

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

3 (397)

MAY – JUNE 2022

ALMATY, NAS RK

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«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/>

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Типографияның мекен-жайы: «Аруна» ЖК, Алматы қ., Мұратбаев көш., 75.

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«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/>

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

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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

ISSN 1991-3494

Volume 3, Number 397 (2022), 292-304

<https://doi.org/10.32014/2022.2518-1467.318>

UDC 334.722.2

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THE MAIN DIRECTIONS OF IMPROVING THE ECONOMIC SITUATION OF THE ENTERPRISE

Abstract. The formation of a market economy, first of all, forms the analysis at the micro level, ie at the level of individual enterprises and their subdivisions. At this micro level, the basis of a market economy is formed. Macroeconomic analysis is intertwined with microeconomics and continues to be analyzed. Over time, analysis moves from the micro level to the macro level. At the micro level, the analysis is full of real values.

It is related to the daily economic and financial activities of the enterprise: interpretation and analysis of its business plan; analysis of the implementation of existing marketing activities over a period of time and the results; identification of internal and general economic conditions that affect the production and sale of products; analysis of supply and demand relations; analysis of the final financial results (costs and profits) of the enterprise; analysis of the commercial market influenced by demographic, cultural, environmental, structural and organizational factors.

Experience has shown that the traditional accounting service for recording business transactions in accounting registers does not fully answer the questions of many users of financial information. In order to make business decisions, this information must be changed and processed in a certain way. In modern conditions, an accountant needs to know various methods of

forming financial results, choose an accounting policy that makes it possible to implement the financial strategy adopted at the enterprise, and present it to the management, that is, the scope of his activities will significantly expand from simple accounting to financial management, which is an integral part of the analysis of the financial situation.

Key words: analysis, synthesis, income, expense, risk, product, finance, supply, demand, plan

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КӘСІПОРЫННЫҢ ЭКОНОМИКАЛЫҚ ЖАҒДАЙЫН ЖЕТІЛДІРУДІҢ НЕГІЗГІ БАҒЫТТАРЫ

Аннотация. Нарықтық экономиканың қалыптасуы ең алдымен талдау жасауды микродеңгейде қалыптастырады, яғни жеке кәсіпорындардың және олардың ішкі бөлімшелерінің деңгейінде. Осы микродеңгейде нарықтық экономиканың негізі құралады. Макроэкономикалық талдау микроэкономика мен барынша жақындаса өрілуде және оны талдаудың жалғасы болуда. Уақыт өте талдау жасау микродеңгейден макродеңгейге өтеді. Микродеңгейде талдау нақты мәндерге толы.

Ол кәсіпорынның күнделікті шаруашылық-қаржылық қызметімен байланысты: оның бизнес жоспарын түсіндіру мен талдау; қолданылып жатқан маркетингтік шараларды белгілі бір уақыт ішінде қалай орындалып, қандай нәтиже бергенін талдау; өнім өндіру мен оны өткізуге әсер ететін ішкі және жалпы экономикалық жағдайларды анықтау; ұсыныс пен сұраныс қатынастарын талдау; кәсіпорын қызметінің соңғы қаржылық нәтижелерін (шығын мен табысты) талдау; демографиялық, мәдени, экологиялық, құрылымды-ұйымдастырушылық және басқа да факторлар әсер ететін коммерциялық нарықты талдау.

Сонымен қатар есеп тіркемелерінде шаруашылық операцияларын жазып көрсетудің дәстүрлі бухгалтерлік қызметі, көптеген қаржылық ақпаратты пайдаланушылардың сұрақтарына толығынан жауап бере

алмайтындығын тәжірибе көрсетті. Искерлік шешімдер қабылдау үшін бұл ақпарат белгілі түрде өзгертілуі және өңделуі қажет. Қазіргі жағдайда бухгалтер қаржылық нәтиже қалыптастырудың әр түрлі әдістерін білуді, кәсіпорында қабылданған қаржылық стратегияны іс жүзіне асыруды камтамасыз ететін есеп саясатын таңдап алып, соны басшылыққа ұсынуы керек, яғни оның қызметінің аясы жай есепшіліктен қаржылық жағдайын талдау ісі ажырамас бөлігі болып табылатын, қаржылық менеджментке дейін өсіп, айтарлықтай кеңейеді.

