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AUDIT IN THE FIELD OF EDUCATION: SOCIAL ADAPTATION AND QUALITY OF EDUCATION

Abstract. Background research is conditioned: firstly, by the importance of processes of modernization of the functioning of market mechanisms of the Kazakh economy, the emergence of new problems of its structural reform and improve competitiveness, especially in the period of post-crisis recovery; secondly, by an innovative social audit nature, relatively recently used in Kazakhstan and has its own national characteristics.

This topic assumes special significance in view of the fundamental need for procedures for determining indicators of socio-economic processes; Thirdly, the relevance of gender aspects of social audit.

Kazakhstani scientists have been active in the development of social audit in the aspect of regulating social and labor relations.

It is advisable to take the following position as the basis for the model of the mechanism of interaction between the systems of state and social-professional assessment of the quality of higher education: representations in the mechanism of the social component by various entities specializing in assessing the quality guarantees of higher education; complementarity of state and public-professional assessment of the quality of higher education based on the mutual interest and correctness of the participants in the educational services market in ensuring the competitive quality of higher education, expanding academic freedoms and autonomy of universities; the need to introduce a mechanism for recognizing and taking into account the results of public and professional assessment of the quality of higher education when deciding on the state accreditation by higher education authorities.

Key words: social audit, strategy, development, education reform, educational services, inequality.

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Білім саласындағы аудит: әлеуметтік бейімделу және білім сапасы

Аңдатпа. Бұл тақырып әлеуметтік-экономикалық процестерді көрсеткіштерін анықтау үшін рәсімдерді іргелі қажеттігін ескере отырып, арнайы маңызға ие: Біріншіден қазақстандық экономиканың нарықтық тетіктерді, оның құрылымдық реформаның жаңа проблемаларды пайда жұмыс істеуі жаңғырту үдерістерін маңыздылығы, әсіресе дағдарыстан кейінгі қалпына келуі кезеңінде, бәсекеге қабілеттілігін арттыру; екіншіден, Фонды зерттеу себепші инновациялық, әлеуметтік аудит табиғаты, салыстырмалы жақында Қазақстанда пайдаланылатын және өз ұлттық ерекшеліктері бар Үшіншіден, әлеуметтік аудит гендерлік аспектілері өзектілігі.

Қазақстандық ғалымдар, әлеуметтік және еңбек қатынастарын реттеу аспектісінде әлеуметтік аудит дамытуға белсенді болды.

Жоғары білім сапасы бойынша мемлекеттік және әлеуметтік-кәсіби бағалау жүйелерінің өзара әрекеттесу механизмін модельдеудің негізі ретінде келесі тұрғыларды қолдану тиімді: (1) жоғары білім сапасына кепілдік беруді бағалауға мамандандырылған әртүрлі

субъектілердің әлеуметтік компонент механизмі туралы түсінігі болуы; (2) жоғары білімнің сапасын мемлекеттік және қоғамдық- кәсіби бағалаудың екіжақты ортақ мүддеге негізделіп өзара толықтырылуы.

Түйін сөздер: әлеуметтік аудит, стратегия, даму, білім беру жүйесі, реформалау, білім беру қызметтері, теңсіздік.

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Аудит в сфере образования: социальная адаптация и качество образования

Аннотация. Актуальность темы исследования обуславливается: во-первых, значимостью процессов модернизации рыночных механизмов функционирования казахстанской экономики, появлением новых задач её структурного реформирования и повышения конкурентоспособности, особенно в период посткризисного восстановления; во-вторых, инновационным характером социального аудита, сравнительно недавно используемого в Казахстане и имеющего свои национальные особенности.

Данная тема принимает особую значимость ввиду принципиальной необходимости использования процедур определения показателей социально-экономических процессов; в-третьих, актуальностью тендерного аспекта социального аудита.

