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**Innovation Management and
Technology in the Era of Globalization:**

**Materials of the XII International
Scientific-Practical Conference**

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This is a compilation of the materials of the XII International Scientific-Practical Conference "Innovation Management and Technology in the Era of Globalization", that was held in Liverpool (UK), on January 2-4, 2025.

Submissions cover a wide range of issues, primarily the problem of improving management, sustainable economic development and introduction of innovative technologies, improved training, and enhancement of the development of "human capital", interaction between the individual and society, psychological and pedagogical foundations of innovative education.

Materials addressed to all those interested in the actual problems of management, economy and ecology, social sciences, and humanities.

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**Аймақтық Менеджмент Академиясы
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Медаль
«ЛИДЕР КАЗАХСТАНА 2013»

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объявляет конкурс среди докторов и кандидатов наук, докторов PhD
на избрание членов-корреспондентов и действительных членов (академиков) РАМ

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- не менее 5 (пяти) научных трудов (в том числе — как минимум 1 монография, или учебник, или учебное пособие), опубликованные после присвоения ученого или академического звания.

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- список научных трудов, с выделением работ, опубликованных после присуждения ученой степени и присвоения ученого (академического) звания;
- оттиски 3 (трех) наиболее значимых опубликованных научных работ (если работы большие, то – первые и последние страницы с выходными данными);
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объявляет конкурс по награждению наиболее выдающихся научных работников, ученых, исследователей, преподавателей, успешных руководителей, управленцев, инженеров и предпринимателей-инноваторов

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К награждению Золотой медалью им. Яна Амоса Коменского «За вклад в развитие педагогической науки» могут быть представлены авторы значимых научных работ по педагогике:

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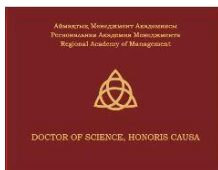
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REPORTS AT THE PLENARY SESSION / ДОКЛАДЫ ПЛЕНАРНОГО ЗАСЕДАНИЯ

01. Indirect Inference — A Methodological Essay on Its Role and Applications

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Abstract

In this short paper we review the intellectual history of indirect inference as a methodology in its progress from an informal method for evaluating early models of representative agents to formally testing DSGE models of the economy; and we have considered the issues that can arise in carrying out these tests. We have noted that it is asymptotically equivalent to using FIML—i.e. in large samples; and that in small samples it is superior to FIML both in lowering bias and achieving good power. In application its power needs to be evaluated by Monte Carlo experiment for the particular context. Structural models need to be defined in terms of their scope of application and auxiliary models chosen suitably to test their applicability within this scope. Power can be set too high by using too many auxiliary model features to match; and it can be pushed too low by using too few. Excessively high shocks, such as wars and crises, may also limit a model's applicability by causing unusual behaviour that cannot be captured by the model. If so, these need to be excluded so that the model is evaluated for the 'normal times' in which it is applicable.

Keywords: Indirect Inference, Excess Variance, FIML, Trade Model.

1. Introduction — The Lucas Critique and the Emergence of Indirect Inference

Modern macroeconomics can be traced back to Lucas' critique of models in the aftermath of the general adoption of rational expectations. He pointed out that reduced form models were not causal and could not therefore be used for policy analysis. They consisted of correlations produced by agents' reactions to existing policies and other exogenous processes. The models that were causal (i.e. consisted of the relationships which generated these correlations) consisted of the decision rules of households and firms, the micro agents whose reactions created these correlations. These models were termed "representative agent" models, and latterly dynamic Stochastic General Equilibrium (DSGE) models. In them households maximise their utility subject to their budget constraints and firms their profits subject to their production functions; and markets clear, setting supplies equal to demands. The (structural) parameters of these models are those of utility and technology—sometimes called "deep structure"; the equations determining agents' actions are the first order conditions of the maxima combined with market clearing conditions. The dynamics come from expectations and adjustment costs.

How should such models be estimated or tested? The standard methods of OLS or best of all FIML that were used with the old-reduced form

models could still in principle be applied. Thus, one could solve these models for their reduced form, estimate that by FIML and extract the latent structural parameters; alternatively, one could search directly for the structural parameters whose solution maximised the data likelihood (i.e. produced errors with minimum joint variance). Assuming the models are identified, this would provide estimates that would be consistent asymptotically and so with large samples quite satisfactory.

Nevertheless, Lucas, Prescott, Sargent and others leading the rational expectations revolution were doubtful about this approach, fearing it would lead to the 'rejection of too many good models'¹. Instead, they favoured simulating these DSGE models to generate data moments such as cross- and lag-correlations and compare these with the data moments for 'matching closeness'. This amounted to an informal Simulated Method of Moments, already in use formally as equivalent to FIML asymptotically. Later Anthony Smith (1993) formalised this process as 'Indirect Inference'; he and Gourieroux et al. (1993) demonstrated that by choosing an auxiliary model to describe the data-essentially any descriptive model, including moments and scores- and matching the structural model's simulated values for this auxiliary model's parameters as closely as possible yielded estimates asymptotically equal to those from FIML, which they termed 'direct inference'. In practical terms, indirect inference could be used for nonlinear models where the likelihood function is intractable.

It might seem from this account that Lucas et al. (1976) should not have been concerned about the use of FIML in estimating their DSGE models, provided they could be linearised or log linearised, both of which were often possible. If not, they could have got the equivalent FIML estimate by using formal indirect inference. However, matters do not stop there because of the practical importance empirically, especially in macroeconomics, of small samples.

When only small samples can be used for estimation and testing, it is well known that FIML produces substantial small sample bias. The reason for this appears to lie in weak identification due to the reduced sample information- Canova and Sala (2009) . A good fit to the limited data can be obtained with a variety of different combinations of structural parameters and error process parameters; in other words, as the structural parameters move away from the true ones, the AR and other error coefficients can be moved to keep the model as close as before to predicting the data. Ironically, this implies that Lucas and co were quite wrong about FIML 'rejecting too many good models' in the relevant context of small macro data samples; the opposite is true, namely that FIML spuriously estimates models, good or bad, and has low power in rejecting them, because it cannot distinguish reliably between good and bad models.

In recent work using Monte Carlo experiments under small samples, several papers (Le et al., 2016; Minford et al., 2016, 2018; Meenagh et al., 2019) have confirmed that this is the case. FIML turns out to give highly

biased estimates of DSGE model parameters, and to have low power in rejecting false parameters of well-specified models, and virtually no power in rejecting mis-specified models.

However, Lucas and co were also, it turns out, right to favour indirect inference, at least in its formal form. The same experiments reveal that formal indirect inference yields low estimation bias and high power in rejecting both false parameters in well-specified models and mis-specified models. The reason appears to be that FIML in effect chooses both the VAR parameter estimates and the structural parameter estimates simultaneously and consistently with each other to achieve the best fit to the data; this 'direct inference' permits a wide variety of estimates that will fit approximately equally well-the weak identification problem. Indirect inference independently first estimates the VAR parameters that best fit the data and only then estimates the structural parameters as those that when simulated yield the best matching reduced form VAR. Given the true structural parameters, the estimated VAR will be close to the reduced form implied by the true structure: then only the true structural parameter estimates will coincidentally yield the same implied VAR. However, false structural parameters will in general produce a different simulated VAR from the true one. Thus, it is the requirement of a matching coincidence between the data-based VAR and the model-simulated VAR that gives indirect inference its power and low bias.

2. Determining the Scope of Models and Their Appropriate Auxiliary Model

A general issue that arises with structural models is to define their scope of application and a suitable auxiliary model to test them. Thus for example, we have RBC models intended to apply to an economy's real longer term behaviour, such as regional and sectoral growth, where the shocks are local supply and demand shocks; for these the appropriate auxiliary model will be sectoral / regional outputs and employment and/or their long term growth rates—Minford, Gai and Meenagh (2022) illustrates. Then there are macro business cycle models, whose focus is on the short term behaviour of output, prices and interest rates; for these a typical auxiliary model is a VAR, designed to pick up the dynamics of these variables-these models are illustrated by Le et al. (2011) and many of the models examined in Le et al. (2016) and Meenagh et al. (2019).

2.1. The Case of Trade Models

Then again there are trade models-effectively a subclass of RBC models-whose aim is to model the long-term evolution of trade and traded prices; here the appropriate auxiliary model is a set of cointegrating relationships mirroring these long-term trends; also, the models themselves are regarded as sets of cointegrating relationships. Thus, we set up the CGE trade models as equilibrium relationships and so cointegrated,

$$Ax_t = Bz_t + u_t \tag{1}$$

where A is the cointegrating matrix, x is the vector of endogenous variables, z is the vector of non-stationary exogenous variables, such as productivity and u is the vector of other shocks. In this co-integration model, z is a nonstationary $I(1)$ process, defining the changing equilibrium trend. The other shock vector, u , must be stationary under the true model. For simplicity we model it as AR(1), so that

$$u_t = Pu_{t-1} + \eta_t \quad (2)$$

where P is the AR coefficients for each error along its diagonal and η is an *i.i.d* innovation term. Notice that the shock includes the whole current deviation of x from its equilibrium value, $A^{-1}Bz_t$, including the 'dynamic' effects in response to the shocks due to adjustment costs and expectations. It is the gradual disappearance of these effects that creates the autocorrelation. The reduced form of this model is a VAR model.

We can show using the ABCD method of Fernandez-Villaverde et al. (2007) that x can be written either as a VARX, with z as its exogenous driving vector, x :

$$x_t - A^{-1}Bz_t - (x_{t-1} - A^{-1}Bz_{t-1}) = (\Lambda - I)(x_{t-1} - A^{-1}Bz_{t-1}) + v_t \quad (3)$$

or as a VECM:

$$\Delta x_t = A^{-1}B\Delta z_{t-1} - (I - \Lambda)(x_{t-1} - A^{-1}Bz_{t-1}) + v_t \quad (4)$$

We can also note that the elements of x will be cointegrated in a variety of reduced form relationships with each other and with z , owing to their common trends in z . These relationships we treat as the auxiliary model. In these cases, as with the other models, the choice of auxiliary model can be tested for suitable power by Monte Carlo experiment—illustrated by Minford, Xu and Dong (2023).

2.2. Excessive Model Variance—How Should We Deal with It?

A particular problem that may occur in indirect inference testing is that the structural model shocks may exhibit massive variation, so that the simulation distribution of auxiliary parameters is huge, implying that it can 'match' any auxiliary model, in the sense that none can be rejected at the usual confidence level—destroying the power of the test. This happens occasionally, with models of high complexity, strong responses and data samples embracing episodes with very large shocks.

An example of this occurred in testing World Trade Models against global and country group data — Minford, Xu and Dong (2023) cited above. It turned out that in this model the simultaneity of all countries' net supplies being equilibrated by world prices in the global markets for traded goods created great volatility in some simulations, which seriously weakened the test power. The sample period of annual data ran from 1970 to 2019, during which there were major shocks to world trade, including China's accession to the WTO at the end of 2001 and the Global Financial Crisis in 2008. In order to create good power, the authors eliminated simulations with high volatility (the top 5%) and checked via Monte Carlo experiment that with many simulations of moderate volatility the test power was appropriate. The

Table below is reproduced from the paper. The experiment treated the Classical model as the true one and generated (500) data samples from it, using the full model and bootstrapping the shocks across their full range; these would therefore have been the possible data samples from this model. To generate the Wald statistic, the model was simulated with the largest variance simulations (the top 5%) eliminated; by restricting the range in this way, the test had good power. The second column of Table 1 shows that when simulations are chosen in this way, the test power is quite good, with the full world model being rejected nearly 60% of the time when model coefficients are falsified by 7%. However, when we use the full range of simulation, the power would be low—as shown in third column of Table 1 where we redid the tests using the full range of simulations—the power is so low that the model with its parameters 20% falsified is only rejected 13.5% of the time. In effect false models cannot be distinguished from the true model because all can predict the data behaviour with high probability. To distinguish them, as we must, they must be tested with shocks that are within the normal size range, which is intended scope of the model. What this reveals is that to create power in testing the model, simulation variance must be limited. in line with the model's scope. It should also be noted that the extreme shocks have little effect on the auxiliary model samples but a large effect on the extremes of the model distribution of the auxiliary model parameters.

Table 1. Power of indirect inference valid test on full world model.

Percent Misspecified	Rejection Rates at 95% Confidence Level	
	Less violated simulations	All simulations
True	5.00%	5.00%
1	5.45%	6.29%
3	13.8%	9.14%
5	31.6%	14.26%
7	57.42%	16.07%
10	67.66%	21.26%
15	68.25%	12.83%
20	82.05%	13.50%

Note: The second column replicates Table 1 from Minford, Xu, and Dong (2023), where the top 5% largest and smallest simulations have been removed. The third column replicates the same simulation but includes all simulations.

3. Conclusion

In this short paper we have reviewed the intellectual history of indirect inference as a methodology in its progress from an informal method for evaluating early models of representative agents to formally testing DSGE models of the economy; and we have considered the issues that can arise in carrying out these tests. We have noted that it is asymptotically equivalent to using FIML—i.e. in large samples; and that in small samples it is superior to FIML both in lowering bias and achieving good power. In application, its power needs to be evaluated by Monte Carlo experiment for the particular context. We have seen how structural models need to define in terms of their scope of application and auxiliary models chosen suitably to test their applicability within this scope. Power can be set too high by using too many auxiliary model features to match; and it can be pushed too low by using too few. Excessively high shocks, such as wars and crises, may also limit a model's applicability by causing unusual behaviour that cannot be captured by the model. If so, these need to be excluded so that the model is evaluated for the 'normal times' in which it is applicable.

Notes:

¹In a recent interview Sargent remarked of the early days of testing DSGE models: "...my recollection is that Bob Lucas and Ed Prescott were initially very enthusiastic about rational expectations econometrics. After all, it simply involved imposing on us the same high standards we had criticized the Keynesians for failing to live up to. But after about five years of doing likelihood ratio tests on rational expectations models, I recall Bob Lucas and Ed Prescott, both telling me that those tests were rejecting too many good models." Tom Sargent, interviewed by Evans and Honkapohja (2005) .

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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02. The Impact of ESG on Economic Growth: Evidence from BRICS+ Countries

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Abstract

Using a panel autoregressive distributed lag (ARDL) model, this paper investigates the impact of environmental, social and governance (ESG) factors on economic growth across BRICS+ countries from 2002 to 2022. The model allows analysis of both short-

and long-run effects. We develop an index comprising 17 ESG variables across all three components to study the relationship between ESG and growth. Empirical results show a positive long-run association between ESG and growth for the BRICS+ bloc, however no detectable short-run dynamics. We also find no evidence of a long-term ESG effect on growth for the new member countries that joined in January 2024. This suggests these new members should prioritise developing ESG-related policies. Furthermore, we use a panel nonlinear ARDL (NARDL) model to identify asymmetric effects. Our findings reveal that there are differences in how economic growth responds to positive and negative changes related to ESG factors, highlighting the need to consider asymmetries in the ESG-growth nexus. Finally, the results of this study offer valuable insights to policymakers seeking to promote sustainable development in BRICS+ countries.

Keywords: ARDL Panels, Asymmetry, BRICS, ESG, Economic Growth.

1. Introduction

The economic impact of environmental, social and governance (ESG) factors has been a subject of interest in recent research. However, there remains a paucity of studies examining the connections between all three ESG dimensions and economic growth. To date, only two studies (Shkura, 2019; Diaye et al., 2022) have investigated the relationships between ESG factors and growth. Generally, several theoretical studies provide supportive arguments for positive associations between individual ESG responsibilities and economic growth. For instance, green growth theory suggests that sustainable environmental policies promote efficient resource allocation, supporting growth (Jacobs, 2013). Additionally, social policies that improve human capital may enhance productivity (Sakamoto, 2018). Furthermore, efficient governance institutions, optimal resource distribution, and swift policy implementation facilitate economic expansion (Alam et al., 2017). Nevertheless, empirical literature questions the extent to which ESG factors stimulate growth, arguing they could potentially impede it (Martinez-Alier et al., 2010; Acheampong, 2018). Specifically, ESG efforts could reduce growth by shifting to costlier energy forms, necessitating lower consumption, or stirring distributional conflicts. Thus, while the role of ESG in economic growth is increasingly recognized, more research is required to fully understand these dynamics. Importantly, the existing literature lacks studies examining the ESG-growth links specifically within the BRICS+ countries. Hence, further academic investigation is needed to provide more comprehensive insights into this relationship.

To address the aforementioned issues, this study attempts to examine the long-run relationship between ESG and economic growth in BRICS+ countries. Additionally, it investigates whether the impact of ESG on growth differs between founding BRICS members and those who joined the bloc in January 2024. Our study contributes to the empirical literature in three ways: First, we provide robust evidence on the short- and long-term ESG-growth effects in nine BRICS+ countries using panel autoregressive distributed lags (ARDL) framework. Second, we investigate these effects by constructing an index for each ESG component using annual data from 2002 to 2022. Third,

we re-estimate the data using the panel nonlinear form (NARDL) to examine the robustness of our linear model findings and identify any asymmetric effects.

This paper is structured as follows: Section 2 presents the data and methodology, and section 3 discusses the results. Finally, section 4 concludes.

2. Data and Methodology

We obtain annual data from the World Bank database, spanning 2002 to 2022, for nine BRICS+ countries¹: Brazil, Russia, India, China, South Africa (ZAF), Egypt, Iran, Kingdom of Saudi Arabia (KSA), and United Arab Emirates (UAE). The dependent variable in our analysis is real GDP per capita growth (*GDPG*), measured in constant 2015 US dollars, to control for inflation and currency fluctuations. Following Nicoletti et al. (2000), we utilise the principal component analysis (PCA) method to initially construct three indices, namely the environmental equality index (*EEl*), the social development index (*SDI*), the governance equality index (*GEI*). **Table A1** in the appendix provides the component variables for each index. Using these three indices, we calculate the composite *ESG* index via PCA, as shown in **Figure 1**.

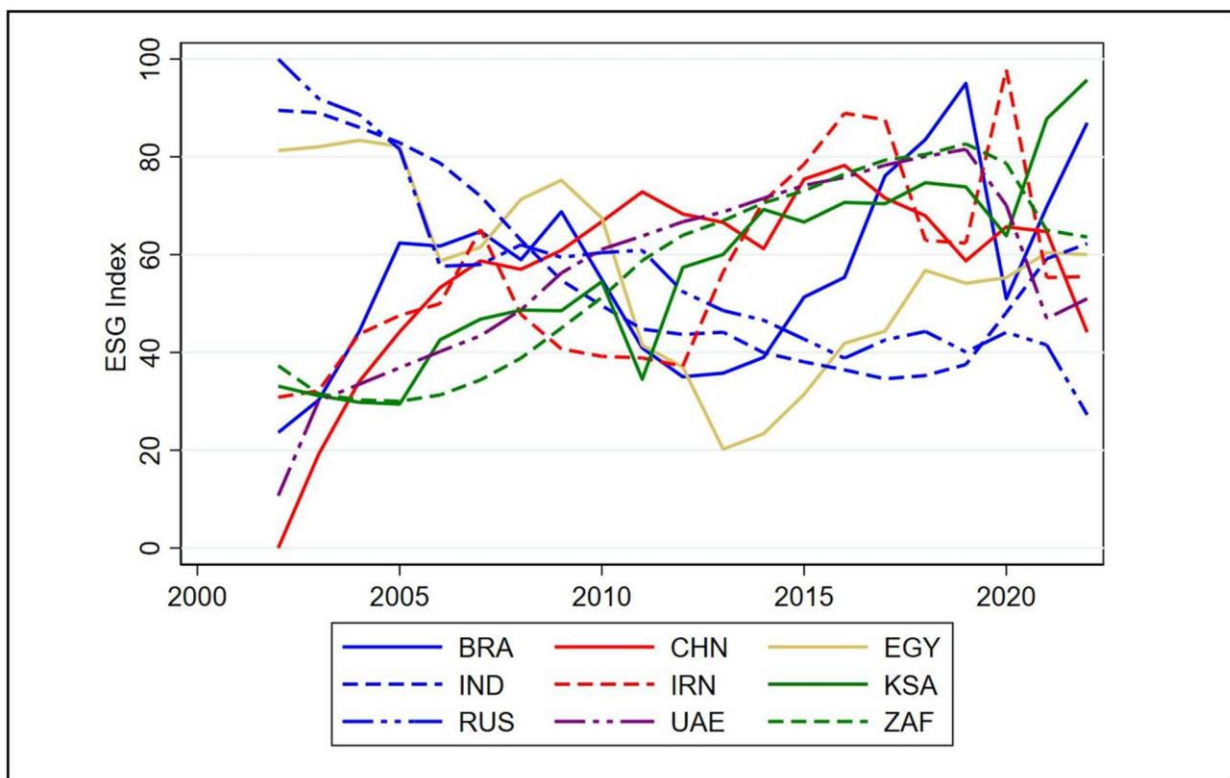


Figure 1. The ESG index for the BRICS+ countries from 2002-2022.

Source: Authors' owns compilation from the World Bank database,
<https://data.worldbank.org>.

Based on economic growth models, we include several control variables such as *FDI*, which is the index of FDI net inflows (% of GDP)², *KF* is the gross capital formation (% of GDP), *RD* is the research and

development expenditures (% of GDP), and *TO* is the trade openness defined as the sum of imports and exports expressed as a percentage of GDP. We utilise these control variables, while avoiding the inclusion of variables that may exhibit multicollinearity with those used in the ESG index. Additionally, to account for the economic impact of major global crises we include a dummy variable, namely *CRISES*, to represent time periods characterised by economic and geopolitical turmoil. Specifically, the dummy variable takes the value of unity for the years 2007-2010, coinciding with the global financial crisis (GFC), and again for 2020-2022, reflecting the COVID-19 pandemic and the Russo-Ukrainian conflict. For all other years in the sample, this variable takes the value of zero.

Table 1 provides the summary statistics for the dependent variable, *GDPG*, and all control variables. All control variables, except *ESG*, are presented in the log levels. The BRICS+ countries exhibit an average *GDPG* of 2.36%, indicating moderate economic growth. However, the standard deviation (4.49%) and the wide range of -18.81 and 12.78% suggest considerable variation in growth rates, likely stemming from diverse economic structures and global crises. Likewise, the *ESG* index, with a mean of 56.65 out of 100 suggests moderate overall *ESG* performance among these countries. The high standard deviation (18.84) points to significant disparities in *ESG* practices across the bloc. The index's distribution is approximately normal, as evidenced by its near-zero skewness (-0.02) and kurtosis close to 3, further confirmed by the insignificant Jarque-Bera statistic.

Table 1. Descriptive statistics.

	Obs.	Mean	S.D.	Min.	Max.	Skew.	Kurtosis	Jarque-Bera
<i>GDPG</i>	189	0.0236	0.0449	-0.1881	0.1278	-1.2099	6.4435	139.4916***
<i>ESG</i>	189	56.6450	18.8365	0	100	-0.0182	2.5399	1.6775
log <i>FDI</i>	189	0.5903	0.8238	-2.4444	2.2725	-0.6039	3.3739	92.7148***
log <i>KF</i>	189	3.2154	0.3431	2.5177	3.8429	0.2242	1.9479	10.2995***
log <i>RD</i>	189	-0.3937	0.8122	-3.1630	0.9997	-1.4856	5.4857	118.1799***
log <i>TO</i>	189	3.9708	0.4630	3.0959	5.1522	0.8717	3.7554	28.4262***

Note: ***denotes significance at 1% level. Source: Authors' own calculations.

To examine both the short-run and long-run impact of the *ESG* index on economic growth, we use the panel ARDL model, specifically the Pooled Mean Group (PMG) estimation method developed by Pesaran et al. (1999),

$$\begin{aligned}
 GDPG_{it} = & \sum_{j=1}^p \lambda_{ij} GDPG_{i,t-j} + \sum_{j=0}^q \gamma'_{ij} ESG_{i,t-j} + \sum_{j=0}^q \psi'_{ij} x_{i,t-j} \\
 & + \delta_i CRISES_{it} + \mu_i + \varepsilon_{it}
 \end{aligned} \quad (1)$$

which is estimated in its corresponding error correction representation,

$$\begin{aligned} \Delta GDPG_{it} = & \phi_i (GDPG_{i,t-1} - \beta'_i ESG_{it} - \theta'_i x_{it}) + \sum_{j=1}^q \lambda_{ij}^* \Delta GDPG_{i,t-j} \\ & + \sum_{j=0}^{q-1} \gamma_{ij}^* \Delta ESG_{i,t-j} + \sum_{j=0}^{q-1} \psi_{ij}^* \Delta x_{i,t-j} + \delta_i CRISES_{it} + \mu_i + \varepsilon_{it} \end{aligned} \quad (2)$$

where ϕ_i , β_i and θ_i are the error corrector mechanism impact and the long run impact of ESG and the control variables (x_{it}), respectively. The parameters λ_i , γ_i and ψ_i are the short-run parameters, whereas the disturbances ε_{it} are distributed independently across countries and years. The panel ARDL offers several benefits for our analysis. First, given the relatively small sample size in this study, panel ARDL approach provides consistent and sufficient results. Second, panel ARDL is suitable when there are large numbers of time periods ($T = 21$) and smaller numbers of cross sectional unites ($N = 9$), as in our dataset. Third, the validity of the panel ARDL analysis is not affected by whether the control variables are integrated to order 0, order 1, or a combination of both (see **Table 2**). Hence, panel ARDL-PMG is well-suited for this study (Hsiao, 2022).

Table 2. Panel unit root tests.

Variable	LLC		IPS	
	Constant	Const. & trend	Constant	Const. & trend
<i>GDPG</i>	-3.098***	-2.731***	-3.083***	-3.655***
<i>ESG</i>	-2.334***	1.062	-2.026*	-1.444
log <i>FDI</i>	-1.612*	-1.976**	-2.972***	-3.273***
log <i>KF</i>	-0.925	-2.730***	-0.877	-1.852
log <i>RD</i>	-1.656**	-3.567***	-1.935	-2.417***
log <i>TO</i>	-2.318**	-2.074**	-1.695	-2.508***

Notes: LLC and IPS represents the Levin-Lin-Chu test, and Im, Pesaran and Shin test, respectively. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$. Source: Authors' own calculations.

Furthermore, we conduct the panel NARDL approach developed by Shin et al. (2014) to assess any potential asymmetric dynamics between *GDPG* and *ESG*, and to compare the estimation results with our initial model. In this approach, we modify Equation (2) by replacing the *ESG* variable with *ESG+* and *ESG-*, which represent the partial sum processes of positive and negative changes in the *ESG* index respectively, as shown in Equation (3).

$$\begin{aligned} \Delta GDPG_{it} = & \phi_i (GDPG_{i,t-1} - \beta_i^{+'} ESG_{it}^+ - \beta_i^{-'} ESG_{it}^- - \theta'_i x_{it}) \\ & + \sum_{j=1}^{p-1} \lambda_{ij}^* \Delta GDPG_{i,t-j} + \sum_{j=0}^{q-1} \gamma_{ij}^{+*'} \Delta ESG_{i,t-j}^+ + \sum_{j=0}^{q-1} \gamma_{ij}^{-*'} \Delta ESG_{i,t-j}^- \\ & + \sum_{j=0}^{q-1} \psi_{ij}^{*'} \Delta x_{i,t-j} + \delta_i CRISES_{it} + \mu_i + \varepsilon_{it} \end{aligned} \quad (3)$$

where:

$$ESG_{it}^{+} = \sum_{j=1}^t \Delta ESG_{i,j}^{+} = \sum_{j=1}^t \max \left(\Delta ESG_{i,j}^{+}, 0 \right)$$

$$ESG_{it}^{-} = \sum_{j=1}^t \Delta ESG_{i,j}^{-} = \sum_{j=1}^t \min \left(\Delta ESG_{i,j}^{-}, 0 \right)$$

This modification allows us to estimate separate coefficients for increases and decreases in the *ESG* index, and hence to determine whether modelling asymmetric effects improves the model fit (Shin et al., 2014).

3. Results

Table 2 presents the results of two widely used panel unit root tests, Levin, Lin & Chu (2002) and Im, Pesaran & Shin (2003), to determine the integration order of each variable in the model. Most variables are stationary when a constant is included in the LLC test, with the exception for *log KF*. Similarly, when both constant and trend are included, all variables except *ESG* are stationary. The IPS test results further confirm that the control variables are either integrated to order 0 or 1, supporting the use of the panel ARDL-PMG method.

