

Approved

at the meeting of the Educational-

methodical Bureaummen

Chairman Dean of the School

ALMA (K.Abdykhalykov

**GUIDELINES** FOR WRITING THE MASTER'S THESIS FOR SPECIALTY 6M050900 - FINANCE

Methodical recommendations for master's thesis writing. Specialty 6M050900 - «Finance».

Composers: d.e.s., professor P.Isakhova d.e.s., professor N.Nikiforova

The guidelines for writing the master's thesis for undergraduates in specialty 6M050900 "Finance" of Almaty Management University sets out the requirements for the design of the master's thesis, and the order of defense.

Considered at the meeting of the Department «Finance, accounting and audit»

d.e.s., professor

P.Isakhova 2015 year, № 2 from « 0/ » 10-/

## CONTENT

|   |                                                          | page |
|---|----------------------------------------------------------|------|
| 1 | Terms and Definitions                                    | 4    |
| 2 | Introduction                                             | 4    |
| 3 | General provisions                                       | 4    |
| 4 | Requirements to the master's thesis                      | 5    |
| 5 | Structure of the master's thesis                         | 6    |
| 6 | Organization of performing the master's thesis           | 9    |
| 7 | Requirements to design the master's thesis               | 10   |
| 8 | Order of presentation and protection the master's thesis | 14   |
| 9 | Procedure of public defense the master's thesis          | 17   |
|   | Application                                              |      |

#### 1 Terms and Definitions

- 1. Master program Professional Masters Professional training program of postgraduate education, aimed at training of scientific, educational and managerial personnel with the awarding of the academic degree "Master".
- 2. Master is a person educated at the master program.
- 3. Master's thesis is a final work that generalizes the results of independent scientific research of undergraduates in one of the urgent problems of particular specialty relevant branch of science.

#### 2 Introduction

The final stage of education process is a master's thesis. Master's thesis defines the level of professional qualifications of graduates and their mastery of their methodology of scientific knowledge and compliance with the acquired knowledge and skills requirements of the state educational standard of postgraduate education of the Republic of Kazakhstan.

Master's thesis is an independent scientific research in specific subject-professional sciences, which developed the theoretical position or solved a scientific problem of major socioeconomic importance, or scientifically grounded economic solutions, the implementation of which contributes significantly to the economic development of the country.

Master's thesis is the basis for the award of graduate academic master's degree in the relevant specialty.

These guidelines contain requirements for the master's thesis. They are intended to provide guidance on the selection of a student research topics, content, organization of training, writing and defending a thesis. Guidelines for writing a thesis (hereinafter - Recommendations) are developed in accordance with the Law of the Republic of Kazakhstan "On Education" dated July 27, 2007 № 319-III; State general standard of postgraduate education of Kazakhstan, Section 1. Master, approved by the Government of the Republic of Kazakhstan from 23.08.2012, #1080 and Model Regulations for the ongoing monitoring of progress, interim and final assessment of students in higher education institutions (as amended at 04.11.2013).

Main attention should be paid to the choice of the thesis theme, to work out a plan of its implementation and collection of the material, correctness of its presentation. Applications are provided the illustrations of the relevant sections for the proper execution of the thesis.

## 3 General provisions

Final certification of graduates is carried out as foreseen in the economic calendar and curriculum of specialties in the form of delivery of a complex examination and protection of master dissertation. Students of graduating course, who do not comply with the requirements of the individual curriculum and working training programs, remain on a second course of training without going through the summer semester.

Master student who has passed a comprehensive exam is allowed to defend the thesis. Admission to the thesis defense is approved by order of the university's head on the basis of submission of the SAC.

Master's thesis is done under the guidance of the supervisor. If necessary, it can be assigned to undergraduate scientific consultant on related branches of science. Supervisor must have a degree of Doctor or PhD or a doctorate PhD in profile and actively engage in research in this field of science.

Nominations supervisors of graduate students are considered on the Academic Council and approved by the Rector's order before two months for admission.

Scientific adviser:

- Given the task to carry out the master's thesis;

- Assisting in the development of the timetable of work for the whole period of implementation of the thesis;
  - Forming a program of scientific research work of a student;
  - Recommends that the basic literature and other sources relating to research;
- Sets the schedule of consultations, during which monitors the progress in the implementation of the research;
  - Sets the volume of all sections of the dissertation;
  - Coordinates the work of a student;
  - Planning of a student research internships.

Supervisor bears full responsibility as for the level of theoretical training of graduate students and timeliness of the dissertation, and for its content. Theme of master's theses developed graduating department, reviewed and approved at the University' EMC. Master's thesis is assigned to undergraduates for two months after the transfer of the Academic Council of the University and approved by the rector's order.

Master's thesis with the rationale and structure of the Implementation Plan of master's thesis, the plan of scientific publications, internships are reflected in the individual plan of a student.

Undergraduates who have passed a comprehensive exam with positive assessment from A to D are allowed to defense the thesis.

