Др\_Учет, анализ и аудит капитала и резервов предприятия

Стр-63

Содержание

[Введение](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825642)

[1. Теоретические основы учета, анализа и аудита капитала и его резервов](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825643)

[1.1 Сущность и структура капитала и резервов предприятия](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825644)

[1.2 Задачи и значение учета, анализа и аудита капитала и резервов
 предприятия](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825645)

[1.3 Проблемы организации учета и аудита капитала и резервов в трудах
ученых](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825646)

[2. Организация учета и анализа капитала и резервов в АО «»](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825647)

[2.1 Общая характеристика и особенности организации бухгалтерского учета в АО «»](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825648)

[2.2 Организация учета капитала в банке](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825649)

[2.3 Организация учета резервов в банке](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825650)

[2.4 Анализ капитала и резервов банка](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825651)

[3. Аудит капитала и резервов АО «»](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825652)

[3.1 Этапы проведения аудита капитала АО «»](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825653)

[3.2 План и программа аудиторской проверки капитала и резервов банка](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825654)

[3.3 Аудиторское заключение и рекомендации по результатам проверки](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825655)

[Заключение](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825656)

[Список использованных источников](file:///D%3A%5C%D0%A1%D0%A6%D0%98%D0%94%202012-2018%5C2018%5C%D0%94%D0%B8%D0%BF%D0%BB%D0%BE%D0%BC%D0%BD%D1%8B%D0%B5%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D1%8B%5C%D0%A3%D1%87%D0%B5%D1%82%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%2C%D0%B1%D1%83%D1%85.%D1%83%D1%87%D0%B5%D1%82%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F%5C%D0%94%D1%80_%D0%A3%D1%87%D0%B5%D1%82%2C%20%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%20%D0%B0%D1%83%D0%B4%D0%B8%D1%82%20%D0%BA%D0%B0%D0%BF%D0%B8%D1%82%D0%B0%D0%BB%D0%B0%20%D0%B8%20%D1%80%D0%B5%D0%B7%D0%B5%D1%80%D0%B2%D0%BE%D0%B2%20%D0%BF%D1%80%D0%B5%D0%B4%D0%BF%D1%80%D0%B8%D1%8F%D1%82%D0%B8%D1%8F.docx#_Toc516825657)

# Заключение

Проведенное в дипломной работе исследование позволило сделать следующие выводы и рекомендации.

Собственный капитал представляет собой финансовые средства отдельного хозяйствующего субъекта, принадлежащие ему на правах собственности и используемые для формирования определенной части его активов. Собственный капитал – это чистая стоимость капитала за вычетом всех обязательств из суммарных активов.

Капитал – это средства, которыми располагает субъект хозяйствования для осуществления своей деятельности с целью получения дохода. Структура источников образования капитала представлена основными составляющими: собственным капиталом и заемным капиталом. Основная проблема для каждого предприятия, которую необходимо определить – это достаточность капитала для осуществления финансовой деятельности, обслуживания денежного оборота, создания условий для экономического роста. Следовательно, существует объективная потребность во всестороннем изучении, анализе и улучшении методологии и организации капитала хозяйствующих субъектов.

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