Table 3 shows the panel ARDL and NARDL models estimations. Initially, the linear model is evaluated including the full dataset of the BRICS+ countries in column (1). The PMG estimator indicates a statistically significant positive relationship between *ESG* and growth in the long run, however there is no detectable short-run effect. This result could arise from several dynamics. Stricter *ESG* standards could increase costs and reduce competitiveness for some firms and industries, limiting investment and economic expansion in the short-term. Transitioning to sustainable energy and production methods requires major upfront investment. However, *ESG* reforms can also promote stability and transparent economic conditions, contributing to long-term growth. Additionally, the long-run estimates of *FDI*, *KF*, *RD* and *TO* are also positively significant at 10% level, except for which *RD* is strongly significant at 1%. Conversely, the error correction term (ECT) is negative and statistically significant at 1% level, indicating cointegration relationships among all variables. Specifically, the model converges quickly to long-run equilibrium, correcting 69.5% of any deviation each year.

Table 3. Panel ARDL and NARDL estimation results.

		Panel ARDL			Panel NARDL		
	Variable	(1)	(2)	(3)	(4)	(5)	(6)
Long run	<i>ESG</i>	0.0099*** (0.0020)	0.0089*** (0.0022)	0.0033 (0.0022)			
	<i>ESG</i> ⁺				0.0121*** (0.0016)	0.0108*** (0.0018)	-0.0012 (0.0046)
	<i>ESG</i> ⁻				-0.0068*** (0.0024)	-0.0092*** (0.0025)	0.0068 (0.0046)

		Panel ARDL			Panel NARDL		
	Variable	(1)	(2)	(3)	(4)	(5)	(6)
	log <i>FDI</i>	0.0022* (0.0014)	0.0053* (0.0032)	0.0092** (0.0037)	0.0043* (0.0026)	0.0049* (0.0030)	0.0162* (0.0096)
	log <i>KF</i>	0.0136* (0.0083)	0.0154* (0.0092)	0.0376* (0.0226)	0.0243* (0.0146)	0.0082* (0.0049)	0.0096* (0.0057)
	log <i>RD</i>	0.0206*** (0.0069)	0.0289* (0.0174)	0.0013 (0.0056)	0.0237*** (0.0067)	0.0280** (0.0136)	0.0177* (0.0099)
	log <i>TO</i>	0.0153* (0.0092)	0.0252* (0.0151)	0.0183* (0.0110)	0.0158* (0.0079)	0.0304* (0.0153)	0.0112 (0.0260)
Short run	ΔESG	-0.0098 (0.0090)	-0.0100 (0.0142)	-0.0132 (0.0101)			
	ΔESG^+				-0.0451 (0.0342)	-0.876 (0.0616)	0.0027 (0.0065)
	ΔESG^-				-0.0268 (0.0227)	-0.0582 (0.0359)	-0.0241* (0.0134)
	$\Delta \log FDI$	0.0082* (0.0048)	0.0083 (0.0084)	0.0018 (0.0080)	0.0086* (0.0052)	0.0088 (0.1002)	0.0022 (0.0036)
	$\Delta \log KF$	0.0925* (0.0525)	0.1740*** (0.0548)	0.0523 (0.0750)	0.1045* (0.0623)	0.1890** (0.0793)	-0.0163 (0.0821)
	$\Delta \log RD$	0.0502* (0.0285)	0.1172*** (0.0283)	0.0440*** (0.0155)	0.0411* (0.0248)	0.0880*** (0.0320)	0.0319** (0.01444)
	$\Delta \log TO$	0.0914** (0.0445)	0.0869* (0.0523)	0.0841 (0.0757)	0.0852** (0.0402)	0.0939* (0.0543)	0.0920 (0.0847)
	<i>ECT</i>	-0.6945*** (0.1378)	-0.7240*** (0.2139)	-0.6617*** (0.1923)	-0.8461*** (0.1788)	-0.9178*** (0.3106)	-0.7593*** (0.1501)
	<i>CRISES</i>	-0.0028** (0.0013)	-0.0032** (0.0015)	0.0003 (0.0137)	-0.0062** (0.0029)	-0.0108** (0.0050)	0.0019 (0.0142)
	Constant	0.0530*** (0.0117)	0.0757*** (0.0264)	-0.0409*** (0.0123)	0.0583*** (0.0158)	0.0784*** (0.0297)	0.0368*** (0.0106)
	Loglikelihood	492.09	298.55	192.50	504.26	308.93	194.50
	Obs.	180	100	78	180	100	78

Notes: ESG^+ and ESG^- denote the positive and negative effects of ESG, respectively. Standard errors in parenthesis. *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$. Source: Authors' own calculations.

Next, we divide the BRICS+ countries into two groups: the original members (Brazil, Russia, India, China, and South Africa) and the new members joined in 2024 (Egypt, Iran, Saudi Arabia, and the UAE). The results from analysing these two groups are presented in columns (2) and (3) respectively. For the founding BRICS+ members, the long-term effect of all variables is statistically significant. However, for the new member countries, the long-term effect of *ESG* on growth is statistically insignificant, suggesting that these new members should prioritise developing ESG-related policies. The directions and the statistical significance of the remaining long-run coefficients align with the full sample and old members results. Furthermore, results show that it takes more time for new members to correct deviations from long-term equilibrium. This highlights the importance of having effective ESG-related policies in place to respond to

economic shocks and enable faster recovery. Regarding the dummy variable, *CRISES*, its estimated coefficient is negative and statistically significant only for the founding members. This differing impact of the crises highlights even further variation in economic conditions and policy responses within the BRICS+ members.

To further assess the sensitivity of our findings, we re-estimate the same samples using the panel NARDL. The results in columns (4)-(6) show that the direction and significance of the coefficients are largely consistent with the linear model for the full sample and subsamples. Similarly, the ECT coefficients appear consistent with our previous results. The asymmetric effects are also significant, aligning with the nonlinear framework. Notably, the variation in growth responses to positive and negative ESG shocks highlights the importance of accounting for asymmetries in the ESG-growth nexus. Finally, the panel NARDL model seems to provide a better fit to the data compared to the linear framework, as shown by its higher loglikelihood values. Overall, our results support the hypothesis that ESG and growth are positively related in the long run, suggesting that ESG as an important driver of economic growth in BRICS+ countries.

4. Conclusion

This study aims to further the understanding of the ESG-growth nexus within the BRICS+ countries. While theoretical reasoning links ESG and growth, the empirical literature remains inconclusive. This paper explores the impact of ESG on economic growth in BRICS+ countries over the period 2002-2022 using panel ARDL and NARDL models. ESG impact is assessed alongside control variables: FDI, capital formation, R&D, and trade openness. The results provide evidence of a positive ESG-growth nexus for the BRICS+ in the long-run. However, adjustment coefficients indicate older BRICS+ members are better able to adapt to shocks. This finding suggests further efforts are needed in the economies that joined in 2024. Additionally, analysis of asymmetric ESG shocks reveals positive and negative ESG changes do not affect growth equally. This points to the need for models to account for potential asymmetric ESG-growth effects.

While this paper makes valuable contributions, it is limited by data availability, particularly lack of observations prior to 2002 for most BRICS+ countries and 2011 for Ethiopia. Expanding the dataset, in the future, would enhance the empirical analysis and provide more comprehensive insights.

Appendix

Table A1. Sub-indices selected to create the ESG index.

<i>Index</i>	<i>Component variable and description</i>
<i>Environmental Equality (EEI)</i>	<i>Particulate matter (PM2.5) air pollution, mean annual exposure (micrograms per cubic meter)</i>
	<i>People using safely managed drinking water services (% of population)</i>
	<i>Forest area (% of land area)</i>
	<i>Fossil fuel energy consumption (% of total)</i>
	<i>Renewable electricity output (% of total electricity output)</i>

<i>Index</i>	<i>Component variable and description</i>
	<i>Renewable energy consumption (% of total final energy consumption)</i>
<i>Social Development (SDI)</i>	<i>Total government expenditure on education (% of government expenditure)</i>
	<i>School enrolment, primary and secondary (gross), gender parity index (GPI)</i>
	<i>Total life expectancy at birth (years)</i>
	<i>Total unemployment (% of total labour force) (modelled ILO estimate)</i>
	<i>Ratio of female to male labour force participation rate (%) (modelled ILO estimate)</i>
<i>Governance Equality (GEI)</i>	<i>Control of corruption</i>
	<i>Rule of law</i>
	<i>Voice and accountability</i>
	<i>Government effectiveness</i>
	<i>Political stability and absence of violence/terrorism</i>
	<i>Regulatory quality</i>

Source: Authors' owns compilation from the World Bank database, <https://data.worldbank.org>.

Notes

¹Ethiopia was excluded from the analysis due to insufficient data prior to 2011.

²In the literature, the inward FDI stock is usually used. However, due to data availability, we rely on the inflows.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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03. Crafting the Future of Finance: A Comparative Analysis of Cryptocurrency Regulation in the Global Economy

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Abstract

This article provides a comparative analysis of financial regulations across different jurisdictions, including the United States the UK and the European Union that could be applied to crypto market. It discusses the economic, social, and technological factors driving the need for crypto regulation and explores the challenges and opportunities these regulations present for financial stability, consumer protection, and innovation. By examining the different regulatory approaches, the article offers insights into the development of a balanced regulatory framework that addresses the unique aspects of digital currencies, maintaining the innovative approach of the crypto market while safeguarding against risks.

Keywords: Cryptocurrency Regulation, Theory of Regulation, Financial Stability, Consumer Protection, Innovation, Digital Currencies, United States, United Kingdom, the European Union.

1. Introduction

Crypto assets have gained more popularity in the past couple of years. The definition of crypto assets varies around the world, which is one of the complexities in implementing efficient regulatory rules. The UK's Financial Conduct Authority defines them as "cryptographically secured digital representations of value or contractual rights that use some type of distributed ledger technology (DLT) and can be transferred, stored or traded electronically"¹.

They enable transactions that have become more embedded with other sectors of the economy, raising concerns such as financial instability of the traditional market and consumer protection from regulatory authorities around the world. These concerns have led some scholars to advocate for regulation of crypto assets. Some have argued that the current regulatory framework is applicable to the crypto markets² (Van Adrichem, 2019). While other regulators have defended that new rules and policies should be specially made for this challenging market³.

This paper aims to answer the question "Can the current rules created for the traditional financial assets be applied to the crypto assets?" by conducting a comparative analysis of regulatory perspective for crypto assets among the United States, the United Kingdom, and the European Union. By analysing the complex functioning of the crypto market, the current rules of the traditional financial market, and what rules are applicable to the crypto market, it is possible to answer the question above and even make suggestions for future areas of improvement in case there is the need for more robust and bespoke crypto regulation.

The United States was chosen due to its financial market importance and its recent case of crypto-exchange failure FTX⁴, making it a relevant case for analysis of the implications of crypto regulation. Moreover, the SEC has issued procedures against firms under the argument that their crypto transactions were in fact securities transactions.

The United Kingdom will also be analysed due to the considerable improvements made by the Financial Conduct Authority (FCA) in evaluating cryptocurrency regulation and on the work from the HM Treasury with its "Future financial services regulatory regime for crypto assets".

Additionally, the paper explores the European Union's approach to crypto regulation, considering that it has already begun implementing measures in this domain as can be seen with the publication of Market and Crypto-Assets Regulation (MiCA Rules)⁵.

Section 2 analyses the Theories of Regulation that would explain the reason for regulating this market. Section 3 will consider if the existing rules are efficient to address the Governments' concerns, or if other rules will still need to be created. Section 4 addresses the global perspective for crypto regulation from Supra-national bodies. These sections provide a comprehensive examination of how diverse regulatory approaches impact

the global economy, financial stability, and innovation within the crypto market.

The innovation of this work lies in its detailed comparative framework, which not only identifies the current regulatory paradigms but also critically evaluates their effectiveness regarding innovation, consumer protection and financial stability.

The conclusion presented in Section 5 demonstrates that new regulations are likely to be created but some concerns must be taken into consideration when drafting and implementing them. The conclusion then identifies some of the topics that must be evaluated by regulators to implement an effective framework that will provide a safe and innovative market. Additionally, this paper sheds light on the environmental aspect of the crypto currency mining problem, although it is not thoroughly studied at this point, demonstrating that this is a topic that deserves further analysis.

2. Rationale for Crypto Regulation

Crypto markets are not yet regulated in most parts of the world. However, with the increase in the use crypto assets came the capacity to affect the financial system, raising red flags with regulators⁶.

The crypto market's importance and the need for regulation have grown, especially after the collapse of the FTX company in the United States⁷. In order to analyse the potential rules that would be applied to the crypto market, we need to understand the rationale for regulation in the case of cryptocurrencies.

The "economic version of public interest theory" argues that regulation is a solution to a market failure (Morgan & Yeung, 2007), and in the case of the crypto market, could be a response to the information asymmetry. This is because most of the customers and investors cannot evaluate the financial health of its crypto investments because they don't understand how the process of data mining and blockchain works and may mistakenly evaluate their assets.

Consumer protection is another reason. Those who argue that the crypto market does not need to be regulated⁸, seems to disregard that nowadays a collapse of major crypto exchanges (as happened with FTX) will probably put naive and uniformed consumers into bankruptcy. People that invest all their economies into an asset that they do not know that possess great risk.

Another perspective that would explain the need of regulation is that if companies like Facebook, with 2 billion clients, start issuing private created currency and releasing them into the market, they might have the power to disrupt the payment systems and to cause instability (Van der Linden & Shirazi, 2023). Additionally, the creation of money has always been the Governments' exclusive power and is linked to the countries' sovereignty. Therefore, cryptocurrencies would need to be regulated to protect markets' financial stability and sovereignty of governments.

The risk of systemic failure is also a concern regarding crypto assets, especially after the collapse to the FTX exchange (Jalan & Matkovskyy, 2023). If a systemic collapse is possible, implementing regulation on the crypto market, at least to some extent, becomes more relevant.

"Analysts have warned that the industry is so large it could have macroeconomic consequences if mismanaged⁹."

The International Monetary Fund (IMF)¹⁰ identified that Bitcoins, once used as diversification investments, have been so interconnected to the traditional stock market that it had reduced their risk mitigation benefits. This interconnection became stronger with the economic crisis emerged with the pandemic. The research indicates that Bitcoin's volatility has been responsible for one sixth of the volatility of the S & P 500, and this interconnectedness can destabilize financial markets.

In addition, it is possible that currently legal conducts in the crypto market may become illegal in the future due to new regulation (Jones & Kaminska, 2022). This could lead to crypto traders being held accountable for actions that might be considered criminal or scandalous in the future, as happened in the Libor Scandal.

On the other hand, participants from the crypto industry argued¹¹ that the crypto assets should not be regulated or would be difficult to regulate. The difficulty in regulating a decentralized entity is one of the reasons, while the concern over the potential to freeze innovation, or the risk of excessive regulation, or even the introduction of intricate and complex new rules are other reasons raised by the industry.

On the international level, the International Monetary Fund shared its opinion that standards for crypto assets regulation should be issued by the Financial Stability Board, aiming to "provide a comprehensive and coordinated approach to managing risks to financial stability and market conduct that can be consistently applied across jurisdictions, while minimizing the potential for regulatory arbitrage, or moving activity to jurisdictions with easier requirements¹²".

The regulation of crypto assets also involves the negative impact on the environment caused by certain crypto activities. For instance, it is recognised that some of the existing crypto currencies have their transactions based on mining of codes. This action consumes an enormous amount of energy¹³.

In view of the risks regarding the crypto market and its increasing popularity, the following section will demonstrate how US, the UK, and the EU are evaluating the need for regulation and if the existing rules created for securities and other financial instruments could be applied to crypto assets. For this study I selected the main legislation and rules from each of the Countries subject of this analysis. The list of rules is far from exhaustive, and they are just an example of how crypto assets are being perceived in such countries.

3. Literature Review

Crypto assets are considered a new “tool” in the financial sector, especially when compared to the original formats of money that date thousands of years. And only recently governments and society started to discuss the eventual need of regulation for the crypto market. Therefore, the existing literature is not that extensive as can be seen with other financial instruments.

This paper analysed several academic articles and industry related papers on the topic of regulation. Additionally, some articles that studied the historical role and evolution of the crypto market were also analyzed to make it easier to navigate the current issues facing crypto assets and their regulatory framework.

As explained in “Cryptocurrencies as a financial asset: A systematic analysis” (Corbet, Lucey, Urquhart, & Yarovaya, 2019), cryptocurrencies are electronic encrypted instruments that allow online transactions without the need to go through a financial institution. They were created in 2009 following the devastating Global Financial Crisis of 2008 that led to several banks closing its doors and many people losing their assets. In simple terms, crypto was crafted to be an alternative to traditional money, financial instruments and even to banks. The mentioned study offers a comprehensive review of literature on cryptocurrencies since their inception as a financial asset in 2009 and addresses key issues affecting the crypto market. For example, it observed that crypto assets have a potential for illicit use due to anonymity and pointed out that their systems are not yet properly developed, which can increase risks of frauds and cybersecurity threats. The authors mention that the existent regulatory framework has flaws, a perspective that is deeply evaluated in this paper. The authors also point out the need to improve the existing knowledge in cryptocurrency research.

In “Cryptocurrencies in Modern Finance: A Literature Review” (Rejeb, Rejeb, & Keogh, 2020) it was examined the evolving role of cryptocurrencies within the modern financial landscape. The paper demonstrated the cryptocurrencies’ potential to offer lower transaction costs, higher efficiencies, increased security and privacy, meaningful diversification benefits, alternative financing solutions, and financial inclusion. These are some of the reasons that explain why crypto assets were created after the Global Financial Crisis of 2008 and why the interest in them has increased so much since then. On the other hand, it also outlines significant challenges, including regulatory uncertainty, the risk of criminal activity, high energy consumption, security concerns, and the volatility of cryptocurrency values. The paper’s comprehensive review serves as a foundation for understanding both the opportunities and obstacles cryptocurrencies present when their world integrates to the traditional financial market.

Finally, the “Cryptocurrencies: market analysis and perspectives” (Giudici, Milne, & Vinogradov, 2020) evaluated the behavioural finance perspectives of the crypto market. The authors delved into the socio-

economic impacts, regulatory challenges, and the potential of cryptocurrencies to facilitate new forms of financial transactions and investments.

The above publications demonstrate the historical evolution of crypto assets, and they helped create a starting point for the following analysis.

4. Comparative Analysis of Regulatory Approaches

This section will focus on a comparative analysis of the regulatory approaches taken by the selected countries (the United States, the United Kingdom, and the European Union) towards cryptocurrencies and digital assets. Crypto assets have varied uses and, depending on the type of digital asset and its arrangement, the approach to regulation can be different (Hennelly, 2022).

4.1. The United States

4.1.1. Existing Regulatory Frameworks

1) Crypto assets as securities

Considering, as explained before, that crypto assets have several possible uses, there will be, probably more than one authority responsible for its eventual regulation. In addition to that, the Federal organization of the United States, with different State laws, adds another level of complexity to designing a new regulatory framework.

Another peculiarity from the US' legal system is that the crypto assets may be classified as securities or commodities depending on their functions. For instance, in the case of Initial Coin Offerings (ICOs), or digital assets purchased directly from the issuer, the Securities and Exchange Commission (SEC) have been classified them as securities in accordance with the Securities Act of 1933 (the "Securities Act"), and, therefore, subject to regulation by such authority (Hennelly, 2022).

The SEC's position was created after some litigation cases where SEC applied the Howey Test to verify if a digital asset had the same characteristics of a security asset. According to the Howey Test if a transaction ("real" or digital) involves making 1) an investment ("a transfer of something of value in exchange of future return rather than a present one" (Giancarlo & Bahlke, 2020), 2) in a common enterprise (where there is dependency on the central entity's knowhow or if all the investors share the risks and profits derived from the investment) and 3) the investors are led to believe that profits will depend only on the efforts of a third party, such transaction will be considered an investment contract and will be regulated by the SEC (Hennelly, 2022).

For example, in one of the recent Complaints issued by SEC, *Sec. & Exch. Comm'n v. Ripple Labs*¹⁴, it was argued that a digital asset (XRP) created by Ripple was in fact an investment contract, because Ripple's control over the digital asset was interfering on the price of the asset, making it to behave as a continuous securities offering (Hennelly, 2022).

According to the Complaint, Ripple used certain tactics such as executing large-scale campaigns targeting those uninterested in XRP and

selling tokens at discounted rates to investment officers, that were considered speculative investment trading according to SEC.

Notwithstanding SEC's position, the New York Court accepted SEC's argument that the sale of XRP to its direct investor was made against the securities laws, however, the court concluded that "Ripple's Programmatic Sales of XRP did not constitute the offer and sale of investment contracts"¹⁵. It explained that the sale of XRP to the secondary market did not meet Howey Test's third requirement. This position brings new uncertainty for the regulation of the crypto market in the USA.

SEC has set the parameters for its regulatory authority in Ripple/XRP case, but apparently Bitcoins and Ether, two major crypto currencies, would not be under the regulatory framework of SEC due to their decentralization levels (Hennelly, 2022) . This happens because XRP differs from Bitcoin in two key aspects: i) XRP's validation process relies on Ripple or approved third parties, while Bitcoin and Ethereum allow independent users' mining works to confirm transactions; and ii) Ripple has in its powers the most part of tokens issued and therefore can control the value of the asset. Bitcoin's creation, on the other hand, was decentralised from the beginning.

There was not official position regarding the "no-regulation" approach towards Bitcoin or Ethereum, however if the decentralisation standard is considered a requirement for regulation, then it is possible that the major cryptocurrencies will be left unregulated.

2) Crypto Assets as Commodities

In the US, a digital asset can be qualified as a commodity if it possesses characteristics of a commodity. For example, when it acts as an instrument to store and transfer value, with the possibility of fluctuation in value similar to what happens with a traditional commodity, it will be considered a commodity in accordance with the Commodity Exchange Act (CEA) and might be regulated by the Commodity Futures Trading Commission ("CFTC") (Guseva, 2021) .

The CFTC has declared that it is the authority agency responsible for overseeing cryptocurrencies when such crypto assets are "used in a derivatives contract, or if there is fraud or manipulation involving a virtual currency traded in interstate commerce"¹⁶. Even if a crypto asset is qualified as commodity by the CFTC, if it meets the Howey test explained previously, it will be also regulated by the SEC (Guseva, 2021) .

Currently, CFTC and SEC set their regulatory authority on a case-by-case basis, conditional upon the functionality of the crypto asset instead of clear regulations. This approach arises due to the absence of precise terminology and established guidelines for crypto assets and can be overturned by the courts as happened recently with the Ripple. However, if the SEC includes the definition of digital asset in the Securities Act, the existing rules will be directly applied to crypto assets.

3) Bank Secrecy Act

Since 2013, the Financial Crimes Enforcement Network (FinCEN) has defined in its Guidance¹⁷ that “exchangers and administrators of convertible virtual currency are money transmitters under the Bank Secrecy Act” and, therefore, must register within FinCEN. Additionally, they must “develop, implement, and maintain an anti-money laundering compliance program” and comply with the “reporting and recordkeeping requirements¹⁸”.

4.1.2. Proposed New Rules and Regulations

The US is the country that is far behind in the process of implementing regulation for crypto assets. However, a recent decision from the NY court may have created the incentive that SEC was needing to create rules for the crypto market. It is possible that their standards defined in the Ripple case can be translated into new legislation (Versprille, 2023) .

In March 2022, the President of the United States issued the “Executive Order on Ensuring Responsible Development of Digital Assets¹⁹” setting priorities and requesting the cooperation of several government agencies to study and develop an effective regulatory framework for the crypto market.

The main underlying objectives are to protect consumers, the financial stability of the USA and the global financial market, and to mitigate risks related to money laundering, cybercrime, narcotics, human traffic..., by applying the “same business, same risks, same rules” principle to crypto assets. The studies that are being conducted by the government will also need to address the impact of the crypto technology in the climate, analyzing risks and mitigating tools.

As can be extract from the Executive Order, if the United States decides to establish new rules for crypto assets, the crypto market may face a comprehensive new regulation.

4.2. The UK

4.2.1. Existing Regulatory Frameworks

In the UK there is also no specific regulation for crypto assets yet, (but there are several initiatives in the UK for a Future Regulatory Framework as will be analysed in the next topic). Notwithstanding this fact, there are some rules applied to the traditional financial services market that are being applied to crypto transactions.

One example of rules that are applied to the crypto market is the Anti-Money Laundering and Counter Terrorist Finance (AML/CTF) rule. The rule requires that businesses that undertake cryptoasset exchange or provides custody wallet services in the UK must register with the FCA. This is set to meet the compliance rules of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (“MLR”)²⁰. The FCA emphasizes, however, that the mandatory registration does not permit protection for the consumers from the cryptoasset transactions, and this situation should be made clear to the client’s firm.

The Financial Services Markets Act 2000 will be applied to a cryptoasset if it functions as a specified investment under the Regulated Activities Order (RAO). In accordance with the FCA²¹, if a cryptoasset or token "provide rights and obligations akin to specified investments as set out in the RAO, including those that are financial instruments under MiFID II²²" such crypto asset/token will be considered a specified investment and will be regulated. These crypto assets will possess characteristics that will make them act as traditional instruments such as shares, units of collective investment scheme, debentures...

However, FCA's approach to identify a crypto asset as security is different from the US/SEC's approach. For the Financial Conduct Authority (FCA) it does not matter if the asset is based on decentralised technology, and none of the requirements for the USA's Howey Test are necessary for their analysis. FCA focus is if the asset is generating rights or obligations like certain investments, as shares, debt securities or e-money (Guseva, 2021) .

The application of traditional rules to crypto assets is still subject to a case-by-case analysis. The consultations and studies being conducted plan to have new terminology and clear rules to facilitate the implementation of the rules to crypto assets that fall within the parameters of the Future Regulatory Framework.

Security tokens are already under the scope of the UK's regulators. The prospectus rules (for the issuance of security tokens)²³, Payment Services Regulations (applicable to E-Money)²⁴, are some of the other legislations that can be applicable to certain crypto assets.

4.2.2. Proposed New Rules and Regulations

To address the risks and challenges of the crypto market, the UK has declared publicly²⁵ that intends to create a robust²⁶ regulatory framework for crypto assets, aiming to protect consumers and the financial market. The UK intends "to be home to the most open, well-regulated, and technologically advanced capital markets in the world²⁷".

To support that goal, HM Treasury published a new consultation paper focused on analysing future potential regulatory rules for crypto assets used in financial services. Other initiatives are being conducted by other authorities (inside and outside the UK) to study other uses of crypto assets and its appropriate regulation (for instance, stablecoins, UK tax on crypto assets, DLT supported UK debt issuance, UK Central Bank Digital Currency, to name a few)²⁸.

In its consultation, the HM Treasury established four main objectives for its future regulatory framework: promoting growth, innovation, and competition; facilitating informed consumer decisions and risk understanding; safeguarding UK financial stability; and upholding market integrity. Additionally, it has set some principles that will guide the future regulations. Those principles are²⁹:

- "Same risk, same regulatory outcome": cryptoassets transactions will likely meet the same regulatory standards as the ones built for traditional financial services transactions.

- "Proportionate and focused": Regulatory efforts will focus on critical risks and opportunities while avoiding undue burdens on entities, specially where end users acknowledge risks.

- "Agile and flexible": the new regulations should take into consideration evolving markets and products, allowing regulators to respond to market changes and international standards.

To reach those objectives and principles the HMT decided to use a phased approach when implementing regulation. For example, the issuance and custody of fiat-backed stablecoins might be included as regulated activities in Phase 1 of the implementation. Consequently, Electronic Money Regulations (EMRs) and Payment Services Regulations 2017 (PSRs) might be amended to incorporate appropriate terms to address this regulation³⁰.

In summary the HM Treasury defined that certain activities will be implemented in Phase 1, such as "issuance and redemption of fiat-backed stablecoin", "execution of payment transactions", "post-trade activities in cryptoassets", while other activities will be postponed to Phase 2. Examples are "admitting a cryptoasset to a cryptoasset trading venue", "making public offer of a crypto assets", "operating a crypto asset trading venue"³¹ to name a few.