## 4 Requirements to the master's thesis

The main task of the master's thesis is to demonstrate the level of their academic qualifications and ability to conduct independent scientific research and solve specific scientific problems. This means that a candidate for a degree obtained in the study, the information must be set out in the form of text and illustrations, in its sole discretion to order the accumulated scientific evidence and to prove the scientific value and practical significance of certain provisions.

Writing a thesis reflects the ability of a student to conduct independent research and problem solving on issues of administrative activity of theoretical and practical nature. It is imperative familiar with the practice of a particular object and analysis of areas of its activities.

Thesis should reveal the ability of the author to expound scientifically and reasonably certain theoretical and methodological position of management science, to develop their own institutional arrangements, the ability to analyze the external and internal environment of the enterprise (organization) and to develop strategic solutions to improve the efficiency of the research object.

Master's thesis must meet the following requirements:

- be written individually comprise a plurality of new science-based theoretical and practical results and positions put forward by the author to protect the public, to have internal unity and indicate the author's personal contribution to science;
- be relevant and contain scientific novelty and practical significance;
- comply with the basic problems of the specialty, for which the protection of master's thesis;
- performed using modern methods of research and advanced information technologies;
- be based on the best international practices in the field;
- new solutions proposed by the author must be strictly argued and critically evaluated in comparison with other known before.

The thesis, which has practical significance, should provide information on the practical use of scientific results obtained by the author.

The thesis author must be cited and the sources quoted or borrowed materials and / or the results, including in respect of scientific works of the masters, performed by him as co-author, and alone.

In case of detection in the text of master's thesis the documented plagiarism of any kind (use of borrowed material without reference to the author and the source of borrowing, presentation of the work, written by another author, etc.) the thesis of a student is removed from consideration, regardless of the stage of the appraisal process (overcurrent on producing departments, public defense, re-examination of the dissertation at a meeting of the SAC) without the right to its protection and re-appeal.

Main scientific results of the dissertation must be published in scientific journals to confirm it. Graduate students on the profile program must have *at least one*, and graduate students on the scientific-pedagogical program, must have *at least two* publications in scientific journals and collections of materials of scientific and practical conferences.

Theses may be prepared and defended in Kazakh, Russian or English.

#### 5 Structure of the master's thesis

The volume of the master's thesis is 100-120 pages. Applications in specified amount of the master's thesis are not included.

Master's thesis contains the following structural elements:

- title page;
- resume of one page in Kazakh and Russian languages for thesis that is protected in English language;
  - content with indicated pages;
  - list of symbols and abbreviations (optional);
  - introduction:
  - main part, consisting of sections and subsections;
  - conclusion;
  - list of references;
  - application (optional).

Title page is the first page of the thesis, it is not numbered. It shall contain the following information (Appendix 1):

- name of the organization where the dissertation has been done;
- surname, name of the master student:
- topic of the thesis;
- cipher and specialty;
- required academic degree;
- surname and initials, academic degree, academic rank of the supervisor;
- surname and initials, academic degree, academic rank issuing department head;
- surname and initials, degree of the standard controller;
- place and date of completion.

Resume is the second page, it sets out the main ideas and conclusions of the study, the degree of novelty and practical significance of the results.

Content is the third page, not numbered, it is a thesis plan, which specifies the names of chapters, sections, the introduction, conclusion, list of references, applications, and page placement. The sample design is given in Appendix 2.

Normative references is the fourth page. It contains a list of standards for which the text of the thesis given link. List of reference standards begins with the words: "In this dissertation refers to the following standards." The list includes designation of standards and their names in ascending order of the registration numbers of symbols.

Definitions is the fifth page, it contains the definitions necessary to clarify or establish the terms used in the thesis. The list of definitions begins with the words: "In this thesis the following terms and definitions."

Symbols and abbreviations is the sixth pages. This building block contains a list of symbols and abbreviations used in the thesis. Writing symbols and acronyms in order to bring them into the text of the thesis, or in alphabetical order, with the necessary decoding and explanations. Allowed definitions and abbreviations result in a structural element, "Definitions and Abbreviations". The list of definitions, symbols and abbreviations, symbols, characters, physical units and terms should be positioned column. Left in the order of appearance or alphabetically lead reduction, symbols, characters, physical units, and the terms on the right their detailed transcript.

Introduction. It should include an assessment of the current state of scientific problem to be solved, which has the scientific and innovative nature, the rationale for conducting this research project. The introduction usually the urgency of the chosen theme, the degree of elaboration of this theme in the literature, the purpose and content of the tasks, determined by the object and subject of research indicated the selected method (or methods) study, reported what the theoretical significance, novelty and applied value of the results and mark the position for the defense.

Relevance is the mandatory requirement for any scientific work. That is quite clear that the dissertation should begin with the study the relevance of the chosen topic. Thus, the author shows how well he knows the subject and assessed in terms of timeliness, economic and social significance. Lighting relevance should be terse. Suffice within 1-1.5 pages show that conducted research on improving the ways to solve the problem indicated in the topic is of practical importance.

