disclose the accounting methods adopted and the decisions made by interested users of accounting financial statements that have a significant impact on the price. Important accounting methods are considered to be those in which it is impossible to reliably assess the financial condition, cash or financial results of an organization without accounting for interested users. The most important accounting methods should be disclosed in the comments included in the accounting for the reporting year. When developing an accounting policy, the organization has the right to determine the policy in the field of methods for writing off raw materials, materials and household equipment for production, methods for evaluating work in progress, the possibility of applying accelerated depreciation, types of formation of repair and insurance funds, etc.

The main tasks of the accounting policies of the organization (if possible) are a set of clear guidelines, conditions and methods to normalize, order, regulation the main areas of accounting within the organization, the creation of a single schema document, the evaluation of the assets of the organization, reporting, accurately reflect the financial situation of the organization. These tasks are performed using various accounting methods. These include: ways to evaluate grouping and creative activity data, destruction of asset values, organization of document flow, equipment, use of accounting accounts, accounting indicator systems, and ways to process information.

Inventory should be measured at fair value. Fair value is the amount that at least fulfills the obligation in a transaction between independent parties that can be replaced or declared. Inventory should be measured at the lowest of the two specified values: cost or net realisable value. The possible net realisable value is equal to the reduction from the estimated realisable price of the cost of adjustment and evaluation of sales. Trade discounts, refunds of overpayments and other adjustments are deducted in the calculation of the cost of acquisition. The cost of finished products, along with the cost of raw materials, must include the costs associated with the manufacturing process. For example: employee salaries and fixed overhead costs [4].

In order to calculate the impairment, inventory must be assessed in each reporting period. This is done by comparing the book value and the sale value after deducting the costs of completion and sale. If the cost of inventory does not cover the cost of damage, depletion, or reduction in the sale price for it, the enterprise estimates the inventory at the net value that can be realized. Raw materials and supplies held in inventory should not be written off at a cost below cost if they are sold as finished products with added value, either at cost or at a higher price. Every year in preparing financial statements or when the inventory should be carried out testing of the waste. Account 1360 inventory write-off reserve 1300 is a counter-account of a group of Fund accounts.

Write-off of inventory at net cost can be performed using the following methods: for inventory units - the method by item; for major groups of inventory - the method of the main commodity group; based on the total volume of inventory - the total level of inventory. For example, the cost of a product unit is 25,000 tenge. Retail price - 30 000 tenge. The balance of goods at the end of the year is equal to 100 units, and sales expenses are equal to 5% of the retail price. Net value that can be realized in this case:  $30\ 000 - (30\ 000 \times 5\%) = 28\ 500$  tenge. In the financial statements, inventory should be recorded at cost, since cost is lower than net realisable value. And if the cost of a unit of goods is 25,000 tenge. Retail prices fell by 20,000 tenge. The balance of goods at the end of the year is equal to 100 units, and sales expenses are equal to 5% of the retail price. Net value that can be realized in it:  $20\ 000 - (20\ 000 \times 5\%) = 19\ 000$  tenge. In the financial statements, inventory should be reflected in the net cost of sales, since the cost of production is high.

Cost of loss of value:

-  $(20\ 000 - 19\ 000) = 1\ 000 \times 100 = 100\ 000$  tenge.

You can see an indication of inventory depreciation in the report from table 1.

Table 1 – Accounting for losses of inventory value, tenge

Debit	Credit	Amount
7420 "Asset impairment expenses"	1360 "Reserve for write-off of inventory"	100000
1360 " Reserve for write-off of inventory"	1300 " Funds"	100000

Second, to improve asset accounting, consider the valuation of fixed assets. After initial recognition of a fixed asset as an asset, it should be measured either using the actual cost method or the revalued cost model, and subsequently apply this policy to the entire group of fixed assets. The selected method should be specified in the accounting policy. Accounting for actual costs. After recognition as an asset, an item of property, plant and equipment is calculated at cost after deducting depreciation from cost and loss of accumulated costs and cost.