Казахстанские ученые проявляют активность в разработке социального аудита в аспекте регулирования социально-трудовых отношений. В качестве основы для моделирования механизма взаимодействия систем государственного и социально-профессионального оценивания по качеству высшего образования целесообразно использовать следующий подход: (1) представление в механизме социального компонента различными субъектами, специализирующимися на оценке гарантии качества высшего образования; (2) взаимодополняемость государственной и общественно-профессиональной оценки качества высшего образования, основанная на взаимной заинтересованности участников рынка образовательных услуг в обеспечении конкурентоспособного качества высшего образования, (3) расширение академических свобод и автономии университетов; (4) необходимость внедрения механизма признания и учета результатов общественной и профессиональной оценки качества высшего образования при принятии решения о государственной аккредитации органов высшего образования.

Ключевые слова: социальный аудит, стратегия, развитие, образование, реформирование, образовательные услуги, неравенство.

Introduction

Compared with the countries of the world, we have achieved a high level of development due to the processes of the interpenetration of education in the economy, the latest technology, the social sphere, in Kazakhstan, the existing higher education system still has a weak influence on social development.

The unification of Kazakhstan with the European countries by the Bologna agreement requires the search for unified mechanisms of state and public management of the quality of higher education, the introduction of certain changes agreed upon with the European community and the search for the best of the existing, and if necessary, creation of new, on the basis of generally accepted in Europe, norms and rules that would ensure the implementation of the

main tasks of building an open European space of higher education. That is exactly what the domestic science and practice of public administration lacks today.

Recently, however, a growing public interest in education has contributed to the transfer of the concept of «quality of higher education» from the field of research of the pedagogical scientific field to the public administration sector, and has also singled it out as a subject of research in broad scientific, public and professional circles.

The authors studying various aspects of the quality management problem in social systems are united in that the characteristic of the quality of education is its compliance with goals, requirements, and norms. Disagreements between researchers begin on the question of who puts forward these

requirements, what is their composition and content of the assessment of universities, and whose assessment is a priority and more influential for society.

These differences are overloaded with contradictions between the independence of the subjects of public administration of higher education (including public education) and their problematic interaction, which is associated with the failure to provide them with uniform requirements, conditions and results in the educational space. That is, solutions to the problem of developing the theoretical, methodological and practical foundations of the mechanisms of interaction between the state and public-professional assessments of the quality of higher education are being updated.

Relevance

In the context of updating the development of methodological, theoretical and practical foundations of mechanisms for the interaction of state and socio-professional assessments of the quality of higher education, the scientific interest in managing the quality of foreign higher education is not so much informative as practical. It seems to us advisable to study foreign experience also because we integrate the approaches used in the world to create structures (and with them procedures, criteria, indicators), the functioning of which would be aimed at improving the mechanisms of state and social-professional assessment of universities, ensuring a systematic process obtaining and evaluating objective data on the quality of higher education.

To do this, find out what are the mechanisms of state and public management of the quality of higher education and their features in some countries of the world. Studying European approaches to monitoring the quality of higher education, we come to the conclusion that all the concepts of control and monitoring formed in Europe are divided into two groups: continental and British. A significant difference between them lies in the levels of differences in the philosophy of education and in the relations between higher education institutions and the state.

In the continental concept of the control of higher education, control and regulatory functions are assigned to a government agency (most often the ministry of education) or to an agency that reports to it. The basic principle is a combination of entrance requirements and norms with the final verification of the results. The following tools are characteristic of introductory control: detailing by the government bodies of the formation of the entire budget of

universities and the establishment of standardized salaries within a certain category only by decision of the government; granting teachers the status of civil servants and assigning them appropriate duties (principle of «more social protection – less personal rights and freedoms»); appointment to certain positions only by government decisions (we are talking mainly about professors) and recruitment by competition for each workplace; centralized requirements for almost all the details of an introductory campaign, from admission to departments to specialized training, etc.

Determining the value of work

Modern modernization transformations at the global, regional and local levels of the social space actualize the study of the relationship of social institutions and social processes. Currently, in Western and in domestic practice, many approaches and definitions of social audit are used, depending on its goals and objectives.

For example, in the encyclopedic dictionary «Organization Management» the following definition of this concept is given: «Social audit» is a specific form of analysis, revision of the organization's social environment in order to identify social risk factors and develop proposals to reduce their impact» (encyclopedic dictionary, 2001).

