

• •

In modern conditions, there is a need for further development of theoretical and methodological accounting standards. The problem of non-conformity of accounting models is not unique, inherent only in Kazakhstan, it is global in nature. In the process of working with compilers and users of financial reports, problem of unifying financial accounting arises around the world.

The trend towards the globalization of capital markets makes it necessary to create a single system of financial accounting. Awareness of this need is a driving step forward towards the establishment of international accounting and auditing standards.

01.01.2003 .;

01.01.2005 .;

01.01.2006 .;

(

) 2010 ., (

2013).

1. , ,

, .

. ,

, .

- .

1991 1997 .

16 « »,

29 « ».

. 2. -

.

.

3. - ,

. ,

, , - ,

,

. 36- ,

.

4. « ».

, ,

. : « -

, ,

».

5. « »

. 21 ,

, . 21

, .

[3].

6.

7.

8.

9.

10.

» 45-48 2004 ., «
-
(www.minfin.kz) «
i i ,
»[3].

1. , :
- :
() .
 2. - ;
 3. -
- 01.01.2008 .
- 2009 . « » «
»,
(.4 .56).

-

,

:

;

;

;

;

;

;

,

:

,

,

.

.

1.

:

;

;

.

1.

| | |
|-----|-----|
| | |
| - | - ; |
| ; | ; |
| - , | - ; |
| , | - ; |
| ; | - ; |
| - , | - , |
| , | ; |
| ; | - ; |
| - , | ; |
| , | ; |

| | |
|--|---|
| <p style="text-align: center;">;</p> <p>-</p> <p style="text-align: center;">,</p> <p style="text-align: center;">;</p> <p>-</p> <p style="text-align: center;">;</p> <p>-</p> <p style="text-align: center;">.</p> <p style="text-align: center;">:</p> | <p style="text-align: center;">-</p> <p style="text-align: center;">,</p> <p style="text-align: center;">;</p> <p>-</p> <p style="text-align: center;">;</p> <p>-</p> <p style="text-align: center;">-</p> <p style="text-align: center;">.</p> |
| <p style="text-align: center;">:</p> | |

. [4]

;

[5].

. - ,

,

. , , ,

.

- , , ,

,

.

- ,

,

.

[6].

:

1.

2.

,

3.

:

4.

5.

,

6.

7.

8.

1.

2.

3.

5.

1. . . . , : -
.: - , 2004.-328 .,
.- , «
», 2008, -208 .

2. “
” (26 1995 . 2732,
17.07.2009).
3. www.minfin.gov.kz
4. . . , . . ,
. « LEM».- , 2008. .1-
420 .
5. . . . : . - .:
- « », 2001. - 288 .
6.
- .: - , 2006.