When using the revalued cost model, items are revalued to bring the original cost of property, plant and equipment in line with the current price at a certain date, after which it is reflected in accounting and reporting. This will provide accurate and comprehensive information about the availability and structure of fixed assets, their actual replacement cost and degree of depreciation. The fair value of land plots and

buildings is determined on the basis of market price information, which is issued by professional fair value appraisers using information [5-7].

It is necessary to re-evaluate fixed assets, the fair value of which is in large fluctuations in the book value, which is repeated over 3-5 years. And for items of property, plant and equipment, the fair value of which does not vary significantly from the carrying amount, such often do not require repeated estimates. After revaluation of an item of property, plant and equipment, accumulated depreciation at the date of revaluation is calculated using one of the following methods: proportional method; removal of accumulated depreciation. If an individual item of property, plant and equipment is revalued, all assets belonging to the group of property, plant and equipment are revalued.

Only an employee of the company can be sent on a business trip. Employee in the organization of the enterprise, employment contract, individual. If the employee refuses in writing to continue working due to changes in working conditions, the employment contract with the employee shall be terminated on the grounds provided for in sub-paragraph 2) of paragraph 1 of article 59 of this Code. The employee is dismissed after drawing up a business trip order. According to paragraph 2 of article 163 of the Tax code, representative expenses are subject to payment of individual income tax and mandatory pension contributions to profit, social tax and social deductions, and are charged to expenses through the payroll Fund. To confirm the economic basis of representation costs, you must issue the appropriate documents. All these documents do not have standard forms, so they can be made freely, in compliance with the requirements of the legislation on accounting, registration of documents.

First of all, you should prepare an estimate of representation expenses for the reporting year. In addition, the company must enter internal organizational and administrative documents. They should cover the following issues: the right to participate in the negotiations and a list of officials of the entity receiving amounts subject to accounting, representation; the procedure of providing amounts representative of the cost to be taken into account; the order of elimination of amounts on entertainment costs; documenting the cost of representation; order of the control write-off and cancellation of amounts on entertainment costs.

In the second place, the company conducts a specific representative event. In this regard, the following documents are prepared: an order appointed by the head of the enterprise by the person responsible for holding an official event; a plan for conducting business meetings; an estimate of representative expenses. Based on these documents, funds are transferred as the amount to be reported. All the above cases should be reflected in the organization's accounting policy

In the third stage, the person responsible for the representation event, you must submit to the accounting documents, confirming the cost of the event: report on the meeting (list of issues discussed, agreements reached, etc.); the advance report with the documents confirming the actual costs; the act of writing off the incident expenses, signed by a specially appointed Commission and approved by the head of the enterprise [8-9].

We disclose the value of the amount of employee income for 2019, which is shown in table 2.

Table 2 – Total income of employees in 2019, tenge

Indicators name	Amount
Salary	85 650 000
The cost of health insurance	570 000
Premium	880 000
Other indirect income of employees	405 000
Total	87 505 000

The financial results of the enterprise should be characterized by the following elements. Income is the total, economic benefits that an enterprise finds and invests in its own account, leading to an increase in capital. An increase in economic benefits and an increase in capital without the contribution of business owners due to an increase or decrease in assets or a decrease in liabilities during the reporting period. Income is the total flow of economic benefits that an entity receives in the ordinary course of business, ie gross profit before income minus expenses. With this sign, income differs from other types of profits.

Income leads to an increase in capital. Revenue includes only the total inflow of economic benefits received or to be received by the entity's personal account. Amounts spent in favor of a third party, such as value added tax, do not increase the capital of the enterprise and do not relate to economic benefits. Agency relations are the same, the amount of gross economic profit is accumulated in favor of the principal, does not increase the equity of the enterprise. The profit is not the amount received in favor of the principal, but commissions.

