

6 Концепция перехода Республики Казахстан к устойчивому развитию на 2007-2024 гг.

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### **ТҮЙІН**

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#### **Қазақстан Республикасының мұнай-химия өнеркәсібіндегі «жасыл» экономика тұжырымдамасының аспектілері**

*Беріліп отырған мақалада Қазақстан Республикасының мұнай-химиялық кешені мысалында елдің өнеркәсіптік салаларын дамытудың «жасыл» экономика принциптеріне сәйкестігін бағалау ұсынылған. Зерттеу тақырыбының өзектілігі «жасыл» аз көміртекті экономика құру қажеттілігінен туындаған. «Жасыл» экономика тұжырымдамасын іске асыру өнеркәсіптің бір қатар салаларын технологиялық жаңарту үшін маңызды ынталандыру болып табылады. Қазақстан Республикасының мұнай-химия өнеркәсібіндегі «жасыл» экономика бағыттарын анықтау бойынша жұмыс атқарылған және өнеркәсіптік өндірістің мұнай-химия саласында «жасыл» экономика қағидаттарын енгізу бойынша талдау жасалған.*

**Түйін сөздер:** «жасыл» экономика, тұжырымдама, сәйкестік бағасы, мұнай-химиялық кешен.

### **RESUME**

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#### **«Green» economy concept aspects in the petrochemical industry of the Republic of Kazakhstan**

*In this article it is considered a compliance assessment of developing industrial sectors of the country to the principles of «green» economy based on the example of the petrochemical complex of the Republic of Kazakhstan. Relevance of the research is caused by the need to build «green» low-carbon economy. The implementation of «green» economy concept will be a strong incentive for technological renovation for the numbers of industries. The directions of the «green» economy in the petrochemical industry of the Republic of Kazakhstan have been determined, as well as an analysis of international experience to implement the principles of «green» economy in the petrochemical industry has been carried out.*

**Key words:** «green» economy, concept, compliance assessment, petrochemical complex.

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### **Problems at assessment of auditor risk and ways of decision**

**Annotation.** *The paper presents essence, types of auditor risk, interrelation of its components. The article considers the reasons of risks presence and solution of the risks found by the auditor while testing computer information systems.*

**Key words:** *auditor risk, inherent risk, risk of control tools, risk of no detection, components of auditor risk.*

Entry of Kazakhstan into world economic system includes need of auditor activity construction taking into account requirements of the international standards of audit.

According to the International standard of audit 200 “Common purposes of the independent auditor and carrying out audit according to the International standards of audit”, the purpose of audit is giving the auditor

opportunity to express opinion concerning whether the financial statement (on all essential aspects) according to the established bases of financial statement (i.e. normative documents) is prepared [1].

The present stage of economic reforms is characterized by increase of the importance and audit role as instrument of measurement and increase of reliability of the economical and administrative information which most part is formed in system of the enterprise accounting, financial and management accounting, synthesized in its reporting.

The auditor risk is the risk which is assumed by the auditor, giving the conclusion about complete certainty of the external reporting data while there are possible mistakes and admissions which haven't come into the view of the auditor. Not always it is possible on results of audit inspection to open all essential violations. The reasons of it can be objective (audit optionality, etc.) and subjective (skill level and competence of the auditor, etc.). In this regard when carrying out audit inspection there always is a certain degree of auditor risk.

The purpose of the auditor consists in identifying and estimating of risks of the essential distortions caused by fraud or mistake, at the level of financial statement and statements on the basis of the subject knowledge and his environment, including system of subject internal control, thus, providing the basis for working out and implementation of reciprocal actions on the estimated risks of essential distortions [2].

In system of auditor activity regulation this question according to auditor risk is considered in the International standard of audit 315 "Identification and assessment of risks of essential distortions on subject knowledge basis and his environment".

The auditor has to receive an idea about accounting and internal control systems, sufficient for audit planning and working out of effective approach for audit. The auditor has to use professional judgment for auditor risk assessment and carrying out the auditor procedures necessary to decrease this risk to admissible low level. The auditor risk is the risk, that the auditor will express inappropriate opinion in cases when the financial statements contain essential distortions [3]. The auditor risk is criterion of auditors work quality, at the base of its assessment lays their professional opinion.

The auditor should use professional judgment to estimate auditor risk and develop auditor procedures necessary decrease this risk to acceptable low level.