Түйін сөздер: талдау, синтез, табыс, шығын, тәуекел, тауар, қаржы, ұсыныс, сұраныс, жоспар.

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ОСНОВНЫЕ НАПРАВЛЕНИЯ СОВЕРШЕНСТВОВАНИЯ ЭКОНОМИЧЕСКОГО СОСТОЯНИЯ ПРЕДПРИЯТИЯ

Аннотация. Формирование рыночной экономики формирует, прежде всего, анализ на микроуровне, т.е. на уровне отдельных предприятий и их внутренних подразделений. На этом микроуровне формируется основа рыночной экономики. Макроэкономический анализ становится ближе к микроэкономике и является продолжением ее анализа. Со временем анализ переходит с микроуровня на макроуровень. На микроуровне анализ полон реальных значений.

Он связан с повседневной хозяйственно-финансовой деятельностью предприятия: пояснение и анализ его бизнес-плана; анализ того, как выполнялись и какие результаты получили принимаемые маркетинговые мероприятия в течение определенного времени; выявление внутренних и общеэкономических условий, влияющих на производство и

реализацию продукции; анализ отношений спроса и предложения; анализ итоговых финансовых результатов деятельности предприятия (затрат и доходов); анализ коммерческого рынка, на который оказывают влияние демографические, культурные, экологические, структурно-организационные и другие факторы.

Также опыт показал, что традиционная бухгалтерская служба записи хозяйственных операций в учетных регистрах не в полной мере отвечает на вопросы многих пользователей финансовой информации. Для принятия деловых решений эта информация должна быть определенным образом изменена и обработана. В современных условиях бухгалтер должен выбирать и рекомендовать руководству учетную политику, обеспечивающую знание различных методов формирования финансового результата, практическую реализацию принятой на предприятии финансовой стратегии, то есть сфера его деятельности будет расти и значительно расширяться от простого учета к финансовому менеджменту, неотъемлемой частью которого является анализ финансового состояния.

Ключевые слова: анализ, синтез, доход, расход, риск, товар, финансы, предложение, спрос, план

Introduction. In society, economic analysis is not caused by an inappropriate desire of one person, but by an extreme necessity of life: it is impossible to conduct a successful economy without measuring weight, length and calculation, without knowing the property status of an economic entity and the reasons that affect it, without comparing income and costs among themselves, without achieving the superiority of the former over the latter. This is very important at any time. At the stage of leaving the administrative and command system of modern society and entering into market relations, its significance increases even more. In other words, the substitution of carelessness and irresponsibility, which is widespread in the conditions of national ("ownerless") property with business, managerial, strict executive discipline, punctuality and thrift, are characteristic features of the market economy. A market economy requires a certain system of thought and different actions from all its participants. It cannot allow mold and rust in the warehouses and open areas of the plant, incorrect reserves of materials and raw materials, that is, millions of tenge are lost and wasted. Each tenge invested in the company's property activates these funds to generate new income. Working for an artificial indicator and plan is impractical.

Research materials and methods. The current market relations have significantly strengthened the legal conditions of enterprises as economic

entities and opened up opportunities for them to independently solve many production and financial problems. In particular, it was possible to choose a qualified partnership in the domestic and foreign markets, since the effectiveness of future joint activities largely depends on this. Companies currently receive counterparties (supplier, buyer, contractor, Bank, etc.) at their own discretion, and not at the request of the upper party, as before (Savitskaya, 2002). The effectiveness of their work varies depending on how accurately and accurately they choose business partnerships, how quickly and correctly they find and follow market relations. In other words, the success of economic entities' activities directly depends on the level of management, objectivity, accuracy, urgency and scientific validity of decisions made. As you know, the adoption of coordinated decisions, effective use of material, labor and financial resources, is aimed at the economic growth of the country (Duysembaev, 2009).