The amount of profit received in the course of activities is usually determined by fixed or approved tariffs and prices. If prices are not set or individual services, works are performed, the price is determined by the contract or by calculation with a fixed level. Agreed prices are set by a person specially approved by the management of the enterprise to find a fair value as a result of agreements with the user. Fair value is the amount at which an asset can be exchanged or a liability settled by an independent party.

In accordance with IFRS 18 Income and Expenses, income arises only when the following conditions are met: the entity transfers significant risks and rewards of ownership to the purchaser; non-participation of the organization in the management of the goods, which are usually associated with the right of ownership and are not controlled; when the amount of income is measured reliably; when it is probable that the economic benefits associated with the transaction will flow to the entity; when the costs incurred or expected to be incurred in connection with the transaction can be measured reliably.

Income accounting should be done in section 6000 Revenue of the chart of accounts. 6010 Operating income account 6011 includes income from the sale of finished goods. The basis for determining the sale of goods, works and services in the accounting register is the invoice. The invoice must be based on the shipping documents confirming the work or services performed and in accordance with the terms of the agreement. Documents confirming the shipment of goods, completed consignment notes and the power of attorney of the buyer attached to the release of inventory.

A document confirming the provision of services, signed by all parties, an act of acceptance of work performed, services (including estimates and forms that may be required), or other agreement on the performance of work under the agreement and satisfaction with its results. The invoice is filled in accordance with the requirements of the Tax Code of the Republic of Kazakhstan. Revenue from the provision of services should be recognized only after the future economic benefits associated with the arrangement have been credited to the entity and the outcome of the arrangement has been reliably assessed.

An entity may conduct a trust assessment after the parties to the agreement have agreed: the right of each party to comment on the services to be provided and received by the parties; the proposed counter-presentation; be able to carry out a reliable assessment after the agreed approval of the procedure and conditions of mutual settlements.

The final stage of short-term contracts is the delivery of work and services to the customer. The entity recognizes profit at the end of production. Under the agreement, the production period is more than 30 days, and the profit is taken into account during the production process. The stage of completion of the contract is determined in different ways. The entity uses a method that helps to assess reliability, depending on the nature of the contract: reporting on the work performed; percentage of services provided as of the reporting date to the total volume of services; Percentage of the cost of the contract as of the date of the transaction to the total cost of the transaction.

Costs incurred at the reporting date include only those costs incurred to date. The total costs estimated under the contract include only those costs that reflect the services rendered or to be rendered. Advance payments and advances received from the customer are not reflected as profit from services. In the event that the outcome of a service contract cannot be measured reliably, the benefit is recognized in the amount of the recoverable amount. A transaction is not a sale and no gain is recognized if the entity retains significant ownership risks. An entity may incur a significant risk of acquisition in a number of circumstances.

Examples of cases in which an entity retains significant risks and rewards associated with ownership: an entity retains liability for unsatisfied activities that are not covered by standard warranty obligations; when the income from the actual sale is related to the income received by the buyer as a result of the sale of goods; when the installation of the shipped goods is mandatory, and the installation occupies a significant part of the unfulfilled contract with the organization; the buyer has the right to terminate the

sale transaction for the reasons specified in the contract of sale and in the absence of confidence in the profitability of the organization.

If the entity retains insignificant ownership risks, the transaction is a sale and is recognized as a gain. Gains and losses relating to one transaction or another are recognized in the same period. Costs, including warranty obligations and other costs incurred after shipment of goods, can be measured reliably if other requirements for recognition of income are met. However, revenue cannot be recognized in the event that costs are not reliably measured, in which case any counterparty received after the sale of the good is recognized as an obligation. If the terms of the contract provide for appropriate delivery, installation and condition checks, the benefit is recognized only after the completion of the above work. In the case of consignment of goods, ie the buyer (buyer) undertakes to sell the goods to a third party on behalf of the supplier (seller), the profit is recognized in the period of sale to third parties.