The degree of elaboration of this theme in the literature. Analyzes the work of various authors that studied this issue. We have to show the level of solving the problem in these works. Overview of the study of literature with a designation achieved by these authors scientific ideas must lead to the conclusion that the topic either not disclosed or needs improvement techniques for solving the problem indicated therein.

The object and subject of study. The object is a socio-productive, organizational and administrative and investment activities of economic entities and the specific market. Item - a set of organizational and economic relations arising in the process of functioning and development of the objects.

Defining the subject of research, we must proceed from the problem that is indicated in the title of the thesis. Since it is a research and directed.

The goals and objectives. Since the Master's thesis - the study of the problem, which is clearly marked in the subject, which determines the need to develop specific proposals to solve, statement of purpose should be aimed at precisely that circumstance. Therefore, we must correctly indicate the objectives of the study, the solution of which will achieve the goal. On the basis of defined objectives, identify future chapters and sections of the dissertation, their names. This is usually done in the form of transfer (to study ... to describe ... to reveal ...., Define, etc.)

The novelty of the study. We have to show the existence in their research of new formulated theoretical propositions, as well as practical and methodological developments aimed at solving problems.

Methods of research. Include specific research methods that were used during the writing operation. Research methods can be both general (inductive, deductive, comparative analysis, etc.) and specific (observation, surveys, statistical analysis, etc.).

Practical significance. The wording of the practical significance of the study should be to determine the feasibility of use in the practice of management activities grounded in the work of theoretical positions and offer practical advice and techniques.

Publication of the study. Specifies the number of published articles on the topic of master's thesis with an indication of the format of printed sheets (1 printed sheet is 16 pages of A4 size). To determine the number of pages published article is divided into 16.

Admission to the publication of articles in the press carries out scientific leader.

The main part is represented in the form of chapters divided into paragraphs. Each chapter should disclose any aspect of the topic, each paragraph - one of the aspects of the chapter. The head must contain at least two sections. It is important to observe the requirements of the system and consistency of presentation, which is necessary to achieve such an approach, when the content of the third chapter follows from the basic provisions of the first and second chapters, and the content of the second chapter - of the conclusions of the theoretical and methodological made in the first chapter.

The first (theoretical) chapter reveals the essence of the studied issues, concepts, their characteristics, place and role in the research process. The history of the problem, you can also describe the methodological approaches of the subject, its representation in contemporary literature. The head may be of debatable character. Master student must demonstrate knowledge of scientific publications on the issue, it is recommended to find the problematic situations, conflicting views. The discussion questions presented and recommended to his own position. The study of the problem based on a single source is unacceptable, it is necessary to show the independence of presentation.

In the second (practical) chapter is necessary to analyze the practical problem-solving research topic on the example of a particular object (the company, the industry, the market). If necessary, consider the advantages, disadvantages of experience in the dynamics of the object being studied. The main focus should be on identifying common patterns of change in the indicators characterizing the development of object of research, as well as negative aspects and deficiencies in the use of managerial, organizational, legal and economic mechanisms to ensure the effectiveness of this object. It analyzes the activities of companies in the materials of which the work is performed and the analysis of economic indicators over the past 3-5 years. Digital material is reduced in analytical table, or may be presented as graphs.

This analysis should be supported by scientific methods of research. The choice of method is determined by analysis of the chosen topic. Master student can use any practical material, including from my own experience. Used factual material must be critically understood and processed with a view to making concrete recommendations and proposals for improvement of the research topic.

In the third chapter on the basis of the analysis in the previous section, you must develop specific proposals to improve the study of the problem situation, result calculations of economic efficiency, to offer strategic solutions, recommendations for the use of foreign experience on the subject of the study.

Conclusion as a separate section of work must contain krat¬ky overview of the main analytical findings of the study and opi¬sanie received during his results.

It should be noted that a well-written introduction and conclusion give a clear idea of the quality of the research, the circle of the issues, methods and research results.

In conclusion, should be submitted to:

- The general conclusions of the study and assessment of their validity:
- Proposals for the use of research results and the possibility of out-of-Drenia developed proposals into practice.

In general, presented in zaklyuche¬nii conclusions and findings should consistently reflect re¬shenie all tasks assigned by the author at the beginning of the work (in the introduction), which will assess the completeness of the study as the logical conclusion of the thesis.

The list of references should contain a list of only those sources to which reference has been made in the work. Their number should be at least 50 items. The list is formed as the use of sources in the text. The paper can be used in laws and regulations, monographs, textbooks, manuals, statistical collections, periodicals, internet sources. Required for new literature

(publications over the last 2-3 years), the literature of Kazakhstan authors, teachers of educational institutions.

Applications. The application may be included intermediate mathematical proofs, formulas, calculations; Table subsidiary digital data; Illustrations auxiliary character voluminous tables, graphs, charts, etc. Lack of application is not a violation.