Social audit, in the theory of A.A. Shulus, «relies on the concept of socio-economics – an interdisciplinary scientific discipline that focuses on the process of reproduction of human resources (Shulus, 2008). The practical significance of social audit lies in the fact that it can serve as an effective tool for regulating socio-economic relations and thereby significantly increase the level of human resource management – a decisive factor in production in a modern market economy».

A significant feature of this theory is the idea of the relationship of social audit and social responsibility.

The principle of social responsibility, which is mandatory for authorities, can be implemented using social audit technology. In Kazakhstan, the methodological and methodological basis of the social audit model was the scientific development of the Academy of Labor and Social Relations in the field of socio-economics – the basic element of a new direction, which «as a school of science represents a synthesis of social and economic».

These are specific forms of social reproduction of man as the main resource of the nation. Within the framework of this scientific school, a person is considered in three main directions:

a) as a producer in the unity of his physical and intellectual abilities to work;

b) as a consumer of material, social, spiritual goods, which are necessary conditions for the existence of a person of labor and family;

c) as a subject of free time spent on leisure, leisure, and most importantly, on creativity and personal development (Shulus, 2009).

The essence of social audit is to diagnose the causes of problems that arise at the enterprise, in the industry or in the region, assess their importance and resolution, formulate specific recommendations for interested parties.

Social audit, in foreign practice, is shown as a comprehensive institution for the examination of the social sphere of organizations.

The process of formation and development of the social audit system in the USA, France, England and a number of European states takes several decades. To date, legislative decisions on the need for non-financial reporting have been achieved in Denmark, Sweden, Norway, Holland, France, the UK and South Africa, and the introduced regulation does not have strict requirements and restrictions. Annually, about 70% of companies in Europe and 40% in the USA conduct social audits at their enterprises, analyzing the financial return on their socially responsible behavior (Haliullin, 2002).

Among the essential features that distinguish the foreign system of social audit, the following can be distinguished: the presence of a legislative basis for social certification and reporting; the formation of social standards, which are the basis of social certification; limited state participation; the use of audit, as a rule, at the microeconomic level; voluntary nature of the audit; strict distinction between the functions of customers and performers; the universal nature of technology and tools. Thus, the foreign social audit system is a stable segmented design that ensures the interaction of individual groups, organizations and the state in a developed market economy.

Materials and methods

The Kazakhstan concept of social audit, unlike its Western counterparts, on the one hand provides a greater methodological range through the use of the category of «social relations», and on the other hand it has a certain constructive novelty due to the need to use it as a tool for analyzing the specifics of social interactions in Kazakhstan. An important feature of the Kazakhstan model is also that social audit acts as an instrument of the social partnership system.

This approach to social audit significantly expands the circle of customers researching social relations. Since social audit is complex and multilateral, almost all participants in social relations can act as initiators and customers of its implementation.

The formation of a new society based on knowledge and competencies is accompanied by a transition to mass training of specialists with higher bachelor's education. For the information society, studies show that it is necessary that at least 30% of the population have higher education (Abdurashidov, 2009). The requirements of the market for labor (by qualifications, communication skills, mobility), presented by the modern economy and, especially, the service sector, are changing significantly. Education and training throughout a person's life are becoming the norm, and the ability to constantly learn and acquire new competencies is considered as the most important parameter for the workforce.

However, the growing demand for higher education services is facing limited supply in modern society. Previous methods of state financing are not able to provide large-scale training of specialists at a high level. This poses a problem for the higher education system to create mechanisms of its own financing that would ensure the expanding production and services of highly qualified personnel with a rational use of society's resources and a reduction in the scale of redistribution processes. And these are the tasks of social audit.

According to the «State Program for the Development of Education of the Republic of Kazakhstan for 2016-2019», a new organizational and economic mechanism of higher education has been created in the Republic of Kazakhstan. The approach of the Concept actually means abandoning the full budget financing of higher professional education and is moving to a system of investing in it.

