көзделген жас малдарды немесе алынған төлдерді 2930 «Аяқталмаған құрылыс» шотының «Өсірілудегі жас малдар» шотын ашып, ал өсіріп сату көзделгендерін сатуға арналған ұзақ мерзімді актив ретінде 1510 «Сатуға арналған ұзақ мерзімді актив» шотының дебетінде 8110 «Негізгі өндіріс» шотының кредитінен кіріске алып пайдалану бағыттары бойынша есебін ұйымдастырудың тиімділігі жоғары болған болар еді. Бұндай жағдайда өндірілу бағыттары бойынша есептік топтардың есебі олардың жасына, жынысына қарай ішкі есептік топтардың есебі тиімді ұйымдастырылуға мүмкіндік береді.

- 1. 41-Халықаралық Қаржылық Есеп Стандарты.
- 2. 1-Ұлттық Қаржылық Есеп Стандарты.

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В этой статье рассмотрено методика отнесения к биологическим активам растении и животных.

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In this article it is considered a reference technique to biological actives a plant and animals.

M.B. Baydauletov, M. Shadrahuly

# SCIENCE AND TECHNOLOGY IT-TECHNOLOGY

We live in the fascinating and challenging world of science. It is a world that more and more over the ages, and especially in the 20th century has come to affect so much of our lives. It is involved with the way we travel, the homes we live in and the clothes we wear, how we become ill and how medicine can make us better, and has given us fantastic means of communicating and exploring.

The list of the inventations is rather long. We are on-lookers of great scientific achievements such as television and a computer. We can't imagine our life without a notebook or a radio. I'd like to speak in details about computers.

What is a computer?

A computer is an electronic device that stores information and allows changes in it through the use of instructions. A modern computer is capable of doing various tasks, like word processing and accounting. Personal computers are widely used but working on them requires some techniques.

A computer gives a lot of advantages to a user. The list of the advantages is rather long: computers give us access to the Internet- an international computer network. You can spread a lot of your free time surfing the Internet and get all sorts of information from it. You can enter the chat room with other Internet users and debate urgent problems on line. If you are connectable by e-mail, you can correspond with your own web page and place there information about yourself. Today computers help people to do many things. Bankers use them to keep track of money. Telephone operators use them to put calls through. Without computers, weather forecasters would make more mistakes. Computers also help scientists to solve their problems. More than that computers help police to keep order in shops. Computers also help doctors to treat patients. Computers allow users to spend their freetime and relax.

But computers have some disadvantages. Computers can make people lazy. People waste their time when they play different games on a computer. People forget to go to the libraries, they often find information on the Internet. Wicked games can make people, especially children aggressive and stupid.

But in my view they have more advantages, that disadvantages. It's an open secret that the computer is a source of education, entertainment and communication. And in my life the computer plays a very important role. It helps me to find information and relax.

Though scientists have archived so much, scientific minds are still working at some urgent problems. I would like to mention some problems. One of them is finding and using alternative sources of energy. Scientists are also learning how to save and conserve energy. They have many problems with creating highly effective systems of communication. I can't but mention one of the main problems. It is development of life on the planet.

### IT-Technology

### Cryptography

Cryptography is the practice and study of hiding information. In today's environment, cryptography is considered a branch of both mathematics and computer science, and is affiliated closely with information theory, computer security, and engineering. Cryptography is used in technologically advanced applications, including areas such as the security of ATM cards, computer passwords, and electronic commerce, which all depend on cryptography. Cryptography has long been of interest to intelligence gathering and law enforcement agencies. There has historically been a history of controversial legal issues surrounding cryptography. In some countries the use of cryptography is restricted. Until 1999, France significantly restricted the use of cryptography domestically. In China, a license is required to use cryptography. Many countries have tight restrictions on the use of cryptography. In the United States, cryptography is legal for domestic use, but there has been much conflict over legal issues related to cryptography, export controls and civil liberties.

# Database management systems

A database is a collection of records or data that is stored in a computer system. The structure of a database is dependent on how the data is organized, according to a particular database model. Today we commonly use a relational database model. Other models include a hierarchical model and the network model. A computer database relies on software to organize the data and how it is stored and retrieved. The type of software used for this is called a database management system (DBMS). Database management systems are categorized according to the database model that they support. The model, in turn, determines the query languages that are available to access the database. This determined how the data is retrieved, manipulated and then used to make business decisions. Other important issues that a DBMS addresses include managing performance, concurrency, integrity, and recovery from hardware failures.

# System Administrators

System Administrators are responsible for maintaining the computer systems of a company. Server management is a primary responsibility, and a System Administrator would be responsible for installing, maintaining and upgrading servers. They are also responsible for ensuring the servers are backed up, and that the server data is secure from unauthorized access. System administrators will also often perform light programming (usually scripting, which involves writing programs to automate tasks).

# **Education for System Administrators:**

Many System Administrators do not have a formal education, they are self taught. They may have a 4 year degree in Computer Science or Management Information Systems (MIS). Knowledge of business functions is also important, as is the ability to communicate with other employees in the company in both technical and non-technical roles. To progress to more senior roles, a system administrator should have some knowledge of project management.

# **Database Administrators**

Database Administrators use database software to store and manage information. They will often set up database systems and are responsible for making sure those systems operate efficiently (usually referred to as database performance tuning). They also make sure that the data they store is backed up regularly, stored effectively, and that the data is secure from unauthorized access.

Ensuring the data is available, by maximizing database uptime, is also an important function of the database administrator.

#### Conclusion

I'd like to focus on the problem how to make our life longer and happier. It's a well-known fact that nowadays people have a lot of artificial parts or implants inside them. There are some people who have problems with their health, especially with their hearts. And surgeons operate them on and put on implant inside them. Surgeons think that within 50 years one person in ten will have at least one artificial part inside.

Because science will be around us even more in the future, I think we-tomorrows adults must start learning today to be ready to take our places in this computerized, transistorized, antibiotic, nuclear and supersonic age!

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Қазіргі заманда менің ойымша, компьютерлік технологияларсыз ешбір ұйымда, тіпті макро деңгейде алғанда ешбір мемлекетте де жұмыс істеу мүмкін емес екені айқын. Сондықтан қазіргі таңда ғылым мен компьютерлік технологиялар арасында байланыс өте тығыз. Осы байланыстың арқасында екі жақты даму, яғни бір жағынан ғылым негізінде компьютерлік технологиялар дамыса, екінші жағынан, компьютерлік және ақпараттық технологиялардың өз кезегінде ғылымның өркендеуіне септігін тигізеді. Сөйтіп, ғылым мен ақпараттық, компьютерлік технологиялардың дамуы жалпы алғанда глобалды түрде адамзаттың одан әрі қарай дамуына бірден бір себеп.

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Мы живем в увлекательной и сложном мире науки. Это мир, который все более и более в течение многих веков, и особенно в двадцать первом веке стало играть огромную роль в нашей жизни. Мы являемся зрителями больших научных достижений, таких как телевидение и компьютер. Мы не можем представить нашу жизнь без ноутбука или радио. И я в своей работе детально описываю часть той глубины науки которая занимает информационные технологии и компьютерные технологии.