The key to the viability and stability of the company's condition in market conditions is its financial stability. It reflects the state of its financial resources, which can ensure a smooth process of production and sale of products through the use and effective use of cash with free movement. In order to assess the economic stability of an enterprise, objectively and scientifically substantiate, it is necessary to analyze its economic state. Only on the basis of a deep and thorough discussion can you objectively assess its activities and give specific recommendations to management for making managerial decisions aimed at strengthening or improving the financial stability of the enterprise and increasing its business activity (Duysembaev, 2000). The problem of economic analysis is poorly studied in the Russian analytical literature, so its progressive methods are not yet successfully used in our country. And this has a negative impact on the financial result of the company's activities and economic development, and finally on the economic growth of the country. The logical continuation of the analysis of the financial condition of the enterprise is the search for ways to eliminate the shortcomings of the company's activities. Depending on the scale of adverse conditions, the scope of actions necessary to improve the situation of the enterprise is determined. During a mild financial crisis, it is enough to put the current financial situation in order, that is, to coordinate the income and expenditure of funds. And in the context of a serious financial crisis, it is necessary to use all internal and external mechanisms for stabilizing the financial situation. When the state of the enterprise reaches a catastrophic level, it is necessary to look for ways to improve the financial situation, and if it is not found, it is forced to make a decision to liquidate the enterprise (Imanbayeva et al, 2019).

Internal mechanisms for stabilizing the financial condition of the enterprise

should be aimed primarily at restoring the current solvency of the enterprise. In order to eliminate current Insolvency, the company needs to take operational measures to improve the financial situation, i.e. reduce current expenses and sell some assets (Duysembaev, 2005). After that, it is necessary to carry out tactical measures aimed at ensuring the financial stability of the enterprise in the coming period. The main condition for the full financial stability of the enterprise is to ensure long – term financial equality. Therefore, the company's strategic measures should be aimed at maintaining financial stability for a long time. In order to get the enterprise out of the crisis, a business plan will be developed for the recovery of the enterprise, which will consist of a set of internal and external mechanisms for stabilizing the financial situation (Lyubushin et al, 2001). The company may issue new shares and bonds in order to reduce the shortage of its own working capital. But the issue of new shares can lead to a decrease in their exchange rates. That is why in Western countries most often resort to bonds. One of the ways to prevent bankruptcy of an enterprise is to reduce the amount of dividends on shares or temporarily refuse to pay them. But in order to implement this measure, it is necessary to convince the company's shareholders that the financial recovery program will bring results and increase the amount of dividends in the future (Sheremet et al, 2002).

An important source of improvement of the financial condition of the enterprise is factoring, that is, the sale of claims rights by the enterprise on its accounts receivable to a bank or factoring companies. One of the most effective directions for updating the material and technical base of the enterprise is leasing. This is a form of investment (Bacharov, 2005). The use of operational depreciation for leasing operations makes it possible to promptly update the means of production. Attracting loans for the implementation of effective projects that bring great income to the enterprise is also one of the main directions of improving the enterprise. One way to reduce the shortage of capital is to increase its turnover rate. Ways to increase the volume of own financial resources: reduction of the amount of fixed costs; reducing the amount of variable costs; use of operational depreciation; sale of unused property; abandonment of external social and other programs, reduction of investment activity (Drozdova et al, 2006). One of the main directions of financial recovery of the enterprise is the search for internal reserves that increase the profitability of production. It includes the full use of production capacity, increasing the quality and competitiveness of products, reducing cost, and economical use of material, labor, and financial resources (Berdnikova, 2007).