The conceptual basis for the development of new financing technologies was investing in human capital. The essence of this approach is the need for economic evaluation of resources allocated to education by the state and society (Belchevskaya, 2010). This is one of the main tasks of social audit in the field of higher education. This assessment of the auditors is based on a comparison of current costs and an increasing future stream of income, both monetary and non-monetary, manifesting themselves for the labor market in improving employment conditions, and for the educational services market – in accelerating the pace of development due to the

accumulation of human capital. We understand that universities operate in two markets.

New approaches to financing higher education should be based on the processes of diversification of its sources, which are understood as the procedure for joint investment in education by employers, firms and the state in accordance with the benefits received from these investments (Blight, 1995). And also on the development of new financing instruments, i.e. ways of transferring funds from investors to universities. And this is the second task of social audit in universities.

Literature review

The final state control includes the following actions: regular monitoring of each university by the state inspectorate to comply with the content standards, methods and volume of the educational process, conducting exams and public defense of theses specialized state examinations for an academic degree or state diploma with the correspondingly determined composition of the examination committee and the regulation of its powers, etc. (Dzvinchuk, 2016).

A completely different situation is inherent in the coverage area of the British concept of ensuring the quality of higher education, where universities (mainly universities) are significantly autonomous in: pursuing an independent policy of recruiting and remunerating workers, faculty, and in awarding the latter with scientific degrees and academic ranks; selection of rules for the selection and admission of applicants; the formation of curricula and their meaningful content; distribution and control of budget funds by an independent body or agency from state institutions. The British approach to the control and quality assurance of higher education is based on a system of external evaluation and the activities of independent experts with the addition of licensing or accreditation in separate profiles conducted by independent professional associations.

In the USA and Great Britain, where decentralization of management took place a long time ago, the quality of university diplomas is evaluated by the market. «The basis of the Anglo-American system for assessing the quality of higher education is determined by the compliance of the characteristics of college and university graduates with the needs of the labor market» (Safonova, 2016). The basis of this procedure is self-assessment on the basis of pedagogical science, sociology, economics, demography, statistics, research on employment prospects, feedback from employers, the level of dependence of average earnings on

educational qualifications and time from the moment of assignment, etc.

However, the main arbiters in assessing the quality of training of specialists at universities have been and remain professional associations that primarily control the curriculum, and the ultimate control consists of fairly rigorous professional tests with the aim of legalizing the bachelor or master's right to independently and independently perform professional functions.

As a result of a comprehensive expert rating, the first rated universities are identified and published. By the way, the championship in the list of 25 best universities in the USA belongs to private universities – Harvard, Belsky, Stanford, and in the UK – to Cambridge and Oxford universities.

In the US higher education system, the regulatory role does not belong to the state, but to society, which, through the demand for university graduates in the labor market, forms its needs for higher education and controls the level of training of specialists, and the prestige of the university depends on quotes on the labor market and the actual employment of its graduates.

An analysis of the development of higher education in the United States indicates that in the context of its rapid development, Americans also care about the consumers of educational services – employers. This is confirmed by the fact that accreditation of universities is carried out according to educational standards that are developed and approved by vocational education institutions (Rubin, 2014), and the standardization of higher education is considered by them as an element of the quality management system of higher education, in fact, it is the only system in the world that wears social character and includes institutional (accreditation of universities in general) and professional (accreditation of professional programs) accreditation ju, rating, test system for assessing the knowledge and abilities of students.

Common to all forms of assessing the quality of higher education in the United States are factors and procedures that are of a public nature: public assurances that the activities of the university are consistent with its stated goals; encouraging the improvement and development of education; development and use of common criteria for assessing the quality of training of university graduates. In the context of the problem under study, it seems to us important for science and practice of public administration of the quality of higher education in Kazakhstan specific goals, like each of the forms of quality assessment of higher education in the USA:

– Institutional accreditation provides for the integrity, autonomy and academic freedom of universities, its protection from harmful external interference to higher education

– The specifics of professional accreditation is that it helps to establish some “caste” in vocational training, guarantees for university graduates in obtaining licenses and advantages in hiring in accordance with their education, as well as their membership in relevant professional associations and communities;

– By means of a rating assessment, which is not directly related to accreditation, but contributes to increasing interest in leading universities of the country from investors and the public, state and non-state financial resources, the best applicants and teachers are attracted to universities;

– The testing tool monitors and controls the state programs of school programs, as well as the selection of applicants to universities according to their wishes and capabilities. Obtaining accreditation by a higher school in the USA, despite its private and voluntary nature, means full recognition and trust in it of both government bodies and the public, that is, has a public-state nature and is based on a balance of the main interested forces in society at the federal level and state level between various state and public bodies.