List of published scientific works of a student. List of published papers is applied to the thesis in the form of a print publication these pages:

- Title page;
- Half title the initial page of the book preceding the title page. At half title put the name of the publisher, its brand, the name of the series, the title of a book or other data;
  - The content of the publication;
  - Publication in the print edition.

## 6 Organization of performing the master's thesis

Conditional execution and writing of any thesis can be divided into several stages:

- 1. Selection and approval of the research topic, study of literature for writing.
- 2. Preparation, approval of the research plan and timetable for its implementation.
- 3. Writing the thesis in accordance with approved plan.
- 4. Presentation to supervisor according to the schedule of its execution.
- 5. Preparation of recommendations on the defense of the head of the thesis.
- 6. Getting the response from reviewer.
- 7. Discussion of recommendations for defense at a meeting of the Department
- 8. Public defense of the thesis.

Selection and approval of the research topic, study of literature for writing

The theme of the dissertation should be relevant both in theoretical and practical terms, to orient undergraduates at solving problems of professional activities, analysis and prediction of strategic development, assessment of its feasibility.

Choosing a theme is carried out according to the established list of the department proposed to write those. At the request of a student and with the approval of the supervisor the theme can be changed. For each individual undergraduate theme is fixed. Do not create the dissertation, if it is not agreed with the supervisor.

Theme of master's thesis is approved by the department only when establishing its relevance, scientific and practical importance, the availability of the necessary conditions for its implementation within the prescribed period and the presence of the supervisor, having PhD degree or an academic degree of candidate of economic science. Finally, the theme of master's thesis is approved by the Academic Council of the University.

Examining and collecting material for the thesis

Selection of literature on the topic is carried out by undergraduates individually. Scientific adviser can provide advice in the selection of material for the thesis. It should be a priority in selection of material to use the new literature. Master's thesis preparation involves the study of legal materials relevant profile, statistics, practical performance of enterprises. It is important to identify the most comprehensive range of sources, which will examine the complex subject. Then, a list of sources that during the execution of scientific work can vary and supplemented.

Drafting, approval of the thesis plan and timetable for its implementation

Plan of the thesis is a list of questions that reveal the dissertation content; logical framework, allows you to organize the collected material. Work plan consists of several sections, each of which - at least two or more paragraphs. In drawing up it is recommended to go from general to particular issues. The wording of the title should disclose the content of the topic more fully and consistently.

The plan must be prepared by undergraduate independently and adjusted by scientific leader. Plan, with the accumulation of material can be refined, updated and changed. Attached is a sample outline of the thesis. Writing a dissertation is made in accordance with the approved individual plan of a student. Deviations from the schedule of the thesis allowed with the consent of the supervisor, with good reason.

Writing the thesis: general provisions

Writing scientific work is creative and individual process. First of all, you need in-depth study of the material on the study subject. The study should begin with the work of leading foreign and domestic experts studied the problem, then move on to the study of literature, if necessary, to make footnotes, statements, notes, etc. This work takes time, is time-consuming. After spending her, you can start writing of the work. Not quite right start writing work with the administration. It is best to start writing a job with one of the sections. Paragraph advisable to start with a general statement of the problem, and then proceed to the consideration of individual parties. It is desirable at the end of each section to draw conclusions that will be the basis for the subsequent writing of imprisonment. It is necessary to write the work in scientific language, make transitions, and avoid duplication, maintaining consistency, consistency, accuracy and clarity of presentation. In the text of the paper it is necessary to make the reference to quotations, practical material (i.e. factual material confirm relevant sources). When you have finished writing sections, paragraphs, you must read the work again in order to avoid repetition, save logic, if necessary, make changes, additions and editing. Only after that, it is advisable to start to write the introduction. The final step is the preparation of a thesis of its conclusion, the formulation of a list of references and applications.

## 7 Requirements to design the master's thesis

Work is carried out on standard A4 format (210x297) that a brochure into a single unit in hardcover.

The text is typed on the computer in the text editor MS Office Word, font - Times New Roman, font size - 14, single-spaced. Statistical information and calculation tables can be made out in MS Office Excel. Figures are executed in a graphics program in the format pattern.

The quality of the printing and design of illustrations, tables must comply with the requirement of a clear playback. It is necessary to comply with uniform density and sharpness throughout the thesis.

When recording the text kept paging fields: left - 30 mm, right - 10 mm, the top - and bottom 20 mm - 20 mm. Paragraphs in the text begin indented (Tab), equal to five characters (1.25 cm).

The names, names of organizations, companies, publications and other proper nouns in the thesis lead in the original language. Allowed to transliterate the names of their own and give the names of organizations in terms of the language of the thesis with the addition of (first occurrence) of the original title.

Pages should be numbered thesis Arabic numerals, following numbered consecutively throughout the text. The numbering begins with the title page, the page number that does not put down.

Page numbers appear in the bottom right of the sheet without a point.