Results. In practice, there are three main problems that affect the financial

condition of the enterprise: low solvency, i.e. lack of funds. This is evidenced by the lack of funds of the enterprise to repay its obligations to creditors, employees and the budget; incomplete satisfaction of the interests of the owners. This is evidenced by the fact that the income received by the owners is much lower than the contribution made by them; reduction of financial independence or financial stability. In practice, low financial stability can create difficulties in repayment of obligations in the future, which in turn leads to the fact that the enterprise becomes dependent on creditors. As for the financial independence of the first two issues (very low solvency and profitability) at our enterprise, based on the analysis made above, it should be noted that due to the absence of long-term loans and the fact that the company's activities are mainly financed by equity, the enterprise does not depend on creditors, that is, it is financially stable. The weaknesses of the financial stability of the enterprise identified in the analysis are mainly caused by low solvency and profitability. In this regard, we come to the conclusion that for financial stabilization of the enterprise, it is necessary to look for ways to increase solvency and profitability (Duisenbaev et al, 2001).

When analyzing the low solvency and profitability of an enterprise, the question arises whether it is necessary to acquire long-term liabilities. On the one hand, non-use of long-term liabilities means financial stability of the enterprise, that is, risk-free, on the other hand, long-term liabilities help to increase the solvency and profitability of the enterprise. In this case, we should focus on the two-factor model "risk-income". The basic principle of this model is that there is no risk - free income, that is, it is desirable to find an acceptable ratio of risk and income. However, there will be no need to use borrowed funds if the enterprise increases its income on the basis of reducing its cost (Kovalev, 2006).

Thus, we can highlight several ways to improve the financial condition of the enterprise: it is necessary to reduce the cost. To do this, it is necessary to conduct a factor analysis of the cost, identify the reasons for its growth and take measures to reduce it. Much attention should be paid to the effective use of material, labor and financial resources. Reducing capital investments, the main source of which is equity, or using long-term borrowed funds or leasing. Reducing capital investments to a certain amount of time allows you to generate income, but this does not mean that you need to permanently abandon capital investments. Therefore, to do this, the company needs to take out long-term loans or use leasing. At the same time, we should not forget about the introduction of new equipment, conducting research, development and technological work. This will reduce production costs and increase the profitability of the enterprise. In addition to the above, it is necessary to

analyze the production capacity of the enterprise, ensure their 100% use and sell or lease their unused part. It is also worth paying more attention to the development and implementation of plans (Kubyshkin, 2005).

M. Fedotov in his work “analysis of the company's income” presents the following methods of increasing liquidity: increase in the authorized capital; obtaining long-term loans; restructuring of obligations; attracting short-term loans (deposits); attracting long-term loans (deposits); restructuring of assets, as well as the sale of some of the assets; reducing the amount of expenses, including management costs (including employee salaries). The following methods can be proposed to increase the liquidity of assets: restructuring of short-term loans into long-term loans. This, of course, will lead to a revision of the bank's credit policy, that is, a change in the interest rate on the loan. But as a result of these activities, the enterprise will achieve an increase in its liquidity; increase the amount of cash with a decrease in the size of inventory. Thus, achieving an increase in the absolute liquidity of assets. The first version of the above-mentioned paths is more effective and easier to implement. Restructuring short-term loans into long-term loans requires additional cash. This can be obtained by issuing additional bonds. The first method provides for the transfer of 25 billion tenge from short-term liabilities to long-term liabilities. In this case, the article “long-term liabilities” on the balance sheet will increase from 0 to 25 billion tenge, and “accounts payable” will decrease from 41,835 million tenge to 16,835 million tenge. In order to prove the effectiveness of the ongoing action, other balance sheet articles remain unchanged. Then the results of the event can be seen in Table 1 below:

Table 1 – Changes in the company's liquidity and solvency as a result of restructuring short-term liabilities to long-term liabilities, million tenge

