

**APPROVED**  
**at the meeting of the Academic**  
**Council of NJSC Al-Farabi**  
**Kazakh National University**  
**Protocol №14 dated 16.06.2026**

**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.

Block	Marks
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 Conducting the Entrance Examination**

1. Applicants to the doctoral program in the group of educational programs “D148 – Logistics” are required to write a problem-oriented/thematic essay. The essay must contain at least 250 words.

The purpose of the essay is to assess the applicants’ analytical and creative abilities, demonstrated through their capacity to develop their own arguments based on theoretical knowledge, as well as social and personal experience.

Types of essays:

- Motivational essay – revealing the applicant’s motivations and aspirations for engaging in research activities;

- Scientific and analytical essay – substantiating the relevance and methodology of the proposed research;
- Problem-oriented/thematic essay – reflecting various aspects of scientific knowledge within the relevant subject area.

2. The electronic examination ticket consists of 3 questions.

### **Topics for Preparation for the Entrance Examination in the Profile of the Educational Program Group:**

#### **Discipline: Auditing**

Topic 1. Organization and Regulatory Framework of Auditing Activities in the Republic of Kazakhstan

Subtopics: Development and evolution of auditing in Kazakhstan. Subject, objects, and functions of auditing. The system of regulation of auditing activities.

Topic 2. Information Base, Objectives, and Approaches to Conducting an Audit

Subtopics: The concept of the audit information base. Audit of financial statement elements. Object-oriented approach to conducting an audit. Cycle approach to conducting an audit.

Topic 3. Audit of the Purchasing Cycle

Subtopics: Relationship between accounts within the purchasing cycle. Areas of audit examination. Sources of information in auditing the purchasing cycle. Criteria for the accuracy of purchasing cycle accounts in financial statements. Testing of internal controls within the purchasing cycle.

Topic 4. Audit of the Production Cycle

Subtopics: Relationship between accounts within the production cycle and areas of audit examination. Sources of information in auditing the production cycle. Verification of the correctness of determining production costs. Analysis of the reasonableness of overhead costs and methods of their allocation among cost objects.

Topic 5. Audit of the Sales Cycle and Formation of Financial Results

Subtopics: Relationship between accounts within the sales (revenue) cycle and areas of audit control. Sources of information in auditing the sales cycle and financial results. Verification of the correctness of revenue recognition from product sales. Main assertions subject to examination during the audit. Verification of the existence and legal validity of accounts receivable recorded in the balance sheet. Testing of internal controls over the sales cycle and financial results.

Topic 6. Audit of Cash and Cash Equivalents

Subtopics: Audit of cash on hand. Audit of cash held in banks and other accounts. Audit of accountable (advance) payments. Main assertions subject to examination during the audit. Tests of internal controls over cash transactions.

Topic 7. Audit of Long-Term Assets

Subtopics: Audit of intangible assets. Audit of property, plant, and equipment (fixed assets). Audit of depreciation and amortization of long-term assets. Main assertions subject to examination during the audit. Tests of internal controls over long-term assets.

Topic 8. Audit of the Investment Cycle

Subtopics: Relationship between accounts within the investment cycle. Areas of audit control. Sources of information in auditing the investment cycle. Criteria for the correctness of investment cycle items.

Topic 9. Audit of Liabilities and Equity

Subtopics: Audit of equity. Audit of payroll settlements. Audit of tax liabilities. Audit of accounts payable.

Topic 10. Analysis in Auditing

Subtopics: Content and main procedures of auditing the financial condition of an enterprise. Analysis of financial stability, solvency, and business activity of the enterprise. Assessment of balance sheet liquidity and results of financial and economic activities.

Topic 11. Final Stage of the Audit

Subtopics: Procedures performed at the final stage of the audit. Recommendations to the client. Evaluation of the results of the audit engagement. Subsequent events.

Topic 12. Other Types of Audit and Related Services

Subtopics: Internal audit. Environmental audit. Operational audit. Audit of charitable organizations.

Topic 13. Main Provisions of International Standards on Auditing (ISA)

Subtopics: ISA 220 “Quality Management for an Audit of Financial Statements”. ISA 300 “Planning an Audit of Financial Statements”. ISA 320 “Materiality in Planning and Performing an Audit”. ISA 700 “Forming an Opinion and Reporting on Financial Statements”.

### **Discipline: Financial Accounting (Advanced Level)**

Topic 1. Events After the Reporting Period

Subtopics: IAS 10. Recognition and measurement. Adjusting and non-adjusting events after the reporting period. Dividends. Going concern. Disclosure requirements.

Topic 2. Criteria for Reportable Segments

Subtopics: Definition of reportable segments. Primary and secondary reporting formats. Business and geographical segments.

Topic 3. Short-Term Employee Benefits

Subtopics: Employee Benefits (IAS 19). Profit-sharing and bonus plans. Post-employment benefits. Multi-employer pension plans. State pension plans.

Topic 4. Impairment of Assets

Subtopics: Asset impairment and the scope of IAS 36 “Impairment of Assets.” Recoverable amount. Accounting for impairment losses.