Illustrations and tables are located on separate sheets of paper, include a total pagination of the thesis. Illustrations, tables on a sheet of A3 counted as one page.

Abbreviated form of words in the text is not allowed, except in common.

Names of such structural elements of the thesis as "Content", "Normative references", "Definitions", "Symbols and abbreviations", "Introduction", "Conclusion", "List of references", "Applications" should be printed on the page in capital letters separated from the text with one interval. Points at the end of the names are not listed, and underscores are not allowed.

Each structural element of the thesis should begin on a new page.

The names of the chapters should be printed in capital letters, paragraphs - lowercase with a capital letter.

The names of the chapters and paragraphs are centered, without indention without a point at the end without stressing (bold). Hyphenation is not allowed.

The heads of the thesis must be through the serial number within the entire document, marked with Arabic numerals without a point.

Paragraphs should be numbered within each chapter. Paragraph number consists of chapters and paragraph numbers separated by periods. At the end point of the paragraph number is not assigned. If the title consists of two sentences, they are separated by a point

Each chapter of the thesis should begin on a new page. Sections within the same title are separated by indented in two lines of text.

Example of: Chapter 1, Section 1.1

#### 1 THEORETICAL AND METHODOLOGICAL BASICS MANAGEMENT REVIEW

### 1.1 Management development: historical aspects

Symbols and abbreviations put in a column and in order of appearance in the text with the necessary decoding and explanations.

Making links

The thesis must necessarily have a reference to the literature. They are drawn to the quotes, the actual material, diagrams, graphs, etc. Registration is as follows: in square brackets indicate the ordinal number of the source of literature and the appropriate page, for example [10, p.12-15].

If quoted thought is used from the appropriate source, it must be indicated in brackets with the serial number of the used source, for example, [7].

The thesis accepted references to standards, specifications and other documents, provided that they fully and unambiguously determine the appropriate requirements and do not cause difficulties in the use of the document.

Reference should be made to the document in whole or in sections, and applications. Links to subsections, paragraphs, tables, and illustrations, are not allowed.

When referring to standards and technical specifications indicate only their designation, thus not allowed to specify the year of their approval, provided a complete description of the standard in the list of references.

Making References

The list of references is made at the end of work. In the list should be work, which is reflected in the work. When you register shall contain: names and initials of authors, title of the work (no abbreviations and quotes), subtitle, place of publication, publisher, year of publication, volume, part of the release, the serial number of the publication, number of pages. The numbering of the bibliography produced in the through order.

Making a variety of sources is as follows:

- 1. Official regulations and government documents shall contain the full official name of the act or document, the date of its adoption, place of publication, publisher, year of publication.
- 2. Monographs, textbooks, manuals the surname(s) of the author(s), full name of work, place of publication, publisher, year of publication (if necessary volume, issue, etc.).
- 3. Scientific articles indicate the author(s), full title of the article, the name of the source, year, edition number.
- 4. If the source is published under the editorship of the author, the first specifies the name of the source, then the name of a responsible editor.
  - 5. Internet sources with the full email address of the source.

Sample of legislative enactments:

- 1 The Government of the Republic of Kazakhstan. Approval of the formation and development of the national innovation system of Kazakhstan for 2005-2015: Resolution of 25 April 2005. №387. // SAPP of the RK 2005. №16. p. 80-111.
- 2 Strategy Kazakhstan-2050 Message from the President of the Republic of Kazakhstan NA Nazarbayev to the people of Kazakhstan from December 14, 2012 // www.government.kz

Sample of monographs, textbooks:

1 Kravchenko A.I. The history of strategic management. - M.: Academic Project, 2010. - 250 p.

(First written name of the author, followed by the initials with points (after the last letter initials - one point); further spelled with a capital monograph name with a dot at the end, after the dash is placed, followed with a capital - a city where the book was published, on the colon; for it with a capital letter and the name of the publication comma digits of the year of publication with the point at the end; then put a dash and indicates the number of pages in the book).

(If the tutorial has several authors, at the beginning of a bibliographic record the surname first, followed by initials, the name of benefits; colon - the entry "textbook" for schools, after the "/" - repeats the name of the first author (initials first) after the decimal point remaining names with initials at the beginning; after the ";" the author's name, which was published under the editorship of the book, then dot, dash, city, colon - the name of the publisher, comma - the year of publication, dot, dash, and the number of pages, according to the above sample).

Sample of magazine and newspaper research articles:

5 Nikiforov A.L. Market Trends Research // Market of goods and services. - 2010. - № 3. - p. 23-25.

(First - the author's name, then the article's topic, the "//", the name of the magazine, written after the year of publication, if published in volume - the volume number and the number on the issue; punctuation - according to the above example).

Sample of materials of scientific conferences:

6 The competitiveness of the economy of Kazakhstan: accelerated modernization of the national economy and the development of corporate structures / Proceedings of the international scientific-practical conference. - Almaty: ALMU, 2010 - Part 1.-314 p.