Indicators	Before the change	After the change	Change
Own working capital	52 625	67 625	+15000
Current liquidity ratio	2,2	3,7	+1,5
Intermediate liquidity ratio	0,98	1,68	+0,7
Absolute liquidity ratio	0,1	0,2	+0,1

In general, after these calculations, it can be seen that measures to restructure short-term liabilities to long-term liabilities in the amount of 25 billion tenge increase the liquidity of assets, that is, they are effective. The second method involves reducing the volume of inventory by 25 billion tenge and transferring them to cash. In this case, the “cash” item on the balance sheet will increase from 5470 million tenge to 30470 million tenge, and “inventory” will decrease from 53600 million tenge to 28600 million tenge. The effectiveness of the ongoing activities can be seen in Table 2 below.

Table 2 – Changes in the profitability and solvency of the enterprise as a result of reducing the volume of inventory, million tenge

Indicators	Before the change	After the change	Change
Own working capital	52 625	52 625	0
Current liquidity ratio	2,2	2,2	0
Intermediate liquidity ratio	0,98	1,4	+0,42
Absolute liquidity ratio	0,1	0,5	+0,4

As can be seen from Table 2, reducing the volume of inventory and converting them into monetary units leads to an increase in only two indicators, i.e. intermediate and absolute liquidity ratios. Therefore, it is recommended to use this method in combination with other methods. We recommend combining the first and second methods. The increase in the company's liquidity when using both methods together can be seen in Table 3 below.

Table 3 – Changes in the company's liquidity and solvency as a result of parallel use of both methods, million tenge

Indicators	Before the change	After the change	Change
Own working capital	52 625	67 625	+15000
Current liquidity ratio	2,2	3,7	+1,5
Intermediate liquidity ratio	0,98	2,4	+1,42
Absolute liquidity ratio	0,1	0,9	+0,8

Summing up the data of Table 3, it should be noted that the simultaneous use of both methods increases the ability of an enterprise to cover short-term loans with its own assets. This, in turn, means an increase in the liquidity and solvency of the enterprise.

Discussion. Summing up the above, we can note the following internal factors that affect the financial stability of the enterprise: belonging of the enterprise to the industry group; the structure of manufactured products (works, services) and its share in demand with total solvency; amount of Authorized Capital paid; the volume of expenses, their dynamics in comparison with monetary income; the state of property and financial resources, including reserves and reserves, their composition and structure; efficiency of enterprise management (Popova, 2005). When making decisions related to the strategy, it is necessary to take into account: the correspondence of the strategy with the capabilities of the enterprise, the availability and targeted use of financial resources necessary for the implementation of the strategy, as well as the level of risk. The company's strategy should ensure that financial resources are focused on activities that ensure the effectiveness and financial stability of its activities (Rumyantseva, 2006).

The analysis of the business activity of the Enterprise showed that it uses its resources efficiently (Savitskaya, 2006). In the financial situation, the business activity of an enterprise is primarily expressed in the speed of its turnover of funds. The analysis of business activity studies the level and movement of various financial turnover coefficients, which allows us to determine how effectively the enterprise used its funds. In his work, I. Blank highlights the following ways to increase business activity: Increasing the share of income in turnover, i.e. it is mainly aimed at reducing costs (Blank, 2003). For this purpose, constant control over the formation of costs is carried out; Increasing the speed of turnover of assets, i.e. increasing the profitability of the enterprise's activities.

The results of the analysis showed that the company's activities are unprofitable. After all, the company did not receive net income during the analysis period. But it is impossible not to mention that over time, the cost of the enterprise decreases even slightly. In order for the company's assets to be profitable, it is necessary to first generate income and try to increase it. In order to increase sales revenue and generate additional revenue, it is advisable to pay more attention to the retail network. At the same time, the enterprise: it is necessary to review the structure of the cost of production, identify the reasons for the increase in costs, and look for ways to reduce them; it is necessary to change the pricing policy, that is, to increase the percentage of profitability included in the price of products (Maysigova et al, 2020).