The auditor risk includes the following components:

- inherent risk consisting in susceptibility of balance sheets and operations to mistakes which can be essential. The risk of essential mistakes is present, despite existence of internal control;
- control risk or risk of control tools – risk of essential mistakes won't be prevented or found while procedures of internal control;
- risk of non-detection – risk of essential mistakes won't be found by internal control and auditor procedures. This risk is subdivided into:

a) tested risk – risk of that the wrong results will be received because not all elements were tested (checked);

b) non-tested risk – risk of definition and application of auditor procedures was wrong and will lead to wrong results.

The auditor risk can be measured according to qualitative scale (high, average and low) and by probabilistic assessment from 0 to 100 %.

The summary of components of auditor risk is presented in Figure 1.

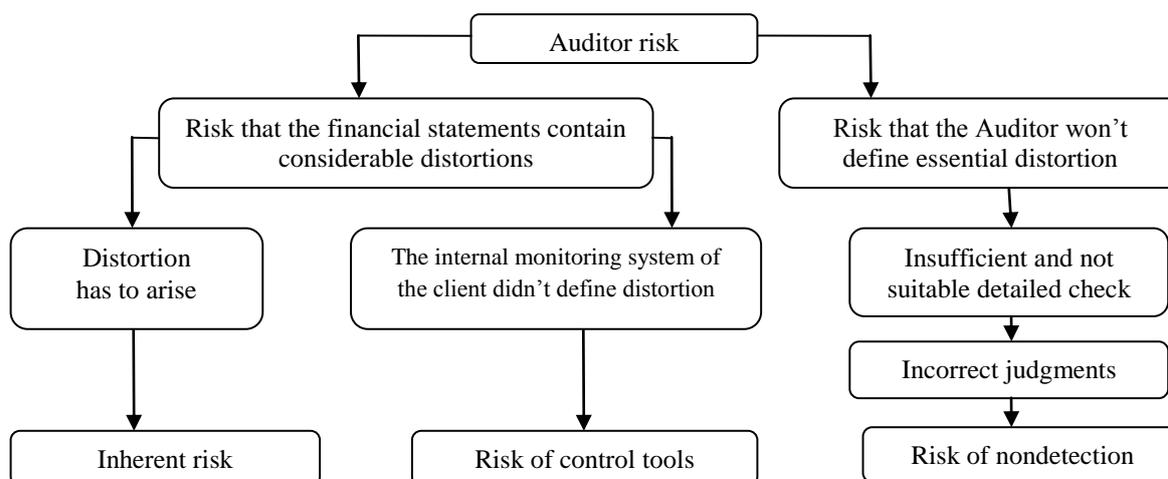


Figure 1 – Components of auditor risk

Each of these risks contains uncertainty and doesn't allow to define precisely degree of their influence on other risks separately and on auditor risk in total.

The inherent risk and risk of control tools are for audit organization probability of presence of mistake in the client reporting, and risk of no detection is probability of no detection of this mistake.

At the beginning of audit it is possible to estimate the level of inherent risk only approximately. Estimating inherent risk, the auditor has to consider the following major factors:

- character of the client business;
- honesty of administration;
- motives of the client's behavior;
- results of the previous audit;
- initial and repeated audit;
- relationships with affiliated and dependent firms;
- nonconventional operations;
- professionalism of the personnel;
- balance of accounts and the size of the sums according reporting sheets;
- quantity and structure of the client's operations, etc.

In spite of the fact that there are no exact rules for definition of inherent risk level, auditors are, as a rule, conservative in the estimates. The majority of auditors and under the most favorable circumstances establish the level of inherent risk much higher than 50 %, and in the presence of reasonable expectation of essential mistakes - even at the level of 100 %. Risk of control tools the auditor seeks to establish this assessment at level below maximum (100 %). If the auditor concludes that the system of internal control is absolutely inefficient from the point of view of prevention or no detection of mistakes, in this case the auditor will define risk of control in 100 %. The more effective system of internal control is, the lower the control risk level is.

Before establishing control risk level below maximum level, i.e. less than 100, auditors have to execute the following procedures: to examine system of internal control of the client; on the basis of it to estimate, how well it works; to test efficiency of the control moments where the structure forms the system of internal control. The risk of non-detection defines number of evidence which the auditor plans to collect. At low risk level of non-detection the auditor disagrees to assume big risk of not found mistakes' identification because of a lack of certificates therefore in this case it is necessary to receive bigger number of evidence. When the auditor is ready to assume big risk, evidence is required becomes less.

Quality value of auditor risk is carried out on the basis of judgment of the auditor about system effectiveness of internal control. The interrelation between components of auditor risk is presented in the Table 1.