Other activities will be regulated in future phases (such as "Mining or validating transactions or operating a node on a blockchain") and others, such as the commodity-linked token that meets the definitions of the FSMA rules for specified investment, will not receive a tailored framework, as the HM Treasury believes the existing rules apply to them³². The question that remains is when should we expect the future phases to occur?

4.3. The EU

4.3.1. Existing Regulatory Frameworks

The EU has several rules created for the traditional financial market that are already being applied to crypto assets.

The Markets in Financial Instruments Directive framework (MiFID II), which includes a directive (MiFID II) and a regulation (MiFIR), was enacted in 2007 and later improved to address new financial technologies and challenges, hence the creation of MiFID II and MiFIR. MiFID II/MiFIR regulates crypto-assets considered financial instruments, including transferable securities, money-market instruments, collective investment units, and derivatives, and recently included emissions allowances in the covered instruments³³.

Even with a wide range of instruments included in Article 4 (15) MiFID II, which include transferable securities, there is still uncertainty regarding certain types of crypto assets. The Article 4 (1) (44) MiFID II, when defining "transferable securities", excluded "payment instruments"³⁴. This raises the question if cryptocurrencies would be reached by the Directive.

The 5th Anti-Money Laundering Directive (AMLD5) was another piece of legislation that considered crypto assets. This amendment to the existing AMLD brought new definitions, such as “virtual currency” and “custodian wallet provider”³⁵ into the perimeter of the regulation. However, there is still no uniformity in the application of the directive for crypto-to-crypto transactions amongst Member States.

The Second Electronic Money Directive (EMD2) and Second Payment Services Directive (PSD2) could also be applied to cryptoassets, although there are problems with nomenclature. For instance, the definition of electronic money is not clear and apparently does not include stablecoins³⁶.

Those directives and rules existed before the concerns with crypto assets emerged and they were adjusted to fit the new technology and its challenges. However, the EU has enacted a new Regulation all drafted taken into consideration the crypto market: the MiCA Rules and Regulations.

4.3.2. Proposed New Rules and Regulations — The MiCA Rules and Regulations

The MiCA Regulation, proposed by the European Commission, aims to regulate the emerging crypto-assets market while ensuring financial stability, investor protection, and innovation. It has four key goals: delivering legal certainty, promoting safe innovation and competition, improving protection for consumers and investor, and protecting financial stability, especially in relation to stablecoins, the main concern of the regulation (Van der Linden & Shirazi, 2023) .

MiCA applies to three types of tokens: asset-referenced tokens, e-money tokens, and other crypto-assets. On the positive side the Rules seem to be closer to creating a harmonized framework, built on trust, and aiming at reducing fraud risks. On the other hand, the regulation still lacks the appropriate definitions and terminology (Tomczak, 2022) . There is also the possibility of credit institutions benefiting from certain exemptions in detriment to other crypto players, creating unfair advantage. And certain requirements might restrain innovation instead of improving it.

In addition to the MiCA Rules, European Parliament has agreed to start to work on proposal to include in the EU Taxonomy activities related to crypto mining, to mitigate environmental threats that arise from the use and exchange of certain cryptocurrencies. Such regulation is estimated to be in place by January 2025.³⁷

5. A Global Approach

In December 2022 the Basel Committee on Banking Supervision (BCBS) have issued its Final Standards on “Prudential treatment of cryptoasset exposures”³⁸. These Standard stablish “requirements of banks’ cryptoasset exposures under Pillars 1, 2 and 3 of the Basel Framework³⁹”.

In the consultation paper, prior to the issuance of the Final Standard, the Committee introduced a supplementary charge designed to incorporate underlying risks that may emerge due to the evolving technological infrastructure related to crypto assets. Its original proposition stablished an

automatic fixed charge at 2.5% of total credit risk-weighted assets (RWA) concerning exposure values within the banking book⁴⁰.

The Final Standard was issued with a more flexible approach, and the fixed rate is not implemented by default anymore. Now authorities will be allowed to impose such add-ons if they observe weakness from the regulates.

In addition to this infrastructure add-on, the BCBS has defined a capital requirement for certain crypto assets. Depending on the crypto classification established by the Standard (Group 1a - tokenised traditional assets; Group 1b - cryptoassets with effective stabilisation mechanisms; and Group 2 - all unbacked cryptoassets and tokenised traditional assets and stablecoins that fail to meet any of the Group 1 classification conditions), the Bank will be subject to 100% capital charge (equivalent to a RW of 1250%), with or without some hedging recognition⁴¹. This means that banks will have to reserve enough capital to protect any loss arising from certain cryptoassets.

The BCBS' rules (that will be incorporated in the national rules of Countries that are members of the BCBS) demonstrate the relevance that the cryptoassets are having in the financial and banking systems. If there is yet no specific regulation for some of the crypto assets, the Authorities will have to control how much exposure the banks will be allowed to sustain with crypto assets to protect the soundness of the banking system.

6. Conclusion

This paper has emphasized the need for regulatory measures in response to the growing influence and potential risks posed by crypto assets. As these assets cross geographical borders and can impact traditional financial systems, the necessity for a regulatory framework based on international coordination seems to be the optimal solution.

The comparative analysis demonstrated the different approaches to regulation: from the US' application of the Howey Test to crypto assets, to the UK's incorporation of existing rules into its crypto asset framework. The European Union, although has integrated traditional financial regulations to certain crypto asset types through directives such as MiFID II and AMLD5, has also issued specific crypto regulation as can be seen with the MiCA Regulation.

Even with different approaches (stricter or more principle-based) the conclusion is that while existing rules can be extended to certain crypto assets, the diverse and evolving nature of crypto assets requires bespoke regulations that address their specific characteristics, risks, and cross-border dynamics (as will likely be the case with crypto currencies).

The effective regulatory framework should then include: 1) clear definitions and terminology; 2) rules designed for the main uses of the digital assets; 3) clear requirements on regulated financial institutions (as can be seen with the BCBS Standards) regarding the potential exposure to crypto assets; and a 4) a structure that allows adjustments in order to keep the regulation up to date with developments from crypto technology. Additionally,

international cooperation is essential and should involve sharing of information, and periodic monitoring of risks.

It is worth noting that the environmental concerns over some crypto assets, such as certain cryptocurrencies, are not well addressed yet. The proposals for new regulation mention the environmental risks, but there is no indication of how they pretend to deal with this problem. Although it is a relevant point, it is not in the scope of this paper to explore the environmental impacts of cryptocurrencies and the specific challenges posed by their decentralized nature. This topic should be considered for deeper analysis by academics and market professionals, for example how regulators should address the problem of energy consumption related to crypto currencies' mining practices.

And finally, to answer the question "Can the existing rules be applied to the crypto assets?", the response is "Yes, to some extent". Crypto assets that possess characteristics of investment contracts or other types of contracts will have the existing rules already in place for such instruments applied to them, as we have seen in the USA and as MiCA Regulation will address. As for other types of crypto assets, such as cryptocurrencies, new regulation is not yet prepared and there is a great amount of uncertainty regarding if, how and when such rules will be created, especially considering the difficulty mentioned in relation to the decentralized technology of certain crypto assets.

Notes:

¹Cryptoassets: our work | FCA.

²Cryptoassets: our work | FCA. Crypto should be regulated with existing law, says former FDIC head | Financial Times (ft.com).

³HM Treasury, "Future financial services regulatory regime for cryptoassets" Consultation and call for evidence, February 2023, page 5.

⁴FTX, a once cryptocurrency group with a \$32 bn valuation, collapsed and filed for bankruptcy protection in the US after facing a run on the exchange triggered by concerns over its financial health. These concerns led the FTX's clients to withdraw enormous amount of money which could not be met by the company. The US Security and Exchange Commission is now investigating FTX's funds and the management of FTX's consumers funds. - Sam Bankman-Fried's \$32 bn FTX crypto empire files for bankruptcy | Financial Times.

⁵EUR-Lex - 32023R1114 - EN - EUR-Lex (europa.eu).

⁶UK sets out plans to regulate crypto and protect consumers - GOV.UK (<https://www.gov.uk/>).

⁷FTX's collapse underscores the need for regulating crypto | Financial Times.

⁸CryptoSprint outputs | FCA, (2022).

⁹What is the current state of cryptocurrency regulation? | World Economic Forum, 28/03/2022. <https://www.weforum.org/>

¹⁰Crypto Prices Move More in Sync With Stocks, Posing New Risks (<https://www.imf.org/en/>).

¹¹Cryptosprints Output (ibid n. 8).

¹²IMF, Global Crypto Regulation Should be Comprehensive, Consistent, and Coordinated (imf.org).

- ¹³IMF, *Global Crypto...* (ibid n. 17).
- ¹⁴Sec. & Exch. Comm'n v. Ripple Labs, (2020) (No. 20-CV-10832).
- ¹⁵Sec. & Exch. Comm'n v. Ripple Labs, (2020) (No. 20-CV-10832), available at SEC vs Ripple 7-13-23.pdf (<https://www.uscourts.gov/>).
- ¹⁶Bitcoin Basics (<https://www.cftc.gov/>).
- ¹⁷FIN 2013 G001 (<https://fincen.gov/>).
- ¹⁸First Bitcoin "Mixer" Penalized by FinCEN for Violating Anti-Money Laundering Laws | FinCEN.gov.
- ¹⁹Executive Order on Ensuring Responsible Development of Digital Assets | The White House.
- ²⁰Cryptoassets: AML/CTF regime | FCA.
- ²¹FCA, "Guidance on Cryptoassets Feedback and Final Guidance to CP 19/3", (July 2019), PS19/22: Guidance on Cryptoassets (<https://www.fca.org.uk/>).
- ²²FCA, Guidance on Crypto Assets, (Ibid n. 38), page 15.
- ²³The Prospectus Rules. PR.pdf (<https://www.fca.org.uk/>).
- ²⁴The FCA's role under the Payment Services Regulations 2017 and the Electronic Money Regulations 2011. fca-approach-payment-services-electronic-money-2017.pdf.
- ²⁵Government promises robust crypto regulation - BBC News.
- ²⁶UK sets out plans to regulate crypto and protect consumers - GOV.UK (<https://www.gov.uk/>).
- ²⁷HM Treasury, *Future financial services ...*, (ibid n. 4), page 5.
- ²⁸Bitcoin Basics (Ibid n. 31), page 8.
- ²⁹HM Treasury, "Future financial services ...", (ibid n. 4), pages 10-11.
- ³⁰HM Treasury, "Future financial services ...", (ibid n. 4), page 23.
- ³¹HM Treasury, "Future financial services ...", (ibid n. 4), page 28.
- ³²HM Treasury, *Future financial services ...*, (ibid n. 4), page 30.
- ³³Tina van der Linden and Tina Shirazi, "Markets in crypto-assets..." (ibid n. 11), page 7-10.
- ³⁴Article 4 Definitions | European Securities and Markets Authority (europa.eu).
- ³⁵EUR-Lex - 32018L0843 - EN - EUR-Lex (europa.eu).
- ³⁶Tina van der Linden and Tina Shirazi, ibid (n. 11), page 10-12.
- ³⁷Cryptocurrencies in the EU: new rules to boost benefits and curb threats | News | European Parliament (europa.eu).
- ³⁸Prudential treatment of cryptoasset exposures (bis.org).
- ³⁹Prudential treatment of cryptoasset exposures – Executive Summary (bis.org), page 1.
- ⁴⁰Second consultation on the prudential treatment of cryptoasset exposures (bis.org).
- ⁴¹Prudential treatment of cryptoasset exposures – (ibid n. 56), page 2.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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04. Does the Quality of Employment Improve the Subjective Well-Being of Migrant Workers?

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Abstract

This article uses data from the 2015 China General Social Survey (CGSS) to explore in depth the relationship between the employment quality and subjective well-being of migrant workers. The research results show that: 1) The overall level of

subjective well-being of Chinese migrant workers is relatively low, with an average score of only 3.71 points, indicating that migrant workers generally lack happiness in their work and life. 2) The employment quality of migrant workers has a significant impact on their subjective well-being. Specifically, reasonable remuneration, shorter working hours, a free working environment, and a sound social security system all contribute to enhancing the subjective well-being of migrant workers, enabling them to actively engage in their work and better enjoy life. 3) It is worth noting that there are significant gender differences in the impact of the employment quality of migrant workers on their subjective well-being. For male migrant workers, increasing their labour income and reducing working hours have a more significant effect on improving subjective well-being, while female migrant workers are more susceptible to the influence of basic medical insurance and other aspects on their subjective well-being.

Keywords: Migrant Workers, Employment Quality, Subjective Well-Being.

1. Introduction

The pursuit of happiness has been the common vision of mankind since ancient times, and no matter what culture or era we are in, the pursuit of happiness has always been the source of motivation that drives mankind to keep moving forward. General Secretary Xi Jinping pointed out in the report of the 19th Party Congress that "socialism with Chinese characteristics has entered a new era, and the main contradiction in China's society has been transformed into the contradiction between the people's growing needs for a better life and unbalanced and insufficient development." It can be seen the people's pursuit of happiness has not only been limited to solving the problem of food and clothing but has become more concerned about many aspects such as quality of life, social equity and spiritual culture. Since the reform and opening up, with the rapid growth of China's total economy, the secondary and tertiary industries in cities have flourished as never before, and a large number of rural migrant workers have begun to enter the cities, contributing an important force to the modernization of the country. According to relevant data from the National Bureau of Statistics, the total number of migrant workers in China reached as high as 29.753 million in 2023, up 0.6% year-on-year from 2022. General Secretary Xi Jinping emphasized in the 14th collective study of the Political Bureau of the CPC Central Committee that "we should promote high-quality and full employment, and continuously enhance the sense of gain, happiness and security of the majority of workers". Migrant workers, as a relatively disadvantaged group among urban employment groups, have a sense of well-being that is closely linked to the quality of their own employment. In other words, improving the employment situation of migrant workers in the city is of crucial significance to enhancing their sense of well-being.

For a long time, domestic academics have conducted extensive research on the meaning of happiness and its influencing factors from multiple perspectives, and now domestic scholars have formed a more comprehensive perception of the connotation and extension of happiness. Happiness can refer to both a person's satisfaction with the quality of life and the emotions he or she experiences (Wang, 2017), while subjective well-

being refers to an individual's overall evaluation of his or her quality of life based on the standards he or she has set (You & Ma, 2023). In the research field of subjective well-being, scholars in China often take subjective well-being as the dependent variable of the study, and at the same time select factors related to demographic characteristics, economic indicators and the political system as the independent variables and carry out multiple regression analysis on both. Employment quality is an important part of the above factors, and it is also a hot research topic in political science, management and economics. In recent years, with the rapid development of social economy and the improvement of people's living standard, the quality of employment has gradually become one of the key factors affecting the subjective well-being of individuals. Therefore, this paper takes the employment quality of rural migrant workers as a research perspective to explore in depth the influence of employment quality on the subjective well-being of rural migrant workers, which has very important theoretical value and practical significance for building a moderately prosperous society in an all-round way, constructing a harmonious society as well as realizing the revitalization of the countryside.

2. Literature Review and Research Hypothesis

The concept of "quality of employment" first originated from "decent work" proposed by the International Labor Organization (ILO) in 1999, which is to promote workers to work in free, fair, safe and dignified conditions, while at the same time obtaining adequate remuneration, complete social insurance and full protection of rights. The concept of "decent labor" is to promote workers to work in conditions of freedom, fairness, security and dignity, while receiving adequate remuneration, complete social insurance and full protection of their rights. At present, domestic scholars have not been able to give a unified description of the connotation of employment quality, but most of the domestic scholars have comprehensively evaluated the employment quality of rural migrant workers in terms of salary level, occupational stability, labour rights and interests, working conditions and social welfare. Among them, economic income is the key driving force that prompts surplus agricultural labourers to leave the countryside and go to the cities, and the potential impact of this factor on the subjective well-being of rural migrant workers has attracted extensive attention from scholars in China. At the same time, based on the thinking triggered by "Easterlin's Paradox", in the process of exploring "Easterlin's Paradox", scholars have begun to realize that the influence of economic income on the subjective well-being of rural migrant workers is not a simple linear relationship. Therefore, when analysing the role of income, they began to distinguish between the two dimensions of absolute income and relative income. Among them, absolute income refers to the actual monetary income obtained by an individual or a family, which is directly related to the standard of living and material needs. For rural migrant workers, higher absolute income often means better living conditions and higher consumption capacity, which are

important factors in enhancing the subjective well-being of rural migrant workers. Relative income, on the other hand, refers to the income level of an individual or a family relative to other reference groups, which focuses on the process of social comparison, and people tend to compare their own income with others when evaluating their own well-being, and the level of relative income affects an individual's self-esteem and sense of belonging, which in turn will have an impact on the subjective well-being of migrant workers. Lin Ye et al. found that absolute income significantly and positively affects the subjective well-being of migrant workers, and the higher the absolute income, the stronger the subjective well-being of migrant workers (Lin & Zhou, 2021). Huang Zuhui et al., on the other hand, from the perspective of relative income, argued that the excessive urban-rural income gap would cause great damage to the subjective well-being of migrant workers (Huang & Peng, 2016). In addition to economic income, labour time is also an important factor affecting the subjective well-being of rural migrant workers, Jiang Chunyun study that due to the rural migrant workers' own cultural level is not high, professional ability is limited, so they can only be employed in the labour-intensive industries with long labour time and work intensity, in the long run this will cause serious damage to the physical and mental health of the rural migrant workers and their subjective sense of well-being (Jiang, 2020). In addition, social security also affects the subjective well-being of migrant workers, Lu Haiyang et al., based on CGSS survey data found that the subjective well-being of migrant workers who participate in health insurance and pension insurance will be more intense (Lu et al., 2017) Nie Wei et al. also believe that a complete social security system can strengthen the risk resistance of migrant workers, and when migrant workers are included in the social security system, the subjective well-being of migrant workers can be significantly enhanced (Nie, 2020).

Maslow's theory of needs states: "When a person has satisfied low-level needs, they will pursue higher-level needs." Maslow's theory of needs profoundly explains the hierarchy of human needs, and this theory accurately depicts the psychological dynamics and behavioural tendencies of the migrant workers' group in terms of need satisfaction. When we look at the survival situation of migrant workers, we can see that migrant workers, after obtaining basic survival protection, i.e., stable work and income, will also develop the pursuit of high-level needs, which is like an invisible force that drives them to pursue a higher quality of life. The emergence of high-level needs of migrant workers is not only a natural psychological process, but also a reflection of social progress. It means that migrant workers are no longer satisfied with the boundaries of material survival but begin to approach a richer spiritual world. And high-quality employment plays a crucial role in satisfying the high-level needs of migrant workers as well as enhancing their sense of well-being. Based on this understanding, this study proposes a series of research hypotheses and their sub-hypotheses, aiming

to explore in depth the relationship between the quality of employment and the well-being of migrant workers.

The core hypothesis of this study is H1: Employment quality has a significant impact on the subjective well-being of migrant workers. In order to understand this relationship more deeply, this paper further refines three sub-hypotheses: First, H1-1 proposes that the level of economic income significantly affects the subjective well-being of rural migrant workers, and that higher income tends to lead to higher well-being. This is because economic income is an important means for migrant workers to meet their basic needs, improve their quality of life, and achieve their personal and family goals. Secondly, H1-2 states that the magnitude of labour intensity also significantly affects the subjective well-being of migrant workers, where low intensity labour is more likely to bring happiness. Excessive labour intensity may lead to physical fatigue and increased mental stress, which in turn reduces migrant workers' quality of life and sense of well-being. Finally, H1-3 emphasizes that the diversity of social insurance types has a significant positive effect on the subjective well-being of migrant workers. A comprehensive social insurance system can provide all-round risk protection for migrant workers, reduce their financial pressure when they encounter accidents or difficulties, and thus enhance their sense of security and well-being.

3. Research Methodology

3.1. Data Sources

The data base of this study comes from the 2015 China General Social Survey (CGSS), which is a nationwide survey project led by Renmin University of China and jointly implemented by many well-known academic institutions in China. The survey covered 28 provinces across the country and collected a total of 10968 detailed personal questionnaire information. To meet the specific needs of the research, this article cleaned the raw data on March 14, 2024: 1) only retaining the population with agricultural household registration, in order to more accurately locate the migrant worker population; 2) Among the interviewees, the group of migrant workers who are currently unemployed were excluded. After excluding invalid samples with missing key data, this article obtained a total of 1598 valid sample data of migrant workers. Further analysis of these sample data reveals that the average age of migrant workers is 41.34 years old. In terms of age distribution, the survey shows significant age differences: among them, 62.32% of migrant workers were born before 1980, belonging to the earlier generation of migrant workers; 37.68% of migrant workers were born after 1980, representing a new generation of migrant workers. In terms of gender composition, male migrant workers accounted for 57.66% of the total effective sample, while the proportion of female migrant workers was 42.34%.

3.2. Variable Selection and Descriptive Statistical Analysis

The dependent variable. The dependent variable of this article is the subjective well-being of migrant workers. The study evaluates their subjective well-being by asking them the question "Overall, what do you think is their level of happiness in life?". The answer options include "very unhappy", "not very happy", "between happiness and unhappiness", "relatively happy", and "very happy", corresponding to values of 1 to 5, respectively. In the valid sample data, the average subjective well-being score of migrant workers is 3.71. Among them, 17.81% of migrant workers said they were "very happy", 15.84% and 60.31% of migrant workers said their sense of happiness was "between happiness and unhappiness" and "relatively happy", while the proportion of migrant workers who felt "very unhappy" and "not very happy" in all valid samples was 6.04%.

The core independent variables. The core independent variable of this paper is "employment quality of migrant workers", which is a multidimensional concept to measure the actual employment situation of workers. This paper refers to the research results of domestic experts, and combined with the actual availability of data, the quality of employment is subdivided into five dimensions, which includes wage return, work intensity, work independence, job security and job category, totalling seven specific indicators. Specifically, this paper takes the annual economic income of migrant workers as the benchmark to judge the specific situation of their wage returns, and in order to avoid the error caused by the fluctuation of data, this paper specially conducts logarithmic processing of this value to reduce the fluctuation; as for the measurement of the intensity of the work, it is through the statistics of the actual weekly working hours of the migrant workers and the existence of whether there is part-time work behavior to carry out accurate accounting; as for the evaluation of the independence of the work, the paper focuses on As for job independence, this paper focuses on the degree of self-determination of migrant workers in choosing their jobs; the consideration of job security is reflected through in-depth understanding of migrant workers' participation in basic medical insurance and basic social insurance; and the final classification of job type is based on the full-time or part-time status of migrant workers, with the corresponding variable value set at 0 or 1 to show the difference.

The control variables. When conducting the research on the influencing factors of subjective well-being of migrant workers, it is necessary to fully consider and control other individual factors that may have an impact. According to the results of existing research in China, individual characteristics such as gender, age and education level have a significant impact on the subjective well-being of migrant workers (Lu, 2022). In order to more accurately explore the role of each factor on subjective well-being, this study selected a series of control variables. First of all, considering that there may be a "U"-shaped nonlinear relationship between age and subjective well-being, we included age in the range of control variables. At

the same time, in order to analyse the influence of education level in a more detailed way, this study takes elementary school education as the cut-off point and divides the education level of migrant workers into two levels for consideration. In addition, gender, ethnicity, marital status, and political identity were chosen as control variables in this study. The introduction of the gender variable helps to analyse the differences in subjective well-being among migrant workers of different genders; the ethnicity variable takes into account the characteristics of China's multi-ethnic country and explores whether there are differences in the subjective well-being of migrant workers of different ethnic backgrounds; the marital status is benchmarked against unmarried people for the purpose of comparison, aiming to analyse the impact of marital status on the subjective well-being of migrant workers; and the political identity may affect an individual's social resource acquisition and social status, thus indirectly affecting subjective well-being. In order to facilitate the understanding and presentation of the research results, we have clearly defined and coded the above control variables and demonstrated the specific meanings of the relevant variables and their descriptive statistical results in **Table 1**. Through the setting of these control variables, we expect to be able to reveal more accurately the influence mechanism of each factor on the subjective well-being of migrant workers.

Table 1. Variable definitions and descriptive statistics.

Variable type	Variable name	Meaning and Assignment	Am	Se
Explanatory variable	Subjective well-being of migrant workers	Very unhappy = 1; Not too happy = 2; Between happy and unhappy = 3; Happy = 4; Very happy = 5	3.712	0.712
Core explanatory variables	Wage Returns	Log of total labour income in the previous year	10.256	0.823
	Work intensity	Total hours of labour in the previous week	53.236	20.651
	Autonomy in determining the type of work	No = 0; Yes = 1	0.665	0.426
	Health insurance	No = 0; Yes = 1	0.897	0.321
	Whether to participate in social insurance	No = 0; Yes = 1	0.656	0.486
	Whether the job is full-time or not	No = 0; Yes = 1	0.845	0.367
Control variable	Sex	Male = 0; Female = 1	0.434	0.489
	Age	Actual age	41.134	12.314
	Ethnicity	Han Chinese = 0; Minority = 1	0.067	0.256
	Political appearance	Mass = 0; Party member = 1	0.131	0.356
	Marriage	Unmarried = 1; Married = 2; Divorced = 3	1.937	0.423

Variable type	Variable name	Meaning and Assignment	Am	Se
	Educational attainment	Primary school = 1; Junior high school = 2; High school = 3; College majors = 4; Undergraduate = 5	2.334	0.976

3.3. Model Selection

Given that “subjective well-being of migrant workers” is an ordered hierarchical variable, this study aims to explore the impact of employment quality on it. In order to achieve this goal, this paper refers to Lu Haiyang’s research [6], and utilizes the ordered logit model for assessment, and the formula of the ordered logit model constructed by the research is as follows:

$$Y_i = F(\beta x_i + \varepsilon_i) \quad (1)$$

Equation (1) represents a regression model without interaction terms, where Y_i is the dependent variable, Representing the subjective well-being of migrant workers. x_i is the vector of independent variables and ε_i is the randomized perturbation term that. F is a nonlinear function of the specific form:

$$Y_i = AX_i + \partial_i \quad (2)$$

Equation (2) A is the parameter to be estimated, ∂_i is the model intercept term, and after transformation, the specific form of the model can be:

$$P(y < jx_i) = \frac{\exp(\beta X_i + \varepsilon_i)}{1 + (\beta X_i + \varepsilon_i)}$$

4. Empirical Results and Analysis

4.1. Regression Analysis of Employment Quality on Subjective Well-Being of Migrant Workers

According to the regression results in **Table 2**, there is a significant positive correlation between the improvement of job returns and the subjective well-being of migrant workers. This means that when migrant workers get higher job returns, their happiness will be enhanced accordingly, and this result provides strong support for hypothesis H1-1. Therefore, the regression results are actually telling us that the absolute income level of migrant workers has a significant positive effect on their subjective well-being. At the same time, this study does not show the situation described by the so-called “Easterlin’s Paradox”, i.e., an increase in wealth does not necessarily lead to an increase in happiness. Therefore, increasing the absolute income of migrant workers is still an important step to improve the subjective well-being of migrant workers. Meanwhile, according to the study in **Table 2**, the working hours of migrant workers have a significant negative impact on their subjective well-being. Specifically, with the extension of working hours, the subjective well-being of migrant workers shows a decreasing trend, thus verifying the correctness of the H1-2 hypothesis. According to the relevant provisions of China’s Labor Law, the average

working hours of workers should not exceed 44 hours per week. However, in this study, we found that the average weekly working hours of migrant workers reached 53.23 hours, which obviously exceeded the legal standard. Excessive labour hours not only squeeze the leisure time of migrant workers but may also have adverse effects on their physical and mental health. Long hours of labour may lead to physical fatigue, increased mental stress, and even a series of health problems. Therefore, in order to protect the legitimate rights and interests of migrant workers and improve their quality of life, the government and all sectors of society should pay attention to the issue of migrant workers' working hours and take effective measures to ensure that they can enjoy reasonable rest time and leisure activities. Finally, according to the regression results in **Table 2**, it can be seen that participation in basic medical insurance has a significant effect on the subjective well-being of migrant workers. The reason behind this phenomenon is that basic medical insurance effectively reduces the financial burden that migrant workers need to bear when facing illness. Through the reimbursement mechanism of medical insurance, migrant workers can receive certain financial compensation when facing medical expenses, thus reducing the financial pressure caused by illness. This not only helps migrant workers better cope with health risks, but also improves their physical health to a certain extent. A healthy body is the foundation of a happy life, so health insurance indirectly improves the subjective well-being of migrant workers in this way, and thus hypothesis H1-3 is confirmed.

