

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ
Абай атындағы Қазақ ұлттық педагогикалық университетінің

Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ
НАУК РЕСПУБЛИКИ
КАЗАХСТАН
Қазақстан Республикасының
педагогикалық университетінің
Абая

THE BULLETIN

THE NATIONAL ACADEMY OF
SCIENCES OF THE REPUBLIC OF
KAZAKHSTAN
Abai Kazakh National Pedagogical
University

PUBLISHED SINCE 1944

6 (400)

NOVEMBER – DECEMBER 2022

ALMATY, NAS RK

БАС РЕДАКТОР:

ТҮЙМЕБАЕВ Жансейіт Қансейітұлы, филология ғылымдарының докторы, профессор, ҚР ҰҒА құрметті мүшесі, Әл-Фараби атындағы Қазақ ұлттық университетінің ректоры (Алматы, Қазақстан)

БАС РЕДАКТОРДЫҢ ОРЫНБАСАРЫ:

БИЛЯЛОВ Дархан Нұрланұлы, PhD, ҚР ҰҒА құрметті мүшесі, Абай атындағы Қазақ ұлттық педагогикалық университетінің ректоры (Алматы, Қазақстан), **Н = 2**

ҒАЛЫМ ХАТШЫ:

ӘБІЛҚАСЫМОВА Алма Есімбекқызы, педагогика ғылымдарының докторы, профессор, ҚР ҰҒА академигі, Абай атындағы ҚазҰПУ Педагогикалық білімді дамыту орталығының директоры (Алматы, Қазақстан), **Н = 2**

РЕДАКЦИЯ АЛҚАСЫ:

САТЫБАЛДЫ Әзімхан Әбілқайырұлы, экономика ғылымдарының докторы, профессор, ҚР ҰҒА академигі, Экономика институтының директоры (Алматы, Қазақстан), **Н = 5**

САПАРБАЕВ Әбдіжапар Жұманұлы, экономика ғылымдарының докторы, профессор, ҚР ҰҒА құрметті мүшесі, Халықаралық инновациялық технологиялар академиясының президенті (Алматы, Қазақстан), **Н = 6**

ЛУКЪЯНЕНКО Ирина Григорьевна, экономика ғылымдарының докторы, профессор, «Киево-Могилян академиясы» ұлттық университетінің кафедра меңгерушісі (Киев, Украина), **Н = 2**

ШИШОВ Сергей Евгеньевич, педагогика ғылымдарының докторы, профессор, К. Разумовский атындағы Мәскеу мемлекеттік технологиялар және менеджмент университетінің кәсіптік білім берудің педагогикасы және психологиясы кафедрасының меңгерушісі (Мәскеу, Ресей), **Н = 4**

СЕМБИЕВА Ләззат Мықтыбекқызы, экономика ғылымдарының докторы, Л.Н. Гумилев атындағы Еуразия ұлттық университетінің профессоры (Нұр-Сұлтан, Қазақстан), **Н = 3**

АБИЛЬДИНА Салтанат Қуатқызы, педагогика ғылымдарының докторы, профессор, Е.А.Бөкетов атындағы Қарағанды мемлекеттік университеті педагогика кафедрасының меңгерушісі (Қарағанды, Қазақстан), **Н = 3**

БУЛАТБАЕВА Күлжанат Нурымжанқызы, педагогика ғылымдарының докторы, профессор, Ы. Алтынсарин атындағы Ұлттық білім академиясының бас ғылыми қызметкері (Нұр-Сұлтан, Қазақстан), **Н = 2**

РЫЖАКОВ Михаил Викторович, педагогика ғылымдарының докторы, профессор, Ресей білім академиясының академигі, «Білім берудегі стандарттар және мониторинг» журналының бас редакторы (Мәскеу, Ресей), **Н = 2**

ЕСІМЖАНОВА Сайра Рафихевна, экономика ғылымдарының докторы, Халықаралық бизнес университетінің профессоры, (Алматы, Қазақстан), **Н = 3**

«Қазақстан Республикасы Ұлттық ғылым академиясының Хабаршысы».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» РҚБ (Алматы қ.). Қазақстан Республикасының Ақпарат және коммуникациялар министрлігінің Ақпарат комитетінде 12.02.2018 ж. берілген

№ 16895-Ж мерзімдік басылым тіркеуіне қойылу туралы куәлік.

Тақырыптық бағыты: *әлеуметтік ғылымдар саласындағы зерттеулерге арналған.*

Мерзімділігі: жылына 6 рет.

Тиражы: 300 дана.

Редакцияның мекен-жайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл., тел.: 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2022
Типографияның мекен-жайы: «Аруна» ЖК, Алматы қ., Мұратбаев көш., 75.

ГЛАВНЫЙ РЕДАКТОР:

ТУЙМЕБАЕВ Жансент Кансеитович, доктор филологических наук, профессор, почетный член НАН РК, ректор Казахского национального университета им. аль-Фараби (Алматы, Казахстан)

ЗАМЕСТИТЕЛЬ ГЛАВНОГО РЕДАКТОРА:

БИЛЯЛОВ Дархан Нурланович, PhD, почетный член НАН РК, ректор Казахского национального педагогического университета им. Абая (Алматы, Казахстан), **Н = 2**

УЧЕНЫЙ СЕКРЕТАРЬ:

АБЫЛКАСЫМОВА Алма Есимбековна, доктор педагогических наук, профессор, академик НАН РК, директор Центра развития педагогического образования КазНПУ им. Абая (Алматы, Казахстан), **Н = 2**

РЕДАКЦИОННАЯ КОЛЛЕГИЯ:

САТЫБАЛДИН Азимхан Абылкаирович, доктор экономических наук, профессор, академик НАН РК, директор института Экономики (Алматы, Казахстан), **Н = 5**

САПАРБАЕВ Абдижапар Джуманович, доктор экономических наук, профессор, почетный член НАН РК, президент Международной академии инновационных технологий (Алматы, Казахстан), **Н = 6**

ЛУКЪЯНЕНКО Ирина Григорьевна, доктор экономических наук, профессор, заведующая кафедрой Национального университета «Киево-Могилянская академия» (Киев, Украина), **Н = 2**

ШИШОВ Сергей Евгеньевич, доктор педагогических наук, профессор, заведующий кафедрой педагогики и психологии профессионального образования Московского государственного университета технологий и управления имени К. Разумовского (Москва, Россия), **Н = 4**

СЕМБИЕВА Лязгат Мыктыбековна, доктор экономических наук, профессор Евразийского национального университета им. Л.Н. Гумилева (Нур-Султан, Казахстан), **Н = 3**

АБИЛЬДИНА Салтанат Куатовна, доктор педагогических наук, профессор, заведующая кафедрой педагогики Карагандинского университета имени Е.А.Букетова (Караганда, Казахстан), **Н=3**

БУЛАТБАЕВА Кулжанат Нурымжановна, доктор педагогических наук, профессор, главный научный сотрудник Национальной академии образования имени Ы. Алтынсарина (Нур-Султан, Казахстан), **Н = 3**

РЫЖАКОВ Михаил Викторович, доктор педагогических наук, профессор, академик Российской академии образования, главный редактор журнала «Стандарты и мониторинг в образовании» (Москва, Россия), **Н=2**

ЕСИМЖАНОВА Сайра Рафихевна, доктор экономических наук, профессор Университета международного бизнеса (Алматы, Казахстан), **Н = 3**

«Вестник Национальной академии наук Республики Казахстан».

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Собственник: ООО «Национальная академия наук Республики Казахстан» (г. Алматы).
Свидетельство о постановке на учет периодического печатного издания в Комитете информации Министерства информации и коммуникаций и Республики Казахстан № **16895-Ж**, выданное 12.02.2018 г.

Тематическая направленность: *посвящен исследованиям в области социальных наук.*

Периодичность: 6 раз в год.

Тираж: 300 экземпляров.

Адрес редакции: 050010, г. Алматы, ул. Шевченко, 28, ком. 219, тел. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

© Национальная академия наук Республики Казахстан, 2022

Адрес типографии: ИП «Аруна», г. Алматы, ул. Муратбаева, 75.

EDITOR IN CHIEF:

TUIMEBAYEV Zhansait Kanseitovich, Doctor of Philology, Professor, Honorary Member of NAS RK, Rector of Al-Farabi Kazakh National University (Almaty, Kazakhstan).

DEPUTY CHIEF DIRECTOR:

BILYALOV Darkhan Nurlanovich, Ph.D, Honorary Member of NAS RK, Rector of Abai Kazakh National Pedagogical University (Almaty, Kazakhstan), **H = 2**

SCIENTIFIC SECRETARY:

ABYLKASSYMOVA Alma Esimbekovna, Doctor of Pedagogical Sciences, Professor, Executive Secretary of NAS RK, President of the International Academy of Innovative Technology of Abai Kazakh National Pedagogical University (Almaty, Kazakhstan), **H = 2**

EDITORIAL BOARD:

SATYBALDIN Azimkhan Abilkairovich, Doctor of Economics, Professor, Academician of NAS RK, Director of the Institute of Economics (Almaty, Kazakhstan), **H = 5**

SAPARBAYEV Abdizhapar Dzhumanovich, Doctor of Economics, Professor, Honorary Member of NAS RK, President of the International Academy of Innovative Technology (Almaty, Kazakhstan) **H = 6**

LUKYANENKO Irina Grigor'evna, Doctor of Economics, Professor, Head of the Department of the National University "Kyiv-Mohyla Academy" (Kiev, Ukraine) **H = 2**

SHISHOV Sergey Evgen'evich, Doctor of Pedagogical Sciences, Professor, Head of the Department of Pedagogy and Psychology of Professional Education of the Moscow State University of Technology and Management named after K. Razumovsky (Moscow, Russia), **H = 4**

SEMBIEVA Lyazzat Maktybekova, Doctor of Economic Science, Professor of the L.N. Gumilyov Eurasian National University (Nur-Sultan, Kazakhstan), **H = 3**

ABILDINA Saltanat Kuatovna, Doctor of Pedagogical Sciences, Professor, Head of the Department of Pedagogy of Buketov Karaganda University (Karaganda, Kazakhstan), **H = 3**

BULATBAYEVA Kulzhanat Nurymzhanova, Doctor of Pedagogical Sciences, Professor, Chief Researcher of the National Academy of Education named after Y. Altynsarin (Nur-Sultan, Kazakhstan), **H = 2**

RYZHAKOV Mikhail Viktorovich, Doctor of Pedagogical Sciences, Professor, academician of the Russian Academy of Education, Editor-in-chief of the journal «Standards and monitoring in education» (Moscow, Russia), **H = 2**

YESSIMZHANOVA Saira Rafikhevna, Doctor of Economics, Professor at the University of International Business (Almaty, Kazakhstan), **H = 3**.

Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.

ISSN 2518-1467 (Online),

ISSN 1991-3494 (Print).

Owner: RPA «National Academy of Sciences of the Republic of Kazakhstan» (Almaty). The certificate of registration of a periodical printed publication in the Committee of information of the Ministry of Information and Communications

of the Republic of Kazakhstan **No. 16895-Ж**, issued on 12.02.2018.

Thematic focus: *it is dedicated to research in the field of social sciences.*

Periodicity: 6 times a year.

Circulation: 300 copies.

Editorial address: 28, Shevchenko str., of. 220, Almaty, 050010, tel. 272-13-19

<http://www.bulletin-science.kz/index.php/en/>

© National Academy of Sciences of the Republic of Kazakhstan, 2022

Address of printing house: ST «Aruna», 75, Muratbayev str, Almaty.

BULLETIN OF NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

Volume 6, 359-373

<https://doi.org/10.32014/2022.2518-1467.413>

UDC330.59

M. Kazhyken¹, Z. Satpayeva^{2*}

¹Institute for research of modern society, Astana, Kazakhstan;

²Institute of economics of the Committee of science of the Ministry of education
and science of the Republic of Kazakhstan, Almaty, Kazakhstan.

E-mail: satpayeva.zaira@ieconom.kz

THE ANALYSIS OF THE CONSUMER BASKET IN KAZAKHSTAN

Abstract. The article describes the methodology for assessing the actual consumer basket, including a questionnaire of monthly consumer spending of the household and an algorithm for calculations. The results of a survey of 500 households of Kazakhstan in 2021 are presented. The actual structure of the consumer basket, as well as the structure of its two components - food and non-food consumer basket - is shown. The average value of actual household expenditures per member amounted to 89.3 thousand tenge, which is more than twice the minimum wage - 42.5 thousand tenge. Also, the ratio established by the government between expenditures on food and non-food products does not correspond to the actual data. Thus, it is proved that the method used in Kazakhstan for calculating the subsistence minimum does not correspond to the minimum actual consumer expenditures of households per member. It is proposed to use the proven technique for calculating the consumer basket, the size of which corresponds to the needs of a person in development.

Key words: Minimum wage, consumer basket, food basket, subsistence minimum, welfare, household, wages, social standards, education spending, health care spending.

М.З. Қажыкен¹, З.Т. Сатпаева^{2*}

¹Заманауи қоғамды зерттеу институты, Астана, Қазақстан;

²Экономика институты, Алматы, Қазақстан.

E-mail: satpayeva.zaira@ieconom.kz

ҚАЗАҚСТАНДАҒЫ ТҰТЫНУ СЕБЕТІНЕ ТАЛДАУ

Аннотация. Мақалада үй шаруашылығының ай сайынғы тұтыну шығындарының сауалнамасы мен есептеу алгоритмі кіретін нақты тұтыну себетін

бағалау әдістемесі сипатталған. Қазақстанда 2021 жылы 150 үй шаруашылығына жүргізілген сауалнама нәтижелері ұсынылған. Тұтыну себетінің нақты құрылымы, сондай-ақ оның екі компонентінің - азық-түлік және азық-түлік емес тұтыну себетінің құрылымы көрсетілген. Бір мүшеге шаққанда үй шаруашылықтарының нақты шығындарының орташа мәні 89,3 мың теңгені құрады; бұл ең төменгі жалақының екі еселенгенінен 42,5 мың теңгеге артық. Сондай-ақ, үкімет белгілеген азық-түлік пен азық-түлік емес тауарларға арналған шығыстар арасындағы үкімет белгілеген ара-қатынасы нақты деректерге сәйкес келмейді. Осылайша, Қазақстанда қолданылатын ең төменгі күнкөріс деңгейін есептеу әдісі үйдің бір мүшесіне шаққандағы ең төменгі нақты тұтыну шығындарына сәйкес келмейтіні дәлелденді. Тұтыну себетін есептеудің дәлелденген әдістемесін қолдану ұсынылады, оның көлемі адамның даму қажеттіліктеріне сәйкес келеді.

Түйін сөздер: ең төменгі жалақы, тұтыну себеті, азық-түлік себеті, өмір сүру құны, әл-ауқат, үй шаруашылығы, жалақы, әлеуметтік стандарттар, білім беру шығындары, денсаулық сақтау шығындары.

М.З. Кажыкен¹, З.Т. Сатпаева^{2*}

¹Институт исследований современного общества, Астана, Казахстан;

²Институт экономики Комитета науки Министерства образования и науки Республики Казахстан, Алматы, Казахстан.

E-mail: satpayeva.zaira@ieconom.kz

АНАЛИЗ ПОТРЕБИТЕЛЬСКОЙ КОРЗИНЫ В КАЗАХСТАНЕ

Аннотация. В статье описана методика оценки фактической потребительской корзины, включающая анкету месячных потребительских расходов домохозяйства и алгоритм вычислений. Представлены результаты анкетирования 500 домашних хозяйств Казахстана в 2021 году. Показана фактическая структура потребительской корзины, а также структура двух ее составляющих – продовольственной и непродовольственной потребительской корзины. Среднее значение фактических расходов домохозяйств на одного своего члена составили 89,3 тыс. тенге, что более чем в два раза превышает минимальную заработную плату – 42,5 тыс. тенге. Также не соответствует фактическим данным установленное Правительством соотношение между расходами на продовольственные и непродовольственные товары. Таким образом, доказано, что используемая в Казахстане методика вычисления прожиточного минимума не соответствует минимальным фактическим потребительским расходам домохозяйств на одного своего члена. Предложено использовать опробованную методику для вычисления потребительской корзины, размер которого соответствует потребностям человека в развитии.

Ключевые слова: минимальная заработная плата, потребительская корзина, продовольственная корзина, прожиточный минимум, благосостояние, домашнее хозяйство, заработная плата, социальные стандарты, расходы на образование, расходы на здравоохранение.

Introduction. The ILO World Wage Report notes that during 2016-2019, wage growth around the world fluctuated between 1.6-2.2% (excluding China, the value of the indicator was 0.9-1.6%) (ILO, 2021). It also highlights that the economic crisis caused by the COVID-19 pandemic has led to a slowdown in average wage growth (in the first half of 2020) in two-thirds of all countries for which data are available.

And in Kazakhstan, the wages of most of the workers are decreasing (Shaukenova, 2018; Picodi, 2021). Low wages and a high level of inequality have a negative impact not only on the social well-being of the population, but also on the development of the economy. Low wages hinder the involvement of workers in science-intensive industries or high-tech industries. The reason is obvious - work using the latest achievements of science and technology cannot be cheap, as it requires highly qualified specialists who want decent pay for their work.

In Kazakhstan, one of the obstacles to bringing the level of wages in line with the real needs of workers and their families is the lack of a legally established methodology for calculating the minimum wage. In 2020, the value of this social standard amounted to 20% of the average salary, which is significantly lower than the generally recognized decent or sufficient level. Over the past 20 years, this figure has fluctuated between 16.0–23.3%.

In accordance with Article 11 of the Law of the Republic of Kazakhstan “On Minimum Social Standards and Their Guarantees”, one of the labor standards is the minimum monthly wage (MW). The minimum wage is established by the Law “On the republican budget”. There is no information in the public domain on the basis of which parameters and variables the minimum wage is calculated, the amount of which for 2020-2021 is 42.5 thousand tenge or in terms of US dollars does not exceed \$100, which corresponds to the penultimate place among EAEU countries.

In Kazakhstan, there is no officially approved methodology for calculating the minimum wage. The development of a methodology will be mandatory for the government of Kazakhstan if the parliament ratifies the ILO Convention No. 131 “On the establishment of minimum wages with particular regard to developing countries” (hereinafter referred to as the Convention). When developing a methodology, the provision of Article 3 of the Convention should be implemented, according to which the factors taken into account in determining the level of the minimum wage should include, as far as possible and acceptable in accordance with national practice and conditions, “... the needs of workers and their families, taking into account the general level wages in the country, the cost of living, social benefits and the comparative standard of living of other social groups” (ILO, 2022a). To prepare for the ratification of the Convention, ILO Recommendation No. 135 was adopted, the main provisions of which are as follows: “the establishment of the minimum wage

as a mandatory minimum for all has two main goals, and the first of them is to be one of the measures to combat poverty and meet the needs of all workers and their families” (ILO, 2022b).

According to Article 104 of the Labor Code of the Republic of Kazakhstan, the minimum wage cannot be lower than the subsistence minimum. There are several methods for calculating the living wage in the world. Among them: statistical; sociological (based on surveys of various segments of the population about the lowest incomes necessary and sufficient for life); resource; normative (the consumer basket is calculated based on the norms). In Kazakhstan, the normative method is used, in which the subsistence minimum is set based on the volume and content of the consumer basket.

According to the Law “On Minimum Social Standards and Their Guarantees”, the subsistence minimum is the minimum monetary income per person, equal in value to the cost of the minimum consumer basket and represents the minimum set of food products, goods and services necessary to ensure human life, in kind and value terms. The consumer basket consists of: food basket; a fixed share of spending on non-food goods and services.

In 2015, the rules and procedure for calculating the subsistence minimum were approved, and a fixed share of expenditures on non-food goods and services was established (hereinafter referred to as the Rules (2015)). However, the government recognizes the insufficiency of the established set of food products, goods and services to ensure human life. In addition, the fixed share of expenditures on the minimum necessary non-food goods and services is recognized as low. Thus, the task is to develop and test the methodology for calculating the subsistence minimum to be used as a guideline for setting the minimum wage. The second task of the research follows from the first - the estimation of the monthly actual expenditures of households per member.