(First - a conference title, genre publications - "Proceedings of the Conference", the city where the conference was held, in which published materials; publisher; year; volume; punctuation according to this example)

7 Halimova N.S. Methods for determining the efficiency of industrial enterprises // Proceedings of the international scientific-practical conference "Competitiveness of Kazakhstan's economy: accelerated modernization of the national economy and the development of corporate structures." - Almaty: ALMU, 2010. - p. 251-255.

(First - authors, then the name of their articles; genre publications - "Proceedings of the Conference", a thematic conference title, the city where the conference was held, in which it published materials; publisher; year; number of pages published article; punctuation according to The above example).

Sample of statistical compilations:

- 1 Regions of Kazakhstan in 2010: statistical yearbook / ed. A. Meshimbayeva. Astana, 2010 438 p.
- 2 Kazakhstan: the reform and development of the 1991-2011 / information-analytical booklet Of the Agency of the Republic of Kazakhstan on Statistics // www.stat.kz

Sample of materials from electronic sources:

- 3 Zakharova S. Management as a way of thinking // Marketing and Management. 2010.  $N_2$  10. // http://www.mgmt.ru/magazin/content.html
  - 4 Operational data of the Agency of the Republic of Kazakhstan on Statistics // www. stat.kz

The list literature is in order as mentioned in the thesis.

Making applications

Applications are placed at the end of the thesis links in order of appearance in the text. In the upper right corner is written the word "Appendix". Each application must have a thematic heading and begin on a new page. If more than one application, they should be numbered consecutively in Arabic numerals.

Registration of tables, graphs, charts.

The dissertation is required tabular material, graphs, charts. Tables should be numbered consecutively throughout the whole thesis. The names of tables, graphs, diagrams are necessary. Point at the end of names is not assigned.

When the table is made, the name of the table should be placed above the table to the left, without indention in one line with its number by a dash (the sign «No» does not put). After the table the small print (size 10) to spell the word "Note" and put down the source of borrowing table or the source from which the table was developed (see. Example below). Tables should be numbered in Arabic numerals sequentially numbered. Table size should not exceed a standard sheet of paper if does not fit in this format, it should be given to the continuation. When you transfer the table to another sheet (page), the word "Table" and its number indicated once left on the first part of the table, on the other parts of writing the word "Continued" and indicate the number of the table, for example: "Continuation of Table 1".

Tables typically limit lines left, right and bottom. It is allowed to use the font size in the table smaller than the text (12). Horizontal and vertical lines are marking the rows of the table, not to be allowed if their absence is not difficult to use table.

Example of table

Table 1 - Kazakhstan's foreign trade turnover, millions USD.

|                       | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|-----------------------|------|------|------|------|------|------|------|------|------|
|                       | year |
| Commodity circulation | 13,8 | 15,1 | 16,2 | 21,3 | 32,9 | 45,2 | 61,9 | 80,5 | 109  |
| Export                | 8,8  | 8,6  | 9,7  | 12,9 | 20,1 | 27,8 | 38,2 | 47,8 | 71,2 |
| Import                | 5    | 6,4  | 6,6  | 8,4  | 12,8 | 17,3 | 23,7 | 32,8 | 37,9 |

Note - Compiled according to the Agency for Statistics

When making graphs and charts, the following procedure is used: at first draw a diagram or chart, then under it in one interval in the middle of the line is written the word "Figure" bear the number in Arabic numerals and its name. Illustrations should be numbered in Arabic numerals sequentially numbered (see Example below).

Example of the drawings, artwork

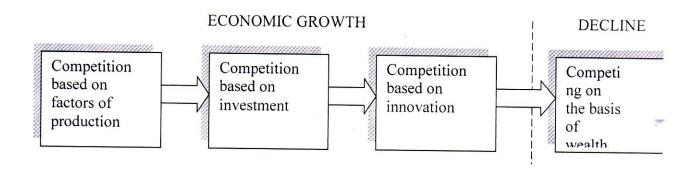


Figure 2. Stages of development of competitiveness [22]

Making formulas and equations

Formulas and equations should be separated from the text in a separate line. Above and below each formula or equation should be left at least one free string. If the equation does not fit on one line, it should be moved after the equal sign (=) or after the plus sign (+), minus (-), multiplication (\*), division (:), or other mathematical symbols, and sign in the beginning of the next line is repeated. When you transfer the formula on sign symbolizing operation of multiplication, use the sign "X".

Explanation of the symbols and numerical values of the coefficients should result directly under formula in the same sequence in which they are in the formula.

Formula in the thesis should be numbered serial numbering within the entire thesis in Arabic numerals in parentheses at the far right on the line. If the appearance of explanatory notes made in a text editor MS Word, then you must use a set of formulas Microsoft Equation formula editor or Math Type.