Table 2. Estimation results of the model.

Variable type	Variable name	Regression results	
		Coefficient	Standard error
The quality of employment	Job Returns	0.134***	0.075
	Working hours	-0.013	0.002
	Autonomy in determining the type of work	0.465***	0.132
	Health insurance	0.624***	0.158
	Pension insurance	0.223*	0.221
	Full-time work or not	0.284***	0.142
The control variable	Age	-0.158***	0.028
	Sex	0.023	0.107
	Ethnicity	0.108	0.213
	Political appearance	0.101	0.171
	Marital status		
	Unmarried	0.831***	0.176
	Married	0.477	0.213
	Divorced	0.398	0.311
	Educational attainment		
	Primary school	0.477***	0.143
	Junior high school	0.317**	0.178
	High school	0.450*	0.225
	College majors	0.476*	0.256

Variable type	Variable name	Regression results	
		Coefficient	Standard error
	Undergraduate	0.498*	0.237

4.2. Heterogeneity Analysis of Employment Quality on Subjective Well-Being of Migrant Workers

Table 3 reflects the gender differences in the quality of employment on the subjective well-being of migrant workers. In general, the happiness of male migrant workers will be more profoundly affected by the quality of employment. Behind this phenomenon, social background and family education division of labour play a key role. Under the existing social structure, migrant workers generally face the problems of limited income and low social status. In order to improve the living standard of the family and take care of family responsibilities, a specific pattern of division of labour has gradually developed within the migrant worker's family. At this time, male migrant workers usually act as the breadwinners of the family, earning most of the family income by going out to work. In contrast, female migrant workers supplement their income from labour as a source of income for the family and take on the responsibility of childcare and household chores in the family. Given the significant pressure on their incomes, male migrant workers are more likely to look for improvements in the rewards and intensity of their work, with a view to achieving a better quality of life and sense of well-being. At the same time, female migrant workers are more likely to encounter gender discrimination in society. Therefore, in order to safeguard their rights and interests, female migrant workers are more likely than male migrant workers to participate in basic insurance, thus ensuring that their legitimate rights and interests at work are fully protected.

Table 3. Estimation results of the model.

Variable type	Variable name	Male		Female	
		Coefficient	Standard error	Coefficient	Standard error
The quality of employment	Job returns	0.178***	0.081	0.028*	0.016
	Working hours	-0.017*	0.008	-0.005**	0.008
	Autonomy in determining the type of work	0.408***	0.229	0.992***	0.213
	Health insurance	0.417**	0.264	0.999***	0.296
	Pension insurance	0.119	0.164	0.213	0.198
	Full-time work or not	0.309*	0.198	0.207	0.226

5. Conclusions and Recommendations

5.1. Conclusion

This article comprehensively explores the impact of employment quality on the subjective well-being of migrant workers based on in-depth analysis of CGSS data from 2015. The main conclusion drawn from this article is that 1) overall, the subjective well-being of migrant workers is

generally not high. Specific data shows that their average subjective well-being score is only 3.71 out of 5, which reveals the common dilemma of migrant workers in terms of life satisfaction; 2) This study focuses on analysing the impact of employment quality on the subjective well-being of migrant workers. The results indicate that high-quality employment is a key factor in enhancing the subjective well-being of migrant workers. Specifically, when migrant workers receive higher job returns, enjoy shorter working hours, are in a freer working environment, and have comprehensive social security, their subjective well-being will be significantly improved. These findings emphasize the importance of improving the employment conditions for migrant workers; 3) This study further explores the gender differences in the impact of employment quality on the subjective well-being of migrant workers. The analysis results show that the subjective well-being of male migrant workers has a more significant impact on employment quality. Especially in terms of increasing labour income and optimizing working hours, it has a more direct effect on improving the subjective well-being of male migrant workers. In contrast, although the subjective well-being of female migrant workers is also influenced by the quality of employment, they are more concerned about the implementation of basic medical insurance and other rights protection. This finding reveals the importance of gender differences in the factors affecting the subjective well-being of migrant workers.

5.2. Recommendations

Based on the above research, this article proposes the following three policy recommendations: Firstly, work income remains an important factor affecting the subjective well-being of migrant workers. The government needs to improve labour regulations and strengthen market supervision mechanisms to create a healthy and effective employment environment, ensuring that migrant workers can receive timely and full labour remuneration. At the same time, the government should increase policy support for vocational training for migrant workers and self-employed individuals, in order to provide them with more quality and diversified employment opportunities; Secondly, the government needs to further protect the employment rights and interests of migrant workers, especially their physical health rights. To this end, the government can provide appropriate subsidies and support to enterprises that regularly provide physical examination services for migrant workers, in order to encourage more enterprises to provide health protection for migrant workers; Thirdly, the government should establish an effective mechanism for reporting overtime work and encourage migrant workers to actively report the issue of overtime work by employers. For employers who repeatedly violate labour laws, the government should take more severe punishment measures, such as revoking their business license or ordering them to rectify within a specified period of time, in order to create a deterrent effect on other employers.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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05. Некоторые показатели финансовой безопасности домашнего хозяйства: теоретические и практические аспекты

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Аннотация

В статье рассматриваются отдельные статистические показатели и критерии финансовой безопасности домашнего хозяйства как обособленного субъекта государства.

Глобализация и высокий уровень проникновения финансов во все сферы жизни несут определенные риски и угрозы для социально-экономического развития страны, что требует обеспечения значительного уровня финансовой безопасности. Финансовая безопасность как составляющая экономической безопасности как государства, так личности является частью и национальной безопасности той или иной страны.

Ключевые слова: *финансовая безопасность, экономическая безопасность, домашнее хозяйство, финансовые отношения, финансовая среда, показатели, критерии, индикаторы, угрозы, риски, бедность.*

**Some Indicators of Household Financial Security:
Theoretical and Practical Aspects**

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Annotation

The article examines individual statistical indicators and criteria for the financial security of a household as a separate subject of the state.

Globalization and high level of penetration of finance into all spheres of life carries certain risks and threats to the socio-economic development of the country, which requires ensuring a significant level of financial security. Financial security as a component of the economic security of both the state and the individual is part of the national security of a particular country.

Key words: *financial security, economic security, household, financial relations, financial environment, indicators, criteria, threats, risks, poverty.*

Вопросам финансовой безопасности в условиях глобализации и цифровизации уделяется значительное внимание, ибо от уровня финансовой безопасности зависит состояние многих сфер жизнедеятельности государства. Финансовая безопасность является одной из наиболее значимых и многогранных экономических категорий, интерпретирующих экономическую безопасность как состояние экономики, обеспечивающее достаточный уровень социального, политического и оборонного существования и прогрессивного развития страны, неуязвимость и независимость ее экономических интересов по отношению к возможным внешним и внутренним угрозам и воздействиям национальных интересов развития отечественной экономики, поддержания социально-политической стабильности общества [1, 2, 3].

Финансовая безопасность является одной из составляющих экономической безопасности, как на уровне государства в целом, так и на уровне личности. Или можно, на наш взгляд, констатировать, что финансовая безопасность является частью экономической, а также национальной безопасности [1, 3, 6, 8]. В свою очередь, многие аспекты национальной безопасности зависят от уровня финансовой безопасности. Например, академик Л. Абалкин утверждает, что «Экономическая безопасность — совокупность условий и факторов, обеспечивающих независимость национальной экономики, ее стабильность и устойчивость, способность к постоянному обновлению и самосовершенствованию» [4]. Экономическая безопасность является одной из насущных и наиболее важных проблем, связанных с возрастающими вызовами и угрозами, трансграничной организованной преступностью, коррупцией, теневой экономикой и уязвимостью финансовой системы к проникновению криминальной экономики [3, 9]. Данные проблемы затрагивают интересы всех государств и имеют общие типовые и отдельно страновые механизмы обеспечения экономической безопасности, при этом их проявления и методы их решения зависят от уровня развития государства [3, 9].

Таким образом, экономическая безопасность многогранный процесс и сложная структура, занимающаяся обеспечением независимости экономики, включает в себя и финансовую безопасность и национальную безопасность [7, 8].

В целом дефиниция «безопасность» из-за отсутствия единого подхода к ее трактовке рассматривается с разных точек зрения [5]. Например, финансовая безопасность домашнего хозяйства охватывает не только безопасность личности, но и финансовую безопасность физического лица как субъекта предпринимательства. Финансовая безопасность домашних хозяйств как экономическая категория — это

совокупность социально-экономических и нормативных правовых отношений, обеспечивающих устойчивость к угрозам и рискам, как внешним, так и внутренним, для эффективного формирования и рационального использования финансовых ресурсов для реализации своих функций [4].

Необходимость обеспечения финансовой безопасности домашнего хозяйства обусловлена следующими особенностями современной финансовой среды. *Во-первых*, жизнедеятельность человека в сфере управления финансовыми ресурсами в той или иной степени содержит своего рода индикаторы, сигнализирующие о возможных угрозах и рисках в области финансов, которые необходимо учитывать при определении целей и при их осуществлении. *Во-вторых*, обеспечение финансовой безопасности домашнего хозяйства усложнено из-за расширения финансовых потоков, увеличения розничных финансовых продуктов и услуг, усиления влияния финансовых отношений на другие сферы человеческой жизни. В таких условиях принятие финансовых решений требует предварительного планирования финансовых потоков, прогнозирования возможных рисков и их последствий на систему финансовой безопасности домашнего хозяйства. *В-третьих*, ведущее значение финансовой безопасности в системе ключевых понятий человеческой деятельности особенно четко проявляется в эпоху развития информационных технологий и онлайн обслуживания. Информационные атаки, незаконное использование персональных данных несут потенциальную опасность для финансового состояния домашнего хозяйства [8].

Потребность в безопасности – исходная социальная потребность человека, которая сформировалась в человеческом сообществе на грани инстинктивного и сознательного. А также нужно подчеркнуть, что потребность в безопасности является одной из базовых потребностей человека. После удовлетворения физиологических потребностей их место в мотивационной жизни индивида занимают потребности в безопасности, объединяя потребность в стабильности и защите, в свободе от страха, тревоги и хаоса, потребность в структуре, порядке, законе и др.

Финансовую безопасность необходимо рассматривать, прежде всего, как систему финансовых отношений по обеспечению сбалансированного функционирования и формирования возможностей для развития субъектов. С этой точки зрения финансовая безопасность домашнего хозяйства – это такое финансовое состояние, при котором сформирован достаточный уровень финансовых ресурсов для финансирования жизненных потребностей домашнего хозяйства, обеспечивается финансовая устойчивость, минимизированы риски финансовой несостоятельности и созданы условия для роста качества и уровня жизни населения (см. рис. 5).

Выделяют внутренние и внешние угрозы финансовой безопасности домашнего хозяйства. Внутренние угрозы связаны с деятельностью самого домашнего хозяйства, к ним относятся финансовая безграмотность и беспечность, нерациональное расходование денежных средств, отсутствие финансовых резервов и др.

Внешние угрозы связаны с социальным окружением домашнего хозяйства, институциональной средой. Это изменение законодательства, экономические кризисы, недобросовестные действия третьих лиц.

Необходимо различать финансовую безопасность, связанную с нарушением законодательства, как в отношении гражданина (член домашнего хозяйства), так и самим гражданином, а также финансовую безопасность, связанную с финансовой стабильностью домашнего хозяйства и эффективностью управления финансами домашнего хозяйства. *В первом случае* угрозой финансовой безопасности выступают финансовые мошенничества и преступления, которые достаточно распространены в современной жизни и негативно влияют на финансовый потенциал граждан. Основными элементами данных отношений выступают законность, ответственность, финансовая дисциплина. *Во втором случае* угрозой является финансовая несостоятельность (банкротство) домашнего хозяйства. В этом случае финансовая безопасность ассоциируется с финансовым благосостоянием. Для ее оценки необходимо анализировать объемы и источники доходов, направления и объемы расходования средств, уровень и природу долговой нагрузки, качество и достаточность накоплений, стоимость чистого богатства и ее динамику, уровень рисков, результатом которых выступают финансовые потери.

Для обеспечения финансовой безопасности домашнего хозяйства важно соблюдать некоторые правила (нормативы) (рисунок 1).

Для оценки финансовой безопасности домашнего хозяйства на макроэкономическом уровне можно выделить три группы показателей:

- *достаточность финансовых ресурсов для финансирования потребностей и рост уровня и качества жизни (финансовое благосостояние);*
- *финансовая стабильность и независимость от внешних источников финансирования (финансовая устойчивость);*
- *защищенность от внутренних и внешних финансовых угроз (минимизация рисков финансовой несостоятельности).*

При проведении мониторинга индикаторы либо сравнивают с нормативным значением, либо анализируют в динамике.

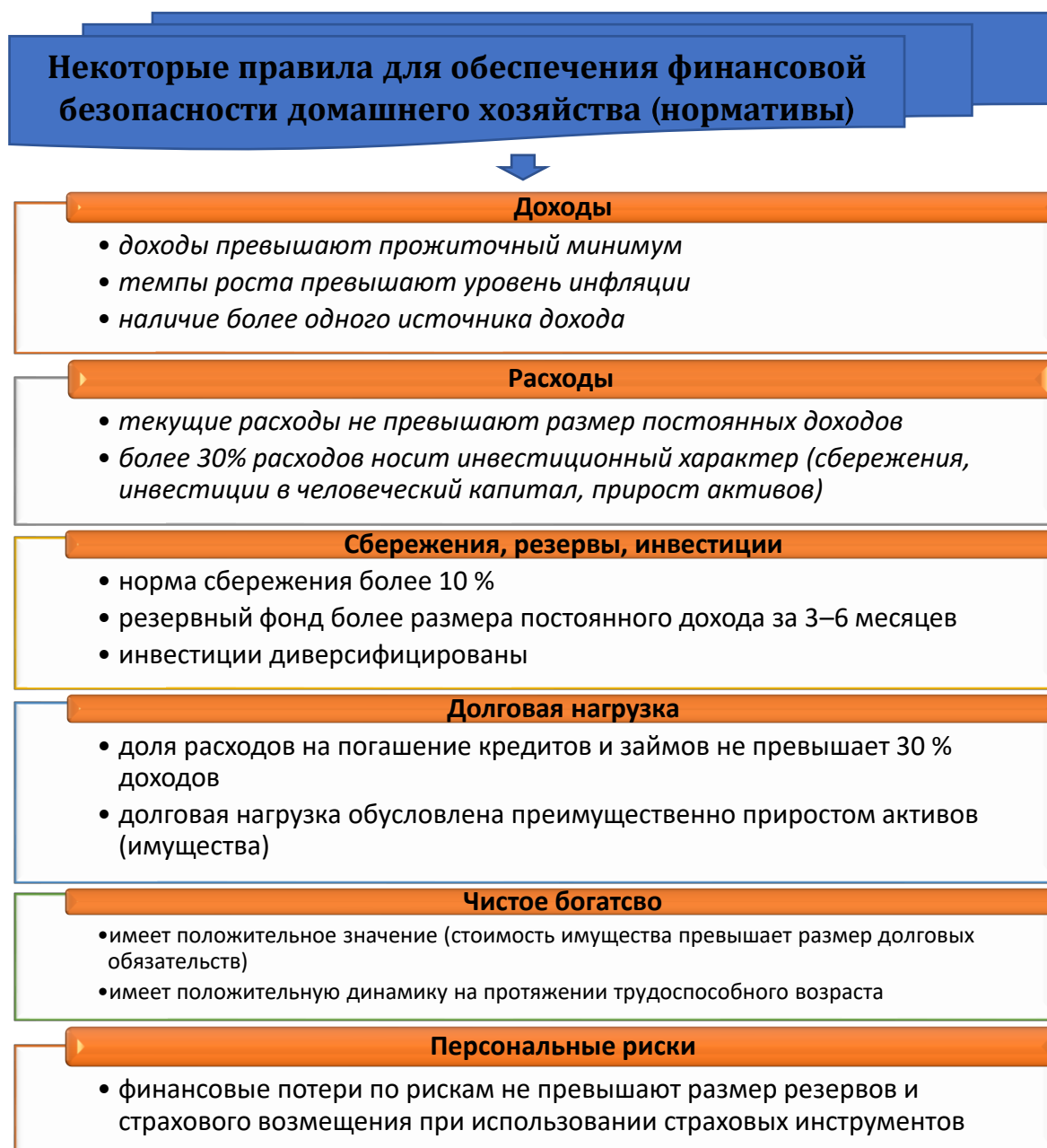


Рисунок 1. Показатели и критерии финансовой безопасности домашнего хозяйства.

Источник: составлен по информации [8, 10].

На рисунке 2 показаны коэффициенты, характеризующие финансовое благосостояние домашних хозяйств с учетом дифференциации доходов, а на рисунке 3, соответственно, показатели (коэффициенты), характеризующие финансовую устойчивость домашнего хозяйства.



Рисунок 2. Показатели финансового благосостояния домашних хозяйств с учетом дифференциации доходов.
Источник: составлен по информации [8,10]

Коэффициент финансовой зависимости определяется как соотношение объема кредитов и финансовых активов населения, можно рассчитать по методике Национального статистического комитета КР (далее - *Нацстатком КР*) или НБКР. Коэффициент диверсификации доходов определяется как доля рыночных форм доходов в структуре доходов домохозяйств.

Финансовое благосостояние домашних хозяйств характеризуют такие показатели, как коэффициент дифференциации доходов и коэффициент самофинансирования, рассчитываемые по методике Нацстаткома КР.



Рисунок 3. Показатели финансовой устойчивости домашних хозяйств
Источник: составлен по информации [8, 10, 11]

Коэффициент неплатежеспособности и коэффициент долговой нагрузки, характеризующие риски финансовой несостоятельности домашнего хозяйства, показаны на рисунке 4.



Рисунок 4. Показатели рисков финансовой несостоятельности домашних хозяйств.
Источник: составлен по информации [8, 10, 11].

Мониторинг представленных индикаторов позволит повысить эффективность реализации финансовой и социальной политики на уровне государства, регионов и муниципалитетов.

Условия неопределенности заставляют индивида действовать, делать выбор и принимать соответствующие финансовые решения. Чем выше уровень неопределенности, тем сильнее влияние факторов рисков, о которых индивиду неизвестно.

Риск в системе финансов домашних хозяйств – это вероятность возникновения финансовых потерь вследствие воздействия внешних и внутренних факторов, а также в результате принимаемых управленческих решений в условиях неопределенности. Например, риск неплатежеспособности (финансовой несостоятельности) является, по сути, производным от всех рисков.

Финансовая несостоятельность, то есть такое финансовое состояние домашнего хозяйства, при котором не может выполняться финансовые обязательства, возможно последствие действия физиологических, инвестиционных и других видов рисков (бедность - см рис. 5).

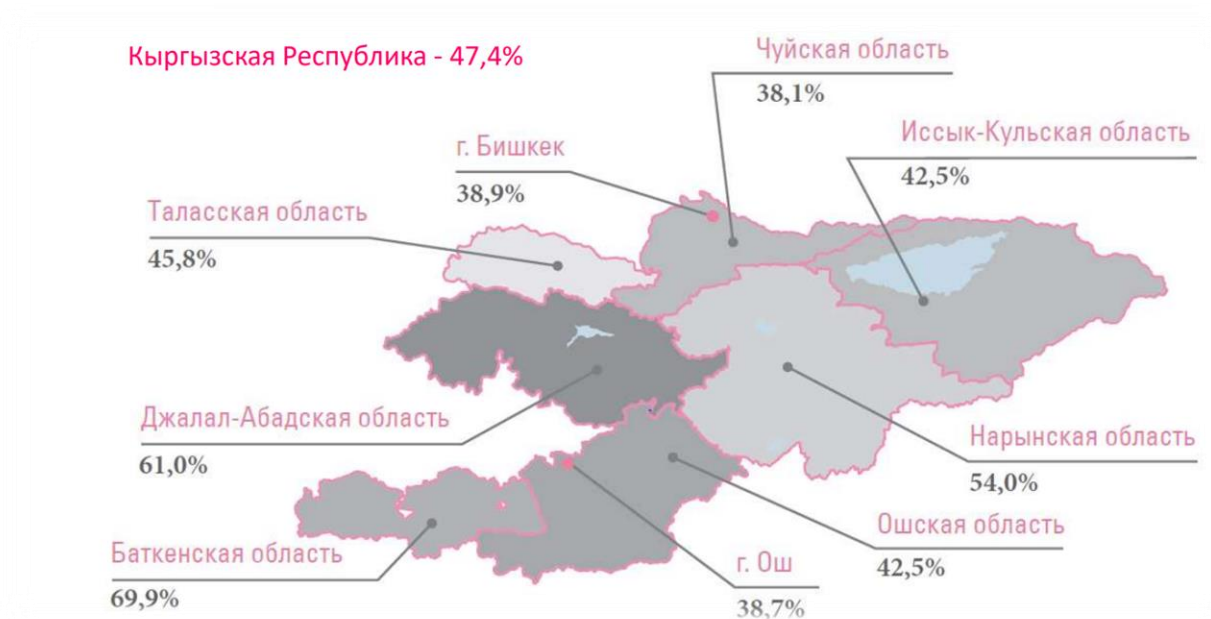


Рисунок 5. Распространенность многомерной бедности по Кыргызской Республике и ее территориям, %.

Источник: составлен [10, 12]

Основной вид финансовых обязательств домашнего хозяйства – это задолженность по кредитам. Так, например, к концу первого полугодия 2024 года долг населения города Бишкек перед коммерческими банками достиг почти половины всей задолженности граждан КР. Факт, что долги населения перед банками возросли во всех регионах страны, и во втором квартале 2024 года долг населения КР увеличился на 18,4 млрд сомов против первого квартала и т.д. [10].

В КР приняты соответствующие законодательные документы для правового урегулирования отношений между кредиторами и заемщиками. Параллельно реализуются программы повышения финансовой грамотности населения, формируются механизмы более ответственного и эффективного взаимодействия домашних хозяйств и финансовых институтов и т.д. для снижения рисков.

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06. Совершенствование инструментов реализации фискальной политики в КР

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Аннотация

В статье рассматривается сущность и необходимость налоговой политики. В данной научной статье раскрыты основные новации в сфере налоговой политики, определены ключевые проблемы налоговой политики, а также предложены мероприятия, направленные на решение выявленных проблем.

Ключевые слова: *налоговая политика, налоговая система, налоги, налоговое законодательство, налоговая нагрузка.*

Annotation

Tax policy is a system of measures taken by the state in the field of taxation. The content and goals of tax policy are determined by the socioeconomic structure of society, the state of the economy and public finances. The current tax policy in Russia is aimed at reducing the tax burden and developing the real sector of the economy. In recent years, there has been a continuous process of reforming tax policy. The article discusses the essence and necessity of tax policy. This scientific article reveals the main innovations in the field of tax policy, identifies the key problems of tax policy, and proposes measures aimed at solving the identified problems.

Key words: *tax policy, tax system, taxes, tax legislation, tax burden.*

Налоговая политика представляет собой систему мероприятий, проводимых государством в области налогообложения. Содержание и цели налоговой политики обусловлены социально-экономическим строем общества, состоянием экономики и государственных финансов. Налоговая политика, проводимая на сегодняшний день в КР, направлена на снижение налоговой нагрузки и развитие реального сектора экономики. В последние годы идет непрерывный процесс реформирования налоговой политики.

Цель исследований – определение эффективности налогообложения малого и среднего бизнеса как составной части фискальной политики государства, а также исследовать пути их развития.

Объекты исследования – являются современная состояние бизнеса и проблемы их налогообложения.

Под налоговой политикой понимается один из основных элементов социально-экономической политики государства, ориентированный на формирование налоговой системы, которая будет

культивировать сбережения народа и целесообразно применять национальное благосостояние страны. Налоговая политика оказывает существенное влияние на общенациональную модель экономики страны. На сегодняшний день на практике существует довольно разнообразный спектр оценок эффективности проводимого государством налоговой политики. Качество налоговой политики характеризуется многими макроэкономическими показателями, такими как: укреплением ВВП страны, увеличением ВВП и др.

Социально-значимым инструментом успешной реализации налоговой политики является Налоговый кодекс, он же выступает и гарантом правового взаимодействия между государством, бизнесом и гражданами. В 2022 году вступила в силу новая редакция Налогового кодекса. В 2023 году в рамках проводимых налоговых реформ в кодекс были внесены ряд изменений. В частности, изменения коснулись сферы торговли, строительства, банковской сферы, IT-индустрии, Парка креативных индустрий, туристической и горнодобывающей отрасли, а также сельского хозяйства.

Целью вновь принятого кодекса является адаптация налогового законодательства Кыргызской Республики к современным экономическим условиям, дальнейшее совершенствование цифровизации налоговых процедур, создание равных условий ведения предпринимательской деятельности и сокращение теневой составляющей экономики.

Согласно данным Национального статистического комитета Кыргызской Республики, по предварительной оценке, за 2023 год объем валового внутреннего продукта (далее – ВВП) сложился в сумме 1 228,9 млрд. сомов и реальный темп роста составил 106,2% (за 2022 год – 109,0%). Данный рост согласно Прогнозу социально-экономического развития Кыргызской Республики на 2025–2029 годы явилось результатом успешной реализации комплекса мер по стимулированию секторов экономики, эффективным управлением ресурсами и фискальными реформами. Доля объема доходов государственного бюджета за 2023 год в объеме ВВП увеличилась до 31,9%. Вследствие чего государственный бюджет исполнен с профицитом в размере 1,0% к ВВП в сумме 12,7 млрд сомов. Благодаря проводимым фискальным реформам удалось достичь значительного улучшения собираемости налогов в 2023 году. По предварительным данным за 2023 год объем налоговых доходов составил 294,4 млрд сомов, по сравнению с 2022 годом увеличился на 28,6%. В 2024 году экономическая политика будет направлена на достижение устойчивого экономического роста, улучшение качества жизни, повышение благосостояния населения и на рост доходов населения, обеспечивающий реализацию национальных целей развития. Как и в прежние годы, среднесрочная фискальная и инвестиционная политика государства будут преследовать цели совершенствования законода-

тельства для упрощения фискальных процедур, увеличения ориентированности на снижение последствий кризисов, поддержку и стимулирование роста. Бюджетно-налоговая политика в среднесрочном периоде будет направлена на обеспечение стабильного экономического роста, стимулирование, поддержку предпринимателей и привлечение инвесторов, а также сохранение устойчивости государственного бюджета. В фискальной политике будет продолжена цифровизация налоговых и таможенных процедур, которые априори позволят добиться устойчивости бюджета и сокращения ненаблюдаемой экономики. Налоговые доходы государственного бюджета на 2025–2029 годы прогнозируются с положительной динамикой роста. К 2029 году совокупные доходы государственного бюджета вырастут до 655,0 млрд сомов или 25,6% к ВВП. Наряду с доходной частью, вырастут расходы государственного бюджета. Так, данный показатель в 2025 году прогнозируется в сумме 423,5 млрд сомов или 26,1% к ВВП. К 2029 году расходы государственного бюджета прогнозируются в сумме 606,4 млрд сомов или 23,7% к ВВП.

Налоговая политика является составной частью экономической стратегии государства и играет ключевую роль в соблюдении баланса интересов государства и бизнеса. Эффективное взаимодействие между налоговой системой и бизнес-средой способствует устойчивому развитию обеих сторон.

Посредством налогообложения государство собирает средства для обеспечения общественных нужд, при этом старается не создавать излишнего бремени для предприятий.

Сегодня поставлена непростая задача: создать такие условия, при которых предприниматели сами будут заинтересованы в выходе из теневой экономики и уплате налогов. Проводимая налоговая реформа направлена для создания благоприятных условий добросовестным предпринимателям, обеспечивая им здоровую конкуренцию на рынке.

Министерство экономики и коммерции выступает мостом между государством и бизнесом. Его задачи включают разработку экономической политики, способствующей росту и развитию предприятий, а также обеспечению соответствия этой политики национальным интересам.

Также, Министерство не раз выступало площадкой для диалога между бизнесом и органами налоговой службы. Так, например, при внесении изменений в Налоговый кодекс, удалось достигнуть консенсуса при рассмотрении нормы в части доступа органов налоговой службы к банковской информации налогоплательщиков. И таких случаев много, когда в стенах Министерства решаются сложные ситуации с участием заинтересованных сторон путем обсуждений и переговоров.

