

**КЕНЖЕГАЛИ САҒАДИЕВ  
АТЫНДАҒЫ  
ХАЛЫҚАРАЛЫҚ БИЗНЕС  
УНИВЕРСИТЕТІ**



**KENZHEGALI SAGADIEV  
UNIVERSITY OF  
INTERNATIONAL BUSINESS**

**APPROVED**

**Chairman of the Academic Council**

*[Signature]*  
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**ENTRANCE EXAMINATION PROGRAMME FOR DOCTORAL STUDIES  
(ESSAY SECTION, MAJOR-SPECIFIC EXAM QUESTIONS)  
FOR EDUCATIONAL PROGRAM 8D04105 "AUDIT AND TAXATION"**

**Almaty, 2025**

The entrance examination program for the PhD program (essay block, profile examination questions) has been developed based on the Standard Rules for Admission to Educational Organizations implementing professional postgraduate educational programs, approved by the Resolution of the Government of the Republic of Kazakhstan dated October 31, 2018 (with amendments and additions), for conducting entrance examinations to the PhD program under the educational program 8D04105 "Audit and Taxation".

The program was discussed and received a positive decision at the meeting of the "Finance and Accounting" Department (Protocol № 8 dated «20» March 2025).

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## **1. General Provisions**

This program has been developed for the entrance examination for the PhD program in "Economics" under the educational program 8D04105 "Audit and Taxation".

The purpose of the exam: to assess the level of theoretical and practical training of applicants, their ability for independent scientific research, analysis of applied economic problems, and understanding of contemporary trends both at the national and global levels. The exam consists of questions covering key areas of economic science and its practical application.

General requirements for applicants:

- Deep understanding of fundamental theories and concepts of economics.
- Ability to critically analyze current problems and trends in the economic development of Kazakhstan and the world.
- Skills in applying quantitative and qualitative methods of analysis.
- Ability to formulate research hypotheses and propose solutions.
- Proficiency in academic writing and citation.

## **2. Sample list of essay topics and exam questions**

### **2.1 Sample ESSAY topics**

#### **Section 1: Audit: Theory and Practice**

1. Evolution of audit methodology in the context of digitalization of accounting.
2. The role of auditing in ensuring sustainable corporate governance.
3. Audit as a tool for minimizing corruption risks in the public sector.
4. Integration of artificial intelligence into the external audit process: challenges and prospects.
5. The role of internal audit in risk management at enterprises.
6. Ethics and independence of the auditor: modern threats and methods of protection.
7. Features of the audit of financial statements in the context of economic instability.
8. Quality of audit reports: the impact of standards and supervisory practices.
9. Audit of sustainable development: international practices and implementation opportunities in the CIS.
10. Comprehensive audit: synergy of financial, tax and environmental audit.

#### **Section 2: Taxation: practical aspects of application**

1. International tax planning and the problem of aggressive optimization.
2. Double taxation issues and ways to eliminate them.
3. Analysis of the tax potential of small businesses in Kazakhstan.
4. The role of the tax system in ensuring sustainable economic growth.
5. Tax burden and shadow economy: cause and effect relationship.
6. Digitalization of taxation: international experience and challenges of integration in Kazakhstan.
7. Tax competition and struggle for tax bases: global context.
8. Effectiveness of tax incentives: incentive or loss of budget?
9. Social justice in the tax system: theory and practice.
10. Tax administration in the era of Big Data.

Recommended ESSAY length: 700-800 words.

#### **Evaluation criteria:**

- Depth and completeness of the topic.



- Logicality and argumentation of the presentation.
- Availability of critical analysis and original ideas.
- Use of relevant literature and sources.
- Compliance with academic style and design requirements.
- Ability to defend your point of view during an interview.

## **2.2 Content and Topics of Exam Questions**

The exam covers key areas of audit and tax science and practice, divided into three main blocks, which include the following topics and disciplines:

### **Block 1: Fundamental concepts and theories of audit, legal framework, conceptual framework of audit**

The concept of "auditor independence". Risks associated with conflicts of interest in audit. What is the difference between internal and external audit. Determining the level of materiality in an audit. The main stages of the audit process. Professional judgment of the auditor. Types of audit evidence and their reliability levels. The impact of digitalization on the evidence collection procedure. The concept of "sustainability audit".

The role of internal audit in corporate risk management. Key features of small business audit. What is the difference between the audit of transnational companies and the audit of a local business. What IT tools are used in modern audit. Application of AI in audit.

What is an "ESG audit". What is the essence of an audit according to ISA international standards. The principles underlying the formation of an auditor's report.