The cost of production is an important indicator of the company's performance. In recent years, there has been an increase in the cost of production and sale of products. The increase in cost is caused by an increase in tariffs for raw materials, materials, and transport services. An increase in the amount of depreciation of fixed assets associated with revaluation, an increase in wage costs, is the main reasons for the increase in total costs (Trokhina et al, 2004).

One of the most important ways to improve the efficiency of the enterprise is to reduce the cost. The only way to reduce the cost of production is to increase the volume of products produced, since in this case the amount of fixed costs per unit of production is reduced. The question arises about the volume of production of products, how to achieve a dangerous volume of sales, in which the revenue from sales is equal to the full cost of the product and has neither income nor loss. If the actual income received from the sale of the product is higher than its full cost, then the enterprise goes bankrupt (Stoyanova, 2006). Therefore, in order to improve the efficiency of the enterprise, many enterprises use the method known as the "profitability threshold". Its main goals are: determination of the volume of production

risk; determination of the amount of risk of income from the sale of products; calculation of the level of risk of fixed costs; calculation of the sales risk price. «Profitability threshold" is one of the most important areas of optimization of the financial condition of the enterprise. It can also be used in the formation of a profitable product range, pricing and the development of an effective pricing policy. Thus, the implementation of this event is extremely necessary for our company to determine the volume of production risk and calculate the cost of sales risk (Sheremet, 2006).

Conclusion. Based on the results of the analysis of the financial situation of the enterprise, it is possible to draw conclusions about the favorable and unfavorable phenomena that have developed at the enterprise, about the strengths and weaknesses of the enterprise's activities, as well as about the factors that caused their occurrence. Information on the results of financial analysis is of interest not only to internal entities (owners, managers, employees), but also to external entities (suppliers, investors, creditors, etc.). External entities use the results of the analysis to stabilize the current financial situation and maintain it at a high level, if there are future entities. The analysis of the financial condition of the enterprise in the context of market relations is of great importance. The financial situation of the enterprise reflects the financial stability of this enterprise for a certain period of time and its availability of financial resources for the smooth conduct of its economic activities and timely repayment of its debt obligations. The information basis for analyzing the financial condition of an enterprise is the provision of financial statements.

The practice of financial analysis has formed the Basic Rules for reading financial statements. Six main methods can be distinguished from them: horizontal analysis; direct analysis; trend analysis; comparative analysis; Factor Analysis; the method of financial coefficients. An analysis of the financial situation of ADP LLP was carried out. The analysis of the property status, solvency and liquidity of the enterprise, financial stability and profitability, and business activity was carried out. As a result of the analysis, the following shortcomings were identified: the property situation of the enterprise is unstable, that is, it decreased by 3% by the end of the year. The share of fixed assets in the total amount of assets decreased by 18%, while the share of non-current assets decreased by 11%.

External sources include the issue of new shares and bonds, the merger of insolvent enterprises with other enterprises, bank loans and subsidies, leasing, factoring, and temporary suspension of dividend payments. And internal sources of improving the financial situation include improving the quality and competitiveness of products, reducing the cost of products, reducing the

amount of fixed costs, full use of production capacities and the sale of unused assets. The results of the analysis revealed the main problem at the enterprise: Insolvency and profitability.

In solving this problem, we offer two methods: the first method provides for the transfer of 25 billion tenge from short-term liabilities to long-term liabilities. This will lead to an increase in own working capital by 15,000 million tenge and an increase in the current liquidity ratio by 1.5 points, an increase in the intermediate liquidity ratio by 0.7 points, and an increase in the absolute liquidity ratio by 0.1 points; the second method involves reducing the volume of inventory by 25 billion tenge and transferring them to cash. This leads to an increase in the intermediate liquidity ratio by 0.42 points, and an increase in the absolute liquidity ratio by 0.4 points.