Table 1 – Interrelation of auditor risk's components

The audit organization estimates the integral risks as:	The audit organization estimates risk of control tools as:		
	High	Average	Low
	thus the nondetection risk level which can be allowed, will be		
High	the lowest	below an average	average
Average	below average	Average	Above average
Low	average	Above average	the highest

After all risks will be defined and established the corresponding plan of audit, components of the plan for an inherent risk and risk of control aren't subject to change on the basis of the obtained auditor evidence. If auditor evidence shows that the mistakes exceeding the admissible sum are absent, the sum written down for this site is accepted. But if auditor evidence show existence of the mistakes exceeding the admissible sum from model it is necessary to refuse and do enough procedures with high degree of reliability to identify and quantitatively define existing mistakes. Level of auditor risk is subjectively established level of risk accepted for this audit organization which the audit organization is ready to assume and which consists of financial statements of the audited person can find mistakes after audit completion and providing the auditor report.

The lower level of auditor risk which was established for auditing organization, the bigger confidence is searched to receive the pro-audited financial statement that doesn't contain essential mistakes. The zero auditor risk means full confidence of it, and 100 % auditor risk – full uncertainty. Level of auditor risk can fluctuate in the range from 0 to 1 (from 0 to 100 %). The world practice shows that admissible degree of auditor risk shouldn't exceed 5 %. Nevertheless, the exact assessment of auditor risk isn't the self-purpose of audit organization.

In practice it is unreal to bring auditor risk to naught and economically inexpedient, however the audit organization when carrying out audit has to take necessary measures to lower auditor risk to reasonably minimum level.

In each case degree of minimization of auditor risk mainly depends on degree of interest of external users in authentic data of the audited person financial statements, and also on probability of emergence at the audited person of financial difficulties after audit report receiving about reliability of its reporting.

The risks connected with financial statements, include external and internal events and circumstances which can arise and negatively affect ability of the subject to initiate, write down, process and to generalize financial information which corresponds to statements of the subject guide in financial statements (Figure 2).

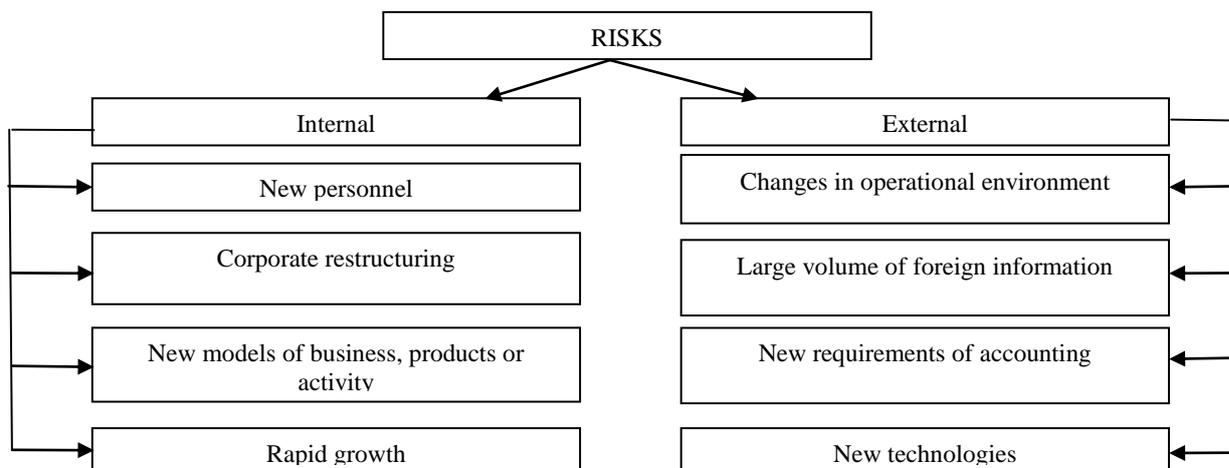


Figure 2 - Risks and reasons of their emergence

The main requirement to audit organizations when carrying out the enterprises' audit is studying the environment of its computer information systems, and also influence of the client's CIS on carrying out direct auditor process. It means that CIS has impact on audit procedures when receiving by the auditor understanding of accounting systems and internal control. The auditor has to have sufficient knowledge of CIS to estimate system of the client's internal control, estimate risks and to execute the corresponding tests of control and procedure in essence.

The risks which have arisen and found by the auditor when testing computer information systems can be solved in the following ways, presented in Figure 3.