LLP “Institute for Research of Modern Society” (hereinafter – “MSSI”) with the active assistance of the “Kazakhstan Confederation of Labor”, the Commonwealth of Trade Unions of Kazakhstan “Amanat”, the industry association of trade unions of health workers, the industry association of trade unions “Kazprofmetal” and the industry association of trade unions “Kasipkorgan” held household surveys to determine the actual structure and cost of the consumer basket. The work was carried out in preparation for consultations on the ratification of the ILO Convention No. 131 “On the establishment of minimum wages with particular regard to developing countries”.

Materials and methods. The authors have previously conducted similar studies, which were summarized and published in a scientific journal (Kazhyken & Satpayeva, 2019).

To collect information on the actual structure of consumer spending of households, a questionnaire was developed, as well as the TSE-21-MSSI calculation algorithm based on Microsoft Excel. Respondents (surveyed households) were offered two versions of the questionnaires.

The first option is an electronic questionnaire, which is a spreadsheet adapted with Microsoft Excel. The second option was a paper questionnaire that respondents filled out by hand, scanned or photographed, and emailed to MSSSI. Next, MSSSI specialists reformatted the received questionnaires into a Microsoft Excel spreadsheet. Questionnaires consist of two parts: “food basket” and “non-food basket”. Each basket is structured in detail by item of expenditure (food; services; non-food items). Respondents were offered a list of 149 food items, as well as a list of 25 groups of non-food products and services.

The questionnaires are designed to collect household expenditure data only and were completed by one member of the household. Instructions for filling out were included with the questionnaires. The survey was carried out for 6 months: from February 1 to July 30, 2021 with a monthly frequency. A total of 150 households took part in the survey. For the entire period of research, 900 completed questionnaires were received.

As the main digital platform for collecting and systematizing personal data, the “Content management system (CMS)” is taken - a computer program used to provide and organize the process of creating, editing and managing content. This system allows you to deploy a site of any content, in any language and for any tasks that have text, photo and video content. The electronic questionnaire, instructions for filling out and other information for the respondent were placed at the domain name <https://anketa.hostenko.net>. Each spreadsheet found its own row in the TSE-21-MSSSI table, where calculations took place in accordance with the developed algorithm.

For informative and flexible design of research materials, appropriate plugins were used, including the main plugin - WPFORMS, which allows you to create a survey or questionnaire system, collect data, consolidate data and further transfer for processing. All survey data was automatically collected in Google Spreadsheets.

The adopted approach made it possible to conduct a survey regardless of the place and time of conducting and did not require significant time to obtain data. In addition, the format of the collected data and their storage made it possible to perform calculations without loss of quality, significantly speeding up the processing time. The transmission of the results of the survey was carried out automatically, for which the presence of the recipient’s e-mail address was sufficient.

The system administrator could provide remote access to view and download data, both in full and in part. Additional channels of communication with the technical support of the resource were also provided through the Whatsapp and Telegram social networks, as well as online contact forms for additional questions about the survey.

During the test procedures for the preparation of the survey, a number of innovations were introduced, which made it possible to obtain accurate data, as well as ensured the simplicity of filling out the questionnaires by respondents:

- the input data must have the correct units of measurement;
- questions should be divided into groups for correct processing and further generalization;

- complex questions should have explanations, including examples of filling.

Calculations were carried out monthly based on the results of the survey for the past month. For each month, sequentially calculated:

- the actual cost of the consumer basket of each surveyed household;
- the cost of the consumer basket per household member;
- the cost of the consumer basket per person in general for all surveyed households.

Results and discussion. A survey of households was conducted to estimate their monthly actual expenses per member. The value of this indicator is close to the average real expenditure per capita in Kazakhstan in the corresponding month or the average for the period.

The calculation results showed that in the first half of 2021, the actual cost of the consumer basket per person in general for all surveyed households increased from 84,377 tenge in February to 91,486 tenge in June, and in July it slightly decreased to 89,936 tenge (picture 1). At the same time, there is a trend of monthly growth in consumer spending. For the specified period, the average value of the cost of the consumer basket per person in general for all surveyed households was 89,318 tenge (\$209.4), of which 33,797 tenge (\$79.2) or 37.8% accounted for food, non-food goods and services - 55,521 tenge (\$130.2) or 62.2%. Thus, the real expenses of the average participant in the survey are twice as high as the official subsistence level.

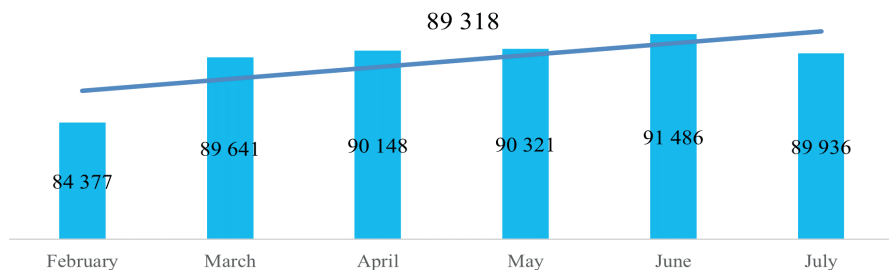


Figure 1. The cost of the consumer basket on average per member of the surveyed households (tenge)

For the purposes of international comparison, the cost of the consumer basket was recalculated in US dollars (Figure 2). The figures show low levels of consumption in the surveyed households (even at purchasing power parity).

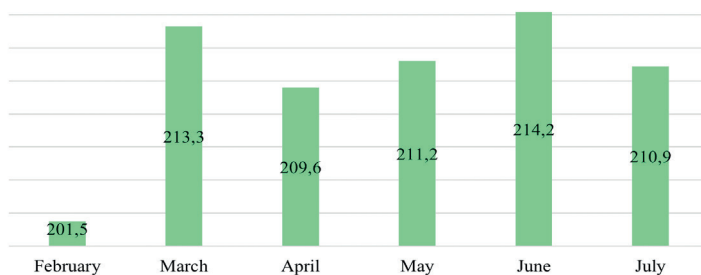


Figure 2. The cost of the consumer basket on average per member of the surveyed households (in US dollars)

It should be noted that the survey mainly involved employees of industrial enterprises and budgetary organizations (health, education), living in different regions of the country. Therefore, we can assume that the figures obtained as a result of the calculations are close to the average values for the country. The figures indicate a low level of consumption in the country as a whole, that is, they give a real picture of the standard of living of the population.

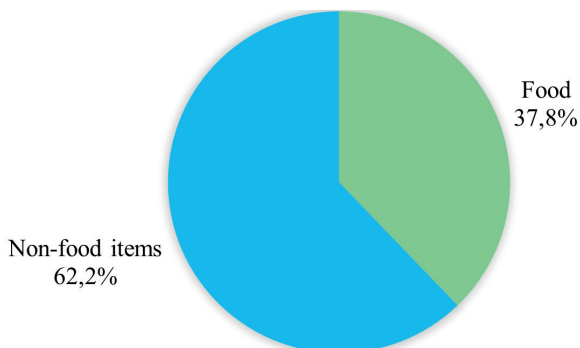


Figure 3. Structure of the consumer basket of surveyed households in 2021

Similar studies were carried out in 2016, the results of which are published on the website www.mssi.kz (MSSI, 2022). According to their results, the share of spending on food products and non-food products in the amount of consumer spending amounted to 37.4% and 62.6%, respectively. In 2021, the shares of these types of expenses amounted to 37.8% and 62.2%, respectively (Figure 3). Thus, we observe an almost exact coincidence of the structure of the actual consumer basket in 2016 and 2021, which indicates a relative stability in the distribution of income for the purchase of food and non-food products.

Interesting generalizations are provided by comparing a number of main comparable indicators obtained as a result of two studies (Table 1). The ratio of the minimum wage (established by law for the financial year) to the cost of the actual consumer basket in 2016 and 2021 was 47.4% and 47.6%, respectively. It was noted above about the coincidence of the shares of food and non-food products in the structure of the consumer basket. Interesting generalizations are provided by comparing the structure of the non-food basket for two years. A significant increase in the share of expenditures can be noted: for education services (by 2.45 times); for healthcare services (1.8 times); to pay for housing and communal services (1.53 times); for communication services (1.5 times). The figures suggest that the COVID-19 pandemic has made adjustments to the consumer preferences of Kazakhstanis.

Table 1. Main comparable indicators

Indicator	Unit of measurement	2016	2021
The cost of the consumer basket on average per member of the surveyed households	tenge	48 218	89 318
	U.S. dollars	140,9	209,4

Minimum wage	tenge	22 859	42 500
	U.S. dollars	66,8	99,6
Ratio of minimum wage to actual consumer spending	%	47,4	47,6
Share of food spending in total consumer spending	%	37,4	37,8
Share of spending on non-food items in total consumer spending	%	62,6	62,2
Including	%		
- to buy clothes and shoes	%	11,2	12,1
- for communications services	%	3,3	2,2
- for education services	%	9,8	4,0
- for health care services	%	5,0	2,8
- for housing and communal services	%	8,1	5,3

It is important to emphasize that the 2021 questionnaire differs significantly from the 2016 questionnaire, therefore, even if the calculation methodology is retained, the results obtained should be interpreted taking into account differences in the questionnaire structures. In particular, the 2021 questionnaire is more detailed in terms of the structure of non-food products, that is, a fairly detailed distribution of expenses by groups of goods and services that were identified as a result of the 2016 surveys was proposed. Thus, the developed method of questioning and the calculation algorithm give more accurate values of the share of costs for various types of non-food products.

The 2021 questionnaire did not ask about loans taken from banks by households and the amount of monthly payments to repay them. These types of household costs should be studied separately using a specially developed methodology.

In 2021, calculations were not made by regions due to the insufficient number of questionnaires. However, it can be assumed that, as in 2016, the Mangistau region, as well as the cities of Astana and Almaty, have the highest values of actual consumption expenditures. Kostanay, North-Kazakhstan and Kyzylorda oblasts have the lowest values of household expenditures.