This procedure has become known for a certain «norm of relations between universities, society and the state, a balance of their rights and obligations, a certain autonomy and their corresponding responsibility» (Traynev, 2018).

Accreditation results are widely reported in the media, as well as in annual reference books. As the results of scientific research show, in modern European monitoring systems there are three approaches based on internal and external evaluations:

– Control is carried out by a state agency in order to verify the achievement of its goal by the state educational policy in the field of higher education and the use of budget funds of the university;

– Financing and quality assessment of higher education is carried out at the initiative of the academic community with the main goal of control – establishing a rating or public reputation of the university among others and improving the quality of the provision of educational services, in particular the educational process;

– A mixed approach, in which the controller is a completely autonomous organization, which is created on the initiative of the state and financed by it.

At the same time, internal assessment (self-

assessment) is carried out, as a rule, by university workers, it can cover all the activities of the university or its individual aspects, the result of which is an extended certificate or report. External assessment is carried out by independent experts or groups from the faculty of other higher educational institutions (environmental control).

A necessary condition for its implementation is the use of internal and external documents, a self-assessment report and other information databases of universities. The examination report can be distributed among university employees and the public in any way: from informing a certain circle of persons to making it public through the media and communication.

Procedures, the forms of their implementation, and the quality criteria of higher education in the UK are constantly evolving, cannot but affect the mechanism of formation and correlation of its state and social-professional assessment. Some researchers believe that in the UK the state and the public practically do not interfere in the procedure for assessing the quality of higher education.

However, a deeper analysis suggests something else: mechanisms for assessing the quality of higher education provide for the implementation of bilateral processes of internal and external evaluation. A feature of these mechanisms is that the external evaluation of the university’s activities is carried out by the state and the main influence on them is carried out indirectly through the financing mechanism. True, the socio-legal status of universities often causes certain difficulties in the operation of these mechanisms.

A study of the participation of various organizations in assessing the quality of higher education in the UK showed that the Agency for the Quality Assurance of Higher Education, created in 1997, is the leading organization for ensuring the quality of higher education.

Definition and implementation of education policy in France (a country that was one of the initiators of the convergence of the educational systems of European countries and since 1998 has been consistently pursuing a policy of reforming higher education in accordance with the principles of the Bologna process (Apkarova, 2018).

At the national level of assessment, the quality of education is regularly provided by national specialized assessment commissions, which develop assessment criteria and publish them in special publications (Maksimenko, 2016). In Germany, the autonomy of universities significantly limits the influence of state higher education authorities on their activities.

Traditionally, the main decisions on educational activities and scientific research are made at the level of actual competence, therefore the existing quality management system is self-regulatory. In terms of assessing the quality of higher education, the influence of government bodies of higher education is limited by economic incentives based on information provided by the university.

A general quality assessment is formed on the basis of an assessment of the effectiveness of the use of public resources and the quality of teaching.

An interesting object for studying the quality management of higher education is Finland, where the period of modernization of education fell on the second half of the twentieth century. There, the quality control of higher education was first carried out by an inspection of the Ministry of Education, and subsequently, since 1996, a specialized body, the Council for Evaluation of Higher Education (Helsinki, 1999), was created under the same ministry, which is funded by the state from budget, its objectives are defined by the relevant law and are to help universities in organizing and conducting self-assessments and finding strategic solutions in the field of educational assessment of universities, higher vocational schools, development of proposals to improve the quality of teaching in universities and increase the international rating of the Finnish higher education diplomas. Despite the small staff, the Council has found its place in the public education system of Finland, it has every opportunity to attract a significant number of Finnish and foreign scientists to carry out expert and other functions assigned to it.