Проводимая налоговая политика будет направлена на достижение баланса между интересами бизнеса и государства.

Проводимые реформы в налоговой политике будут направлены на добросовестную конкуренцию, защиту прав потребителей и полноту уплаты налогов в бюджет, что в свою очередь, позволит государству в полной мере выполнять свои обязательства по увеличению размеров заработных плат и пособий, совершенствованию системы здравоохранения, строительству инфраструктуры и дорог, укреплению обороноспособности и других задач.

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07. Пути развития малого и среднего предпринимательства Кыргызстана и их проблемы

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Аннотация

Формирование и развитие системы налогообложения субъектов малого предпринимательства является одной из главных задач при разработке налоговой политики государства. Рыночная экономика, оказывает существенное влияние на сложившуюся систему экономических отношений и послужила основанием для развития малого бизнеса.

Ключевые слова: налог, налогообложение, малый и средний бизнес, совершенствование, поддержка.

Кыргызстандагы чакан жана орто ишмердүүлүктү өнүктүрүү жолдору жана көйгөйлөрү

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Аннотация

Чакан ишканаларга салык салуу тутумун түзүү жана өнүктүрүү мамлекеттин салык саясатын өнүктүрүүдөгү негизги маселелердин бири. Базар экономикасы учурдагы экономикалык мамилелер тутумуна олуттуу таасирин тийгизип, чакан бизнести өнүктүрүүгө негиз болду.

Ачкыч сөздөр: салык, салык салуу, кичи жана орто бизнес, өркүндөтүү, колдоо.

Ways to Improve Taxation of Small and Medium-Sized Entrepreneurship in the Kyrgyz Republic

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Resume

The formation and development of the taxation system of small businesses is one of the main tasks in the development of the tax policy of the state. The market economy has a significant impact on the current system of economic relations and served as the basis for the development of small business.

Keywords: tax, taxation, small and medium business, improvement, support.

Введение. В настоящее время основной целью разработки мер по поддержке малого бизнеса является обеспечение необходимых условий для формирования сектора экономики, что обеспечит реальную конкурентоспособность экономики Кыргызстана, развитие инфраструктуры малого бизнеса. В целях усиления государственной поддержки малого предпринимательства и активизации его развития был подписан Закон «О государственной поддержке малого предпринимательства» Президентом Кыргызской Республики от 25 мая 2007 года № 73 в качестве основы для создания и развития малого предпринимательства.

Государственная поддержка малого предпринимательства осуществляется по следующим направлениям:

- формирование инфраструктуры поддержки и развития малого предпринимательства;
- создание льготных условий использования субъектами малого предпринимательства государственных финансовых, материально-технических и информационных ресурсов, а также научно-технических разработок и технологий;
- установление упрощенного порядка регистрации субъектов малого предпринимательства, лицензирования их деятельности,

сертификации их продукции, представления государственной статистической и бухгалтерской отчетности;

- поддержка внеэкономической деятельности субъектов малого предпринимательства, включая содействие развитию их торговых, научно-технических, производственных, информационных связей с зарубежными хозяйствующими субъектами;

- организация подготовки, переподготовки и повышения квалификации кадров для малых предприятий.

Цель исследований – определение эффективности налогообложения малого и среднего бизнеса как составной части фискальной политики государства, а так же исследовать пути их развития.

Объекты исследования – являются современная состояние малого и среднего бизнеса и проблемы их налогообложения.

Правительство Кыргызской Республики и подчиненные ему министерства, государственные комитеты, административные ведомства и иные центральные органы исполнительной власти, местная государственная администрация и органы местного самоуправления в пределах своих полномочий при проведении политики, направленной на государственную поддержку малого предпринимательства:

- 1) Разрабатывают предложения по совершенствованию законодательства Кыргызской Республики в области государственной поддержки малого предпринимательства;

- 2) Проводят анализ состояния малого предпринимательства и эффективности применения мер по его государственной поддержке, готовят прогнозы развития малого предпринимательства и предложения по приоритетным направлениям и формам его государственной поддержки;

- 3) Организуют разработку и реализацию Государственной программы поддержки и развития малого предпринимательства, обеспечивают участие субъектов малого предпринимательства в реализации государственных программ и проектов, а также в поставках продукции и выполнении работ (услуг) для государственных нужд;

- 4) Подготавливают предложения об установлении для субъектов малого предпринимательства льгот по налогообложению и иных льгот, а также об использовании средств республиканского бюджета и специализированных внебюджетных фондов государственных органов для поддержки малого предпринимательства;

- 5) Оказывают содействие местной государственной администрации и органам местного самоуправления для разработки и реализации мер по поддержке малого предпринимательства;

- 6) Координируют деятельность специализированных организаций и учреждений с государственным участием, осуществляющих поддержку малого предпринимательства.

С 1 января 2019 года до 1 января 2021 года введен временный запрет (мораторий) на проверки субъектов предпринимательства, проводимые уполномоченными органами, имеющими право на проведение проверок субъектов предпринимательства. В Кыргызской Республике принято льготное налогообложение в преференциальных населенных пунктах Кыргызской Республики. Перечень преференциальных видов промышленной деятельности, подлежащих льготному налогообложению и типовое инвестиционное соглашение об осуществлении деятельности в преференциальных населенных пунктах:

- все виды промышленного производства, основанные на инновационных технологиях;
- легкая и пищевая промышленности;
- электроэнергетика;
- переработка сельскохозяйственной продукции;
- сборочное производство;
- любое экспортно-ориентированное производство.

Предусматривается освобождение вновь созданных в преференциальных населенных пунктах предприятий, деятельность которых относится к преференциальным видам промышленной деятельности, от уплаты:

- налога на имущество;
- земельного налога;
- налога на прибыль;
- налога с продаж.

Также принято освобождение от налогов для сельскохозяйственных производителей. Этот налоговый режим распространяется на предпринимателей, находящихся в населенных пунктах для стимулирования производства. В республике насчитывается 560 таких населенных пунктов. Предпочтения распространяются на производство и переработку продуктов питания, легкую промышленность и производство, ориентированное на экспорт. Предприниматели получают освобождение от всех налогов, кроме платежей в Социальный фонд.

Льготы предоставляются с точки зрения освобождения от уплаты четырех видов налогов: налога с продаж, подоходного налога, земельного налога и налога на недвижимость. Типы бизнеса, рассматриваемые в качестве предпочтения, - это все промышленные производители, основанные на инновационных технологиях, сельское хозяйство, легкие и сельскохозяйственные производители, а также любой тип бизнеса, ориентированного на экспорт. Льготные локации это в основном областные города и поселки страны. Решение о предоставлении льгот принимается на основании инвестиционного соглашения, заключенного органами местного самоуправления и инвестором. Одним из требований является то, что только предприятия, должным образом зарегистрированные после 1 января 2019 года, допускаются для льгот.

Особые налоговые режимы в КР:

- Упрощенное налогообложение на основе единого налога – 2-6%;
- Обязательный налог на основе патента - это замена подоходного налога для таких услуг, как сауны, ночные клубы, обменные бюро и так далее;

- Добровольный налог на основе патента распространяется на лиц, не платящих НДС, оказывающих конкретные услуги предусмотренные правительством КР.

На сегодняшний день, общий доход не должен превышать 8 млн. сомов. Налоговые ставки определяются правительством КР

- Налогообложение на основе налогового договора – фиксированный налог (налог на прибыль, налог с продаж и НДС) на следующий календарный год, согласованный налогоплательщиком и Государственной налоговой службой;

- Налоговый режим в свободных экономических зонах распространяется на налогоплательщика с производственными базами на территориях свободных экономических зон;

- Налогообложение резидента IT-парка распространяется на резидентов IT-парков. Но, одной из основных целей стратегии должно стать продвижение частного сектора и продвижение конкурентных преимуществ, продвижение научных и высокотехнологичных экспортно-ориентированных отраслей, диверсификация экспортного потенциала страны для товаров и услуг, внедрение международных стандартов качества, создание корпоративного климата, сочетающего уровень мировой экономики с интеграцией технических и инновационных процессов, создавать структуру государственных институтов для поддержки малого и среднего предпринимательства. [1]

Проблемы, стоящие перед деловым сектором, который является корнем экономики, должны решаться особенно своевременно и эффективно. Опыт малого и среднего бизнеса в Республике Казахстан показывает, что ни один из малых предприятий не может эффективно использовать свои средства. Предприниматели смогут эффективно использовать свои финансы в бизнесе, если они будут конкурировать и смогут достичь бизнесплана. Необходимо, чтобы учебные центры для предпринимателей работали.

Все формы предпринимательства являются одним из важнейших и необходимых факторов рыночной экономики при их развитии. Предприниматель производит товары, необходимые обществу для увеличения своих доходов, а также оказывает услуги. Соответственно, в ходе своей деятельности другие предприятия также позволяют им разрабатывать собственные продукты и услуги. Кроме того, предприниматель будет платить налоги и вносить взносы в государственный бюджет по результатам своей деятельности. Главное, что развитие предпринимательства в стране положительно сказывается на росте социального обеспечения. В современных условиях бизнес является

ключевым фактором экономического развития всех развитых стран. Благодаря бизнесу, особенно МСП, достигается эффективность существующих отраслей и создание новых предприятий за счет внедрения новых технологий, способствующих росту спроса на материальные и трудовые ресурсы и росту рынка новых продуктов и, следовательно, материальному благополучию населения. Поэтому предпринимательство признается одним из основных факторов политической и социальной стабильности общества.

Современная экономическая политика признает не только эффективность малого бизнеса, но и необходимость государства и общества поддерживать его развитие, поскольку эффективное функционирование этого сектора экономики обеспечивает стабильную экономическую ситуацию в стране, занятость и благосостояние граждан.

Следует признать, что экономика страны напрямую зависит не только от экономического состояния ее основных крупных промышленных субъектов, но и в немалой степени от объектов малого и среднего предпринимательства, поскольку на территории ими используются местные сырьевые, трудовые и производственные ресурсы.

Однако попрежнему многочисленные проблемы, связанные с развитием и выживанием МСП приводят к значительному росту теневого сектора экономики. Однако текущее состояние бизнеса свидетельствует о наличии в нем значительных проблем, в том числе плохого регулирования предпринимательской деятельности со стороны государства. Государственное регулирование бизнеса должно обеспечивать конкурентную политику и, следовательно, регулирование бизнеса в современных условиях должно быть одним из приоритетов государственной экономической политики в Кыргызской Республике.

Таким образом, важной частью механизма государственного регулирования бизнеса должна стать система его поддержки и стимулирования. Отечественные хозяйствующие субъекты характеризуются недостаточностью собственных финансовых ресурсов и оборотного капитала. Это ограничивает их возможности для развития бизнеса и модернизации бизнес-процессов. Недостаток собственных средств обусловлен низкой эффективностью отечественных финансовых инвестиционных фондов и ограниченными возможностями малых и средних предприятий [2, с. 51]. Комплексный подход к этой проблеме может быть достигнут путем разработки национальных и региональных программ поддержки предприятий, которые будут способствовать ее развитию.

Основными формами и методами государственного финансирования и инвестиционной поддержки развития бизнеса в первую очередь должен стать: государственные гранты, субсидии, субвенции; кредиты и гарантии государственных и региональных органов власти; финансовая поддержка национальных фондов и региональных

финансовых институтов; содействие развитию предпринимательства. Имея целевой и привилегированный характер, государственное кредитование бизнеса должен занять особое место среди финансовых инструментов. Перечисленные выше финансовые инструменты должны стать ничем иным, как государственной помощью.

Исходя из целей предоставления государственной помощи, она делится на горизонтальную и отраслевую. Горизонтальная помощь, как правило, должна быть направлена на региональное развитие, МСП должен стать достаточно доступной для всех хозяйствующих субъектов во всех или во многих отраслях. Секторная государственная помощь должны быть направлена на промышленность, где существуют определенные структурные проблемы, такие как угольная промышленность. Нередко среди других стран оказывается прямая государственная помощь для поддержки таких отраслей. Следует отметить, что государственная помощь малым и средним предприятиям является важным и зачастую жизненно важным условием существования бизнеса. Об этом свидетельствует опыт государственной поддержки малого и среднего бизнеса в мире.

Однако государственная помощь - это экономическое вмешательство, в ходе которого государственные ресурсы используются для поддержки определенных отдельных субъектов. Плохо контролируемая государственная помощь может иметь разрушительные последствия для бизнеса и целых отраслей, а также для важных экономических программ.

Соответственно, можно сделать вывод, что, поскольку каждая страна (включая все ЕС и ВТО) в большей или меньшей степени оказывает поддержку экономической деятельности (то есть поддержке промышленных секторов, определенных компаний, регионального развития, инноваций, инвестиций, развития торговли, малых предприятиям и ключевым отраслям, таким как транспорт, сельское хозяйство и оборонная промышленность) путем внедрения различных инструментов, в том числе субсидий, налоговых льгот и других мер, отказ от таких финансовых инструментов политики государственной поддержки малого и среднего бизнеса не является разумным. Но важно помнить, что государственная помощь не является эффективным инструментом в плане стимулирования экономического роста или инвестиций, только как экономическая свобода, так и политическая стабильность оказывают положительное и статистически значимое влияние на инвестиции. Кроме того, общая государственная помощь и государственная помощь промышленности и услугам могут положительно повлиять на инвестиции, если политическая среда будет стабильной.

Однако государственная помощь должна быть направлена на создание новых производственных мощностей, новых рабочих мест, технологий, решений определенных задач, проблем социально-экономического развития, которые невозможно решить без получения

государственной помощи. Характеристики государственной помощи (размер, форма и механизм предоставления) должны соответствовать задаче, на решение которой она направлена, то есть с помощью государственной помощи получатель должен начать осуществлять действия, которые были бы невозможны без государственной помощи или возможность начала этой деятельности ограничена. Кроме того, при рассмотрении вопроса о государственной помощи следует учитывать тот факт, что государственная помощь, например, не должна компенсировать текущие расходы субъектов хозяйствования, особенно тех, которые работают с убытками и / или находятся в процессе банкротства. Для этого необходимо создать четкий, прозрачный и контролируемый механизм предоставления государственной помощи субъектам хозяйствования с целью обеспечения добросовестной конкуренции на рынке и с учетом международного опыта поддержки малого и среднего бизнеса.

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08. Композит материалдан жасалған тор козді цилиндр тәрізді қабыршақтың динамикалық орнықсыз аймағын анықтау

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Жұқа қабырғалы құрылымды еркін тербеліс және статикалық орнықтылық проблемасының тоғысында параметрлік тербеліс есебі

туындайды. Жұқа қабырғалы құрылымдарды параметрлік тербеліске зерттеген шолу тарауында келтірген еңбектерге және [1, 2, 3] сүйеніп, сызықсыз параметрлік тербеліске көңіл бөлінгенін байқауға болады.

Осы мақалада жұқа қабырғалы құрылымдардың қабырғасының иілу қатаңдығын жоғарылатуға арналған КМ жасаған тор көзді құрылымның цилиндр тәрізді қабыршағын қарастырамыз.

Композит материалдан жасалған тор көзді цилиндрлі қабыршаққа екі жақ қырынан бірқалыпты таралған бойлық күш әсер етеді деп есептейміз:

$$N_{11}^0 = -(P_0 + P_t \cos \Gamma t). \quad (1)$$

$$x=0, x=L$$

Қабыршақ қырларының орын ауыстыруы тарамдалған бағытта қысылмаған деп есептеп, одан туындайтын қозғалыстың еріксіз тербелісін қабыршақтың моментсіз теңдеуімен өрнектейміз:

$$\begin{aligned} C_{11} \frac{\partial^2 u_0}{\partial x^2} + \frac{C_{12}}{R} \frac{\partial w_0}{\partial x} &= \frac{a}{2pA} \frac{\partial^2 u_0}{\partial x^2}; \\ \frac{C_{22}}{R^2} w_0 + \frac{C_{12}}{R} \frac{\partial u_0}{\partial x} &= -\mu \frac{\partial^2 w_0}{\partial t^2}; \end{aligned} \quad (2)$$

$$\mu = \frac{2}{a} \rho h \delta.$$

мұндағы

(2) теңдеудің шешімі (1) шектік жағдайдың негізінде төмендегі мәнді қабылдайды:

$$\begin{aligned} u_0 &= \frac{P_0 C_{22}}{C_{11} C_{22} - C_{12}^2} \left(\frac{L}{2} - x \right) + \frac{P_t (C_{22} - R^2 \mu \Theta^2)}{\lambda (C_{11} C_{22} - C_{12}^2 - C_{11} R^2 \mu \Theta^2)} \cdot \\ &\cdot \left(\frac{1 - \cos \lambda L}{\sin \lambda L} \cos \lambda x - \sin \lambda x \right) \cos \Theta t; \\ w_0 &= \frac{P_0 C_{12} R}{C_{11} C_{22} - C_{12}^2} + \frac{P_t C_{12} R}{C_{11} C_{22} - C_{12}^2 - C_{11} R^2 \mu \Theta^2} \cdot \\ &\cdot \left[\cos \lambda x + \frac{\sin \lambda x}{\sin \lambda L} (1 - \cos \lambda L) \right] \cos \Theta t. \end{aligned} \quad (3)$$

Қабыршақта пайда болатын бойлық және шеңберлік күштерді төмендегідей түрде жазамыз:

$$\begin{aligned} N_{11}^0 &= -P_0 - P_t \left[\cos \lambda x + \frac{\sin \lambda x}{\sin \lambda L} (1 - \cos \lambda L) \right] \cos \Theta t; \\ N_{22}^0 &= \frac{P_t C_{12} R^2 \mu \Theta}{C_{11} C_{22} - C_{12}^2 - C_{11} R^2 \mu \Theta^2} \left[\cos \lambda x + \frac{\sin \lambda x}{\sin \lambda L} (1 - \cos \lambda L) \right] \cos \Theta t; \end{aligned} \quad (4)$$

мұндағы

$$\lambda = \Theta \left[\frac{\Theta^2 - \frac{C_{22}}{R^2 \mu}}{\Theta^2 \frac{C_{11}}{\mu} - \frac{C_{11} C_{22} - C_{12}^2}{R^2 \mu^2}} \right]^{\frac{1}{2}}. \quad (5)$$

Қабыршақтың моментсіз кернеулі-деформациялық күйін сипаттайтын (3), (4) теңдеулер x координаты бойынша біртұтас емес. Демек оның біртұтас емес дәрежесі сыртқы күштің тербеліс жиілігіне (Θ) байланысты. Тербеліс жиілігі әсер ететін өріске жоғарыдан шектеу қоямыз:

$$\Theta \ll \frac{1}{R} \left(\frac{C_{22}}{\mu} \right)^{\frac{1}{2}}. \quad (6)$$

Теңдеудің біртұтастық еместігі төмендейді, себебі

$$\lambda L \approx \left(\frac{C_{22} \mu L^2 \Theta^2}{C_{11} C_{22} - C_{12}^2} \right)^{\frac{1}{2}} \ll \frac{L}{R} \frac{C_{22}}{\sqrt{C_{11} C_{22} - C_{12}^2}}; \quad (7)$$

Егер (7) оң жағы бірге тең болса, онда $\lambda L \ll 1$, және (3), (4) теңдеулер арқылы орын ауыстырулар мен күштерді анықтаймыз:

$$\begin{aligned} u_0 &\approx \frac{C_{22}}{C_{11} C_{22} - C_{12}^2} \left(\frac{L}{2} - x \right) (P_0 + P_t \cos \Theta t); \\ w_0 &\approx \frac{C_{12} R}{C_{11} C_{22} - C_{12}^2} (P_0 + P_t \cos \Theta t); \\ N_{11}^0 &\approx -(P_0 + P_t \cos \Theta t); \\ N_{22}^0 &\approx \frac{C_{12} R^2 \mu \Theta^2}{C_{11} C_{22} - C_{12}^2} P_t \cos \Theta t; \end{aligned} \quad (8)$$

Бұдан байқайтынымыз N_{22}^0 амплитудасының діріл тудыратын N_{11}^0 амплитудасына қатынасы:

$$\frac{C_{12} R^2 \mu \Theta^2}{C_{11} C_{22} - C_{12}^2} \ll 1 \quad (9)$$

Діріл тудыратын бойлық күштің әсерінен қабыршақтың еріксіз өске симметриялық тербелісі Θ, P_t, P_0 мәндерінің белгілі құрамында иілу деформациясын тудыратын кезіндегі кіші «өзгерістерден» орнықсыз болуы мүмкін. Осыдан туындайтын тербелістер параметрлік болып есептеледі.

Кез келген жұқа қабырғалы құрылымдардың бөлігінің параметрлік тербелісі туралы сызықтық есебі негізінен келесі сатыда жүргізеді. Алдымен сызыққа келтірілген қозғалыстың теңдеуін қарапайым периодты коэффициентті дифференциалды теңдеумен аламыз. Содан теңдеулерді орнықтылыққа зерттеу арқылы динамикалық орнықсыздық аймағының (ДОА) шегін анықтайды. Сыртқы күштің амплитудасы мен жиілігі ДОА ішіндегі параметр жазықтығындағы нүктеге сәйкес келсе, құрылымның параметрлік тербелісі резонансты болып, олардың амплитудасы уақытқа тәуелді шексіз өседі. Егер олар ДОА сыртында орналасса, онда параметрлік тербелістің амплитудасы қанша уақыт өтсем де, өте кіші болып қалады.

Параметрлік тербелісті сызықтық шартта қарастыру резонанстық және резонанстық емес ережесіне бөлуінде берілген резонанстық қалыпта жұмыс істейтін сызықсыз жағдайдағы құрылымның тербеліс амплитудасын есептеудің алдыңғы кезеңінің шарты болады.

Цилиндр тәрізді тор көзді қабыршақтың өске симметриялы еріксіз тербелісінің орнықтылық есебі (8) теңдеумен сипатталған, өске симметриялы емес қалпынан ауытқуына қатынасты деп негізгі теңдеу ретінде Тимошенко теориясы арқылы сызықтыққа келтірілген теңдеуді қарастырамыз.

Өске симметриялы моментсіз жағдайда (8) теңдеу арқылы анықталатын $N_{11}^0(t)$, $N_{22}^0(t)$ күштер болады деп:

$$X_3 = N_{11}^0 \frac{\partial^2 w}{\partial x^2} + N_{22}^0 \left[\frac{\partial^2 w}{\partial y^2} - \frac{1}{R} \left(\frac{\partial \vartheta}{\partial y} + \frac{\partial u}{\partial x} \right) \right]. \quad (10)$$

Қарастырылып отырған параметрлік тербеліс тек иілумен сипатталатынын ескеріп, техникалық теорияда қолданылатын мүмкіндіктердің негізінде [4] теңдеудің жеңілдетілген түріне келтіреміз:

$$X_3 = N_{11}^0 \frac{\partial^2 w}{\partial x^2} + N_{22}^0 \frac{\partial^2 w}{\partial y^2}. \quad (11)$$

Ары қарай [4] 119 беттегі (189) теңдеулер жүйесінің үшінші теңдеуінің сол жағына (11) қойып, қабыршақтың еркін тербелісінің теңдеуін аламыз

$$\begin{aligned} C_{11} \frac{\partial^2 u}{\partial x^2} + C_{66} \frac{\partial^2 u}{\partial y^2} + (C_{12} + C_{66}) \frac{\partial^2 v}{\partial x \partial y} + \frac{C_{12}}{R} \frac{\partial w}{\partial x} &= \frac{2\rho h \delta}{a} \left(\frac{\partial^2 u}{\partial t^2} + \frac{h^2 \delta^2}{3a^2 R} \frac{\partial^2 \gamma_x}{\partial t^2} \right), \\ (C_{12} + C_{66}) \frac{\partial^2 u}{\partial x \partial y} + C_{22} \frac{\partial^2 v}{\partial y^2} + C_{66} \frac{\partial^2 v}{\partial x^2} + \frac{C_{22}}{R} \frac{\partial w}{\partial y} &= \frac{2\rho h \delta}{a} \left(\frac{\partial^2 v}{\partial t^2} + \frac{h^2 \delta^2}{3a^2 R} \frac{\partial^2 \gamma_y}{\partial t^2} \right), \\ C_{13} \frac{\partial^2 w}{\partial x^2} + C_{23} \frac{\partial^2 w}{\partial y^2} - \frac{C_{22}}{R} w - \frac{C_{12}}{R} \frac{\partial u}{\partial x} - \frac{C_{22}}{R} \frac{\partial v}{\partial y} + C_{13} \frac{\partial \gamma_x}{\partial x} + C_{23} \frac{\partial \gamma_y}{\partial y} &= \frac{2\rho h \delta}{a} \frac{\partial^2 w}{\partial t^2}, \quad (12) \\ D_{11} \frac{\partial^2 \gamma_x}{\partial x^2} + D_{66} \frac{\partial^2 \gamma_x}{\partial y^2} - C_{13} \gamma_x + (D_{12} + D_{66}) \frac{\partial^2 \gamma_y}{\partial x \partial y} - C_{13} \frac{\partial w}{\partial x} &= \frac{2\rho h^3 \delta^3}{3a^3} \left(\frac{\partial^2 \gamma_x}{\partial t^2} + \frac{1}{R} \frac{\partial^2 u}{\partial t^2} \right), \\ D_{22} \frac{\partial^2 \gamma_y}{\partial y^2} + D_{66} \frac{\partial^2 \gamma_y}{\partial x^2} - C_{23} \gamma_y + (D_{12} + D_{66}) \frac{\partial^2 \gamma_x}{\partial x \partial y} - C_{23} \frac{\partial w}{\partial y} &= \frac{2\rho h^3 \delta^3}{3a^3} \left(\frac{\partial^2 \gamma_y}{\partial t^2} + \frac{1}{R} \frac{\partial^2 v}{\partial t^2} \right). \end{aligned}$$

Қабыршақтың екі қырының еркін байланыстағы $x=0, x=L, T_{11}=0, \vartheta=0, w=0, \mu=0$ шектік жағдайын және белгісіз функцияларды қатарға жіктеп, $\{m, n\}$ бекітілген жұптар үшін төмендегі дифференциалды теңдеуді аламыз:

$$\frac{d^2 W_{mn}}{dt^2} + \Omega_{mn}^2 \left\{ 1 - 2\delta_{mn} \cos \Theta t \left[1 - \left(\frac{\beta_n}{\alpha_m} \right)^2 \frac{C_{12} R^2 \mu \Theta^2}{C_{11} C_{22} - C_{12}^2} \right] \right\} W_{mn} = 0, \quad (13)$$

МҰНДАҒЫ

$$\Omega_{mn}^2 = \omega_{mn}^2 - \frac{\alpha_m^2}{\mu} \rho_0; \quad \delta_{mn} = \frac{P_t}{2(P_{mn} - P_0)}; \quad P_{mn} = \frac{w_{mn}^2 \mu}{\alpha_m^2}, \quad (14)$$

Ω_{mn} – өстік сығушы P_0 күшінен қабыршақтың тербеліс жиілігі,

P_{mn} – сығушы өстік дағдарыс күш,

(9) теңдеудің негізі ретінде (13) теңдеуді алып

$$\left(\frac{\beta_n}{\alpha_m} \right)^2 \frac{C_{12} R^2 \mu l^2}{C_{11} C_{22} - C_{12}^2} \ll 1 \quad (15)$$

(15) шартқа байланысты (Θ) жиілігіне (9) қарағанда $\beta_n > \alpha_m$ мәніне жоғарыдан қатаң шектеу қойып, ықшамдаймыз.

Бұл жағдайда тік жақшадағы екінші қосындыны ескермей P_t мәнін өсірген сияқты боламыз.

(15) шарт орындалғанда белгілі Матъе теңдеуін аламыз:

$$\frac{d^2 W_{mn}}{dt^2} + \Omega_{mn}^2 (1 - 2\delta_{mn} \cos \Theta t) W_{mn} = 0 \quad (16)$$

$\{\Theta, \delta\}$ параметр жазықтығын орнықтылық және орнықсыздық аймағына бөлетін (16) теңдеудің шешімі негізінде табу көптеген еңбектерден, соның ішінде [5] бойынша белгілі.