As a result, the simultaneous use of both methods allowed us to increase our own working capital to 1 15,000 million. this led to an increase in the current liquidity ratio by 1.5 points, an increase in the intermediate liquidity ratio by 1.42 points, and an increase in the absolute liquidity ratio by 0.8 points.

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ПАМЯТИ

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БАЙМАХАНОВА МУРАТА ТАДЖИ-МУРАТОВИЧА



01.11.1933 – 04.06.2022 гг.

4 июня 2022 года ушел из жизни крупный казахстанский ученый, доктор юридических наук, профессор, академик НАН РК Баймаханов Мурат Таджи-Муратович.

Мурат Таджи-Муратович родился 1 ноября 1933 года в г. Алматы. После окончания школы поступил на юридический факультет Московского государственного университета им. М. В. Ломоносова, который с отличием окончил в 1957 году. В 1973 году защитил диссертацию на тему «Противоречия в развитии правовой надстройки социалистического общества и пути их разрешения».

Мурат Таджи-Муратович работал в Министерстве юстиции Казахстана, а после окончания аспирантуры полностью посвятил свою жизнь науке, пройдя путь от научного сотрудника, научного секретаря, заведу-

ющего отделом, заместителя директора до директора одного из ведущих научных организаций Казахстана – Института философии и права.

Основные направления научных исследований ученого были вопросы конституционного права, теории государства и права, политологии.

Учитывая его глубокие знания в области государственного права, большой опыт, он был назначен председателем Конституционного Суда Республики Казахстан, проработав на этой должности с 1992 по 1995 годы.

С 1995 года – проректор университета «Кайнар» и Высшей школы права «Әділет». Принимал участие в создании Конституции Казахстана и законопроекта об органах государственного управления.

В 1978-1993 годах выступал с докладом на международных конгрессах в США, Франции, Бразилии и других странах.

Мурат Таджи-Муратович внес большой вклад в развитие и становление юриспруденции независимого Казахстана. Ему принадлежат разработки общей теории и методологии права, теории государства, основ конституционного права (сочетание Конституции и текущего законодательства, влияние Основного закона на закрепление, защиты и обеспечения приоритетности прав и свобод человека и гражданина), концепции правового государства и гражданского общества.

Наиболее крупными научными достижениями ученого являются: комплексная разработка проблем противоречий в развитии правовой надстройки при социализме, а также исследование вопроса о становлении правового государства и конституционном процессе в Республики Казахстан.

Мурат Таджи-Муратович оставил бесценное научное наследие: он автор более 300 научных работ, в том числе монографий «Становление суверенитета Республики Казахстан»; Взаимодействие правового сознания с моралью и нравственностью в обществе переходного периода, которые служат неисчерпаемым источником знаний для студентов, магистрантов, преподавателей-юристов.

Вся жизнь Мурат Таджи-Муратович, его научно-педагогическая, организаторская и общественная деятельность служит прекрасным примером умелого сочетания теории и практики, глубоких научных изысканий с активным участием в решении как фундаментальных, так и практических задач.

За большие заслуги перед страной ему было присвоено звание Лауреата премии имени *Чокана Валиханова*, имеет медали и Почетные

грамоты РК, а в 2020 году Указом Президента РК награждён *орденом «Парасат»*.

Президиум НАН РК скорбит о невосполнимой утрате, выражает глубокое соболезнование родным и близким Мурата Таджи-Муратовича.

В нашей памяти Мурат Таджи-Муратович навсегда останется талантливым организатором науки, выдающимся ученым-юристом, безгранично преданным своей профессии и избранному пути, соратником, патриотом Казахстана, оставившим яркий и незабываемый след в истории отечественной науки!

Светлая память о Баймаханове Мурате Таджи-Муратовиче навсегда сохранится в наших сердцах!

Президиум НАН РК

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[www: nauka-nanrk.kz](http://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 30.06.2022.

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

25,5 п.л. Тираж 300. Заказ 3.