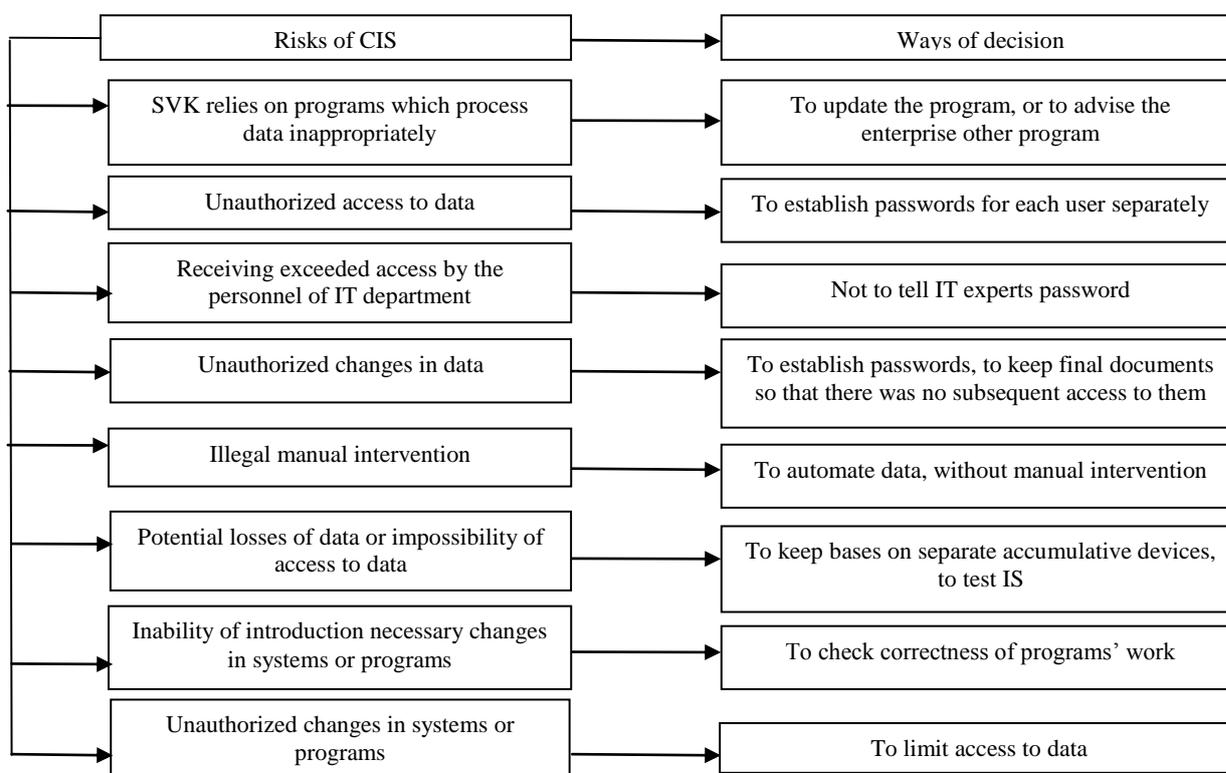


Figure 3 – The solutions of risks connected with computer information systems

For the solution of the revealed problems in the sphere computer information systems it is possible to recommend the following solutions to audit organizations:

- a) to enter "IT specialist" into the staff position;
- b) to sign the contract with the expert providing services in IT sphere.

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### *Аудиторлық тәуекелді бағалаудағы мәселелер және шешу жолдары*

*Осы мақалада аудиторлық тәуекелдің мәні, түрлері, оның компоненттерінің өзара байланысы көрсетілген. компьютерлік ақпараттық жүйелерді тестілеу кезінде аудитор тапқан тәуекелдердің туындау себептері және тәуекелдерді шешу жолдары қарастырылған.*

*Түйін сөздер: аудиторлық тәуекел, ажырамас тәуекел, бақылау құралдарының тәуекелі, табылмау тәуекелі, аудиторлық тәуекел компоненттері.*

## РЕЗЮМЕ

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### *Проблемы при оценке аудиторского риска и пути решения*

*В данной статье представлены сущность, виды аудиторского риска, взаимосвязь его компонентов. Рассмотрены причины возникновения рисков и пути решения рисков, обнаруженных аудитором при тестировании компьютерных информационных систем.*

*Ключевые слова: аудиторский риск, неотъемлемый риск, риск средств контроля, риск необнаружения, компоненты аудиторского риска.*