Expenses are the decrease in capital due to a decrease in economic benefits during the reporting period, an outflow or decrease in assets or an increase in liabilities. Costs include cost of sales, wages, depreciation, etc. They usually take the form of a decrease in assets, cash and cash equivalents, inventories and property, plant and equipment. Expenses are reported in income and expenses when they are due to a decrease in future economic benefits, a decrease in assets or an increase in liabilities.

Expenses are recognized in the income statement on the basis of the direct relationship between the costs incurred and the actual profit or loss. This process involves the simultaneous or combined accounting of profits and losses, which may be the result of a single transaction or event. In the case where economic benefits are expected to be earned over several reporting periods and the relationship with profit is monitored only as a whole or indirectly, costs are incurred in a systematic and gradual manner in the income statement. This method is often used to recognize costs associated with property, plant and equipment, intangible assets and future expenses. The distribution method is necessary to recognize the cost of an economic benefit over a number of accounting periods over which items are used or are declining [10-13].

Expenses are recognized immediately in profit or loss if they do not materialize in future periods or if future economic benefits do not meet or cease to be recognized as an asset in the balance sheet. Expenses are recognized in profit or loss when the liability is recognized without recognizing the asset. An example of such a situation is a guarantee obligation.

The profit and loss of the enterprise are reflected in the income statement, which is part of the financial statements. The income statement includes the following indicators: costs of sales of products, services; cost of goods sold and services; gross profit is the financial result from the sale of goods and services. Recognized as the difference between the profit from the sale of the product and the cost of goods sold; period costs - general and administrative expenses, costs of selling products and payment of interest.

Expenses for the period are not included in the cost of goods sold, the cost of services rendered and are debited to the accounts 7110 Expenses for sales of products and services, 7210 Administrative expenses, 7310 Interest expenses. Operating income (loss) is recognized as the difference between gross income and expenses for the period, and income from non-operating activities is recognized as the financial result of non-operating activities. The total amount of profit for the reporting period is shown in Table 3 to determine the financial results of business activities.

Table 3 – Correspondence of total profit accounts for the reporting period

Debit	Credit
Accounts in section 6, other 6020	5610 Total profit (loss)

The total amount of expenses for the reporting period for determining the financial result of economic activity is shown in table 4.

Table 4 – Correspondence of total cost accounts for the reporting period

Debit	Credit
5610 Total profit (loss)	Accounts in Section 7, other 7030

In general, at the beginning of the year, the balance of the reporting year on the account 5510 Retained earnings is transferred to the account 5520 Retained earnings (uncovered losses) of previous years. Revenue figures are affected by the accounting methods used. For example, one entity calculates the depreciation of property, plant and equipment using the accelerated method, while others use the straight-line method [14-15].

In the course of financial analysis of the enterprise we have taken as an example (December 2018 and December 2019), the most relevant issues were considered:

- based on the above, the dynamics of changes in the balance sheet assets of the enterprise at an effective level;

- most of the liabilities for the analyzed period are inefficient;

- at an effective level during the analysis of the dynamics of income and expenses;

- most of the profitability indicators increased during the analyzed period, ie they are an effective trend;

- improved financial stability of the enterprise;

- at the end of the analysis period, the indicator of recovery of solvency of the enterprise is calculated, even if the current liquidity ratio is below its normal level (2.0). Solvency recovery indicator shows that in the event of loss of solvency, the company can recover in the next 6 months in the event of changes in the dynamics of current liquidity ratios. At the end of the period, this figure was 0.78, which means that the company can not restore its solvency, as this figure is below 1;

- At the beginning of the analysis period, the company did not have enough funds to finance reserves and costs, and at the end of the period there were sufficient normal sources of funding for the formation of funds and financing costs. The company used its own funds and long-term loans.

In general, an entity's accounting policies are developed by the entity's chief accountant and approved by the entity's head. The main requirement related to the accounting policy of the organization is that it does not contradict the regulations adopted by the Republic of Kazakhstan. An entity is able to correct significant errors by recalculating the relative amounts of the earlier periods and by recalculating the residual income of assets, liabilities and equity in the most recent period when the most previous period occurred.