We believe that it would be advisable for us to creatively study the Finnish experience of state-public management of the quality of higher education and ensuring its modernization.

Results and discussion

Having integrated into the modern economy, education has become one of the industries whose work is subject to the economic evaluation of auditors in terms of price-quality. The transition to mass production of highly skilled workers put forward the requirements for students:

Firstly, the guaranteed standard quality of graduates who are able to work effectively and compete in the labor market.

Secondly, there was a demand for cost optimization in the context of increasingly complex and growing training of specialists. All this leads to a change in the situation of universities, their transformation into market entities that pursue an

independent policy to attract the resources of the state, households, and business to evaluate their activities, which can only be qualified with the help of auditors.

In the field of auditing the globalization of education, there is also an extensive series of constantly replenishing tasks. The tasks solved recently by the auditors include:

- Definition of globalization of education;
- definition of the «root cause» of globalization of education (economic, technological and other factors);
- appropriate periodization (is globalization rooted in the times of the Roman Empire, the Renaissance, the industrial revolution, the era of imperialism, the post-war period, the consequences of the oil crisis of the 70s, the period that came after the end of the Cold War or, at some other time?);
- What is the difference between the ways of developing globalization of education and the ways of developing internationalization (if such a difference exists at all);
- the real existence of globalization – is this really a new concept, or just a tribute to fashion?

Of particular interest are the four interrelated dimensions of the social audit of the globalization of education: market, social, cultural and technological (Abdurashidov, 2019).

Market dimension is often used as a key driver of globalization. It consists in the integration of graduates into the market space. It can be clearly seen in the global flow of trade and investment, the availability of specific goods around the world and the multinational distribution of production and markets. In addition to the mobility of goods, there is an increase in international trade in services (including education), under which negotiations are currently underway on the General Agreement on Trade in Services (GSTU), conducted by the Organization for International Trade (OMT). Education is part of this trend. According to OMT, the global education market in 1995 amounted to \$ 27 billion (Blight, 1995). It is estimated that in 2025. the total number of international students around the world will be 4.9 million. (Belchevskaya, 2017)

Thus, the concept of «knowledge economy» as a source of wealth becomes a counterweight to higher education. This is a very large field of activity for social audit. Theorists determine many factors that distinguish the knowledge economy from the economy of traditional elements of wealth (land ownership, finance, physical labor). Some of these factors explicitly relate to education, especially in

a competitive international environment illuminated by information technology.

In the knowledge economy, according to theorists, there is more abundance than scarcity of resources; the value of the location and size of the enterprise is reduced; there is a focus on human resources: intellectual capital is a key form of capital (Johnstone, 2015). In education, the knowledge economy is characterized by a global market with a demand for skilled labor, supported by an international document on qualifications. Education can therefore be used both as a sold service and as a valuable intellectual property.

State dimension. Here, the audit needs to focus on politics in the broadest sense of management, political decision-making and implementation. In addition to creating problems for national governments in the area of increased economic and other flows, globalization is characterized by the growth of supranational organizations related to politics and structures operating within a framework wider than the framework of individual nations. Scholte refers to «transmigration rule» by such organizations and to “privatized governance” to indicate the role of non-governmental organizations, interest groups and advisory organizations that can participate in the formulation and implementation of policies and the development of regulatory instruments.

In the field of education, the activities of international organizations such as UNESCO and the OECD, groups such as the International Network of Quality Assurance Institutions in Higher Education (ISAEC), specialized professional organizations and consultative organizations such as the recently privatized International Union of Transnational Education (MSTO), and this is an additional subject of research by auditors (Scholte, 2014).

Another political characteristic closely related to the audit of globalization is the rise of neoliberalism, which was hidden in the approaches of most governments of the English-speaking world and some supranational bodies, such as the Organization for International Trade (OMT), the World Bank and the International Monetary Fund (IMF). Philosophy supports free trade and the operation of market mechanisms, including their application to traditional state functions, such as: education, healthcare and energy supply.