Example: 
$$\frac{d^2 y}{dt^2} + a_1(t)\frac{dy}{dt} + a_2(t)y = \sqrt{2}\sin \pi t + \sqrt{\frac{5}{2}}\cos 3\pi t,$$
 (1)

$$E = \frac{mv^2}{2} + mgh. (2)$$

Represent a single formula - (1)

Formula in the Annex, should be numbered in Arabic numerals separate numbering within each application before adding each digit designation applications, such as formula (B.1).

References in the text to the serial numbers of the formulas given in parentheses. Example - ... in the formula (1).

It is allowed the numbering of formulas within the section. In this case, the number of the formula consists of the chapter number and serial number of formulas, separated by periods, such as (3.1). The order of presentation of the dissertation in mathematical equations is the same as formulas.

The thesis can execute formulas and equations handwritten in black ink method.

Scanning of graphs, charts, diagrams, tables, formulas, equations is not allowed.

## 8 Order of presentation and protection the master's thesis

Master's thesis, designed in accordance with the requirements submitted to the issuing department at least 1.5 months before the announced protection for overcurrent protection of the procedure and to obtain feedback from the scientific supervisor. If the master's thesis is

additionally appointed as a scientific consultant for the adjacent fields of science, the reviews of the supervisor and scientific consultant prepared separately, independently of each other.

Reviews of the supervisor and scientific consultant (if any) issued undergraduate within 10 days of the passage of overcurrent indicating reasoned conclusion "allowed" or "not approved for protection."

Provisional protection of master's thesis is conducted in the presence of a student at the full (unbound) the text of the dissertation and a multimedia presentation. To conduct preliminary protection of master's theses decree head of the department, a commission consisting of three teachers.

Provisional protection of master's thesis in the protocol.

If provisional protection of master's thesis received a negative assessment, it is sent back for revision. Only after the completion of the dissertation and eliminate these shortcomings it may again be represented at the overcurrent protection for a decision on the admission to the defense.

Upon successful completion of the procedure overcurrent protection, in the presence of the positive reviews of the supervisor with the conclusion "Approved for protection", the dissertation is sent to check for plagiarism, which is carried out in accordance with state educational standards postgraduate master's and doctoral (Item 205 is stated in the order of Minister Education and Science on 16.03.11, the number 94) and the Regulations on plagiarism NCI "Almaty University of Management."

Checking master's thesis for plagiarism carried out 2 weeks before the delivery of documents. Verification is carried appointed chair of the teacher. Undergraduates are required to submit electronic thesis given the teacher and get his opinion (certificate) of the passage or the passage of plagiarism.

Order of the Rector approves the composition of the reviewers of Master's theses. Reviewer through the study of the master's thesis, the discussion (if necessary) with the provisions of the undergraduates thesis presents a formal review. The review should be marked with the advantages and disadvantages of content and design of the dissertation and the opinion of the reviewer on the assessment of the thesis as a whole. The reviewer must be a specialist in the field of scientific research of a student. The reviewer can not be an employee of NCI "Almaty University of Management."

Before submitting a thesis on the protection it must be checked by standard-controller on its compliance with the requirements for registration of the thesis. Standard-controller checks:

- Correctness of the title page, the availability of the necessary signatures;
- Correctness of content, compliance with the name of the chapters and sections in the content of the corresponding names in the text of the thesis;
  - The correct page numbers, chapters and sections, figures, tables, formulas, applications;
  - Correct use of abbreviations of words;
- The availability and accuracy of references to the literature (standards), correctness of the list of references.

By decision of the department appointed a commission of experts consisting of three teachers who give a written opinion on the recommendation or recommendations to the public defense of the thesis. On the basis of the documents submitted by undergraduates of the department gives a reasoned written report in the prescribed form with one of the following decisions:

- 1) recommend to the public defense of the thesis;
- 2) does not recommend the thesis for defense.

Master of three days prior to the thesis defense should submit the Technical Secretary of the SAC following materials:

- one copy of the thesis hardcover;
- a written report of the expert committee on the recommendation of a dissertation to the public defense:

- a certificate of testing for plagiarism;
- a review of the supervisor;
- external review:
- transcript;
- duly certified list of scientific publications and their copies;

Protection of master's thesis may be carried out in the presence of:

- the positive reviews of the supervisor;
- at least one publication on the thesis topic in scientific journals and presentations at international and republican scientific conference for graduate profile direction and two for graduate in research and teaching areas;
- written conclusion of the expert committee on the recommendation of the thesis to the public defense;
- decision on issuing department with recommendations for the defense (extract from the minutes of the department's meeting);
- one external review, which provides a comprehensive description of the dissertation and a reasoned opinion on the possibility of awarding academic master's degree in the relevant specialty.

If the scientific leader and/or graduating department is given a negative opinion "is not allowed to defend" or "not recommended for the protection" then master student does not defend his master's thesis.

Each member of the SAC should be submitted well in advance to familiarize with the protection of materials.

At the request of a student protection master's thesis can be carried out and when a negative review of the reviewer.