In formulating the accounting policy, the industry specifics of the entity, financial reporting standards and recognition requirements and interpretations were taken into account. In general, the accounting policy is the choice of accounting form of the organization, the assessment of the objects of accounting permitted by the instructions, as well as the forms of accounting and organization of accounting techniques in accordance with the requirements of established standards and the specifics of the enterprise. In addition, the implementation of measures to improve the current level of accounting will provide more opportunities for the effective organization and optimal management of the accounting system of the enterprise.

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#### **КӘСІПОРЫНДА ЕСЕП САЯСАТЫН ЖҮРГІЗУ МЕН ҰЙЫМДАСТЫРУДЫҢ ЭКОНОМИКАЛЫҚ ТЕТІКТЕРІ**

**Аннотация.** Есеп саясаты – қолдану әдістерін, беру жылдарындағы бірнеше есеп қорытынды есептің орындалу үдерісін, сонымен қатар, жұмыс барысы мен басқа да жағдайдағы өзгерістер туралы қосымша ақпарат алатын жүйе. Есептің халықаралық стандартын енгізу есеп пен бақылау сапасын, тиімділігін жақсартуға мүмкіндік береді. Кәсіпорындар есептің неғұрлым негізделген жүйесін, ерекшеліктерін, спецификасын, өндірісті, еңбекті және басқаруды ұйымдастырудың техникасын мен технологиясын көрсету арқылы пайдалануына белгілі бір дербестік береді.

Бүгінгі таңда бухгалтерлер тек шот жүргізумен ғана емес, сондай-ақ, жоспарлау және шешім қабылдау, бақылау, бағалау, шаруашылық қызметке баға берін, аудиторлық тексеру жұмыстарымен де айналысады. Сондай-ақ бухгалтерлер есеп ақпаратын пайдаланушыларды, олардың ішкі немесе сыртқы пайдаланушы еместігіне қарамастан, қажетті ақпараттармен қамтамасыз етеді.

Сонымен, есеп саясаты – ұйымдардың шаруашылық қызмет саласы тәжірибесінде қолданылатын, таңдалып алынған және жүйелі бухгалтерлік есеп жүйесіне тән ішкі ережелердің жиынтығы. Есеп саясатының мазмұны ұйымдардың шаруашылық жүргізу қызметінің талабы мен қаржылық нәтижесін сипаттауға арналған есеп әдістерін оңтайлы және тиімді қолданудың жолдарын көрсетеді. Есеп саясаты қаржылық қорытынды есеп жасауда ұйымдардың қолданатын есеп қағидалары, әдістер мен ережелер, сондай-ақ ұйымдардың шаруашылық қызметі мазмұнын тәжірибеде ашып көрсету үшін қабылданған ережелердің жиынтығынан тұрады. Есеп саясаты – ұйымның негізгі ішкі нормативтік құжаттарының бірі. Ұйымдағы бухгалтерлік есеп үдерісін сыртқы, заңнамалық, әдіснамалық және әдістемелік деңгейде реттелетін бухгалтерлік қызметтерді орындайтын нормалардың талаптарына сәйкес бақылайды.

Әрбір ұйым үнемі өзгеріп отыратын нарықтың талаптары мен шарттарын, сонымен қоса, бәсекелестіктің дамуы барысында қысым түсіп, ұйымды қаржылық басқару тарапынан және есеп саясатының мәселелеріне жанадан қарауға мәжбүр етеді. Себебі қазіргі уақытта бұл мәселелер компаниялар үшін өзінің өндірістік мүмкіндігінен төмен емес маңызға ие болды. Сондықтан ұйымдарға есеп беру көрсеткіштерінің ақпараттылығы мен жоғары шынайылығын қамтамасыз ететін, есеп беру ақпаратын пайдаланушылар тобының қызығушылық теңгерімін көрсететін, салықтық төлемдердің жүктемесін неғұрлым төмен азайтуға және басқа да мүмкіндіктерге қол жеткізуге көмектесетін есеп саясаты қажет.