As a result of processing the questionnaires, the actual structure of consumption of food products was determined, which includes 149 items (Table 2). The structure of the food basket provides information on the distribution of expenditures by major groups of food products. In particular, flour and flour products account for 8.17% of the food basket. Expenditure on meat and meat products amounted to 31.6%, while almost 12.5 percentage points (or 40% of the expenses of this group) fall on the purchase of beef meat. The share of milk and dairy products was 12.3%, vegetables - 9.52%, fruits - 8.35% and berries - 3.95%. The structure of the food basket is subject to monthly fluctuations, which reflects the seasonal reduction in price or rise in price of products. In addition, it should be taken into account that in the summer months the consumption of vegetables, fruits, berries and drinks increases. The methodology can provide more detailed information for the analysis of seasonal changes in consumer preferences and their impact on the dynamics of spending on a number of groups of food and non-food products.

Table 2. Structure of the food basket (percentage)

Foodgroup	Name of food	Food %
Flourandflourproducts	Wheatflour	1,83
	Baguette, loaf	0,30
	Baursaks	0,13
	Buns	0,25
	Cookies, gingerbread	1,13
	Pies, pies	0,26
	Spaghetti	0,54
	Crackers, dry	0,05
	Dough	0,14
	Cake	0,96
	Ryebread	0,59
	Wheatbread	1,64
	Otherflourproducts	0,35
	Cereals	Vermicelli, pasta, etc.
Buckwheat		0,51
Peas		0,18
Semolina		0,17
Oatmeal		0,29
Millet		0,12
Rice		0,97
Othercereals		0,44
Milkanddairyproducts	Ayran, kefir, ryazhenka	1,16
	Cheese	0,24
	Yogurt	0,63
	Koumiss	0,68
	Butter	1,58
	Milk	2,51
	Ice cream	0,57
	Cream	0,32
	Sourcream	1,21
	Processedcheese	0,35
	Hard cheese	1,47
	Cottagecheese	0,97
	Shubat	0,26
	Otherdairyproducts	0,35
Fatsandvegetableoils	Animalfat	0,11
	Margarine	0,19
	Vegetableoil	1,86
	Oliveoil	0,31
	Otheroils	0,18
	Other oil and fat products	0,30
Meat, meat products and eggs	Ham	0,34
	Boiledsausage, sausages	1,33
	Smokedsausage, servelat	1,53
	Lambmeat	3,14

	Meatbeef	12,45
	Horsemeat	4,34
	Porkmeat	1,17
	Poultrymeat	3,43
	Meat products (minced meat, etc.)	1,53
	Semi-finished meat products (dumplings, manti, etc.)	0,42
	Organmeats	0,08
	Eggs	1,54
	Other meat products and eggs	0,34
Fishandseafood	Caviar	0,33
	Crabs, crayfish	0,11
	Shrimps	0,12
	Freshandchilledfish	0,90
	Frozenfish	0,65
	Cannedfish	0,17
	Smokedfish	0,21
	Otherseafood	0,28
Culinaryproducts	Belyash, pizza, cheburek, etc.	0,54
	Meatproducts	0,39
	Semi-finishedproducts, dumplings	0,45
	Other	1,33
	Shiver	0,12
	Soups	0,15
	Kissel	0,10
	Otherculinaryproducts	0,24
Vegetables, herbs, mushrooms	Eggplant	0,23
	Broccoli	0,11
	Mushrooms	0,11
	Cannedmushrooms	0,04
	Greenery	0,32
	Zucchini	0,12
	Potato	1,62
	Potatochips	0,19
	Cabbage	0,55
	Onion	0,56
	Carrot	0,73
	Canned vegetables and vegetable salads	0,19
	Cucumbers	1,23
	Sweet pepper	0,41
	Tomatoes(tomatoes)	1,56
	Radish	0,16
	Radish	0,11
	Lettuceleaves	0,19
	Beet	0,28
	Seeds	0,15
Pumpkin	0,13	
Others	0,53	

Fruit	Avocado	0,08
	Oranges	0,79
	Bananas	0,93
	Pear	0,50
	Garnet	0,25
	Kiwi	0,29
	Lemon	0,35
	Tangerines	1,06
	Nut	0,62
	Peaches, apricots	0,19
	Driedfruits	0,49
	Driedapricots	0,47
	Cannedfruits	0,01
	Persimmon	0,27
	Apples	1,67
	Otherfruits	0,38
Berries	Watermelon	0,35
	Melon	0,23
	Grape	0,33
	Cherry	0,23
	Raisin	0,56
	StrawberryRaspberry	0,39
	Plum	0,25
	Dates	0,23
	Cherries	0,61
	Othersberries	0,77
Teacoffee	Tea	0,93
	Coffee	0,54
	Other	1,18
Beverages	Tablewine	0,34
	Kvass	0,15
	Coca-cola, sprite, fanta, etc.	0,55
	Lemonade	0,35
	Mineral water	0,50
	Beer	0,51
	Syrup	0,17
	Juices	0,65
	Otherdrinks (exceptalcoholic)	0,30
Seasonings, spices	Adjika	0,13
	Mustard	0,08
	Ketchup	0,24
	Black pepper	0,16
	Bakingsoda	0,09
	Salt	0,08
	Sauce, mayonnaise	0,17
	Vinegar	0,10
	Tomatopaste	0,38

	Otherspices	0,42
Sweets	Waffles	0,43
	Jams, preserves	0,17
	Kozinaki	0,30
	Candy caramel	0,97
	Candy chocolate	1,12
	Honey	0,65
	Sugar	0,84
	Halva	0,19
	Othersweets	0,58

Table 3. Structure of the actual non-food basket in comparable indicators (percentage)

Indicator	2016	2021
Transport services and own car maintenance	7,1	15,6
Communication and cable TV expenses	5,3	3,6
Tuition costs (including travel expenses to the place of study and housing rent)	15,6	6,4
Payment for utilities, purchase of fuel (coal, firewood), electricity, water supply, etc.	12,9	8,5
Medical services and purchase of medicines	8,0	4,5
Buyingclothesandshoes	17,9	19,4
Household expenses (household chemicals, personal hygiene items, dishes, etc.)	12,8	11,8
Televisions, computers, furniture and other durable goods	13,1	13,2
Other	7,3	17

When processing the questionnaires, it was found that as the number of household members increases, the unit costs for food products decrease, and the unit costs for non-food products increase accordingly. Probably, the increase in the number of household members is mainly due to the increase in the number of children, which leads to an increase in the costs of education, health care, communications, etc. This issue also requires detailed study.

A significant part of the consumer basket is made up of expenses that can be called “expenses for human development”, including expenses for: communication services; education; health; tourism and active recreation; as well as the purchase of a TV, computer, books, magazines and stationery, etc. (Table 4). The totality of these expenditures can be called the “human development budget”. According to the survey, its size was 55,521 tenge per month on average per household member or 62.2% of the consumer basket. In other words, the value of the minimum wage (42,500 tenge) is insufficient even to meet the minimum human development needs (55,521 tenge).

Table 4. Shares of non-food items in the cost of the non-food basket of the surveyed households (percentage)

№	Nameofexpenses	%	№	Nameofexpenses	%
1	Transport servicecosts	5,0	14	Furniture, household items, carpets, etc.	5,5
2	Communication servicecosts	3,6	15	Textileproducts	1,8
3	Petexpenses	1,2	16	Householdelectricalappliances	2,4
4	Expenses for housing and communal services	8,5	17	Glass products	1,3

5	Education spending	6,4	18	Tools and fixtures	1,4
6	Health spending	4,5	19	Detergents and cleaning products, hygiene items	3,4
7	Expenses for personal and other services	4,9	20	Small household items	1,5
8	Spending on tourism and active recreation	3,0	21	Spare parts for vehicles	5,3
9	Clothing and clothing materials	5,0	22	TV, computers, etc.	3,8
10	Outerwear	7,2	23	Other durable goods	3,9
11	Shoes	5,4	24	Books, magazines and stationery	1,0
12	Accessory items	1,9	25	Fuel expenses (total)	5,2
13	Materials for maintenance and repair of housing	6,9			

The living wage is the lowest level consumer budget, allowing to satisfy only the most urgent physiological needs of a person. The living wage is equal to the cost of the minimum consumer basket. To raise the subsistence level, it is necessary to increase the cost of the minimum consumer basket, primarily by expanding the range of food and non-food products and services, as well as their consumption rates. In most developed countries, the food basket is regularly reviewed.

Due to the epidemiological situation in the country, the subsistence minimum was increased by 10%, or from 29,698 tenge (\$76.31) in 2019 to 32,668 tenge (\$79.11) in 2020. According to the Bureau of National Statistics of the Republic of Kazakhstan, the cost of living for the first half of 2021 amounted to 35,325 tenge (\$82.46). Compared to the same period in 2020, the value of the indicator increased by 12.3%.

In Kazakhstan, a low standard of consumption of food and non-food goods and services is used to calculate the minimum consumer basket. The normative-statistical (combined) method is used: only the food basket is calculated according to the norms. The norms of physiological requirements for nutrients for various socio-demographic groups of the population are developed by the Academy of Nutrition. The amount of expenses for non-food goods and services is determined by increasing the cost of the minimum food basket by a fixed share (percentage), which is established on the basis of the existing structure of expenses of low-income families.

So, the subsistence minimum is calculated according to an outdated method, so its value is much less than the real average expenses per member of the population of surveyed households. From the beginning of 2022, the living wage will be increased following the increase in the minimum wage to 60,000 tenge, but these quantitative changes will not ensure an increase in the well-being of the population and an improvement in the quality of life. The gap between human development needs and minimum social standards, such as the poverty line, is too high.

The poverty line is the minimum amount of monetary income per person, set as a criterion for determining the amount of targeted social assistance. The poverty line in Kazakhstan is set at 70% of the regional subsistence level. In 2018, the poverty line was raised from 40% to 50% of the subsistence level. Then in April 2019, the poverty

line was set at 70% of the subsistence level. Currently, the poverty line in Kazakhstan is only 25.5 thousand tenge (\$59.53) per month.

The Government of Kazakhstan has announced a systematic increase in the minimum wage. In particular, it plans to study the main approaches and mechanisms for increasing the minimum wage in order to improve the methodology for its calculation. At the same time, he emphasizes that the issue of increasing the minimum wage will be considered depending on the economic situation in the country and the real possibilities of the state budget: “The government will study the macroeconomic consequences, after which the necessary measures will be taken to improve the welfare of citizens of the Republic of Kazakhstan” (Mamin, 2021).