$\Theta^{(1)}(\delta)$ қисықтарымен шектелген негізгі динамикалық орнықсыздық аймағын (ДОО) төмендегі теңдеулермен аламыз:

$$\Theta_1^{(1)} = 2\Omega\sqrt{1+\delta}; \quad \Theta_2^{(1)} = 2\Omega\sqrt{1-\delta}; \quad (17)$$

Екінші ДОО төменгі қисықтармен шектелген,

$$\Theta_1^{(2)} = \Omega\sqrt{1+\frac{\delta^2}{3}}; \quad \Theta_2^{(2)} = \Omega\sqrt{1-2\delta^2}; \quad (18)$$

Үшінші ДОО

$$\Theta_1^{(3)} = \frac{2}{3}\Omega\sqrt{1-\frac{9\delta^2}{8+9\delta}}; \quad \Theta_2^{(3)} = \frac{2}{3}\Omega\sqrt{1-\frac{9\delta^2}{8-9\delta}}; \quad (19)$$

(17) – (19) теңдеулерден ДОО аймағы қарастырып отырған есепте $\{m, n\}$ белгіленген жұптарда қабыршақтың ω_{mn} және P_{mn} параметрлеріне байланысты ω_{mn}^2 мәні жақсы белгілі, ол төменде берілген теңдеуге тең:

$$\omega_{mn}^2 = \frac{a}{2\rho h\delta} \left[\alpha_m^4 D_{11} + 2\alpha_m^2 \beta_n^2 (D_{12} + 2D_{66}) + \beta_n^4 D_{22} + \frac{\alpha_m^4 C_{66} (C_{11} C_{22} - C_{12}^2)}{\Delta_{mn}} \right] \quad (20)$$

ω_{mn}^2 мәнін анықтағанда көптеген қосындыда $\frac{h^2}{R^2} = 1$ тең болып шығады, оны ескермей төмендегі теңдеуді алуға болады

$$\omega_{mn}^2 = \frac{a}{2\rho h\delta} \left\{ \alpha_m^4 D_{11} + 2\alpha_m^2 \beta_n^2 (D_{12} + 2D_{66}) + \beta_n^4 D_{22} + \frac{1}{\Delta_{mn}} \right. \\
 \left\{ \alpha_m^4 C_{66} (C_{11} C_{22} - C_{12}^2) + \frac{\beta_n^4}{R^2} C_{66} D_{22} + \frac{\alpha_m^2 \beta_n^2}{R^2} [(C_{11} C_{22} - C_{12}^2 - 2C_{12} C_{66}) D_{66} + 4C_{22} C_{66} D_{66}] - \right. \\
 - 2\alpha_m^4 \beta_n^2 [C_{66} (C_{11} D_{22} - C_{22} D_{11}) + (3C_{11} C_{22} - 3C_{12}^2 - 4C_{12} C_{66}) D_{66} + \\
 + (C_{11} C_{22} - C_{12}^2 - C_{12} C_{66}) D_{12}] - 2\beta_n^6 C_{66} C_{22} D_{22} - 2\alpha_m^2 \beta_n^4 \\
 \left. \left. [(C_{11} C_{22} - C_{12}^2 - 2C_{12} C_{66}) D_{22} + C_{22} C_{66} (D_{12} + 4D_{66})] - 2\alpha_m^6 C_{12} C_{66} D_{11} \right\} \right\}, \quad (21)$$

Мұндағы

$$\Delta_{mn} = R^2 [\alpha_m^4 C_{11} C_{66} + \beta_n^4 C_{22} C_{66} + \alpha_m^2 \beta_n^2 (C_{11} C_{22} - C_{12}^2 - 2C_{12} C_{66})]. \quad (22)$$

Онда дағдарыс күштерінің мәні төмендегі түрді қабылдайды

$$P_{mn} = \frac{\frac{2\rho A}{a} \omega_{mn}^2}{\alpha_m^2}, \quad q_{mn} = \frac{\frac{2\rho A}{a} \omega_{mn}^2}{R\beta_n^2}, \quad (23)$$

Мұндағы

$$\omega_{mn}^2 = \frac{a}{2\rho h\delta} \left[\frac{\alpha_m^4 C_{66} (C_{11} C_{22} - C_{12}^2)}{\Delta_{mn}} + \frac{K_{mn}}{B_{mn}} \right]; \quad (24)$$

$$\Delta_{mn} = R^2 [\alpha_m^4 C_{11} C_{66} + \beta_n^4 C_{22} C_{66} + \alpha_m^2 \beta_n^2 (C_{11} C_{22} - C_{12}^2 - 2C_{12} C_{66})]$$

$$K_{mn} = \alpha_m^6 C_{13} D_{11} D_{66} + \alpha_m^4 \beta_n^2 [C_{13} (D_{11} D_{22} - D_{12}^2 - 2D_{12} D_{66}) + C_{23} D_{11} D_{66}] + \\
 \alpha_m^2 \beta_n^4 [C_{13} D_{22} D_{66} + C_{23} (D_{11} D_{22} - D_{12}^2 - 2D_{12} D_{66})] + \beta_n^6 C_{23} D_{22} D_{66} + C_{13} C_{23} X \\
 [\alpha_m^4 D_{11} + \beta_n^4 D_{22} + 2\alpha_m^2 \beta_n^2 (D_{12} + 2D_{66})] \\
 B_{mn} = \alpha_m^4 D_{11} D_{66} + \alpha_m^2 \beta_n^2 (D_{11} D_{22} - D_{12}^2 - 2D_{12} D_{66}) + \\
 \beta_n^4 D_{22} D_{66} + \alpha_m^2 (C_{13} D_{66} + C_{23} D_{11}) + \beta_n^2 (C_{13} D_{22} + C_{23} D_{66}) + C_{13} C_{23}.$$

Егер $C_{13} \rightarrow \infty$, $C_{23} \rightarrow \infty$ болған жағдайда (24) теңдеуден (21) теңдеу алынады.

(20), (22), (23) және (24) теңдеулермен анықталады.

Кирхгоф-Ляв кинематикалық үлгісін қарастырғанда (16) теңдеуі және (17-19) өрнектері өзгеріссіз қалып, ω_{mn} мәні (20) теңдеумен анықталады.

Егер ДОА теңдеулері (17), (18), (19) Флюге теориясы бойынша

$$P_{mn} = \frac{\frac{2\delta h}{a} \rho \omega_{mn}^2}{\alpha_m^2 (1 + \delta_p)},$$

анықталған жағдайда, онда

Мұндағы ω_{mn} мәні (21) теңдеуге сәйкес анықталады.

ДОА анықтаудағы жоғарыда қарастырылған теориялардың қайсысы болса да, жіберілетін қателік негізінен ω_{mn} және P_{mn} анықтағандағы жіберілген қателіктерге сәйкес екендігі байқалады.

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09. The Influence of Transformational Leadership Style on Students' Learning Motivation in UK Universities

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Abstract

This research aimed to investigate the influence of transformational leadership style on university students' learning motivation (i.e. educational learning facilities, flexible leadership approach, good curriculum standard, effective communication, and change management). The data for this paper was collected using non-probability sampling techniques from 120 university students in the UK, who provided insights into their school's leadership and their learning motivation in the classroom. The data collected was validated by adopting Kendall's tau b, Spearman's rho, and descriptive analysis (i.e. mean and standard deviation) using SPSS Statistics. The Results from the findings revealed that perceived students' motivation for change management and leader's responsibility was the transformational leadership style dimension identified by this study. The result reveals that there is a correlation between students' motivation and change management through a transformational leadership approach that was identified. The research further showed that the transformational leadership approach in the educational sector improves students learning motivation and performance. Furthermore, this study elucidates the transformational leadership practices in UK universities to clearly understand how students' learning motivation can be improved for greater academic achievement. It contributes to educational leadership/management studies by describing the correlation between transformational leadership and change management of educational leadership. Finally, this study contributes to educational leadership literature, especially within the UK, since limited studies have examined the influence of transformational leadership on students' learning motivation. Thus, the study suggests that educational leaders should ensure that their curriculum standards, learning facilities, and student performance are often revisited.

Keywords: *Transformational Leadership, Change Management, Students Motivation, UK Universities.*

1. Introduction

The accomplishment of educational objectives and goals has been the most imperative aspect of every existing institution. Thus, researchers are explicit about the qualities of school leaders and the influence of specific leadership styles on student learning motivation in universities. Leadership style can be defined as the approach adopted by a leader to achieve a particular objective. In recent times, many scholars have examined the contributions of leadership and its relationship between academic achievement and student motivation [1]. Studies have stressed that school leadership involves creating a school atmosphere characterized by teacher productivity, student motivation, and an effective leadership style. School leaders' attributes and characteristics determine how students think or feel about their school [2]. Leadership style can either directly influence or hinder student learning motivation and teacher commitment. John and Taylor [1] stated that the transformational leadership style depends on power and relationships. Transformational leadership is an approach that ensures creativity and innovation as part of problem-solving processes [3]. However, transformational leadership fosters changes in individuals and organizational activities. In essence, transformational leaders deal with changes that form values and positive transformation in students learning motivation that may make them prospective leaders. Empirically, Ibrahim [4] identified that the transformational leadership style contributes to high student motivation and improves teachers' work satisfaction. This suggests that the effectiveness of transformational leadership in schools increases the alacrity of teachers and students to put more effort into their basic activities. Furthermore, Slavich & Zimbardo [5] argued that the transformational leadership style generally improves organisational effectiveness and performance. Following this trend, modern educational sectors need to embrace the importance of the strategic approach of transformational leadership, which serves to meet the need of others. Furthermore, it motivates and empowers students to attain a great mission [6]. Hence, the leadership style in the education sector should encourage, inspire, and motivate students to perform effectively. Consequently, leadership effectiveness in today's educational system has attracted the attention of several educational management/ leadership researchers in the past decade. Given that leadership can positively motivate and influence the learning activities of students. Thus, a good leadership style is one core attribute that motivates students to learn more and improve success.

Ankoma-sey & Maina [7] argued that a weak relationship between leadership functions of educational leaders, academic motivation, and the outcome of students are the causes of educational failure. Therefore, educational institutions must be able to operate a robust leadership style to

facilitate students' learning motivation. The transformational leadership approach is a potential concept that would improve students' learning motivation [8]. However, the level at which technological developments are introduced within universities and the academic motivation of students' learning is reducing yearly has caused numerous problems. This is arguably due to ineffective educational leadership to facilitate learning and teaching goals. Therefore, this study examines how transformational leadership style influences students' motivation in UK universities.

1.1. Research Aim

The main aim of this study is to contribute to educational leadership literature by examining, discussing, and demonstrating the contribution of transformational leadership style through change management to improve students' learning motivation. Thus, this paper argued that school administrators' adeptness to change through transformational leadership improves students' motivation to reach higher grades.

1.2. Research Objectives

- To critically analyse the transformational leadership theory for managing change on student learning motivation.
- To investigate the impact of transformational leadership on the academic performance of university students
- To analyse functional attributes of transformational leadership styles on the UK university students' performance.

2. Literature Review

The dynamism of the educational system creates the need for appropriate use of leadership styles that will motivate and increase student performance. Therefore, leadership has been defined in many ways according to the author's perception. For instance, Silcox, Boyd & MacNeill [9] defined *leadership* as a complex that considers the organization's aspirations. In contrast, for Goleman [10], leadership is the process that deals with the vision and motivation of people to meet a common purpose. The ability to perform leadership roles requires effective attributes that will enable a good leader to initiate great ideas for his or her followers. Thus, a good leader's attributes can shape the student's learning motivation to achieve better school results [11]. Given that if the quality of an educational leader is high, the achievement of the students will be high as well [12]. Similarly, Maduka *et al.* [13] states that leadership is the capability of an individual to control, motivate, and coordinate people within organizations to attain specific goals. Therefore, leadership has to do with the ability of leaders to influence a particular group of people to achieve desired objectives [14]. Balwant [15] argued that educational institutions could only achieve their specified objectives when a high relationship exists between educational leaders and students. However, for specific objectives to be attained in educational institutions, good leadership theories must be explored to form a degree of motivation between lecturers and students to

carry out their duties. Thus, various leadership theories such as great man, behavioural, situational, and contingency have been discussed in different studies to ascertain how people develop leadership capabilities [14] [16] [17] [18] [19].

Although empirical evidence has proven that the leadership theories mentioned above concentrate on certain goals, they do not generate detailed information for leaders and organizations to improve students' learning motivation [16]. So, educational leaders need a leadership approach that can enable them to discern issues that may affect students and guide them to improve their learning motivation adequately [20]. Accordingly, suggested that an experienced leader changes his/her approach with groups being influenced depending on the situation and objectives needed to accomplish [17]. Consequently, many educational researchers have been interested in transformational leadership, searching for an alternative way to improve students' learning motivation [21]. Transformational leadership aims to create an environment that motivates students to engage in creative activities, which can lead to novel outcomes [22]. According to McCarley *et al.* [23], transformational leadership inspires people to achieve higher goals, be more creative, innovative and show more concern to keep them motivated.

Transformational leadership impact on students' performance cannot be overemphasized. For this reason, transformational leadership is said to be an ideal leadership approach for educational management and has been identified to foster student performance [24]. It enables students to transcend their self-interest not only for their advantage but for the good of educational development. Traditionally, transformational leadership improves students' learning and teachers' learning experience [25]. Thus, transformational leadership could create a conducive environment that promotes teaching and learning motivation in students [26]. Practically, studies have shown that transformational leadership improves educational performance and students' motivation to learn. Consequently, to identify the correlation between the transformational leadership style of educational leaders on school culture, Asad, Rind & Abdulmuhsin [27] identified a significant effect linking the transformational leadership approach of university leaders and school culture to foster students' motivations. This was also confirmed by Yoo *et al.* [28] that school transformational leadership positively facilitates university students learning culture, which results in school knowledge creation; given that transformational leadership could enable students to identify personal goals and link them to wider educational goals [29]. Kouni, Koutsoukos & Panta [30] explored mixed methods and revealed that students are often motivated when university lecturers act like transformational leaders. Kouni, Koutsoukos & Panta [30] found that transformational leadership's inspirational motivation is believed to positively promote students' knowledge sharing and entrepreneurial behaviour to identify students' entrepreneurial capabilities. Equally, Al-Mansoori & Koç

[31] examined the innovation ability building of engineering students with the transformational leaders' impact and confirmed that educational leaders' transformational leadership approach is greatly related to students and system performance.

The study conducted by Tanuwijaya, Aseanty & Gunawan [32], found that transformational leadership promotes student satisfaction and motivation to study at university. In a quantitative study of 350 students, Omar, Zulazmi & Ladin [33] reported that transformational leadership is substantially and certainly linked with students' employability. The study further argued that educational leaders, teachers, and administrators must showcase inspirational motivation and intellectual stimulation to promote students' employability improvement. Given that educational leadership approach could influence students' learning motivation and employability by exploring transformational leadership practice. Moreover, to describe a strategy through which leadership style could effectively influence school activities, Abu, Nasra & Ara [34] documented that both lecturers and students perform effectively when a transformational leadership style is used. Therefore, transformational leadership is required in the present educational system because it could be used to restructure and enhance the educational management of schools [35]. So, to succeed and thrive in the changing management of the modern environment, it follows that transformational leadership could enable students to build new learning capabilities and competencies to promote intellectual stimulation through inspiration [36]. In this fashion, transformational leaders can operate efficiently in a steady changing of management styles to align with the education system's culture, economy, and development. Traditionally, Harrison [14] asserted that transformational leadership practice adapts to change quickly and brings out people's potential. Thus, transformational leadership is change-oriented and mainly aims for people's intellectual development.

2.1. The Nexus between Change Management and Transformational Leadership

According to Coban, Ozdemir, & Pisapia ([37], p. 130), "organizations that manage organizational change have adapted themselves to changing society, and therefore, become more durable". So, effective change management is imperative in any educational sector to succeed in today's competitive and continuously changing environment. However, an inappropriate transformation of the change management process through leadership in the educational system may lead to educational failures. For instance, identified that the problem of organizational change management is a failure of the leadership style used by their leaders [38]. Change management is the transformation of organizational structure, strategy, and process to meet the needs of people. Change is inevitable, and it involves an individual changing for another using a specific strategy to accomplish intended objectives. The transformational leadership style enhances

people's knowledge and motivation about what is crucial in their everyday organizing. This requires perfect behaviour to change management; hence, educational leaders must be encouraged, inspired, and motivated to perform their duties adequately [39]. Leadership is all about change, and no organization is changed value-free, so all leadership and change management processes involve organizational values that influence the behaviours of every leader [40]. This means that the outcome of changes initiated could be determined by leadership styles adopted in organizations. Unfortunately, some organizations still live in an era where leaders put effort into satisfying their personal needs rather than organizational success. Following this, Ling, & Ling [41] proposed that transformational leadership ensures that leaders and subordinates behave in the interest of both organizations and employees. Change management to transformation varies the structure of an organization and contributes to potential benefits that will restructure the management by introducing new ideas in people. Consequently, Vaccaro *et al.* [3] reasoned that transformational leaders inspire employees to question the organizations' current management operation. This notion agreed with Hoon-song *et al.* [42] assertion that employee engagement is a statistical factor that explicitly links transformational leadership and organizational change management.

To be an effective leader/manager, you must obtain organizational change skills, project management skills, employee management skills, and the ability to control organizational performance [43]. These are components where transformational leadership is effective. Garcia-Morales, Jimenez & Gutierrez [44] propose that transformational leadership functions make positive changes in organizations and workers. Van der Voet [45] states that workers are not passive recipients of change management but are led to be active contributors to the change process. Several scholars have confirmed that transformational leadership is a key driver of change management in successful organizations [46] [47] [48]. Change management is merely concerned with change leadership, which means the process of organizing, coordinating, and controlling strategies to implement change [45]. Transformational leadership modifies this by impacting, motivating, and influencing the behaviours of employees. Change management is very important to organizations, but there is a need for an effective leadership style to be used [48]. Consequently, transformational leadership can be explored to transform organizations by ascertaining the need to formulate a new vision, change, and inspire followers to achieve these missions [3]. Usman [49] studied transformational leadership as a model for organizational change management and identified that transformational leadership is an adequate strategy to achieve organizational change in a dynamic environment. Abbasi [46] examined the link between transformational leadership and change enthusiasm and identified a positive relationship between transformational leadership and change management. Dillon & Manz [50] revealed that transformational leaders are the most

appropriate and effective organizational change managers. The highest level of change management is expected when transformational leaders are committed and engaged in appropriate change behaviours [51] [52]. Also, Bradix [53] identified that transformational leadership is the most actively studied leadership style that transforms and changes an organization's management activities.

2.2. Transformational Leadership in Education

The educational institution operates in a dynamic environment due to technological development, enhancement of social heterogeneity, and competition across the UK educational system [43]. Such changes are inevitable, and they influence inner educational changes that may affect students' learning motivation. Hameiri & Nir [54] stressed that transformational leadership education has an important role in organizing and promoting the educational achievement of students. Thus, a series of empirical research has identified transformational leadership as a model for the educational system, to improve students' motivation in schools [55] [56]. Biesta [57] defined *education* as an act of facilitating learning and acquiring useful knowledge such as skills, culture, norms, and beliefs. Hence, this form of education involves formal, non-formal, and informal, explicitly explaining how and where learning occurs in society. These educational activities are possible with good educational leadership practice, which requires lecturers, principals, and others to foster the learning and activities of students [58]. As a result, schools need transformational leaders in these activities to promote students' learning motivation to a high level of ethics; because transformational lectures could create and put into practice the mission of education [59] [60]. Valentine & Prater [61] suggests that transformational leadership streamlines the organizational system to get the goals and vision of workers to be transformed and their duties to attain the goals. Following this assumption, this study proposed that the school transformation leadership approach would enable educational leaders to continuously evaluate educational performance, adopt appropriate leadership styles that would match school situations, and develop effective curriculum standards of learning. Unfortunately, no research has proven whether educational leaders have the required leadership knowledge and style to foster robust student learning motivation in schools [62]. For this reason, universities leaders could gain from this study and develop transformational leadership skills attested to promote student learning motivations in educational sectors. In addition, transformational leadership stimulates knowledge sharing among students in developing countries [63]; by keeping constant communication and feedback with students. Nicdao [64] identified that through transformational leadership, educational leaders in different organizations could effectively understand students' feelings, beliefs, and cultures to help them achieve goals in their respective schools.

There is a lack of research to prove that transformational leadership promotes students' learning motivation in UK universities. However,

evidence from studies in different countries has confirmed that the transformational leadership approach boosts teachers and students' motivations in educational settings [63] [65]. For instance, a survey study of 378 teachers by Wang [65] revealed that school climate such as innovation and justice climate is extensively impacted by university leaders' transformational leadership in China. Thus, Al-Husseini & Elbeltagi [63] argued that transformational leadership emphasizes students' motivations and achievements by showing enthusiasm, vision for the future, and dedication to cultivating the plan to meet personal needs in Iraq. Questionnaire data from 655 Dutch schools by Beverborg *et al.* [66] showed that transformational leadership style promotes teamwork and maintains teachers' range of teaching in schools. This suggests that university lecturers are transformational in teaching and learning methods [67]. Thus, both lecturers and students could be influenced when transformational leadership is explored by their educational leaders. For instance, Bouwmans *et al.* [68] identified that individual teacher information acquisition and teacher information processing are related to transformational leadership style in schools. This assumes that the more educational leaders explore transformational leadership, the more teachers and students are involved in information acquisition and information process learning activities to improve motivation.

Therefore, the transformational leadership approach could motivate individual students to improve beyond expectation and take responsibility for their everyday learning activities in the education context [69]. Furthermore, transformational leadership goes a long way to transforming teaching practice that is appropriate to positively influence students learning motivation [70]. Similarly, Schunk & Zimmerman [71] proved that motivation is an important mediating variable between transformational leadership style and students' performance. Consequently, Kebede [18] claimed that transformational leadership attributes enrich students' learning motivation through teachers' encouragement and inspiration to achieve higher. However, it is advised that educational leaders adopt transformational leadership to maintain and monitor students learning motivation to improve their performance.

2.3. Student Learning Motivation

Educational scholars have indicated that motivation is one of the main components of learning that could enable students to focus more on school activities. It is also a potential concept to evaluate how far students can learn from academic activities [72]. Hence, motivation is defined in two categories: intrinsic motivation is the individual's internal force or desire to achieve specific objectives. In contrast, extrinsic motivation is the external desire to achieve specific objectives [73]. Brophy [74] argued that the intrinsic motivation of students' learning is more goal-oriented which occurs individually and involves the self-determination of students. Yet, this motivation is difficult to develop in a classroom context without an effective

leadership approach. Despite this, educational leadership's main objective is to elevate effective student learning motivation to improve their performance. Thus, the achievement of this objective requires an appropriate leadership approach by educational leaders because students learning motivation is a principal strategy to improve their academic achievement [75]. The leadership behaviour of school leaders forms the key element that determines the impact of students learning motivation [76]. So, teachers' behaviour in terms of interpersonal communication with students in the classroom could be supportive, directive, and inspirational. In this fashion, Ryan & Deci [77] identified that teacher interpersonal behaviour is positively related to student learning outcomes and motivation. This aligned with Jovanovica & Ciricb ([8], p. 500) assertion that an effective leadership approach "will improve classroom practices, enhance the quality of teaching, student learning and achievement and student engagement as a learning outcome". This suggests that a particular leadership approach connects with students' learning motivations in classroom activities [78].

Therefore, this study will significantly focus on how educational management of schools could improve students' learning motivation by applying an effective transformational leadership approach. This would consider the contribution of transformational leadership through change management in developing students' learning motivation, and the extent to which school leaders' transformational leadership style promotes UK university students' educational achievement. As well as how the functional attributes of transformational style such as maintenance of high educational standards, use of school authoritative leadership power to develop students' knowledge, and students' performance monitored promote student's motivation and performance. This is because educational, transformational leadership practice in schools could continuously impact students' motivation to obtain higher performance, self-efficacy, and employability [76] [79].

3. Research Method

The research will examine how transformational leadership style influences student learning motivation in UK universities. Thus, data were obtained through a quantitative research method due to its suitability to address the research phenomenon. Following this, Neuenschwander [80] argued that the quantitative approach is a well-structured method designed to systematically collect data, manage, and concentrate on formulating the theory inferred inductively. So, a survey study was carried out by disseminating online questionnaires to university students across the UK.

The participants (students) were chosen through non-probability convenience and snowball sampling techniques to access students' opinions quickly. Thus, enabling this study to explore qualified respondents to meet the target population [81]. In addition, participants' gender, qualification, and leadership knowledge were employed as an instrument to elicit independent and dependent variables of this research. The questionnaire instrument consists of 35 items developed based on important information obtained in

the literature with designed research objectives. The participants responded to the question adopting a 5-point Likert options scale from 1 (totally disagree) to 5 (totally agree) and 1 (extremely often) to 5 (not at all often). Out of 150 questionnaires distributed between students through social media, 120 were returned, demonstrating a reply range of 80%. The data arrangement and analysis were conducted using Statistical Package for the Social Sciences (SPSS). After data cleaning and weighting, the mean and standard deviation were considered to generate a descriptive presentation of the class of data obtained. Spearman's rho and Kendall's tau correlation was utilized to ascertain the range of which transformational leadership impacts student learning motivations and change in universities. The effect of school transformational leadership style on academic achievement of students and university performance in the UK (e.g., educational learning facilities, leadership style, communication, students' culture, school standard, and performance evaluation) was studied using descriptive statistical analysis.

Results

Section 1: Descriptive statistics and correlations of participants variables by gender, qualification, and leadership knowledge (See Table 1).

Table 1. Gender disparity among participants.

		Frequency	%	Valid Percent	Cumulative Percent
Valid	Female	66	55	55	55
	Male	54	45	45	100.0
	Total	120	100.0	100.0	

The chart displayed the qualifications of participants that were analysed to determine how well the study met the needs of the targeted respondents. Accordingly, the chart clearly shows that many participants are master's students at UK universities (See Figure 1).

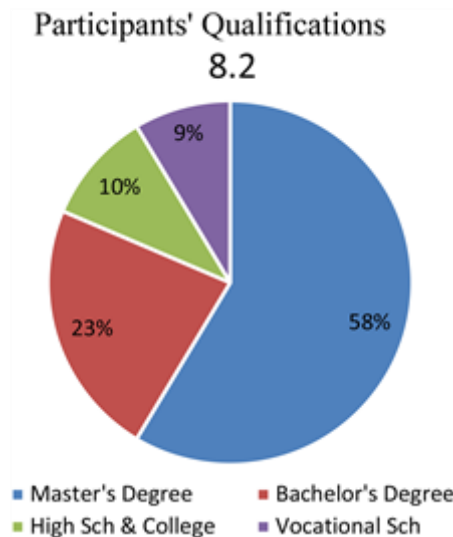


Figure 1. Gender disparity of participants, illustrating the frequency and percentage of respondents based on their gender; as indicated above, 120 valid participants, 66 females, and 54 males show an equal balance of respondents.

Table 2 describing the proportion of variance in students' leadership knowledge level. This analysis indicated that 80% of participants have the required level of leadership knowledge and its attributes, whereas 20% lack leadership knowledge. However, a brief explanation of leadership added to the questionnaire distributed to participants helped them understand all questions and respond accurately.

Table 2. Proportion of variance describing student's leadership knowledge level.

Valid	Leadership Knowledge				
	Knowledgeable	Frequency	Percent	Valid Percent	Cumulative Percent
		96	80	80	80
	New	24	20	23.6	100.0
	Total	120	100.0	100.0	

Section 2:

The *coefficient of change management and students' learning motivation*, the results of the correlational analysis used Kendall's tau b and Spearman's rho ensure the validity of the results that show a significant relationship between student motivation, organizational change management, and the responsibility of a transformational leader to create an effective learning environment. A set of transformational leadership concepts was employed to design the survey instrument distributed to 120 participants. Therefore, perceived students' motivation for change management and the leader's responsibility were the transformational leadership style dimension identified by the findings of this analysis. The table indicates that the correlation is significant at the 0.01 level (2-tailed). The sig 2-tailed level is .000, which reveals a significant correlation between

students' motivation and change management organization; as a result, the relationship is positive at 71.4%, which shows that one variable goes up and down (See Table 3).

Table 3. Analyze the coefficients of transformational leadership theory for managing change on student learning motivation.