This situation leads to truncated government funding of the public sector, the marketing of public services, the privatization of public activities and / or their auctioning for private providers and the removal or reduction of regulatory barriers to free

trade. Proponents of this position argue that competition will lead to better services, as providers who can work more efficiently and satisfy customers will be most successful. Neoliberalism is often accompanied by managerialism – the application of business management techniques, such as benchmarking and quality assurance, in order to evaluate and improve efficiency. Public bodies that operate in a market or quasi-market way are sometimes referred to as «hybrid organizations», combining elements of both public and private organizations. This category includes universities supported by the government, traditionally operating or competing in the struggle for international students.

Although neoliberalism in government is most common in English-speaking countries, we note that in recent years, many governments have significantly reduced direct funding for universities. The World Bank describes this trend as part of the “surprisingly coherent global reform agenda for financing and managing universities and other higher education institutions».

The Bank points out several reasons for this trend, including: fiscal pressure on government funding and the dominance of the neoliberal economic philosophy, in which the market orientation and the customer pay approach are applicable to government services. The expansion of this approach may lead to increased convergence of political thinking in different regions and with different government strategies. This requires a thorough audit on this issue.

The cultural dimension. Like economic development, the globalization of education is linked to the flow of cultural images and information about cultural events around the world. And it is clear that an audit is also needed here, because many of the goods and services sold around the world are closely intertwined with the cultural context. This surface connection may appear as «McDonaldization» or «Disneyfication» due to the widespread popularity of popular American consumer images. Thoughtful commentators realize that the situation in which people can choose the elements to create new structures is complex. As Tomlinson notes, using the versatility of modern Islam as an example, “the adoption of the scientific and technological culture of the West, its economic rationality and even some aspects of stimulating the interests of consumers can coexist remarkably with a strong deviation from the secular perspective, along with sexual permissiveness, attitudes toward family and family relations, the social function of alcohol, etc. «Discussing the work of various culturologists,

he summarizes that there are many strategies for planning» arshrutov «for selected aspects» input and output» in other cultures (from other cultures), as well as in their own (from their own).

Such cultural material is directly related to the audit of higher education in its many roles regarding production, conservation, transfer and innovation in cultural values and practice both at the local and international levels. For example, the expansion of transnational education (TNO) brings to the fore the problems of attitudes towards culture, globalization and higher education, including recognition of the importance of pedagogy and the influence of foreign providers on the local system.

Technological dimension. The huge accumulation, processing and almost instantaneous transfer of information through the merger of information and communication technologies (ICT) is a key aspect of the audit of the globalization of education. It is a viable infrastructure that includes time and space and facilitates the economic, political, and cultural achievements discussed above. In higher education, these technologies are seen as providing opportunities to reduce student costs by moving courses and library materials online (Tomlinson, 1999).

This strategy also increases the opportunities for transnational education and the ability of new providers to provide education without resorting to traditional infrastructure with outdated tools and paper libraries. Information and communication technology also has an impact, offering additional alternatives to the pedagogical styles of «chalk and rag» or «sage in the department», traditionally associated with universities.

Of course, there is nothing inherently neoliberal in information and communication technology. However, combined with a market-based approach to education, it helps to localize the concept of education as a packaged convenience sold worldwide. There are also questions about how regulated online education is and how to ensure its quality.

Numerous theories and observations of the audit of the globalization of education should be complemented by an understanding of specific examples: losing importance of large-scale trends at the local level.

Having proclaimed itself a social state, Kazakhstan strives to achieve a certain level of social protection of its population, to achieve certain social standards. And here, social audit should become a tool for analyzing and evaluating the effectiveness of the mechanism for managing social development, which, using a systematic and integrated analysis,

will allow scientific monitoring of the real situation in the social and labor sphere and social policy, and timely determine the degree of imbalance of social criteria in society.