Conclusion. The following conclusions have been made based on the study performed:

1. Real consumer spending and the structure of the consumer basket of an average member of the population of surveyed households differ significantly from the parameters used by the authorized state bodies to assess the subsistence minimum. According to the approved standards, the consumer basket consists of 55% of food products and 45% of the cost of non-food products and services. The performed calculations revealed that in fact the consumer basket consists of 37.8% of food products and 62.2% of expenditures on non-food products and services. In 2016, these figures were 37.4% and 62.6%, respectively.

2. The minimum consumer basket does not provide a decent level of consumption for members of the vast majority of households, and limits their ability to develop. It is necessary to improve the methodology for calculating the consumer basket, in particular, to introduce the concept of consumer development budget. The consumer development budget is a consumer basket of a higher level than the one used to calculate the subsistence minimum. The structure and cost of the consumer basket of development must be sufficient not only for the simple reproduction of the labor force and the satisfaction of basic human needs necessary to restore his physical and intellectual strength, but also be sufficient for his development.

Information about the authors:

Kazhyken Meiram Zekeshuly – Doctor of Science in Economics, director, Institute for research of modern society, Astana, Kazakhstan; kazhyken@mail.ru; <https://orcid.org/0000-0001-9671-6975>;

Satpayeva Zaira Tulegenovna – PhD, in Economics, leading researcher, head of department, Institute of economics of the Committee of science of the Ministry of education and science of the Republic of Kazakhstan, satpayeva.zaira@ieconom.kz, <https://orcid.org/0000-0002-1644-3709>, Web of Science Researcher ID: N-5297-2014, Scopus Author ID: 57214615874.

REFERENCES

- ILO (2021) Global Wage Report 2020-2021. Salary and minimum wage during the COVID-19 pandemic. International Labor Office, Geneva.
- ILO (2022a) ILO Convention No. 131 “On the Fixing of Minimum Wages with Particular Consideration for Developing Countries”. Retrieved March 31, 2022 from https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---normes/documents/normativeinstrument/wcmsc131ru.htm.
- ILO (2022b) ILO Recommendation No. 135 “Minimum wage fixing recommendation”. Retrieved March 31, 2022 from [https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_INSTRUMENT_ID:312473#:~:text=\(1\)%20The%20system%20of%20minimum,to%20particular%20groups%20of%20workers](https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_INSTRUMENT_ID:312473#:~:text=(1)%20The%20system%20of%20minimum,to%20particular%20groups%20of%20workers).
- Kazhyken M., Satpayeva Z. (2019). The structure of income and expenditures of the population of Kazakhstan, Bulletin of National Academy of Sciences of the Republic of Kazakhstan, 6(382): 339-345. DOI: 10.32014/2019.2518-1467.179.
- Mamin A. (2021) When will the minimum wage be raised in Kazakhstan? Retrieved March 31, 2022 from <https://kursiv.kz/news/obschestvo/2021-02/kogda-v-kazahstane-povysyat-minimalnuyu-zarplatu> (In Russian).
- MSSI (2022) Questioning to determine the actual level of consumption of the population of the Republic of Kazakhstan and expert assessment of the minimum consumer basket. Retrieved March 31, 2022 from <https://mssi.kz/2019/06/15/анкетирование>.
- Picodi (2021) Minimum wage: how the pandemic has affected low-income people in the CIS countries and the world. Retrieved March 31, 2022, from <https://www.picodi.com/ru/mozhno-desheвле/ minimalnaya-zarplata-v-stranah-sng-2021>.
- Rules for calculating the subsistence minimum and establishing a fixed share of expenditure on non-food goods and services. Retrieved March 31, 2022 from <https://adilet.zan.kz/rus/archive/docs/V1500011944/27.07.2015>.
- Shaukenova Z.K. (2018) The level and quality of life in Kazakhstan: the current state and main trends, Astana, Kazakhstan institute for strategic studies under the President of the Republic of Kazakhstan: 104 p. (In Russian).

МАЗМҰНЫ

ПЕДАГОГИКА

Э.А. Абдыкеримова, А.Б. Туркменбаев, Б.У. Куанбаева, Г.Р. Кошанова КЕЙС ТЕХНОЛОГИЯЛАР - ОҚУШЫЛАРДЫҢ ОҚУ ЖЕТІСТІГІН БАҚЫЛАУ МЕН БАҒАЛАУДЫҢ ЗАМАНАУИ ФОРМАСЫ.....	5
Г. Ақан, С.К. Рахимжанова, С.К. Серикова ЖОҒАРЫ ОҚУ ОРЫНДАРЫНДА ШЕТ ТІЛДІ ОҚЫТУ АРҚЫЛЫ БІЛІМ АЛУШЫЛАРДЫҢ БОЙЫНДА ІЗГІЛІК ҚАСИЕТТЕРІН ҚАЛЫПТАСТЫРУ.....	23
Д.О. Айтенова, А.П. Мынбаева, Д.Н. Байғутова ҚАРАХАН ДӘУІРІ ӘДЕБИЕТІН ЖЕКЕ ПӘН РЕТІНДЕ ОҚЫТУ.....	37
А.М. Елубай КОНЦЕПТУАЛДЫ ОҚЫТУ МЕН ТӘРБИЕ: ҚАЗАҚ ЖӘНЕ ТҮРІК ТІЛДЕРІНДЕГІ ӘЙЕЛГЕ ҚАТЫСТЫ МАҚАЛ-МӘТЕЛДЕР.....	45
Ф.М. Ержанова, Ж.Б. Ибраева, С.К. Серикова ОРЫС ТІЛІ САБАҚТАРЫНДА ШЕТ ТІЛІ РЕТІНДЕ ОҚЫТУДЫҢ БЕЛСЕНДІ ФОРМАЛАРЫ МЕН ӘДІСТЕРІН ҚОЛДАНУ.....	61
Д.Б. Ешенкулова, С.Е. Манабаева, Г.А. Омарова, Г.Б. Мауленбердиева, А.Б. Сикимбаева ЖОҒАРЫ СЫНЫП ОҚУШЫЛАРЫНЫҢ ӨЗДІК ОҚУ ІС-ӘРЕКЕТІН БАСҚАРУҒА БОЛАШАҚ МҰҒАЛІМДЕРДІҢ ДАЯРЛЫҒЫН ҚАЛЫПТАСТЫРУ.....	72
С.Е. Жильгельдинов, Н.Б. Шамуратова, А.К. Кенжебаева, Н.К. Тулемисова, Б.К. Сулейменова, Р.Б. Қурманалинова ҚАШЫҚТЫҚТАН ОҚЫТУ ЖАҢА БІЛІМ БЕРУ ТӘЖІРИБЕСІ РЕТІНДЕ.....	87
Ж. Изтаева, З. Смаилова, Г. Баусариева, С. Тлеубай, А. Касымбекова ҚАЗАҚ ТІЛІНДЕГІ НӨЛДІК ФОРМАНЫ ОҚЫТУДА АҚПАРАТТЫҚ ТЕХНОЛОГИЯЛАРДЫ ҚОЛДАНУДЫҢ ТИІМДІЛІГІ.....	98
А.Б. Керімбердина, А.К. Садвакасова, Н.К. Наурызова ЖАСАНДЫ НЕЙРОНДЫҚ ЖЕЛІЛЕРДЕ ДЕРЕКТЕРДІ ӨҢДЕУДІҢ ТӘЖІРИБЕЛІК БАҒЫТТАРЫ.....	111

Ж.Б. Кдыралиева, Г.С. Балтабаева, İsmet Çetin, Ж. Ерахметқызы
ӘДЕБИ ПЕДАГОГИКАЛЫҚ ТЕХНОЛОГИЯЛАРДЫ ҚОЛДАНУ
НЕГІЗДЕРІ.....120

Э.Қ. Қуандықова, Ш.Ш. Карбаева, А.Қ. Зиявдинова
ГЕОГРАФИЯНЫ ОҚУЫТУ ӘДІСТЕМЕСІ.....130

Г.Т. Курбанкулова, Ә.С. Стамбекова
БОЛАШАҚ БАСТАУЫШ БІЛІМ ПЕДАГОГТЕРІНІҢ ҰЛТТЫҚ
ҚҰНДЫЛЫҚТАР БАҒДАРЫН ДАМУЫ МҮМКІНДІКТЕРІ.....141

А.К. Мамбеталиева, А.Т. Туралбаева
БОЛАШАҚ БАСТАУЫШ БІЛІМ ПЕДАГОГТАРЫНЫҢ ЖАСАНДЫ
ИНТЕЛЛЕКТ ЭЛЕМЕНТТЕРІН ҚОЛДАНУЫНЫҢ МАҢЫЗЫ.....155

М.Е. Рахметов, А.К. Садвакасова
ҚАЗАҚСТАННЫҢ ЖОҒАРЫ ОҚУ ОРЫНДАРЫНДА ҚАШЫҚТЫҚТАН
ОҚЫТУ ТЕХНОЛОГИЯСЫНЫҢ ЭЛЕМЕНТТЕРІ БАР БІЛІМ БЕРУ
ПЛАТФОРМАЛАРЫ: МҮМКІНДІКТЕРІ МЕН
АРТЫҚШЫЛЫҚТАРЫ.....166

**Б.К. Сансызбаева, Ж.Н. Бисенбаева, Н.С. Ашимова, А.Туреханова,
С. Рахимжанова**
ШЫҒАРМАШЫЛЫҚ-ТАНЫМДЫҚ ТӘСІЛДЕР БОЛАШАҚ АҒЫЛШЫН
ТІЛІ МҰҒАЛІМДЕРІНІҢ ЛИНГВО-ӘДІСТЕМЕЛІК РЕФЛЕКЦИЯСЫН
ҚАЛЫПТАСТЫРУДЫҢ ӘДІСНАМАЛЫҚ НЕГІЗІ РЕТІНДЕ.....175