Correlations			
	Students' motivation	Change management organization	Responsibility for creating learning environments
Kendall's TauB Students' motivation correlation coefficient	1.000	0.714	0.117
Sig. (2. tailed)	.	0.000	0.543
N	27	27	27
Change management organization correlation coefficient.	0.714	1.000	0.000
Sig. (2. tailed)	0.000	.	1.000
N	27	27	27
(TL) Responsibility for creating learning environments coefficient.	0.117	0.000	1.000
Sig. (2. tailed)	0.543	1.000	.
N	27	27	27
Spearman's rho Students' motivation correlation coefficient	1.000	0.721	0.119
Sig. (2. Tailed)	.	0.000	0.554
N	27	27	27
Change management organization correlation coefficient Sig.	0.721	1.000	0.000
(2. Tailed)	0.000	.	1.000
N	27	27	27
(TL) Responsibility for creating learning environments coefficient.	0.119	1.000	0.000
Sig. (2. Tailed)	0.554	.	1.000
N	27	27	27

**Correlation is significant at the 0.01 level (2-tailed).

Table 4 shows the descriptive analysis of transformational leadership impact and achievement of UK university students. The result demonstrates that four out of six variables analysed have a significant range of values to investigate the influence of educational leaders' transformational leadership on students' achievement in UK universities. Thus, educational performance has the highest mean value with 4.19 and a standard deviation of 0.396, illustrating that transformational leadership style is greatly correlated with students' educational performance. Constant communication and feedback score the second highest mean value with 4.15 and a standard deviation of 0.362, illustrating that communication and feedback are fairly student performance, adopting leadership style according to the situation with a range of 4 to 5 with a standard deviation of 1.427. At the same time, the

mean score of curriculum standards designed to improve students' learning performance was 4.00 as a mixed result of constant communication, feedback, and students' cultural background with a range of 4 to 4. There is a greater difference in how an educational leader adopts their leadership style according to the situation, ranging from 2 to 5, showing that leadership flexibility is a primary component of transformational leadership style, which has a significant impact on the educational achievement of students. Therefore, these results demonstrate that transformational leadership within the educational system promotes student motivation to learn and improves academic achievement.

Table 4. An analysis of transformational leadership at university and how it impacts students' academic performance.

Z						
	N	Range	Minimum	Maximum	Mean	Std. Deviation
Educational performance.	27	1	4	5	4.19	0.396
Learning facilities.	27	0	4	4	4.00	0.000
Adopt leadership style according to the situation.	27	3	2	5	3.96	1.427
Curriculum Standard and Learning Performance	27	0	4	4	4.00	0.000
Constant communication and feedback improve student performance.	27	1	4	5	4.15	0.362
Students' cultural background.	27	2	2	4	3.48	849
Valid N (Listwise)	27					

Based on the mean and standard deviation, Table 5 shows how leaders cooperate to maintain a high level of educational achievement. As shown, there is a significant direct relationship between the transformational leadership functional attributes such as using leadership power to develop student knowledge is 4.74 with a standard deviation of 0.656. The mean of monitoring student performance is 4.00 with a standard deviation of 0. Conversely, the mean for educational performance is 4.19, with a standard deviation of 3.96. These results demonstrated that students are highly motivated when educational leaders collectively share ideas and goals with them. So, there is a strong relationship between transformational leadership with leadership power used by educational leaders to improve student knowledge and educational performance.

Table 5. The table presented the functional attributes of transformational leadership style on the educational performance of UK universities.

Descriptive Statistics			
	N	Mean	Std Deviation
Ensure that the university maintains high educational standards.	27	3.96	0.437
Student knowledge is developed by 3. school authorities using their leadership power.	27	4.74	0.656
Students prefer to be monitored.	27	4.00	0.000
Educational performance. Valid N (listwise)	27	4.19	0.396

4. Discussion and Implications

The results of this research have proven that the educational transformational leadership approach in universities improves students' academic performance. In addition, the results also confirmed a correlation between student motivation, organizational change management, and the responsibility of a leader to create a good learning environment. The outcome of this research is confirmed by the study's results [82]. For instance, the correlation coefficient of students' motivation under the concept of change management showed a direct correlation in all dimensions of transformational leadership on students learning motivation ($R = 71p < 01$). These results are akin to Van der Voet [45] assertion, which argued that change management involves change leadership that organizes, coordinates, and manages strategies to implement changes.

The results of the coefficient analysis of transformational leadership dimensions explored in this study, such as educational performance, learning facilities, leader flexibility, curriculum standard of a school, constant communication, and feedback, have a significant influence on students learning motivation [59] [83]. Thus, this study proposed that adequate implementation and practice of these dimensions could motivate students to learn more and achieve higher educational performance. Given that advanced educational systems need suitable learning facilities, curriculum standards, and a transformational leadership approach flexible in imparting knowledge to students. These results support this statement and are consistent with prior research on transformational leadership that examined the impact of transformational leadership in school [75] [22] [79]. However, unlike other research, this study explored different forms of transformational leadership dimensions that match the school context. It revealed that transformational leadership helps university leaders create a conducive learning environment and adapt to change that stimulates students towards a greater level of inspiration to achieve educational goals. Furthermore, results from the functional attributes of transformational leadership on the

educational achievement of universities exploring components such as co-operating to maintain a high educational standard, school authority using leadership power to develop student knowledge, and student preferring to be monitored have positively contributed to the educational performance of the university. This result shows that students in various schools could engage with teachers collectively to share ideas and suggest ways to achieve their educational goals [84]. Given that transformational leadership flexibility promotes students learning motivation and enables university leaders to use their leadership power to develop knowledge.

4.1. Theoretical Implications

This study generates various contributions to the body of knowledge on educational leadership and management studies by critically exploring the roles of university leaders' transformational leadership style on students learning motivation. Thus, firstly this study confirmed that transformational leadership style was significantly related to student motivation. This research postulated that the more university leaders are transformational, the more students are motivated to study harder. Transformational leaders proffer important goals and shift students' affairs from their self-interest to collective goals. Secondly, this study proposed a new dimension of transformational leadership in educational settings which includes co-operating to maintain a high educational standard, professional development, design of curriculum and assessment within the needs of the student, and use of leadership power to develop knowledge, which is positively related to students' motivation. Furthermore, transformational school leaders tend to help teachers understand that a school's objectives can be attained and at the same time improve students' learning motivation.

Hence, it arguably ponders these dimensions as a variable when studying the relationship between transformational leadership and students' motivation. Furthermore, considering that students learning motivation is directly related to transformational leadership, which served as an implication to improve their performance. This study also provides possible explanations of participants' responses high on the transformational leadership style attribute that enhances students' motivation. This evidence is consistent with the assertion that effective actions of university leadership style improve students' performance [39]. Thus, educational leaders should ensure that their transformational leadership approach motivates both academic staff and students to concentrate on the institution's desired objectives and goals.

4.2. Practical Implications

Transformational leadership style builds strong confidence in individual students and inspires their university leaders to foster school changes. For these reasons, educational leaders who adopt transformational leadership effectively could significantly improve student learning motivation and accomplish educational goals. Practically, the results of this research are very important in university settings because the dimensions of

transformational leadership used in this study provide school leaders with the mechanisms through which students can be motivated. In addition, the transformational leadership style provides a medium through which university leaders and students can share ideas to develop a vision that gives a clearer understanding of educational goals. Therefore, sharing ideas with the lecturers will help students assimilate the educational goals and equip them with new changes implemented in the universities. Transformational school leadership involves developing students' knowledge and individual teachers; by transforming the university leaders to give individual needs, professional development opportunities, and support towards innovative ideas. These activities enable a good communication strategy that creates positive ideas and suggestions that would continuously lead to students' development and change management practices within universities [85].

5. Conclusion, Limitations, and Directions for Future Research

This research has revealed the transformational leadership approach as the key leadership style that brings out the vision, individual support, intellectual stimulation, and technological development as a vehicle that transports educational mission to the desired destination. Thus, this study argued that effective transformational leadership explored in the university's context could impact and influence student learning motivation. However, empirically, this study has some limitations, which require further study; firstly, the research examines the influence of transformational leadership style on student learning motivation. Hence, further study should investigate the influence of other leadership styles such as transactional leadership, authoritative, democratic, and laissez-faire leadership on student motivation. Secondly, this study only examines university students; therefore, future research could study the influence of transformational leadership on teachers' job commitment. Finally, this research focused on only universities; further study should also focus on both colleges and public sector organizations in the UK.

Conflicts of Interest

The authors declare no conflicts of interest.

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10. Biopsychosocial Impact of *Lymphaticovenous* malformations on Children and Their Parents: Emphasizing a Multidisciplinary Approach

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Abstract

Introduction: *Lymphaticovenous malformations (LVM) are benign congenital anomalies of the venous and lymphatic systems, frequently presenting as complex masses in the head and neck region of children. While the clinical features of LVM are well-documented, there is a lack of comprehensive studies addressing their holistic impact on affected children and their families.*

Objectives: *This qualitative study explores the physical, psychological, and social challenges faced by children with head and neck LVM and the emotional and financial burdens experienced by their parents. It also evaluates the effectiveness of a multidisciplinary approach in managing these challenges.*

Methods: *Over seven months, data were collected through monthly multidisciplinary team (MDT) clinics, bi-monthly tele-clinics, and continuous email communication. The MDT included interventional radiologists, surgeons, psychologists, physiotherapists, nurse specialists, and administrative staff. Additional specialists were consulted as needed. The study focused on children's physical symptoms (appearance concerns, pain, infections, bleeding, heaviness, tongue involvement), psychological and social issues (bullying, self-esteem, social isolation, school absenteeism), and parental concerns. Management strategies and their outcomes were also documented.*

Results: *Children with LVM experienced significant distress due to visible deformities, chronic pain, and recurrent infections, leading to social isolation, bullying, and low self-esteem. Parents reported constant stress over their child's well-being, concerns about social interactions, and financial strain from taking time off work for care and medical appointments. Interventions—including surgical procedures and*

interventional radiology treatments like sclerotherapy, counseling, laser treatments, and camouflage techniques—resulted in reported improvements across physical, psychological, and social domains.

Conclusions: *LVM significantly impacts the biopsychosocial well-being of both children and their parents. A multidisciplinary approach is essential for effective management, addressing not only the medical but also the psychological and social needs of affected families. Future studies with larger, multi-center cohorts are recommended to further validate these findings and explore new therapeutic strategies.*

Keywords: *Lymphaticovenous Malformations, Multidisciplinary Care, Psychosocial Impact.*

1. Introduction

Lymphaticovenous malformations (LVM) are benign congenital anomalies of the venous and lymphatic systems [1]. These malformations are part of a broader category of vascular anomalies, which are classified by the International Society for the Study of Vascular Anomalies (ISSVA) into vascular tumours and vascular malformations. Occurring during the development of the vascular system, they are generally present at birth and grow with the child but are often unnoticed until symptoms manifest. According to the literature, their incidence in children is estimated to be 6% across all benign tumors, with 60% presenting as complex masses in the head and neck region [1] [2].

These malformations can be exacerbated by trauma, infection, and hormonal changes, leading to severe functional and aesthetic impairments that profoundly affect the quality of life of affected individuals [2]. Despite well-documented symptomatology and presentation, there remains a gap in comprehensive studies that address the holistic impact of LVM on both children and their families.

The primary objective of this study is to explore the impact of LVM on children and their parents from symptomatic, physical, psychological, and social perspectives. Additionally, it aims to provide insights into the emotional and financial burdens faced by parents. Ultimately, this study seeks to understand these challenges while highlighting the importance of a comprehensive, multidisciplinary approach to management.

2. Methods

This study employed a qualitative design to explore the impact of lymphaticovenous malformations (LVM) within the head and neck region on children and their parents. Data collection included in-clinic evaluations during multidisciplinary team (MDT) clinics, held three times per month over seven months, with an average of seven patients seen per clinic. Additionally, structured follow-up data was gathered bi-monthly through tele-clinics, and further insights were collected through continuous email communication over a one-year period. This open communication channel allowed parents to reach out with concerns regarding acute episodes and the management of LVM-related issues; on average, four emails were received per week, with approximately 25% of these addressing socio-

psychological impacts. Data from emails was systematically categorized by concern type and reviewed for recurring themes, ensuring reliability. All collected data were anonymized and securely stored in accordance with hospital guidelines.

The multidisciplinary team comprised various specialists, each contributing specific expertise essential to a comprehensive care approach:

- **Interventional Radiology:** Responsible for radiological diagnoses, sclerotherapy, embolization, and guided biopsies to manage LVM.
- **Plastic Surgery:** Conducts clinical examinations and assessments, performs surgical excisions when indicated, manages complications, and provides LASER treatment as appropriate.
- **Psychology Team:** Offers support to both children and parents, addressing the emotional and psychological impacts associated with LVM.
- **Genetics:** Identifies genetic backgrounds, advises on genetic testing, and recommends specific genetic panels based on family history and phenotype.
- **Oncology:** Oversees medical management in cases where findings from genetic testing indicate an oncological approach.
- **Additional Specialties:** These include ENT, orthopedics, gynecology, general surgery, ophthalmology, and pharmacy, which join the MDT as needed to address unique clinical concerns.

Data collection targeted children's physical concerns (appearance, pain, infections, bleeding, heaviness, tongue involvement), psychological concerns (bullying, self-esteem, social isolation), and social concerns (school absenteeism, participation in physical activities, quality of life); relevant parental concerns were also documented. Management strategies were also recorded and correlated with the aforementioned concerns.

Children were excluded from the study if they had vascular anomalies not classified as lymphatic malformations or combined *lymphaticovenous* malformations (LVM) according to the International Society for the Study of Vascular Anomalies (ISSVA) classification. In this classification:

- **Vascular Malformations** are divided by vessel type: lymphatic, venous, arteriovenous, and capillary malformations. Lymphatic malformations (LM) and combined lymphatic anomalies, such as LVM, were the study's primary focus.
- **Vascular Tumors**, which include lesions with cell proliferation such as hemangiomas, were excluded as they do not align with the structural nature of vascular malformations.
- **Additionally**, complex combined malformations—those involving multiple types of vessels—were eligible for inclusion only if lymphatic involvement was identified, as in *lymphaticovenous* malformations (LVM).

Other exclusions applied if data available included only information unrelated to the impact of LVM on children and their parents, if families did not consent to participate, or if they were not involved in MDT clinics or tele-clinics.

3. Results

The qualitative analysis of the impact of LVM on children and their parents revealed significant physical, psychological, and social challenges as shown below.

3.1. Impact on the Child

From a physical point of view, the most reported concern was the appearance of the malformations, which often led to distress and impacted the child's self-esteem. Chronic pain, Recurrent oozing, and infections were also common, often exacerbated by infections or minor physical trauma. Heaviness of the malformations sometimes led to discomfort and difficulty in physical activities. In cases where the tongue was involved as seen in **Figure 1**, children experienced a metallic taste and difficulties in eating.



Figure 1. Child's tongue with a significant *lymphaticovenous* malformation, leading to visible enlargement and texture irregularities. This physical manifestation contributed to notable psychosocial challenges, as reported by the child. Peers at school often commented on the appearance, saying "it does not look normal." The child expressed feeling more comfortable during the COVID-19 pandemic when mask-wearing was prevalent, as it provided a way to cover the malformation.

Following with the psychological and social challenges most children faced bullying and negative social reactions due to their appearance, leading to significant stress and worrying. Often, this was reported alongside social isolation and low self-esteem. The visibility of the malformations further compounded these issues, as children were frequently subjected to staring and unwanted attention. School absenteeism was another major consequence, driven by both physical and psychological factors.

3.2. Impact on Parents

Parents of children with LVM also faced significant emotional and psychological challenges. The most reported one was the worry about their child's appearance and the potential for bullying, which resulted a constant source of stress to the parents. Parents also reported concerns regarding their child's social interactions because of LVM. Finally, parents also mentioned having to take time off work constantly to care for their children

and attend medical appointments, leading to loss of income which adds to the stress toll.

3.3. Management Strategies

As a consequence of such concerns, some children underwent surgical procedures to manage the malformations. These surgeries aimed to reduce the size and symptoms of the malformations but were not always curative. Interventional radiology, including procedures like sclerotherapy, was used to address the vascular components of the malformations. From a non-invasive point of view children underwent counselling and support groups, to help them cope with the emotional and psychological impacts of LVM. Laser treatments were also used to manage the appearance and symptoms of the malformations. Finally, camouflage techniques were employed to improve the children's self-esteem and reduce social stigma. All the patients and parents reported improvements across all domains following such interventions.

4. Discussion

This study aimed to explore the multifaceted impact of *lymphaticovenous* malformations (LVM). The findings highlight significant physical, psychological, and social challenges experienced by the affected children and their families, each of these will be discussed in turn with reference to the literature.

4.1. Impact on the Child

From a physical point of view symptoms such as pain, recurrent infections, and the visibility of malformations, align with existing literature on the subject. LVMs often lead to chronic pain and recurrent infections, which significantly affect the quality of life of affected individuals [1] [3]. The visibility of these malformations also causes distress, as noted by authors who reported that the aesthetic impact of LVMs can lead to considerable psychological strain [2] [4].

The psychological and social issues highlighted in the study are in line with other research which studied the effect of other visible chronic health conditions in children [4] [5]. A meta-analysis that evaluated the reasons behind bullying found that children with visible craniofacial malformation are at the highest risk of victimization [5]. Although, the reasons for this were not completely clear they hypothesize that it might be related to not meeting the beauty standards of other peers, as facial appearances are highly impactful in social interactions [5]. Social isolation and low self-esteem are also prevalent, emphasizing the need for psychological support in managing these conditions [4].

4.2. Impact on Parents

Our results suggest that parents of children with LVM face significant emotional and financial burdens. Parental financial difficulties due to time off work are a common theme in the literature, especially in those who have children with chronic health conditions [4] [5]. This difficulty is further compounded by a constant worry regarding their child's current and future

wellbeing, which highlights the importance of providing care for both parents and children [4] [5].

4.3. Multidisciplinary Approach

The effectiveness of the multidisciplinary team (MDT) approach is well-documented in existing research, which demonstrates improved patient outcomes with minimal complications in the management of conditions like abdominal lymphatic malformations [6] [7]. MDTs are crucial in managing rare conditions because they offer comprehensive care that addresses both medical and psychosocial needs [6]. This holistic approach has proven particularly beneficial in managing *lymphaticovenous* malformations (LVM), as highlighted throughout this paper. The coordinated efforts of surgeons, psychologists, and other specialists ensure that all aspects of the condition are managed effectively.

4.3. Limitations and Future Research

The main challenge faced by this study was maintaining consistent follow up periods across all patients. This tends to be a common issue within qualitative research papers evaluating chronic conditions. Additionally, the small sample size within the context of a single centre limits the generalizability of the findings. In the future studies should assess a larger variety of patients across different centres. Additionally, they could focus on exploring management specific outcomes of newer therapeutic approaches for LVM. Finally, the study did not employ a validated scale to quantitatively measure the psychological impact on children. It is recommended that psychological assessment scales be introduced in clinical settings.

Although there are limitations to the generalizability of the results, these still have some practical implications. An MDT approach may need to be adopted when managing LVM to ensure holistic care of physical and psychosocial needs is provided. As shown throughout this paper, these conditions can have a significant toll on both parents and children's wellbeing. Hence, empathy and effective communication are key when helping families navigate management options associated with LVM.

5. Conclusion

This study highlights the importance of a multidisciplinary approach when managing LVM, a condition which has a significant impact biopsychosocially in both patients and parents alike. The findings align with the scarce literature available and provide a basis for future care recommendations.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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11. Augmenting the Quality Teaching is Crucial for Teachers

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Summary

The given article considers how much quality teaching is crucial in contemporary life, at the same time, the authors highlight what makes quality teaching really so. The role of the modern teacher in teaching is underlined in the work, some techniques, methods and ways of qualitative teaching from the works of world experts and educationalists are focused on as well.

“Teach Like a Pirate: Increase Student Engagement, Boost Your Creativity, and Transform Your Life as an Educator” [1]

“Education is the most powerful weapon which you can use to change the world” wrote Nelson Mandela. In line with the Kazakh educator, teacher, publicist, translator, expert in Turkish studies, linguist and politician Ahmet Baitursynov, “How much a person needs a tongue, ears... education is needed so much as well” Russian teacher, writer, one of the founders of scientific pedagogy Konstantin Ushinsky said a teacher is a teacher only when he constantly improves his knowledge, and when he stops learning, searching, he stops being a teacher.

The large systematic changes to educational standards will produce social returns in citizens' health, wealth, and well-being.

Kazakhstan government regularly presents its strategic plan for education reforms going into the future. The state's head has focused on the significance of providing the students with high quality education that will become expedient and advantageous for the future of the country. [2]

Further innovations in education are prescribed in the recently approved National Development Plan through 2025 as well. “Decent education is a national priority,” the document reads. The priority implies “the evolvment of human capital to fulfill the state's modernization's new course.” Kazakhstan's officials set the goal of reducing the gap in the quality of education between the major cities and the regions by providing educational institutions with the latest equipment and professional staff. [2]

We, teachers, should try our best when training greatly demanded in the labor market engineers who are able to easily climb the career ladder as well as to contribute in the national economy advancement and own country's prosperity.

It goes without saying that life puts forward its own requirements, therefore, universities' teaching staff should be ready for going with the flow of time.

Quality education empowers individuals to evolve all of their skills and abilities to achieve their potential as mankind and society members. Harvard education expert Tony Wagner studies what parents and teachers must do to advance the capacities of the young generation to become innovators. In line with the given educationalist, making of the youth who will change the world, at the same time, creating innovators is significant for the present-day teachers. Hence, we, teachers, need to look for the ways in which we motivate our learners and to build a better classroom culture.

Let's consider what "teaching" and "quality" stand for. Based on Macmillan English Dictionary the mentioned terms are 'The job of a teacher; a career in teaching', 'the quality of something is how good or bad it is'; a high standard; a feature of a thing, substance, place etc.' As for qualitative, 'concerning the quality of something' [3].

"Higher education is a key economic and social priority in the global arena. Many countries have sought to advance reforms aimed at increasing access, promoting greater educational quality, and ensuring financial responsibility and sustainability" [3]

According to the expert, successful school reform effort cannot ignore the fact that improving teaching quality is of the utmost importance. [4]

When all learners develop skills and concepts at high levels and believe that they are capable of learning anything given the right amount of effort, high-quality teaching has occurred. [5]

Surely, it is challenging to comprehend 'quality in teaching' phrase's meaning without clarifying first of all what it stands for.

"Qualitative teaching is the art of science and technology of impacting quality (valuable, rewarding, effective) time-invariant knowledge and skills. Qualitative teaching can be accomplished by a well-motivated teacher in a conducive and rewarding environment. It does not come inexpensively. It requires much dedication and improvising." [6]

Currently, much attention is being paid to the quality of teaching, Therefore, teachers strive to be aware of the best ways and approaches related to qualitative teaching; they look for innovative ways in order to launch them into the educational process, in the result, to achieve the set goals before them in teaching.

Unquestionably, reaching the above-mentioned goals is not easy, also, challenging. As for the educationalists, teaching is a complex set of practices that draw on teacher's beliefs regarding learning, their prior experiences, pedagogical knowledge as well as their commitment and personality.

The role of teachers is crucial in our society. Teachers just do their best to give the best values to their learners, they encourage the young generation to be good at many things, help young people to become universal citizens, competitive specialists and great contributors to the

prosperity of their Motherland. Of course, to implement all these tasks teachers need really good qualities as educators. Alongside that, they should master up-to-date methods to carry out the fixed objectives before them during the study process.

Let's consider some methods, ways of qualitative teaching as well as what makes teaching qualitative from the viewpoint of researchers, scientists, experts and educationalists.

Definitely, every teacher is unique in their ways of teaching, almost all of them strive to be student-centered. They take into account their students' interests as well as the content of discipline they are teaching. With the purpose to be successful in teaching, instructors consider the audience's peculiarities to make the study process much more effectual, fruitful and resultant. Teachers are aware of the fact that each approach related to teaching has advantages and drawbacks. For this reason, they highlight the best techniques, which are more adequate, acceptable exactly to his/her learners. Consequently, teachers are pleased with the results of their hard work when they achieve what they want, when they make sure that the methods selected by them work.

In accordance with the expert, there are many productive, efficacious methods in teaching. [7] The author enumerates a lot of them, here are just several ones:

- Student-centered discussions (it empowers the learners to be involved in mutual communication) [7]
- Oral questions (this helps the classes to be more engaging and interesting)
- Demonstration (instead of just giving an oral explanation of a subject, the teacher produces enough materials or proofs to make things clear)
- Class projects (working on a project improves their critical thinking, collaboration, communication and self-management skills)
- Posters (to free the learners of the boredom from studying just theory, to enhance students' ability to develop information from a subject and then, visually present it for an audience)
- Student teachers (students take up the role of teachers, this method is meant to develop research and presentation skills)
- Classroom activities (to keep students active and engaged, the given student-centered approach provides them with a productive learning experience; individually or team-based)
- Think Pair Share (to develop teamwork among the students, they work in partnerships to solve a problem or a puzzle related to a subject)
- Role-playing (this technique allows students to explore realistic situations as part of their learning process, they can act according to specific instructions)
- Case studies (this teaching tool is a great way to showcase the application side of a theory or the subject concept to real-life situations, a

contextual analysis of a subject gives the students a better learning experience rather than just memorizing what's given in textbooks)

- Brainstorming (students are taught on how to get ideas onto paper, everyone can contribute to the free flow of ideas with possible answers to the puzzle)

- Cramming (to memorize large amounts of data or information in a short period of time, students are given easy codes or shortcuts to remember a list of items or the order of an activity)

- Problem Tree (an effective tool that is used to teach all the possible causes and effects of a concerned problem)

- Hands-on (students are engaged in physical assignments or activities while learning)

- Hands-off (teachers urge the students to study independently by challenging them and brainstorming, instead of just answering their questions, they are asked to find out answers with proper research) [7].

All the enlisted strategies are really exciting and student-centered; most of them we apply in our regular lessons to make the classes more alive and fruitful.

Based on the author, "In a student-centered approach to learning, classrooms move from direct instruction to a more community-driven environment, one which supports student empowerment, conversations, critical thinking skills, independence, and problem-solving techniques. In student-centered classrooms, the change begins with the teacher. Student-centered learning strategies do require and involve students in the overall planning process, implementation, and assessments." [7]

The educationalist says "A bad teacher will complain about the tools. But a good teacher will make every situation a learning experience, with or without adequate provision of tools." [8]

"Qualitative teaching and teaching methodology (including communication and skills) influence the effective teaching and learning outcomes."

The source highlights the requirements for qualitative teaching.

- Knowledge of subject matter [9]
- Knowledge of human development and learning
- Adopting instructional materials
- Multiple/innovative instructional strategies
- Classroom motivation and management
- Communication skills
- Instruction planning skills (lesson plan/notes)
- Assessment of pupils'/students' learning
- Professional commitment and responsibility
- Co-operation (students and parents) [9]

In line with the expert, the choice of teaching and learning method, for teachers and for students, influences the teaching and learning processes. What is tested determines what gets learnt, and how it is tested impacts how

it is learnt. Assessment does not only inform students about their achievement, assessment in itself is a prerequisite for quality learning. [10]

"Quality teaching is necessarily student-centered; its aim is most and for all student learning. Thus, attention should be given not simply to the teacher's pedagogical skills, but also to the learning environment that must address the student's personal needs: students should know why they are working, should be able to relate to other students and to receive help if needed." [10]

"A teacher should always have instructional objectives for each lesson and chapter. These instructional objectives lead to learners' effective learning. Instructional objectives are statements of observable and measurable actions that students should be able to perform after learning the content." [11]

The educationalist confirms that teachers should plan various activities based on the lesson with the purpose to keep students attentive throughout the class. For instance, in small group exercises, the instructor at some point during a class tells the students to make groups of two or three and complete and solve the given task or problem. Once the students have finished their tasks, the teacher can call them one by one or in small groups to present what they have learned. [11]

"Students can learn analytical, critical, and creative thinking skills through active learning exercises."