The report shall conform to the contents of dissertation thesis. The duration of the report at least 15 minutes. The report should reflect:

- the relevance of the work, its purpose and objectives;
- the novelty of the situation and for the defense;
- practical significance of the results.

It is unacceptable simple listing of sections with a brief indication of problems or excessive deepening of the details of the work. Be sure to use the demonstration material in the form of slides, handouts - if necessary.

Protection of master's thesis in the absence of a reviewer who submitted a negative review, is not permitted.

Progress in defense of the thesis and the results recorded in the minutes.

Decisions on assessments of the protection of master's thesis, and the award of the academic degree and diploma of the state sample taken at a closed meeting of the SJC by a simple majority of the committee members who participated in the meeting.

The rating for the defense of the dissertation is set in the relevant documents and confirmed by the signatures of the members of the SJC.

When evaluating the dissertation the following points are taken into account:

- the volume of work performed;
- independent research;
- the use of the new technologies;
- the completeness of the literature review and the present sources used;
- the ability to apply the results obtained in research or practical work in the educational process;
  - literacy and clarity of presentation;
  - quality of design and its compliance with the requirements;

- quality of the report on the defense of a thesis (clarity, literacy, the ability to use professional terms, as demonstration material, etc.);
- the correctness and completeness of the responses to the questions asked during the defense and to the comments of the reviewer;
  - the number of publications on the work of a student presentation at scientific conferences;
- participation of a student in the development of the scientific organization the customer, as well as the issuing department.
  - a review of the supervisor of a student;
  - review the reviewer;
  - finally, admission of the department to the defense.

The results of the protection of master's thesis are announced on the day of its holding.

Undergraduates, publicly defended his master's thesis, awarded an academic master's degree in the respective specialty and a diploma of postgraduate education of the state sample application (transcript).

Protocols protect his master's thesis signed by the chairman and members of the State Certification Commission to participate in the meeting.

Upon completion of the SAC all protocols transferred to the archives for storage in the established order.

## 9 Procedure of public defense the master's thesis

Schedule of defense the master's theses must be approved in accordance with the academic calendar. No more than 6-8 undergraduates per day.

Protection of master's thesis is conducted in an open session with the participation of the SAC not less than 2/3 of its members.

The duration of protection a master's thesis at least 50 minutes.

To protect his master's thesis master's degree makes a report to the SJC for at least 15 minutes.

Protection procedure goes as follows:

- 1. Declaration on the Protection of the SJC Chairman dissertation, indicating its name, first name and patronymic surname of the author, the presence of the necessary documents, with a brief description of "learning" the biography of a student.
  - 2. Performance of a student with a report.
  - 3. Questions SAC members.
  - 4. The answers to the questions of a student
  - 5. Presentation by the reviewer.
  - 6. Answers to comments from reviewer undergraduates.
  - 7. Performance of the supervisor of a student.
  - 8. The scientific discussion on the dissertation.
  - 9. Closing remarks by a student.

The presence and participation in the meeting of the State Attestation Commission of the supervisor is mandatory. Protection of a master student without scientific advisor is allowed for good reasons.

The sample of the master's thesis title page

# THE MINISTRY OF EDUCATION ANS SCIENCE OF THE REPUBLIC OF KAZAKHSTAN

## ALMATY MANAGEMENT UNIVERSITY

Department of Finance, Accounting and Audit

## MASTER THESIS

# BUDGETING AS A TOOL OF FINANCIAL PLANNING AT THE ENTERPRISE

| Master student                                  | E.Kasymbayev                    |
|-------------------------------------------------|---------------------------------|
| Scientific supervisor                           | d.e.sc., professor N.Nikiforova |
| Admitted to the defense: Head of the department | d.e.sc., professor P.Isakhova   |
| Standard-controller                             | c.e.sc., docent Zh.Serikbayeva  |

Almaty 2015

### INTRODUCTION

# 1 THEORETICAL-METHODOLOGICAL ASPECTS OF ENTERPRISE BUDGETING AND ITS PLACE IN THE FINANCIAL PLANNING

- 1.1 Essence, methods and principles of budgeting in the enterprise
- 1.2 Types of budget plans and compilation methods
- 1.3 Budgeting system and foreign experience

## 2 FINANCIAL ANALYSIS AND PRACTICE OF BUDGETING ON THE EXAMPLE OF JSC "ATF BANK"

- 2.1 Organizational economic characteristics of JSC "ATF Bank"
- 2.2 Analysis of financial statements of JSC "ATF Bank"
- 2.3 Analysis of budgeting system and budget regulation in the company, on example JSC "ATF Bank"

## 3 PROBLEMS AND WAYS OF IMPROVEMENT OF BUDGETING PROCESS IN THE ENTERPRISE

- 3.1 Problems of planning and budgeting system implementation in the enterprise
- 3.2 Ways of JSC "ATF Bank" budgeting process improvement
- 3.3 Application and information technologies of budgeting system implementation in the enterprise

#### CONCLUSION

REFERENCES

**APPENDIXES**