Б. Хасен, Ж. Жұмабаева
БАСТАУЫШ СЫНЫПҚА АРНАЛҒАН «МУЗЫКА» ОҚУЛЫҚТАРЫ
МАТЕРИАЛДАРЫНЫҢ ПСИХОЛИНГВИСТИКАЛЫҚ ТҮРҒЫДАН
ОҚУШЫЛАРДЫҢ ЖАС ЕРЕКШЕЛІГІНЕ СӘЙКЕСТІГІ.....189

**А.К. Шашаев, А.А. Мақсұтова, Р.Ж. Мрзабаева, Г.С. Махарова,
М. Бақытқызы, Г.К. Шашаева**
ҚАЗАҚ ЗИЯЛЫЛАРЫНЫҢ АҒARTУШЫЛЫҚ ПЕДАГОГИКАЛЫҚ
ҚЫЗМЕТІ.....200

ЭКОНОМИКА

Ж.С. Абдрахманова, А.Б. Мотгаева, А.С. Бухатова, С.С. Ургушева
ШЫҒЫС ҚАЗАҚСТАН ОБЛЫСЫ БОЙЫНША МЕДИЦИНАЛЫҚ
ҚЫЗМЕТТЕР НАРЫҒЫН ЦИФРЛАНДЫРУДЫҢ ТИІМДІЛІГІ.....215

Л.О. Абылкасимова ҚАЗАҚСТАНДАҒЫ ЭКОЛОГИЯЛЫҚ ТУРИЗМНІҢ ДАМУЫНЫҢ НЕГІЗГІ ТЕНДЕНЦИЯЛАРЫ МЕН БОЛАШАҒЫ.....	229
Г.И. Ахметова, З.О. Иманбаева, Ж.Қ. Басшиева, Б.Б. Дуйсенбаева, Ш.Т. Нургалиева АҚТӨБЕ Өңірінде мал шаруашылығында кластерлік басқаруды дамыту.....	242
Г.Ж. Байбосынова, Б.О. Казыбаев, А.А. Адешова, С.А. Абилдаханова, А.Р. Калымбетова ҚАЗАҚСТАНДА КОРПОРАТИВТІК БАСҚАРУ СТРАТЕГИЯСЫН ІСКЕ АСЫРУДЫҢ ТЕОРИЯСЫ МЕН ПРАКТИКАСЫ.....	256
А. Бердибекова, Л.М. Муталиева, Л.М. Шаяхметова ҚАЗАҚСТАН РЕСПУБЛИКАСЫ ІШКІ ТУРИСТІК НАРЫҒЫНЫҢ ЖАҒДАЯТЫНА ТАЛДАУ.....	271
С.Т. Дошманова, Б.М. Таскарина, М.А. Тлеубергенова, Б.Ж. Болатова, А.М. Сапаргали ҚАЗАҚСТАНДАҒЫ ҒЫЛЫМНЫҢ ҚАЗІРГІ ЖАҒДАЙЫН ЖӘНЕ ОНЫҢ ҰЛТТЫҚ ЭКОНОМИКАҒА ӘСЕРІН ТАЛДАУ.....	282
А.О. Жағыпарова, Ж.У. Тулегенова, Д.М. Мухияева, Г.К. Бекбусинова, Г.Б.Алина COVID 19-ДАҒДАРЫСЫ КЕЗІНДЕГІ САЛЫҚТЫҚ ӘКІМШІЛЕНДІРУДІҢ ТИІМДІЛІГІН ТАЛДАУ ЖӘНЕ БАҒАЛАУ.....	298
З.О. Иманбаева, К.Б. Сатымбекова, Б.И. Сатенов, З.А. Бигельдиева, А.Ж. Зейнуллина ӘЛЕУМЕТТІК ШЫҒЫНДАРДЫ ЕСЕПКЕ АЛУ ЖӘНЕ ОЛАРДЫ МЕМЛЕКЕТТІҢ ДАМУ ЖАҒДАЙЫНДА ТАЛДАУ.....	308
А.С. Кадырова, Н.Б. Давлетбаева, Ж.А. Бабажанова, М.С. Толысбаева, Е.А. Богданова ҚАЗАҚСТАН РЕСПУБЛИКАСЫ ӨНЕРКӘСІБІНІҢ ИННОВАЦИЯЛЫҚ ӘЛЕУЕТІН ДАМУ.....	322
Б.С. Корабаев, Г.Д. Аманова, Г.Ж. Жумабекова, А.И. Естурлиева, Г.К. Исина ЭКОЛОГИЯЛЫҚ ШЫҒЫНДАР ЕСЕБІ МЕН ТАЛДАУДЫ ДАМУДАҒЫ ЖАҢА АҚПАРАТТЫҚ-ЭКОНОМИКАЛЫҚ ЖҮЙЕЛЕРДІ ҚАЛЫПТАСТЫРУ.....	339

М.З. Қажыкен, З.Т. Сатпаева ҚАЗАҚСТАНДАҒЫ ТҰТЫНУ СЕБЕТІНЕ ТАЛДАУ.....	359
Д.О. Қалдыбаева, Б.К. Исаева, Л.М. Шаяхметова ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ АГРАРЛЫҚ САЛАСЫНА ЦИФРЛЫҚ ТЕХНОЛОГИЯЛАРДЫ ЕНГІЗУ ТИІМДІЛІГІН БАҒАЛАУДЫҢ НЕГІЗГІ БАҒЫТТАРЫ.....	374
С.Д. Мамбетова, Г.Д. Аманова, К.Ж. Сәдуақасова, Б.С. Қорабаев САЛЫҚ ТӘУЕКЕЛДЕРІНЕ ЭЛЕКТРОНДЫҚ КОММЕРЦИЯНЫҢ БИЗНЕС-МОДЕЛЬДЕРІНІҢ ӘСЕРІ.....	389
М.Б. Молдажанов, М.А. Баяндин, З.А. Арынова, Б. Қуантқан, Т.В. Діба ҚОНАҚҮЙ ҰЙЫМДАРДЫҢ ИННОВАЦИЯЛЫҚ ДАМУЫН МОДЕЛДЕРДІҢ ӘДІСТЕМЕЛІК ТӘСІЛДЕРІ.....	401
Ә.Ж. Сапарбаев, Е.Е. Гриднева, Г.Ш. Қалиақпарова, К.Ш. Сыздыкова, К.С. Алпысбаев «ЖАСЫЛ» ЭКОНОМИКА ЖӘНЕ РЕСУРСТАРДЫ ҰТЫМДЫ ПАЙДАЛАНУ ЕЛДІҢ АЗЫҚ-ТҮЛІК ҚАУІПСІЗДІГІНІҢ БОЛАШАҒЫ РЕТІНДЕ.....	411
Р.Б. Сартова, Ж.А. Бабажанова, М.А. Жолаева, М.С. Толысбаева, А.Б. Тасмағанбетов АУЫЛ ШАРУАШЫЛЫҒЫНДАҒЫ ЕҢБЕК РЕСУРСТАРЫНЫҢ ТИІМДІЛІГІ.....	425

СОДЕРЖАНИЕ

ПЕДАГОГИКА

Э.А. Абдыкеримова, А.Б. Туркменбаев, Б.У. Куанбаева, Г.Р. Кошанова КЕЙС-ТЕХНОЛОГИИ - СОВРЕМЕННАЯ ФОРМА КОНТРОЛЯ И ОЦЕНКИ УЧЕБНЫХ ДОСТИЖЕНИЙ УЧАЩИХСЯ.....	5
Г. Акан, С.К. Рахимжанова, С.К. Серикова ФОРМИРОВАНИЕ ДОБРОДЕТЕЛЬНЫХ ХАРАКТЕРОВ У СТУДЕНТОВ ПУТЕМ ОБУЧЕНИЯ ИНОСТРАННОМУ ЯЗЫКУ В ВУЗЕ.....	23
Д.О. Айтенова, А.П. Мынбаева, Д.Н. Байгутова ПРЕПОДАВАНИЕ ЛИТЕРАТУРЫ КАРАХАНСКОЙ ЭПОХИ КАК ОТДЕЛЬНОЙ ДИСЦИПЛИНЫ.....	37
А.М. Елубай КОНЦЕПТУАЛЬНОЕ ОБУЧЕНИЕ И ВОСПИТАНИЕ: ПОСЛОВИЦЫ И ПОГОВОРКИ О ЖЕНЩИНЕ НА КАЗАХСКОМ И ТУРЕЦКОМ ЯЗЫКАХ.....	45
Ф.М. Ержанова, Ж.Б. Ибраева, С.К. Серикова ИСПОЛЬЗОВАНИЕ ИНТЕРАКТИВНЫХ ФОРМ И МЕТОДОВ ОБУЧЕНИЯ НА УРОКАХ РУССКОГО ЯЗЫКА КАК ИНОСТРАННОГО.....	61
Д.Б. Ешенкулова, С.Е. Манабаева, Г.А. Омарова, Г.Б. Мауленбердиева, А.Б. Сикимбаева ФОРМИРОВАНИЕ ГОТОВНОСТИ БУДУЩИХ УЧИТЕЛЕЙ К УПРАВЛЕНИЮ САМОСТОЯТЕЛЬНОЙ УЧЕБНОЙ ДЕЯТЕЛЬНОСТЬЮ СТАРШЕКЛАССНИКОВ.....	72
С.Е. Жильгельдинов, Н.Б. Шамуратова, А.К. Кенжебаева, Н.К. Тулемисова, Б.К. Сулейменова, Р.Б. Курманалинова ДИСТАНЦИОННОЕ ОБУЧЕНИЕ КАК НОВАЯ ОБРАЗОВАТЕЛЬНАЯ ПРАКТИКА.....	87
Ж. Изгаева, З. Смаилова, Г. Баусариева, С. Тлеубай, А. Касымбекова ЭФФЕКТИВНОСТЬ ИСПОЛЬЗОВАНИЯ ИНФОРМАЦИОННЫХ ТЕХНОЛОГИЙ ПРИ ОБУЧЕНИИ НУЛЕВОЙ ФОРМЫ КАЗАХСКОГО ЯЗЫКА.....	98