Халықаралық қаржылық есеп стандартына ауысуына байланысты есеп жүргізу қағидаларының ортақ болуы, ал одан есеп беру көрсеткіштерін салыстыра алу мүмкіндігі өзекті мәселелердің біріне айналды. Осы қағидаларды теориялық және тәжірибелік тұрғыдан жан-жақты зерттеп, қазақстандық бухгалтерлік есепті жүзеге асыруда қызығушылықтың негізі ретінде танылуы тиіс.

**Түйін сөздер:** есеп саясаты, баланс, актив, пассив, бухгалтерлік есеп, капитал, меншікті капитал, қарыз капиталы, қаржылық жағдай, табыс, шығын, залал, өнім, өндіріс, аудит.

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## ЭКОНОМИЧЕСКИЕ МЕХАНИЗМЫ ПРОВЕДЕНИЯ И ОРГАНИЗАЦИИ УЧЕТНОЙ ПОЛИТИКИ НА ПРЕДПРИЯТИИ

**Аннотация.** Учетная политика – система, полностью отражающая методы применения, исполнения итогового отчета в течение нескольких отчетных лет, а также получение дополнительной информации об изменениях в ходе рабочей деятельности и другие обстоятельства. Внедрение международного стандарта учета позволит значительно повысить качество и эффективность контроля, даст предприятиям определенную самостоятельность в использовании наиболее обоснованных систем учета с указанием их особенностей, специфики, техники и технологии в организации производства, труда и управления.

На сегодняшний день бухгалтеры занимаются не только ведением счетов, но также и планированием, принятием решений, контролем, оценкой хозяйственной деятельности, работой по аудиторской проверке. Также бухгалтеры должны обеспечивать пользователей учетной информации необходимыми данными, независимо от того, являются ли они внутренними или внешними пользователями.

Таким образом, учетная политика представляет собой совокупность внутренних правил, характерных для системы бухгалтерского учета, отобранных и последовательных, которые используются в практической сфере хозяйственной деятельности организаций. Содержание учетной политики отражает пути оптимального и эффективного использования методов учета для характеристики финансовых результатов и требований проведения хозяйственной деятельности организаций. Учетная политика состоит из совокупности принципов учета, методов и правил, применяемых организациями для составления итогового финансового отчета, а также положений, принятых для раскрытия практического содержания хозяйственной деятельности организаций. Учетная политика является одним из основных внутренних нормативных документов организации. Она контролирует процесс ведения учета в организации в соответствии с требованиями норм, выполняющих функции бухгалтерского учета, регулирующиеся на внешнем, законодательном, методологическом и методическом уровне.



Каждая организация вынуждена заново пересматривать требования и условия постоянно меняющегося рынка, а также под возрастающим давлением конкуренции со стороны финансового управления организацией и вопросы учетной политики, потому что в настоящее время эти вопросы имеют не менее важное значение для компаний, чем их производственные возможности. Поэтому организациям необходима учетная политика, обеспечивающая информированность и высокую достоверность отчетных показателей, отражающая баланс интересов группы пользователей отчетной информации, помогающая минимизировать нагрузку налоговых платежей и достичь других возможностей.

В связи с переходом на международные стандарты финансовой отчетности одним из наиболее актуальных вопросов стало единство принципов ведения учета и возможность сравнения с ними показателей отчетности. После исследования этих принципов как с теоретической, так и практической точки зрения, они должны стать источником интересов в функционировании казахстанского бухгалтерского учета.

**Ключевые слова:** учетная политика, баланс, актив, пассив, бухгалтерский учет, капитал, собственный капитал, заемный капитал, финансовое положение, прибыль, расход, убыток, продукт, производство, аудит.

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