Quality control in audit firms. The meaning of the concept of "audit risk". The importance of complying with the auditor's code of ethics. How is an audit performed in the public sector?

Evaluation of the internal control system of the audited entity. What signs indicate possible manipulation in reporting. What is a forensic audit and where is it used. How the role of the auditor changes in digital data exchange. What is the value of an audit for investors. What is a post-audit and where is it appropriate.

Evaluation of the transparency of the audit market in Kazakhstan. How is audit regulated in the EAEU countries.

Prospects for independent audit in the era of automation. The complexity of auditing startups.

The role of audit in disclosing non-financial statements. What threats can undermine confidence in the audit profession.

What is continuous audit. What aspects of audit require a personal approach to each client. How an audit helps to identify and prevent corporate abuse. What is the difference between an audit and an audit. What KPIs are appropriate to apply to the work of an auditor. How do you assess the future of the audit profession in the context of artificial intelligence. What is more important: compliance with procedures or audit performance?

### **Block 2: Current issues in the development of the tax system at the national level**

The purpose of the state tax system. What is the tax burden and how is it measured. The difference between direct and indirect taxes. What are the characteristics of a fair tax system. The impact of the tax system on the business environment. What is the tax base and how is it formed. Types of tax deductions. Tax optimization. How do you distinguish legal optimization from tax evasion?



What is BEPS and what is its essence. The mechanism of tax residency. Which taxes are most sensitive to economic fluctuations. How can tax policy stimulate investment. What do you mean by tax competition. What are the consequences of a tax amnesty. What is transfer pricing.

What are the difficulties of taxing cryptocurrencies. What are the signs of effective tax administration.

Electronic tax administration. How is the "polluter pays" principle implemented in taxes. What is tax discipline. What mechanisms stimulate voluntary payment of taxes. Evaluation of the VAT system in the Republic of Kazakhstan. Advantages of the patent taxation system. Impact of tax policy on the level of the shadow economy. What is tax control. What is the role of tax incentives in the economy.

Introduction of a global minimum tax. What taxes should finance the social sphere. Tax elasticity. What challenges does fiscal policy face in the digital era. How states fight offshore evasion. What is tax reform. What is the essence of "progressive taxation".

What principles of taxation do you consider a priority. Why is it important to avoid double taxation. What is a tax incentive and when is it effective. How is the effectiveness of the tax system measured. Why is it necessary to reform the taxation of e-commerce. Weaknesses of the tax system of Kazakhstan and ways to eliminate them.

### **Block 3: Internal audit and control procedures**

Internal audit and how does it differ from external audit. Role of internal audit in corporate governance. Contribution of internal audit to risk management. Main types of internal control. COSO model and its application. Importance of internal audit independence. Interaction of internal audit with the audit committee.

Key responsibilities of the head of internal audit. Effectiveness of internal audit assessment. Tools and techniques are used in internal control testing. Key risk indicators (KRIs) and how are they used in internal audit. Control self-assessments (CSA). How is internal audit planning conducted. How to perform a risk-based internal audit. Challenges of internal auditors in digital environments. What is continuous monitoring in internal control.

How does internal audit support fraud prevention. Stages of an internal audit engagement. How should internal audit reports be structured. Role of IT audit in internal control systems. How to evaluate the maturity of internal control systems. Internal control deficiencies and how are they addressed. How is follow-up on audit recommendations conducted.

What is a compliance audit. Role of internal audit in ESG reporting. How does internal audit ensure value addition to the organization. Three lines model in risk management. Integration of internal audit with enterprise risk management (ERM). Role of internal audit in crisis management. Ethical issues are faced by internal auditors. What are the key competencies for an internal auditor.

How is internal audit quality assurance conducted. Internal control frameworks besides COSO. How can internal audit leverage data analytics. What is process auditing and how is it performed. How to assess control environment in an organization. What is segregation of duties and why is it important. How does internal audit interact with external audit. What is operational audit and how does it differ from financial audit. How can internal audit influence strategic decision-making.



### Evaluation criteria:

Completeness and depth of the answer: How fully the topic of the question is covered, knowledge of the main concepts, theories and models.

Logic and structured: Clarity of presentation, consistency of arguments, ability to systematize information.

Analytical skills: Ability to analyze the presented data, identify cause-and-effect relationships, make reasonable conclusions.

Application of knowledge: Ability to apply theoretical knowledge to practical situations, including the specifics of the economy of Kazakhstan and global trends.

Erudition and critical thinking: Possession of additional information, ability to critically evaluate various approaches, operate with modern data and research.

Academic style of presentation: Correctness of terminology, absence of ambiguities.

### Basic literature

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