Topic 5. Accounting for Revaluation and Impairment of Assets

Subtopics: Provisions, contingent liabilities, and contingent assets (IAS 37). Provisions and other liabilities. Relationship between provisions and contingent liabilities. Classification of provisions and contingent liabilities.

Topic 6. Accounting for Non-Current Assets Held for Sale

Subtopics: Scope of IFRS 5. Recognition criteria for non-current assets held for sale. Initial and subsequent measurement of non-current assets held for sale. Specific features of impairment of non-current assets held for sale.

Topic 7. Lease Accounting

Subtopics: Accounting for leases by lessees. Accounting for leases by lessors. Sale and leaseback transactions.

Topic 8. Accounting for Investment Property

Subtopics: Concept of investment property. Approaches to the classification of assets as investment property. Alternative methods of accounting for investment property.

Topic 9. Accounting for Financial Instruments: Financial Assets and Liabilities

Subtopics: Financial instruments, their nature and characteristics. Fair value. Recognition and measurement of financial assets and financial liabilities.

Topic 10. Accounting for Financial Instruments: Hybrid and Derivative Financial Instruments

Subtopics: Fair value and methods for determining fair value. Hybrid and derivative financial instruments.

Topic 11. Taxes in Financial Statements

Subtopics: Current income taxes. Illustration of the concept of deferred taxes. Tax base. Taxable temporary differences.

Topic 12. Accounting for Foreign Currency Transactions

Subtopics: Initial recognition and subsequent measurement. Procedures for translating functional currency into the presentation currency. Recognition of exchange differences and their presentation

in financial statements.

Topic 13. Accounting for Business Combinations

Subtopics: Steps of the acquisition method. Recognition and measurement of acquired identifiable assets, assumed liabilities, and non-controlling interests. Goodwill arising from the acquisition of a subsidiary.

Topic 14. Consolidated Financial Statements: Statement of Financial Position (SFP)

Subtopics: Purpose and general principles of consolidation. Consolidated Statement of Financial Position (SFP). Consolidation adjustments.

Topic 15. Consolidated Financial Statements: Statement of Profit or Loss and Statement of Changes in Equity (SOCIE)

Subtopics: Preparation of the Consolidated Statement of Profit or Loss and Other Comprehensive Income. Unrealized profit within the group. Consolidated Statement of Changes in Equity (SOCIE).

Topic 16. Accounting for Investments in Associates and Joint Ventures

Subtopics: Equity method. Accounting for transactions between an investor and an associate or between an investor and a joint venture. Impairment losses.

Topic 17. Specific Features of Accounting for Joint Arrangements

Subtopics: Joint operations and joint control. Types of joint arrangements. Accounting procedures for joint arrangements.

Topic 18. Accounting Policies, Changes in Accounting Estimates, and Errors

Subtopics: Circumstances requiring changes in accounting policies. Procedures for changes in accounting estimates. Disclosure of changes and accounting treatment of corrections of prior-period errors.

Topic 19. Selected IFRS Provisions

Subtopics: Objective and scope of IAS 34 “Interim Financial Reporting.” Objective and scope of IAS 41 “Agriculture.” Objective and scope of IAS 21 “The Effects of Changes in Foreign Exchange Rates.” Objective and scope of IFRS 15 “Revenue from Contracts with Customers.”

### **Discipline: Strategic Management Accounting and Analysis**

Topic 1. The Essence and Role of Strategic Accounting in the Management Accounting System

Subtopics: The impact of a changing environment on management accounting systems. Innovative solutions in advanced management accounting systems. Functions of management accounting in modern conditions.

Topic 2. Functions and Features of Strategic Management Accounting and Analysis (SMAA) in Modern Conditions

Subtopics: Essence, objectives, and tasks of strategic management accounting. Essence, objectives, and tasks of strategic analysis. Methods of strategic management accounting and analysis.

Topic 3. Strategic Management Accounting as the Information Base of an Organization’s Management System

Subtopics: Internal and external sources of information for strategic management accounting. Objects of strategic management accounting. Main requirements for strategic management accounting.

Topic 4. Cost Accounting in Strategic Management Accounting

Subtopics: Classification of costs in strategic management accounting. Strategic costs. Accounting for strategic costs.

Topic 5. Cost Estimation

Subtopics: Determination of cost functions based on the highest and lowest values of the cost driver. Least squares method. Other approaches to estimating cost functions.

Topic 6. Strategic Cost Analysis

Subtopics: Strategic cost accounting. Methods of strategic management analysis based on management accounting.

Topic 7. Cost Management

Subtopics: Value chain analysis. Target costing. Just-in-Time (JIT) system. Total Quality Management (TQM). Balanced Scorecard. Other approaches to cost management.

Topic 8. Activity-Based Costing (ABC)

Subtopics: Comparison of traditional and activity-based costing systems. Procedure for developing an activity-based costing system.