А.Б. Керимбердина, А.К. Садвакасова, Н.К. Наурызова ПРАКТИЧЕСКИЕ НАПРАВЛЕНИЯ ОБРАБОТКИ ДАННЫХ В ИСКУССТВЕННЫХ НЕЙРОННЫХ СЕТЯХ.....	111
Ж.Б. Кдыралиева, Г.С. Балтабаева, İsmet Çetin, Ж. Ерахметқызы ОСНОВЫ ЛИТЕРАТУРНО-ПЕДАГОГИЧЕСКОЙ ТЕХНОЛОГИИ.....	120
Э.К. Куандықова, Ш.Ш. Карбаева, А.Қ. Зиявдинова МЕТОДИКА ИЗУЧЕНИЯ ГЕОГРАФИИ.....	130
Г.Т. Курбанкулова, А.С. Стамбекова ВОЗМОЖНОСТИ РАЗВИТИЯ НАЦИОНАЛЬНОЙ ЦЕННОСТНОЙ ОРИЕНТАЦИИ БУДУЩИХ ПЕДАГОГОВ НАЧАЛЬНОГО ОБРАЗОВАНИЯ.....	141
А.К. Мамбеталиева, А.Т. Туралбаева ВАЖНОСТЬ ИСПОЛЬЗОВАНИЯ ЭЛЕМЕНТОВ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА БУДУЩИМИ УЧИТЕЛЯМИ НАЧАЛЬНЫХ КЛАССОВ.....	155
М.Е. Рахметов, А.К. Садвакасова ОБРАЗОВАТЕЛЬНАЯ ПЛАТФОРМА С ЭЛЕМЕНТАМИ ДИСТАНЦИОННЫХ ОБРАЗОВАТЕЛЬНЫХ ТЕХНОЛОГИЙ В ВЫСШИХ УЧЕБНЫХ ЗАВЕДЕНИЯХ КАЗАХСТАНА: ВОЗМОЖНОСТИ И ПРЕИМУЩЕСТВА.....	166
Б.К. Сансызбаева, Ж.Н. Бисенбаева, Н.С. Ашимова, А. Туреханова, С. Рахимжанова КРЕАТИВНО-КОГНИТИВНЫЙ ПОДХОД КАК МЕТОДОЛОГИЧЕСКАЯ ОСНОВА ФОРМИРОВАНИЯ ЛИНГВОМЕТОДИЧЕСКОЙ РЕФЛЕКСИИ У БУДУЩИХ УЧИТЕЛЕЙ АНГЛИЙСКОГО ЯЗЫКА.....	175
Б. Хасен, Ж. Жумабаева ПСИХОЛИНГВИСТИЧЕСКИЙ АНАЛИЗ СООТВЕТСТВИЯ УЧЕБНИКОВ ПО ПРЕДМЕТУ «МУЗЫКА» ДЛЯ НАЧАЛЬНЫХ КЛАССОВ ВОЗРАСТНЫМ ОСОБЕННОСТЯМ УЧАЩИХСЯ.....	189
А.К. Шашаев, А.А. МаксUTOва, Р.Ж. Мрзабаева, Г.С. Махарова, М. Бақытқызы, Г.К. Шашаева ПРОСВЕТИТЕЛЬСКО-ПЕДАГОГИЧЕСКАЯ ДЕЯТЕЛЬНОСТЬ КАЗАХСКОЙ ИНТЕЛЛИГЕНЦИИ.....	200

ЭКОНОМИКА

- Ж.С. Абдрахманова, А.Б. Моттаева, А.С. Бухатова, С.С. Ургушева**
ЭФФЕКТИВНОСТЬ ЦИФРОВИЗАЦИИ РЫНКА МЕДИЦИНСКИХ
УСЛУГ ПО ВОСТОЧНО-КАЗАХСТАНСКОЙ ОБЛАСТИ.....215
- Л.О. Абылкасимова**
ОСНОВНЫЕ ТЕНДЕНЦИИ И ПЕРСПЕКТИВЫ РАЗВИТИЯ
ЭКОЛОГИЧЕСКОГО ТУРИЗМА В КАЗАХСТАНЕ.....229
- Г.И. Ахметова, З.О. Иманбаева, Ж.Қ. Басшиева, Б.Б. Дуйсенбаева,
Ш.Т. Нурғалиева**
РАЗВИТИЕ КЛАСТЕРНОГО УПРАВЛЕНИЯ В ЖИВОТНОВОДСТВЕ
АКТЮБИНСКОГО РЕГИОНА.....242
- Г.Ж. Байбосынова, Б.О. Казыбаев, А.А. Адешова, С.А. Абилдаханова,
А.Р. Калымбетова**
ТЕОРИЯ И ПРАКТИКА РЕАЛИЗАЦИИ СТРАТЕГИИ КОРПОРАТИВНОГО
УПРАВЛЕНИЯ В КАЗАХСТАНЕ.....256
- А. Бердибекова, Л.М. Муталиева, Л.М. Шаяхметова**
АНАЛИЗ КОНЪЮНКТУРЫ ВНУТРЕННЕГО ТУРИСТСКОГО РЫНКА
РЕСПУБЛИКИ КАЗАХСТАН.....271
- С.Т. Дошманова, Б.М. Таскарина, М.А. Тлеубергенова, Б.Ж. Болатова,
А.М. Сапарғали**
АНАЛИЗ СОВРЕМЕННОГО СОСТОЯНИЯ НАУКИ В КАЗАХСТАНЕ
И ЕЕ ВЛИЯНИЕ НА НАЦИОНАЛЬНУЮ ЭКОНОМИКУ.....282
- А.О. Жагышарова, Ж.У. Тулегенова, Д.М. Мухияева, Г.К. Бекбусинова,
Г.Б. Алина**
АНАЛИЗ И ОЦЕНКА ЭФФЕКТИВНОСТИ НАЛОГОВОГО
АДМИНИСТРИРОВАНИЯ В ПЕРИОД КРИЗИСА COVID.....298
- З.О. Иманбаева, К.Б. Сатымбекова, Б.И. Сатенов, З.А. Бигельдиева,
А.Ж. Зейнуллина**
УЧЕТ СОЦИАЛЬНЫХ ИЗДЕРЖЕК И ИХ АНАЛИЗ В УСЛОВИЯХ
РАЗВИТИЯ ГОСУДАРСТВА.....308
- А.С. Кадырова, Н.Б. Давлетбаева, Ж.А. Бабажанова, М.С. Толысбаева,
Е.А. Богданова**
РАЗВИТИЕ ИННОВАЦИОННОГО ПОТЕНЦИАЛА ПРОМЫШЛЕННОСТИ
РЕСПУБЛИКИ КАЗАХСТАН.....322

- Б.С. Корабаев, Г.Д. Аманова, Г.Ж. Жумабекова, А.И. Естурлиева, Г.К. Исина**
ФОРМИРОВАНИЕ НОВЫХ ИНФОРМАЦИОННЫХ ЭКОНОМИЧЕСКИХ СИСТЕМ В РАЗВИТИИ УЧЕТА И АНАЛИЗА ЭКОЛОГИЧЕСКИХ ЗАТРАТ.....339
- М.З. Кажыкен, З.Т. Сатпаева**
АНАЛИЗ ПОТРЕБИТЕЛЬСКОЙ КОРЗИНЫ В КАЗАХСТАНЕ.....359
- Д.О. Калдыбаева, Б.К. Исаева, Л.М. Шаяхметова**
ОСНОВНЫЕ НАПРАВЛЕНИЯ ОЦЕНКИ ЭФФЕКТИВНОСТИ ВНЕДРЕНИЯ ЦИФРОВЫХ ТЕХНОЛОГИЙ В АГРАРНУЮ ОТРАСЛЬ РЕСПУБЛИКИ КАЗАХСТАН.....374
- С.Д. Мамбетова, Г.Д. Аманова, К.Ж. Садуакасова, Б.С. Корабаев**
ВЛИЯНИЕ БИЗНЕС-МОДЕЛЕЙ ЭЛЕКТРОННОЙ КОММЕРЦИИ НА НАЛОГОВЫЕ РИСКИ.....389
- М.Б. Молдажанов, М.А. Баяндин, З.А. Арынова, Б. Куанткан, Т.В. Диба**
МЕТОДИЧЕСКИЕ ПОДХОДЫ К МОДЕЛИРОВАНИЮ ИННОВАЦИОННОГО РАЗВИТИЯ ГОСТИНИЧНЫХ ОРГАНИЗАЦИЙ.....401
- А.Д. Сапарбаев, Е.Е. Гриднева, Г.Ш. Калиакпарова, К.Ш. Сыздыкова, К.С. Алпысбаев**
«ЗЕЛЁНАЯ» ЭКОНОМИКА И РАЦИОНАЛЬНОЕ ИСПОЛЬЗОВАНИЕ РЕСУРСОВ КАК ПЕРСПЕКТИВА ПРОДОВОЛЬСТВЕННОЙ БЕЗОПАСНОСТИ СТРАНЫ.....411
- Р.Б. Сартова, Ж.А. Бабажанова, М.А. Жолаева, М.С. Толысбаева, А.Б. Тасмаганбетов**
ЭФФЕКТИВНОСТЬ ТРУДОВЫХ РЕСУРСОВ В СЕЛЬСКОМ ХОЗЯЙСТВЕ.....425