Conclusion

Thus, in Kazakhstan there are all the prerequisites and conditions for the formation and development of social audit:

- in the modern market economy, the role of the social factor and human capital is growing. This new economy is interpreted by us as «socioeconomics». Its most important characteristic is that the social factor becomes a decisive condition for the reproduction of human resources with the goal of sustainable and long-term development;

- Under the influence of the competitive environment, the economic function of an enterprise is increasingly determined by the social function. The main goal of sustainable economic development is not only profit, but also the competitive ability of the enterprise;

- The modern market economy is characterized by increasing social responsibility of the state, private business and employees;

- Kazakhstani companies, when entering international markets, are increasingly faced with the requirements of complying with applicable norms of Russian and foreign legislation, as well as doing business in accordance with generally accepted principles of social responsibility on the part of foreign business partners and other foreign stakeholders. The national business is faced with the task of securing a strong position in the domestic and foreign economy, which creates the basis for the country's sustainable development. In the context of globalization and open markets, such opportunities largely depend on the level of competitiveness of Kazakhstani companies.

At the same time, the problem of applying an integrated and systematic approach to the formation and implementation of social audit, determining criteria for assessing the professional level of specialists and organizations for conducting a social audit in the complete absence of a system for training social auditors remains unresolved.

The formation and development of social audit today will ensure a modern level of socio-economic development of Kazakhstan in the framework of social modernization and structural adjustment of the social sphere, the transition to a new model of the economy, which includes the conservation and development of human resources.

To summarize, we agree with the findings of the studies, which suggest adhering to a certain orderliness of options for organizing systems of monitoring the activities of the university in countries participating in a single educational European space, as well as such steps and aspects of assessment:

- A general characteristic of the system: the legislative foundations of its activities, planning development directions, the relationship of controlling agencies with government bodies (autonomy or dependence, etc.);

- Characteristics of the external assessment: the subject of the assessment, the composition and nature of the assessment group, the organization and progress of the assessment process, its phases and frequency, scale, fundamental assessment criteria, the way the assessment results are used;

- Characteristics of internal assessment: subject of evaluation, its frequency and main criteria; – Experience in the functioning of the assessment system. The main thing that Russia needs to achieve in the development of the state-public mechanism for managing the quality of higher education,

- recognition of the legitimacy of the applied procedures and methods of their implementation, the forms of presenting the results of assessment procedures by all parties involved in this mechanism: universities, consumers of educational services, public administration bodies of higher education, employers, public entities, the state itself as a conductor of educational policy.

After all, each of these parties is trying to construct its own understanding of the concept of «quality of higher education» and to convince other parties of its truth: the state recognizes the priority of the formation of professional and personal competencies, professional qualifications of socially significant personal qualities. Employers are most interested in the professional competencies of university graduates, they are certified in the quality training of a university graduate and the competitiveness of all participants in the educational services market, etc.

Here, the conclusions of researchers about the relevance of creating at the present stage a new diagnostic paradigm of the functions of assessing the

quality of higher education, which should convey the dynamics and usefulness of the quality of teaching, the communication culture of participants in the educational process, the level of library services, etc., that is, the whole educational – pedagogical activity and its management. We are talking about the possibility, and sometimes the need, of transforming extensive values and intensive values of educational factors into analogues of new values of their properties. In this regard, the development of a model of the state-public mechanism for managing the quality of higher education in Kazakhstan is of particular relevance.

In our opinion, it is advisable to take the following position as the basis for the model of the mechanism of interaction between the systems of state and social-professional assessment of the quality of higher education: representations in the mechanism of the social component by various entities specializing in assessing the quality guarantees of higher education; complementarity of state and public-professional assessment of the quality of higher education based on the mutual interest and correctness of the participants in the educational services market in ensuring the competitive quality of higher education, expanding academic freedoms and autonomy of universities; the need to introduce a mechanism for recognizing and taking into account the results of public and professional assessment of the quality of higher education when deciding on the state accreditation by higher education authorities.

To achieve continuous progress in the training of specialists, the quality of this training should be evaluated by professional communities together with consumers. At the same time, public-professional accreditation should be understood not as a means of opposing state accreditation, but as its essential complement from the point of view of the interests of society, identifying the features and strengths of educational programs, specialties, and the educational process.

Such a mechanism will make it possible to conduct a transparent public demonstration of the differences between graduates of a given university from specialists who receive education in other higher educational institutions.

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