Topic 9. Cost–Volume–Profit (CVP) Analysis

Subtopics: Essence of cost–volume–profit analysis. Mathematical approach to cost–volume–profit analysis. Graphical approach to cost–volume–profit analysis. Assumptions of break-even analysis.

Topic 10. Relevance, Special Studies, and Managerial Decision-Making

Subtopics: Definition of relevance and special studies. Special pricing decisions. Product mix decisions under capacity constraints. Make-or-buy decisions and the concept of opportunity costs. Decision-making under conditions of risk and uncertainty.

Topic 11. Pricing

Subtopics: Fundamentals of enterprise pricing. Profit maximization model as an approach to pricing. Pricing strategies.

Topic 12. Transfer Pricing and Financial Performance Indicators of Divisions

Subtopics: Essence of transfer pricing. Comparative analysis of transfer pricing methods. Financial indicators for evaluating the performance of organizational divisions.

Topic 13. Analysis of Investment Decisions

Subtopics: Time value of money. Discounting. Methods of investment project evaluation based on discounted cash flows. Payback period and accounting rate of return on investment. The impact of inflation on capital investment appraisal. Taxation and investment decisions.

Topic 14. Management of Enterprise Performance Indicators

Subtopics: Financial and non-financial performance indicators. Ways to improve performance indicators and consideration of external factors. Evaluation of the performance of non-profit organizations and the public sector.

Topic 15. The Concept and Role of Strategic Budgeting in Organizational Management

Subtopics: Strategic budgeting. Problems and prospects for the development of budgeting in modern organizations.

Topic 16. Strategic Management Reporting

Subtopics: Strategic management reporting. Types of strategic management reports. Main forms of strategic management reporting.

### III. List of References

#### Main References

1. Alekseeva, I. V., Bogataya, I. N., & Kizilov, A. N. (2019). *Business Audit: Study Guide*. Rostov State University of Economics (RINH). Rostov-on-Don: Publishing and Printing Complex of RSEU (RINH). 294 p. Available at: <https://biblioclub.ru/index.php?page=book&id=567397>.
2. Vakhrushina, M. A., Sidorova, M. I., & Borisova, L. I. (2018). *Strategic Management Accounting: Textbook*. Moscow: KNORUS. 184 p.
3. Demina, I. D. et al. (2018). *Modern Concepts of Management Accounting and Controlling: Study Guide* [Electronic Resource]. Saratov: IPR Media. 207 p.
4. Pislegina, N. V., & Filipyev, D. Yu. (2020). *Audit: Textbook*. Financial University under the Government of the Russian Federation, Altai Branch. Moscow–Berlin: Direct-Media. 279 p. Available at: <https://biblioclub.ru/index.php?page=book&id=573759>.
5. *ACCA DipIFR (Russian) Examination Preparation Materials: ACCA DipIFR Study Guide*. Moscow: PwC, 2018. 612 p.

#### Additional References

1. Vandler, V. B. (2015). *Management Accounting (with Elements of Financial Accounting)*. Moscow: Infra Publishing.
2. DeFliese, P. L., Jaenicke, H. R., & O'Reilly, V. M. (2015). *Auditing* (translated from English). Edited by Ya. V. Sokolov. Moscow: Audit, UNITY. 340 p.
3. Kazakova, N. A. (2019). *Modern Strategic Analysis* (3rd revised and updated edition). Moscow: Yurait Publishing. 469 p.
4. Otvarukhina, N. S. (2017). *Modern Strategic Analysis*. Moscow: Yurait Publishing. 427 p.
5. Sakenova, Z. M., & Sakenov, N. A. (2019). *Audit: Study Guide*. Nur-Sultan: Turan-Astana Publishing. 166 p.
6. Horngren, C. T., & Foster, G. (2015). *Accounting: A Management Perspective* (translated from English). Edited by Ya. V. Sokolov. Moscow: Finance and Statistics Publishing.
7. Li, W. S. (2018). *Strategic Management Accounting: A Practical Guidebook with Case Studies*. Singapore: Springer Nature Singapore Pte Ltd. 261 p.
8. Alawattage, C., & Wickramasinghe, D. (2019). *Strategizing Management Accounting*. New York. 394 p.

### **Regulatory and Legal Framework**

1. Civil Code of the Republic of Kazakhstan (General and Special Parts).
2. Law of the Republic of Kazakhstan “On Accounting and Financial Reporting” dated February 28, 2007, No. 234-III.
3. Law of the Republic of Kazakhstan “On Auditing Activities” dated November 20, 1998, No. 304-I (with amendments and additions).
4. International Financial Reporting Standards (IFRS) as of January 1, 2024.
5. International Standards on Auditing (ISA) as of January 1, 2024.
6. On Approval of the Action Plan for the Implementation of the Concept for the Development of Public Administration in the Republic of Kazakhstan until 2030. Available at: <https://adilet.zan.kz/rus/docs/P2100000470>.
7. Concept for the Development of Public Administration in the Republic of Kazakhstan until 2030: Building a Human-Centered Model – “People First”. Available at: <https://adilet.zan.kz/rus/docs/U2100000522>.