CONTENTS
PEDAGOGY

E. Abdykerimova, A. Turkmenbaev, B. Kuanbayeva, G. Kochanova CASE TECHNOLOGIES AS A MODERN FORM OF MONITORING AND EVALUATION OF PUPILS ACADEMIC ACHIEVEMENTS.....	5
G. Akhan, S. Rakhimzhanova, S. Serikova FORMATION OF VIRTUE CHARACTERS IN STUDENTS THROUGH TEACHING A FOREIGN LANGUAGE IN HIGHER EDUCATION INSTITUTIONS.....	23
D. Aitenova, A. Mynbaeva, D. Baigutova TEACHING THE LITERATURE OF THE KARAKHAN ERA AS A SEPARATE DISCIPLINE.....	37
A.M. Elubay CONCEPTUAL EDUCATION AND UPBRINGING: PROVERBS AND SAYINGS ABOUT A WOMAN IN KAZAKH AND TURKISH.....	45
F. Yerzhanova, Zh. Ibrayeva, S. Serikova THE USE OF ACTIVE FORMS AND TEACHING METHODS AT THE LESSONS OF THE RUSSIAN LANGUAGE AS A FOREIGN LANGUAGE.....	61
D.B. Yeshenkulova, S.E. Manabaeva, G.A. Omarova, G.B. Maulenberdieva, A.B. Sikimbayeva FORMATION OF THE READINESS OF FUTURE TEACHERS TO MANAGE INDEPENDENT LEARNING ACTIVITIES OF MAJOR GRADE STUDENTS.....	72
S.E. Zhilgeldinov, N.B. Shamuratova, A.K. Kenzhebayeva, N.K. Tulemisova, B.K. Suleimenova, R.B. Kurmanalinova DISTANCE LEARNING AS A NEW EDUCATIONAL PRACTICE.....	87
Zh. Iztayeva, Z.Smailova, G. Baussariyeva, S. Tleubay, A. Kassymbekova EFFICIENCY OF USING INFORMATION TECHNOLOGIES IN TEACHING THE ZERO FORM IN THE KAZAKH LANGUAGE.....	98
A. Kerimberdina, A. Sadvakassova, N. Nauryzova EXPERIMENTAL AREAS OF DATA PROCESSING IN ARTIFICIAL NEURAL NETWORKS.....	111

ZH.B. Kdyralieva, G.S. Baltabayeva, İsmet Çetin, ZH. Erakhmetova
FUNDAMENTALS OF LITERARY PEDAGOGICAL TECHNOLOGY.....120

E.K. Kuandykova, Sh.Sh. Karbaeva, A.K. Ziyavdinova
METHODOLOGY FOR STUDYING GEOGRAPHY.....130

G.T. Kurbankulova, A.S. Stambekova
OPPORTUNITIES FOR THE DEVELOPMENT OF NATIONAL VALUE
ORIENTATION OF FUTURE PRIMARY EDUCATION TEACHERS.....141

A.K. Mambetalieva, A.T. Turalbayeva
THE IMPORTANCE OF USING ARTIFICIAL INTELLIGENCE ELEMENTS
BY FUTURE PRIMARY EDUCATION TEACHERS.....155

M.E. Rakhmetov, A.K. Sadvakassova
EDUCATIONAL PLATFORM WITH ELEMENTS OF DISTANCE LEARNING
TECHNOLOGIES IN HIGHER EDUCATIONAL INSTITUTIONS
OF KAZAKHSTAN: FEATURES AND BENEFITS.....166

**B. Sansyzbayeva, Zh. Bissenbayeva, N. Ashimova, A. Turekhanova,
S. Rakhimzhanova**
CREATIVE-COGNITIVE APPROACH AS A METHODOLOGICAL BASIS
FOR THE FORMATION OF LINGUISTIC AND METHODOLOGICAL
REFLECTION IN FUTURE TEACHERS OF THE ENGLISH
LANGUAGE.....175

B. Hasen, Zh. Zhumabayeva
CORRESPONDENCE OF "MUSIC" TEXTBOOKS FOR PRIMARY SCHOOL
TO STUDENTS' AGE CHARACTERISTICS FROM A PSYCHOLINGUISTIC
POINT OF VIEW.....189

**A.K. Shashaev, A.A. Maksutova, R.Zh. Mirzabekova, G.S. Makharova,
M. Bakhytkyzy, G.K. Shashayeva**
EDUCATIONAL AND PEDAGOGICAL ACTIVITY OF THE KAZAKH
INTELLIGENTSIA.....200

EKONOMICS

Zh.S. Abdrakhmanova, A.B. Mottayeva, A.S. Bukhatova, S.S. Urgusheva
EFFICIENCY OF DIGITALIZATION OF THE MEDICAL SERVICES
MARKET IN THE EAST KAZAKHSTAN REGION.....215

L. Abylkassimova
KEY TRENDS AND PROSPECTS OF ECOLOGICAL TOURISM
DEVELOPMENT IN KAZAKHSTAN.....229

G.I. Akhmetova, Z.O. Imanbaeva, Zh.K. Bashieva, B.B. Duysenbayeva, Sh.T. Nurgalieva DEVELOPMENT OF CLUSTER MANAGEMENT IN ANIMAL HUSBANDRY IN AKTOBE REGION.....	242
G.J. Baybosynova, B.O. Kazybayev, A.A. Adeshova, S.A. Abildakhanova, A.R. Kalymbetova THEORY AND PRACTICE OF CORPORATE GOVERNANCE STRATEGY IMPLEMENTATION IN KAZAKHSTAN.....	256
A. Berdibekova, L.M. Mutalieva, L.M. Shayakhmetova ANALYSIS OF THE CONJUNCTURE OF THE DOMESTIC TOURIST MARKET OF THE REPUBLIC OF KAZAKHSTAN.....	271
S.T. Doshmanova, B.M. Taskarina, M.A. Tleubergenova, B.Zh. Bolatova, A.M. Sapargali ANALYSIS OF THE CURRENT STATE OF SCIENCE IN KAZAKHSTAN AND ITS IMPACT ON THE NATIONAL ECONOMY.....	282
A.O. Zhagyparova, Zh.U. Tulegenova, D.M. Mukhiyayeva, G.K. Bekbusinova, G. Alina ANALYSIS AND EVALUATION OF THE EFFECTIVENESS OF TAX ADMINISTRATION DURING THE CRISIS COVID.....	298
Z.O. Imanbayeva, K. Satymbekova, B. Satenov, Z. Bigeldiyeva, A. Zeinullina ACCOUNTING FOR SOCIAL COSTS AND THEIR ANALYSIS IN THE CONDITIONS OF STATE DEVELOPMENT.....	308
A. Kadyrova, N. Davletbayeva, Z. Babazhanova, M. Tolysbayeva, Y. Bogdanova DEVELOPMENT OF THE INNOVATIVE POTENTIAL OF THE INDUSTRY OF THE REPUBLIC OF KAZAKHSTAN.....	322
B.S. Korabaev, G.D. Amanova, G.Zh. Zhumabekova, A.I. Yesturliyeva, G.K. Isina FORMATION OF NEW INFORMATION ECONOMIC SYSTEMS IN THE DEVELOPMENT OF ENVIRONMENTAL COST ACCOUNTING AND ANALYSIS.....	339
M. Kazhyken, Z. Satpayeva THE ANALYSIS OF THE CONSUMER BASKET IN KAZAKHSTAN.....	359

D.O. Kaldybaeva, B.K. Isaeva, L.M. Shayakhmetova

THE MAIN DIRECTIONS OF ASSESSING THE EFFECTIVENESS OF THE INTRODUCTION OF DIGITAL TECHNOLOGIES IN THE AGRICULTURAL SECTOR OF THE REPUBLIC OF KAZAKHSTAN.....374

S.D. Mambetova, G.D. Amanova, K.Zh. Saduakassova, B.S. Korabaev

THE IMPACT OF E-COMMERCE BUSINESS MODELS ON TAX RISKS.....389

M. Moldazhanov, M. Bayandin, Z. Arynova, B. Kuantkan, T. Diba

METHODOLOGICAL APPROACHES TO MODELING THE INNOVATIVE DEVELOPMENT OF HOTEL ORGANIZATIONS.....401

A.D. Saparbayev, Y.E. Gridneva, G.Sh. Kaliakparova, K.Sh. Syzdykova, K.S. Alpysbayev

“GREEN” ECONOMY AND RATIONAL USE OF RESOURCES AS A PROSPECT FOR FOOD SECURITY OF THE COUNTRY.....411

R. Sartova, Z. Babazhanova, M. Zholayeva, M. Tolysbayeva, A. Tasmaganbetov

EFFICIENCY OF LABOR RESOURCES IN AGRICULTURE.....425

Publication Ethics and Publication Malpractice in the journals of the National Academy of Sciences of the Republic of Kazakhstan

For information on Ethics in publishing and Ethical guidelines for journal publication see <http://www.elsevier.com/publishingethics> and <http://www.elsevier.com/journal-authors/ethics>.

Submission of an article to the National Academy of Sciences of the Republic of Kazakhstan implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see <http://www.elsevier.com/postingpolicy>), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. In particular, translations into English of papers already published in another language are not accepted.

No other forms of scientific misconduct are allowed, such as plagiarism, falsification, fraudulent data, incorrect interpretation of other works, incorrect citations, etc. The National Academy of Sciences of the Republic of Kazakhstan follows the Code of Conduct of the Committee on Publication Ethics (COPE), and follows the COPE Flowcharts for Resolving Cases of Suspected Misconduct (http://publicationethics.org/files/u2/New_Code.pdf). To verify originality, your article may be checked by the originality detection service Cross Check <http://www.elsevier.com/editors/plagdetect>.

The authors are obliged to participate in peer review process and be ready to provide corrections, clarifications, retractions and apologies when needed. All authors of a paper should have significantly contributed to the research.

The reviewers should provide objective judgments and should point out relevant published works which are not yet cited. Reviewed articles should be treated confidentially. The reviewers will be chosen in such a way that there is no conflict of interests with respect to the research, the authors and/or the research funders.

The editors have complete responsibility and authority to reject or accept a paper, and they will only accept a paper when reasonably certain. They will preserve anonymity of reviewers and promote publication of corrections, clarifications, retractions and apologies when needed. The acceptance of a paper automatically implies the copyright transfer to the National Academy of sciences of the Republic of Kazakhstan.

The Editorial Board of the National Academy of sciences of the Republic of Kazakhstan will monitor and safeguard publishing ethics.

Правила оформления статьи для публикации в журнале смотреть на сайте:

www: nauka-nanrk.kz

ISSN 2518–1467 (Online),

ISSN 1991–3494 (Print)

<http://www.bulletin-science.kz/index.php/en>

Директор отдела издания научных журналов НАН РК *А. Ботанқызы*

Заместитель директор отдела издания научных журналов НАН РК *Р. Жәліқызы*

Редакторы: *М.С. Ахметова, Д.С. Аленов*

Верстка на компьютере *Г.Д. Жадырановой*

Подписано в печать 15.12.2022.

Формат 60x881/8. Бумага офсетная. Печать - ризограф.

27,5 п.л. Тираж 300. Заказ 6.