



Студенттер мен жас ғалымдардың
«ҒЫЛЫМ ЖӘНЕ БІЛІМ - 2018»
XIII Халықаралық ғылыми конференциясы

СБОРНИК МАТЕРИАЛОВ

XIII Международная научная конференция
студентов и молодых ученых
«НАУКА И ОБРАЗОВАНИЕ - 2018»

The XIII International Scientific Conference
for Students and Young Scientists
«SCIENCE AND EDUCATION - 2018»



12th April 2018, Astana

**ҚАЗАҚСТАН РЕСПУБЛИКАСЫ БІЛІМ ЖӘНЕ ҒЫЛЫМ МИНИСТРЛІГІ
Л.Н. ГУМИЛЕВ АТЫНДАҒЫ ЕУРАЗИЯ ҰЛТТЫҚ УНИВЕРСИТЕТІ**

**Студенттер мен жас ғалымдардың
«Ғылым және білім - 2018»
атты XIII Халықаралық ғылыми конференциясының
БАЯНДАМАЛАР ЖИНАҒЫ**

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XIII Международной научной конференции
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**PROCEEDINGS
of the XIII International Scientific Conference
for students and young scholars
«Science and education - 2018»**

2018 жыл 12 сәуір

Астана

УДК 378

ББК 74.58

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«Ғылым және білім – 2018» атты студенттер мен жас ғалымдардың XIII Халықаралық ғылыми конференциясы = XIII Международная научная конференция студентов и молодых ученых «Наука и образование - 2018» = The XIII International Scientific Conference for students and young scholars «Science and education - 2018». – Астана: <http://www.enu.kz/ru/nauka/nauka-i-obrazovanie/>, 2018. – 7513 стр. (қазақша, орысша, ағылшынша).

ISBN 978-9965-31-997-6

Жинаққа студенттердің, магистранттардың, докторанттардың және жас ғалымдардың жаратылыстану-техникалық және гуманитарлық ғылымдардың өзекті мәселелері бойынша баяндамалары енгізілген.

The proceedings are the papers of students, undergraduates, doctoral students and young researchers on topical issues of natural and technical sciences and humanities.

В сборник вошли доклады студентов, магистрантов, докторантов и молодых ученых по актуальным вопросам естественно-технических и гуманитарных наук.

УДК 378

ББК 74.58

ISBN 978-9965-31-997-6

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ұлттық университеті, 2018

СЕКЦИЯ 7. ЭКОНОМИЧЕСКИЕ НАУКИ

Подсекция 7.1 Бухгалтерский учет и аудит в цифровой экономике: проблемы и перспективы

UDC 338.3

IMPLEMENTATION OF ELECTRONIC INVOICES IN THE REPUBLIC OF KAZAKHSTAN

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On the 16th of October in 2015, the heads of state of the Eurasian Economic Union signed documents on the implementation of Kazakhstan's tariff obligations as part of the WTO accession. In this regard, Kazakhstan undertook obligations to prevent the export of goods to 3,800 positions, which are on the list of seized goods imported to the territory of the Republic of Kazakhstan. In order to implement these decisions, Kazakhstan should create a new system of accounting.

At the time of signing the documents in Kazakhstan an electronic information system was already implemented. As a result, it was decided to use this as a basis for creating a system for recording and controlling the movement of.

Currently all commercial activity is operating through electronic workflow. In that case paper invoices become inconvenient for organizations. The difficulty is especially distributed over large organization. The main reason of it is significant increase in cost of processing, checking, delivery and storage of paper invoices.

Using of electronic invoices have a lot of advantages. One of them is reducing of cost for postal services and archiving of paper documents. Besides that, a lot of losses are prevented and document delivery is guaranteed. Also, the transmission rate is increased compare to ordinary invoices.

Implementation of electronic invoices will solve the problem of their storage as well as the search for the required document during the tax audit.

Electronic invoices make the system of relations transparent, but also creates opportunities for the introduction of various tools of the risk management system.

The Finnish company «Basware» - one of the leading manufacturers of automated invoice processing systems and operator of the international network for the exchange of electronic commercial documentation - conducted a survey on working with electronic accounts. More than 2 thousand respondents from Finland (442), USA (88), Western Europe (288), Australia (74), Sweden and Denmark (451) and from other countries (30) participated in the study. To the question "Why go to electronic accounts?"

The respondents answered:

- Acceleration of the processes of working with accounts, which ultimately affect the turnover of money (72% of 100%);
- reduction of costs for these processes (71%);
- reducing the number of errors in the issuance of accounts (46%);
- saving paper (46%);
- improvement of interaction with counterparties (37%).

According to the calculations of Western experts, the introduction of electronic invoices will help to save 60-80% of costs, compared with the traditional system of paper turnover of invoices.

Thus, on average, the business saves 1-2% of the turnover, switching from paper invoices to electronic invoices and optimizing the processes associated with this transition. Electronic invoices will be the key to automating the entire supply chain and efficient financial management of the enterprise [2].

According to the Directive of European Union, all member countries of the EU allow using electronic invoices. Invoices can be employed in transactions between a single state and also between members of the European Union. Besides, they are mandatory in 15 countries when there is interaction with the public sector.

Nowadays in Kazakhstan, in respect of all international experience, as well as the peculiarities of taxation, electronic invoice start developing in accounting system.

As a result, since July 1, 2014 in Kazakhstan, on a voluntary basis, organizations can issue invoices electronically.

Information system "Electronic invoices" (IS ESF) allows discharging and exchange invoices in electronic form between the participants of trading operations in real time.

In that case, the Tax Committee of the Ministry of Finance of the Republic of Kazakhstan established a working group to develop methodological issues related to the introduction of electronic invoices, which includes employees of the MF RK, as well as business representatives. So, their participants are: individuals; Individual entrepreneurs, individuals engaged in private practice; legal entities (their structural subdivisions).

This group works on determining the form of the electronic invoice, along with the procedure of issuing, sending, receiving, registering, processing, transferring and receiving an electronic invoice.

After that, on January 1, 2017, electronic invoices were carried out exclusively in electronic format for all VAT payers. The transition of electronic invoices to a mandatory statement is proposed in several stages. Since January 1, 2018 - large taxpayers subject to monitoring, since January 1, 2019 - VAT payers. Similarly, the introduction of accompanying invoices for all goods to begin with January 1, 2019, which is provided in the Tax Code from January 1, 2017.

A lot of questions which are related to the tax system, to be more specific most common changes in tax system, was presented in VII Conference of accountants of Kazakhstan in 2018. One of the main topic was about electronic invoice. On that Conference Alfia Suvorova (a software specialist of 1C) explained the actual issue of the implementation and application of electronic invoices in 2018 [1].

References:

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UDC 338.3

ACCOUNTING PROFESSION IN THE DIGITAL AGE

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Accounting is one of the professions that can adapt quickly to the requirements and competencies of the present times. It has a rooted tradition and historical background [1]. The accounting profession, which has undertaken the necessary transformations without breaking away from its basic principles in coordination with all technological transformations since the period of record-keeping was occurring by hand, plays a critical role in the decision-making processes of