Therefore, we, teachers of English, always look for the most alive, effectual, interesting activities, role-plays and games for each group to make learning easier and fruitful. Especially, our learners, who study the technical English, prefer roleplaying different situations at production, such as conducting meetings to troubleshoot issues according to the agenda, before holding the meeting, the team executes much work, owing to the leader the authorities are delegated among the team members, positions are appointed, to do this, firstly the group studies what each post's functional duties are, what the employees are responsible for, who reports to whom, etc. Surely, while getting prepared for similar role-plays, our students learn by heart the meeting and presentation language that is significant to implement the given task. Alongside, they try to be polite, helpful and supportive towards each other as they remember that these skills are very needed in the future career to get on with colleagues, to effectively communicate to achieve the common goals of the company they work for, also, our learners comprehend how much it is important to master various skills necessary when they start working by their profession after graduating from the university. They grasp such skills as problem-solving, critical thinking, verbal and written skills, teamwork, planning and projects implementation abilities, skills of quick response in emergencies, leadership and other skills.

To teach qualitatively, we regularly study the innovative approaches of domestic and overseas educationalists and experts in methodology. Owing

to the mentioned professionals' rich experience and their ways of teaching, we have a good opportunity to make our classes really qualitative.

Teachers and quality teaching are considered to be the major elements at schools as well as at higher educational institutions. To implement effective and productive teaching, instructors are to be confident, with skills that motivate and encourage their class, and have their own ways of conducting the lessons depending on the group peculiarities in order to select appropriate teaching materials to see the work results.

To sum up, in today's competitive world, teachers should be ready for fast changes of the time, accordingly, they should be able to adopt state-of-the-art teaching methods that lead to providing the qualitative teaching. This is the requirement of the modern era; the given requisite leads all the teachers to constant searches to find out which teaching style suits them and their subject area.

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12. Декоративно-прикладное искусство казахского народа в современном дизайне

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Декоративно-прикладное искусство казахского народа имеет вековые традиции, историю, занимает особое место в культуре народа и является одной из значимых составляющих национальной культуры, неисчерпаемым источником идей для внедрения в профессиональную практику дизайнеров.

Изучение традиционного искусства народа имеет большое воспитательное, коммуникативное и образовательное значение, т.к. влияет на эстетическое развитие личности, прививает любовь и уважение к своей культуре, его сохранение, возрождение технологий необходимы для будущих поколений.

На протяжении многих веков степные мастера создавали уникальные предметы искусства, которые дошли до наших дней, но многое, к сожалению, утрачено. История казахского ханства сохранилась в письменных источниках, но большинство ценностей материальной культуры хранятся в собраниях музеев других стран, в основном российских. Только с приобретением независимости у ученых появился доступ и возможность изучения сохранившихся в музеях Европы и Америки предметов прикладного искусства казахов [1, стр. 53].

Весь жизненный уклад казахского народа пронизан творчеством, оно неотделимо от быта, его красота, гармония и смысловая составляющая ясно передает нам синтез его духовных черт, характера и мировоззрения.

Традиционные виды казахских ремесел:

- изготовление узорных войлоков – кииз, түскииз, текемет, сырмак;
- ткачество, пэчворк – қурак корпе;
- ворсовые, безворсовые ковры – кілем, тыкыр кілем, алаша;
- вышивка - кесте;
- плетение циновок – ши;
- изготовление женских ювелирных украшений из серебра, золота, меди, бронзы;
- художественная обработка дерева, металла, кожи и кости;
- изготовление керамических изделий, орудий труда, музыкальных инструментов и воинских доспехов.

Орнамент – особое явление в цивилизации, первый шаг человека к образному мышлению, позволивший ему выделиться из природы. Окружающая природа, его красота и многообразие веками вдохновляли мастеров на творчество и находили воплощение в богатом орнаментальном искусстве, нет ни одного предмета обихода или одежды, где не используются орнаменты [4, стр. 154].

В декоре изделий применяются геометрические, зооморфные, астральные, растительные и антропоморфные мотивы орнамента, в которых образы живой природы тесно переплетаются с отголосками древних верований и космогонических мифов. Каждое изделие народного мастера — это синтез практической, художественной и духовной стороны национального бытия [3, стр. 5].

Подтверждением высокого уровня искусства народа является обнаруженная в конце 1960-х годов бесценная археологическая находка - захоронение сакского царя, ставшие впоследствии символом Казахстана под названием "Золотой человек", которого еще называли «казахским Тутанхамом». Золотые украшения из короны древнего правителя степей – крылатые кони-тулпары, – стали частью национального герба Республики Казахстан, а скульптура "Золотого человека" установлена на площади Независимости в Алматы. Всего на территории Республики Казахстан обнаружено пять подобных воинов [5, стр. 21].

Еще одним историко-культурное наследием является национальная одежда, ее всестороннее изучение знакомит с традициями, обрядами, условиями жизни народа. Своеобразие национальной одежды казахов обусловлена кочевым образом жизни и близостью к природе. В качестве сырья в ней использовались материалы животноводства - шерсть животных: верблюжья, овечья, козья. Из шкур верблюдов изготавливались легкие, теплые шубы, из верблюжьей пряжи вязали зимнюю одежду, из овчины также шили шубы и легкие

сапоги. Из козьей и овечьей шерсти пряли рукавицы, валяли войлок для изготовления различных теплых вещей [2, стр. 15].

Многие виды и образцы древней одежды до нас не дошли и были утрачены. Сегодня мы изучаем их из сохранившихся образцов в музеях, из полотен художников, зарисовок путешественников. Необходимо отметить значительный вклад в изучение, сохранение культурного наследия казахов советских художников, – Е. Клодт, который сделал зарисовки казахов в национальной одежде (1930 г.), художник М. Баст зарисовал бесценные археологические находки национальной одежды, считавшиеся утерянными, найденные в древних захоронениях. Также необходимо отметить труды М.В. Горенина, который изучил и зарисовал одежду народов, заселявших Казахстан в древности – саков, кипчаков, кимаков. Эти исследования определили эволюцию одежды казахов и дали возможность на их основе создавать новые коллекции [1, стр. 528].

Один из основных видов декоративно-прикладного искусства казахов – это войлок, который занимал особое место в бытовой жизни кочевников, как самый доступный и удобный в использовании материал. Его широко применяли еще древние саки. В эпоху, когда кочевое скотоводство стало преобладающим видом хозяйствования, сформировался типичный набор кочевого быта: походные кибитки, разборные шатры и шалаши, крытые войлоком, вооружение и конское убранство, всадническая и повседневная одежда, обувь и многое другое. Валяние кошмы у кочевников отличалось особой выразительностью декоративных решений, многообразием технологий и способами исполнения [6, стр. 13].

В настоящее время использование войлока претерпевает настоящий бум, красивый, теплый и практичный материал становится все более популярным. Современные дизайнеры и мастера используют его для изготовления различных изделий в национальном стиле – одежда, головные уборы, аксессуары.

Каждая эпоха переживает «течения» моды, в которой отражаются социальные, культурные, политические и идеологические изменения, характеризующие суть данной эпохи, что позволяет потомкам лучше осознать ценности данного периода.

Сегодня стремительно развивающаяся глобальная медиасреда, оказывает влияние практически на все сферы жизнедеятельности людей и привела к поликультуре, стиранию граней идентичности, традиций. Глобализация и процессы интернационализации определяют характер отношения человека с миром и как следствие стирают грани идентичности и принадлежности человека к какой-либо культуре. Мир стал более открытым в коммуникативном, культурном, информационном понимании и модные тенденции распространяются стремительно. По внешнему облику и одежде современного человека

сложно определить его принадлежность к какому-либо этносу или носителем какой культуры является.

Для Казахстана, как многонациональной страны, где в 2024 г. по официальной статистике проживают 124 национальностей, не было никаких предпосылок к монокультуре, замкнутости и поликультура не явилась феноменом. К тому же за период семидесятилетней истории советской эпохи одежда многих народов, населявших огромную страну - бывший Советский Союз перетерпела европеизацию, национальный колорит и стиль применялись во многом лишь в сценической одежде. Но, несмотря на все годы перемен, индустриализации, социально-экономических кризисов, идеологической пропаганды казахскому народу удалось сохранить свое традиционное искусство, донести его до наших дней во многом благодаря труду ученых, историков, этнографов, мастеров народно-прикладного искусства. Некоторые изделия прикладного искусства приобрели новые формы, новый вид.

Сегодня, отечественные дизайнеры применяют в своих коллекциях казахские орнаменты, вышивку, кожу, войлок, другие материалы и элементы народно-прикладного искусства. Многие из молодых казахстанских дизайнеров получили признание на международных конкурсах и успешно реализуют свои изделия.



Рисунок 1. Коллекция в этностиле казахстанского дизайнера Айи Бапи.



Рисунок 2. Коллекция в этностиле казахстанского дизайнера Айдархана Калиева.

В Таразском университете имени М.Х. Дулати на базе кафедры «Дизайн и индустрия моды» разрабатываются и воплощаются в жизнь различные виды современной одежды на основе этнических мотивов. Цель – сохранить и продолжить национальные традиции в новом духе, популяризовать национальную одежду и орнаменты, сделать ее модной, востребованной.

В костюмах используются натуральные материалы – войлок, кожа, национальные орнаменты, вышивка. Ежегодно студентами, магистрантами кафедры под руководством опытных преподавателей выполняются курсовые работы, магистерские диссертации, изготавливаются коллекции сценической, повседневной одежды с применением казахского орнамента, элементов народно-прикладного искусства. При кафедре функционируют учебно-научно-производственный участок, театр моды, студенческие кружки. Работы обучающихся принимали участие во многих международных, областных и республиканских конкурсах, занимали призовые места (рис. 4.). Студенты используют элементы народно-прикладного искусства, созданные своими руками.

Войлочный материал изготавливается вручную. Для этого сухая шерсть укладывается на поверхность стола, обрабатывается мыльным раствором и валяется вручную в разных направлениях для скрепления волокон. Под воздействием мыла, также после уплотнения волокна удлиняются, но при сушке волокна стремятся прийти в исходное состояние, происходит усадка полотна примерно до 30%. Поэтому необходимо заранее рассчитать размеры готовящегося полотна. (Рисунок 3).

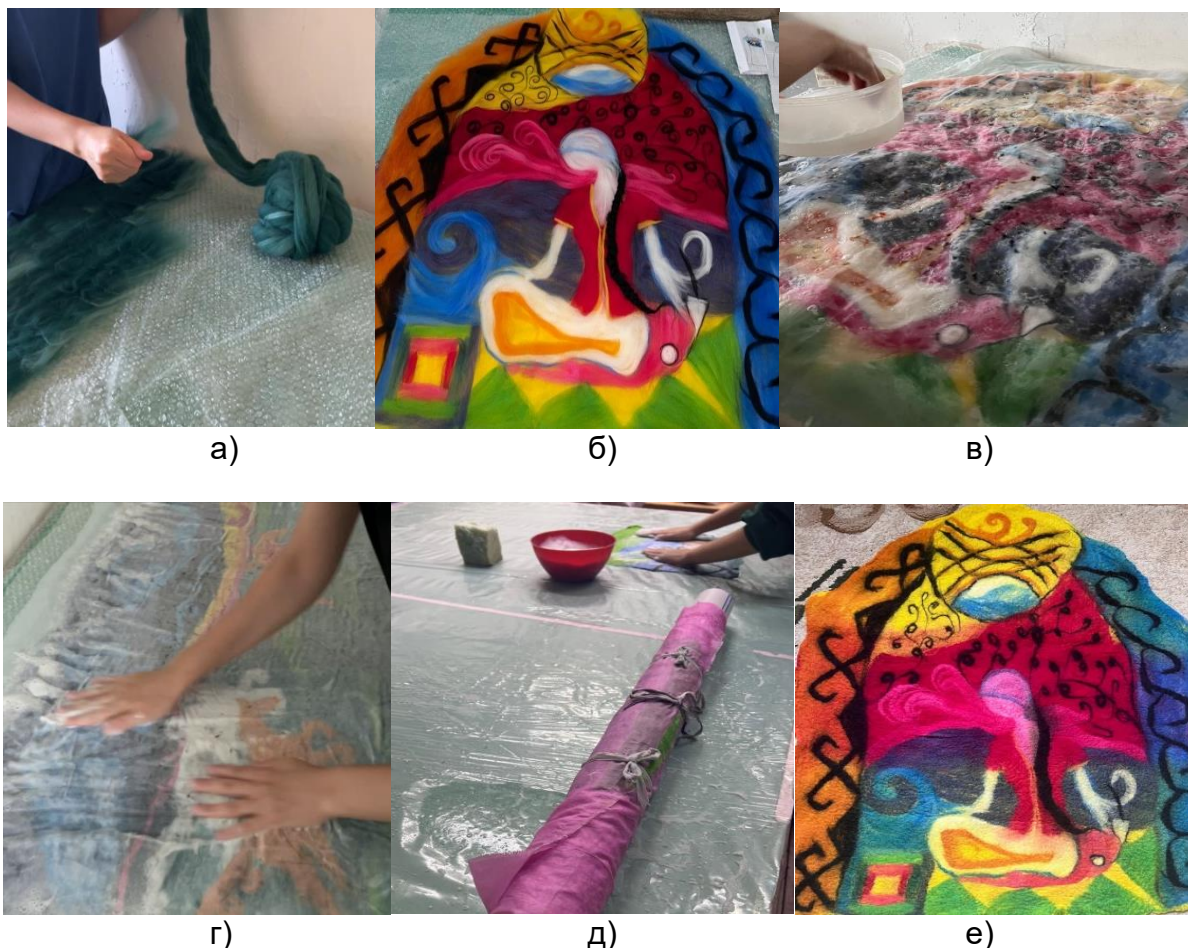


Рисунок 3. Технология валяния.

а) разложение сухой шерсти на столе; б) формирование рисунка на волокнистом слое; в) обработка мыльным раствором; г) ручное валяние; д) уплотнение; е) готовое полотно.



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б) дипломные работы студентов, - коллекция «Нур-биби», 2023 г., коллекции «Томирис», 2024 г.

Рисунок 4. Творческие работы студентов.

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SECTION I / СЕКЦИЯ I

ECONOMIC AND MANAGEMENT SCIENCES / ЭКОНОМИЧЕСКИЕ И УПРАВЛЕНЧЕСКИЕ НАУКИ

1.1. Analysis of Changes in the Structure of Employment and Professional Qualification Requirements in the Era of Digitalization of the Economy

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In the article the consequences of digitalization of the economy for the labor market and the personnel training system are examined. It is shown that under the current conditions, we can talk about the cardinal nature of transformations in the professional and educational spheres. At the same time, the main problem is the unprecedented high speed of the changes taking place. The labor market has been experiencing a decline in manufacturing professions and the growth of the service sector for a long time, but recently the situation has been aggravated by the rapid decline of "traditional" professions with the simultaneous emergence of new ones. At the same time, even for the preserved professions, the qualification requirements for employees have undergone a significant change. This situation has created corresponding challenges for the education system, which in its current form has proved unable to cope with the tasks assigned

to it. Today, the Kazakh education system needs to solve two problems simultaneously: to organize streaming training of specialists whose competencies correspond to the changed needs of the market, and to modernize technologies and teaching methods in accordance with new trends. At the same time, those educational institutions and people who will not be able or unwilling to rebuild their activity taking into account modern requirements will soon have no place in the educational environment.

The modern economy is increasingly moving towards digitalization – the widespread introduction of advanced technologies of the latest generation (information, communication, robotics, artificial intelligence, etc.) into economic activity, completely changing the usual business processes. It can be argued that digitalization is a key factor in the transformation of the social structure of almost every country in the world, affecting all spheres of economic and social life. In this regard, the question arises how its consequences will manifest themselves in the future, how deep they will be for both states and the average person. Among the many aspects of this issue, an assessment of the impact of digitalization on the labor market and the personnel training system deserves special attention.

Accordingly, the purpose of the study is to analyze the impact of digitalization of the economy on the labor market and the system of training professional personnel. At the same time, due to the fact that the effects of digitalization have significantly increased recently, it is also necessary to consider the latest trends in changes in professional qualification requirements for graduates. During the research, both theoretical and empirical materials and methods were used, as well as theoretical and applied materials contained in the works of domestic and foreign scientists and specialists.

The analysis of scientific works allows us to conclude that the issue of the relationship of scientific and technological progress with the structure of employment and the education system has always been given sufficient attention. So, back in 1998, Hannah D. for the first time drew attention to the challenges created by digitalization for higher education [1]. Later, T. Clark pointed out the importance of the field of education for the formation of the knowledge economy and showed the deep contradictions between the modern economic system, the economic structure and technological challenges [2]. Olssen M. and Peters A. the mechanism of the influence of technological changes on the forms and methods of education has been revealed [3]. Has U. She considered the latest trends in the transformation of the labor market under the influence of digitalization [4].

Among domestic and foreign researchers working in this direction, it is necessary to single out such authors as Tebaev Zh.Zh., Zagiparov N.G. [5], Buganova A.A., Umirzakov S.Y., Nurpeisova A.A. [6], Shatilo Yu.E. and Kopkova ES, who investigated the impact of digitalization processes on employment and unemployment in the economy [7], as well as Bodrunov S.D., Demidenko D.S. and Plotnikov V.A., who studied the impact of

automation and the resulting reduction in employment on the professional training of specialists [8]. Later Belyaev G.Yu. He analyzed the threats facing the education system of Kazakhstan in the context of digitalization [9], and Ivanov V.G., Kaibiyainen A.A. and Miftakhutdinova L.T. considered the problems of education reform in the context of digitalization [10].

In addition, the work used the results of monitoring universities conducted by the Committee for quality assurance in education of the Ministry of education of the Republic of Kazakhstan, as well as the authors' own research on the employment of graduates of economic specialties [11].

According to an analytical report by the Mackenzie company, between 400 and 800 million people may be unemployed in the near future [12]. However, unlike in previous periods, when job cuts were not so widespread, when laid-off workers had a chance to stay working at the same enterprise (in the same organization), or at least in the same industry, now the reduction is more and more irreversible. The most striking example of such influence in the Republic of Kazakhstan is the development of electronic taxi ordering services ("InDrive", etc.), which in large cities today have actually killed the profession of a taxi dispatcher. Other examples include the professions of a librarian, a typist, a bookstore employee, as well as activities related to printed publications. A very large number of people working in these fields do not have any career prospects today. The scale and speed of change is such that retired workers often have no alternative but to change their qualifications.

On the other hand, the emergence of new technologies is accompanied by the emergence of new professions. Although today the number of jobs created as a result of digitalization is not yet comparable to the number that disappears as a result of the same process, this phenomenon in itself is very significant. At the same time, it has a number of distinctive features from similar processes that took place earlier.

Aware of the challenges posed by digitalization, leading countries are taking the necessary measures to improve their educational systems. For example, in the United States, improving education has been one of the priorities of public policy for more than fifteen years [13]. It should be noted that in Kazakhstan this issue received its attention only in 2017 [14].

An important factor is the speed of the changes being made. Digitalization and the introduction of new technologies accelerates all processes without exception. However, the education system often remains unnecessarily inert, which leads to its lagging in the context of adaptation to new conditions. The direction of progress is such that more and more operations, actions and procedures are performed almost instantly. In a developed society, this becomes an unspoken standard. In this light, the "classical" educational system turns out to be too slow.

Summarizing the above-mentioned processes that occur in the market structure, the following challenges for the education system can be outlined (table 1).

Table 1 - Consequences of the digitalization of the economy and challenges for the education system

The consequences of digitalization	Challenges for the education system
Overall acceleration of management and production processes, movement of goods and provision of services	The time cycles that the existing education system lives on are proving to be too long
Uncertainty of technology development: it is difficult to definitely predict what production technologies will be in ten years	The difficulty in predicting technological development leads to the fact that it is difficult to make prospective requirements for students and students
The massive spread of such a format as remote work destroys the usual ideas about the profession and workplace	The modern education system (higher and secondary) is strictly tied to the "classical" ideas about work and profession
Changing the structure of the economy, a decrease in industry and an increase in the service sector	Reducing the need for vocational education in previously sought-after specialties
The emergence of new professions and the expansion of the list of skills of average workers	The need to organize professional development and retraining

The educational phenomenon generated by digitalization is as follows. On the one hand, over time, each person will increasingly need constant professional development, obtaining a sought-after profession, and access to high-quality information. Almost any employee at the moment is faced with the need to constantly improve their qualifications, study, and acquire new skills. On the other hand, "classical" educational formats will become less and less in demand.

In general, it can be said for sure that the need of each person to maintain their level of competitiveness creates a stable demand for high-quality educational services. Education must meet, first of all, the criterion of prospects.

The content and format of training in a particular specialty should be such that, upon graduation, the acquired knowledge remains in demand for some more time.

It is necessary to be aware that there are whole areas of activity that, due to digitalization, in principle have no prospects. At the moment, many educational institutions in the Republic of Kazakhstan are training students in professions that will soon be in little demand on the labor market.

The following areas can be identified in which reforms of the education system should be implemented in the context of the digitalization of the economy:

- updating the list of specialties and introducing a mechanism for quick editing of this list in the future;
- reduction of training time in specialties that have felt the strong impact of digitalization;
- compulsory teaching of key digital competencies;
- development of distance education;

- modularity of training.

The modern education system should be built as a multi-level structure aimed at training leaders in their competencies by forming an up-to-date set of theoretical and applied knowledge among students. It is extremely important that the education system be developed by educational organizations together with leading companies. In fact, basic education today should be developed on the basis of corporate programs and be focused on the practical application of the acquired knowledge. However, the realities of today are such that no more than 6% of university graduates demonstrate good practical skills in their specialty [15].

This situation can be corrected by increasing the participation of business representatives in the educational process. For example, in some foreign universities, the proportion of teaching practitioners reaches 50%. However, this in turn raises the question of changing the wage system in educational organizations.

The development of distance education should be a priority. At the same time, at the initial stage, distance learning programs may not have the character of a full-fledged higher education, but rather be formed in the form of applied online training courses that ensure that students receive the narrow-profile knowledge and skills necessary for employers. The system of online courses and lectures from teachers of leading universities has already successfully proved itself abroad. At the same time, according to experts, the number of people using various online resources for education and professional development has doubled over the past year.

The modern education system is waiting for such rapid and drastic changes that those people (institutions) who cannot (or don't want to) rebuild will simply have no place in the educational environment. The upcoming changes are a serious challenge for government agencies and education workers.

At the same time, it is also impossible to ignore existing challenges. Hypothetically, in each country there is an opportunity (depending on the available reserves) to "preserve" the existing state of affairs through direct and indirect state support for ineffective educational institutions, subsidizing training in specialties that will not be in demand on the market. Such a model of state policy in the educational sphere has a number of extremely negative consequences. First, the later the education system is reformed, the more significant the consequences of such transformations will be.

Secondly, such "conservative" educational sphere will constantly train graduates who have no prospects in the labor market. Thus, the success of the "restructuring" of the education system in the era of digitalization largely depends on how quickly such a "restructuring" will take place.

One of the mandatory elements of the state social policy is the fight against unemployment. Until today, the main tool of such a policy has been the constant desire to create additional jobs. In the current conditions, the main goal of public policy should be a new information policy in the field of

employment and education – full and comprehensive human awareness of really sought-after professions and skills (in strict accordance with the volume of reasonable, proven demand for these professions in the future) will be the main mechanism that will bring relations in the triangle into a state of equilibrium “education system – labor market – people”.

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1.2. The Mechanism of Digital Transformation of Small and Medium-Sized Entrepreneurship

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At the present stage, in the context of the complex digitalization of the economy, the issues of ensuring the processes of digital transformation are becoming particularly relevant and practical. Digitalization of the economy becomes possible only if small and medium-sized enterprises (hereinafter referred to as SME), providing about 25% of Kazakhstan's GDP, are included in these processes. The digital transformation of SME forms the basis for the digitalization of not only organizational, but also regional and

national economic systems. At the same time, the SME sector has the greatest potential in building digital change. This fact is due to the fact that SME are the most flexible participants in the economy, have a wide innovative potential, and are mobile in terms of decision-making, objectively adjusting business entities to the current realities of the market. By 2025, the SME sector in Kazakhstan will account for about 40% of annual GDP according to target indicators, which shows the importance of the digital transformation of small and medium-sized businesses, its high contribution to the formation of a digitally competitive economy [1].

The relevance of the issues of digital transformation of small and medium-sized businesses is due to the fact that there are no necessary mechanisms based on which SME will be able to effectively level modern risks and threats, resolve existing contradictions. During the period of digital transformation of SME, it is important to take into account the current state and prospects for the development of the domestic technology market and provide the necessary incentive benefits from the state [2].

Digital transformation is the result of a comprehensive systematic introduction of digitalization tools into the activities of domestic companies in order to achieve predetermined, well-founded goals and effects. As U.Y. Blinova, N.K. Rozhkova, D.Y. Rozhkova correctly note, today there is no unified approach to defining definitions of digital transformation in national economics [1]. This is due to the fact that various major structures present their own vision of digital transformation, understanding it as the presence of motives, the transformation of the business model, the construction of new channels of communication with customers, the organization of unique digital products, the construction of production activities, the introduction of digital technologies, etc. Such differences indicate the importance of taking into account the needs of the business itself (including its features, predetermined by the size, form of management, financial, material and human resources, industry affiliation, etc.) when implementing the stages of digital transformation.



Figure 1 – Indicators of the index of digital transformation of small and medium-sized businesses according to the methodology of the NAFIG analytical center
 Note – Compiled by the authors based on the source data [4].

Turning to Figure 1, we emphasize that by the end of the three quarters of 2023, the index of digitalization of small and medium-sized businesses reached 52 percentage points, which is 4% higher than in 2022. The increase is observed due to the improvement of such integral assessments as information security, employee cybergramme, software import substitution, and hybrid work format. At the same time, the distribution of SME by the level of digital business transformation shows that most of them account for high and medium levels of digitalization – 16% and 72%, respectively. A positive factor is that only 12% are among the SME with a low digitalization index [5].

To clarify, in this study, the digital transformation of SME will be understood exclusively as a business change system based not only on the introduction of digital tools such as the Internet of Things, big data, artificial intelligence, 5G networks, etc., but also on the transformation of the traditional business model, obtaining potential effects from the introduction of the presented technologies. The key basis of digital transformation, according to the described definition, is precisely the introduction of technologies along with the creation of an effective management mechanism that supports the reorganization of the business model and takes into account the current state of the external and internal environment of SME.

The mechanism of digital transformation of SME is a set of elements of a management system that affects such fundamentals as regulatory support, financial resources, motivating factors, barriers, availability of infrastructure, accessibility of technologies, a system of end effects, as well as including management tools, functions and methods. In addition, this

management system should also take into account the possibilities of tactical and strategic planning as the basis for the implementation of management activities. In this case, the strategy will establish long-term benchmarks, targets and related processes; tactics will act as a management tool at the current stage of digital transformation, will allow taking into account the organizational state, will become a more practically oriented element consistent with strategic guidelines. Let's consider the basics that form the mechanism of digital transformation of small and medium-sized businesses:

1. Regulatory and legal support. It is presented in the form of a system of laws, guidelines, Resolutions, methodological recommendations and local internal organizational documents that contain methods of direct and indirect regulation of transformational processes.

Regulatory support for digital business transformation covers not only current guidelines and approaches to the introduction of digital technologies, but also actualizes issues of information security, storage, collection and transmission of information as the main resource when using digital technologies.

Along with this, the authors emphasize that today legislation in the field of digitalization of the economy is at the stage of active improvement, where the minimum foundations of digital transformation are defined, digital rights are established, and some problematic elements in the use of digital technologies are clarified [6]. This fact is the primary basis for the organization of transformational processes, since it reveals the rights and obligations of SME in the implementation of digital technologies. At the same time, when forming the mechanism, it is necessary to take into account that legislation is a dynamic category that constantly reacts to the challenges and threats of modernity. In this regard, at the present stage, the issues of digital transformation of small and medium-sized businesses are put on a par with reforms in the field of import substitution.

2. Resource provision. It represents a set that determines the maximum possibilities of digital transformation, since it covers: human resources (management and staff, competencies and readiness for digital transformation, experience); financial resources (cash flows that can be redirected to the implementation of digital transformation projects of SME); material and technical bases (available technologies, raw materials base); intangible assets and others (patents, proprietary software, licenses, etc.).

In this research, I.M. Pozharitskaya determines that resource provision has the ability to form competitive advantages in the digital transformation of a business, since it allows you to correlate the current capabilities of the company with the prospects achievable through the implemented technologies [7].

3. Stimulating and motivating foundations. They include factors determining the motives for the introduction of digital technologies and the basis for the implementation of these motives in the actual practice of business functioning. According to E.G. Pashkovskaya, the digital

transformation of SME is based on the possibilities of obtaining additional benefits and preferences, for example, tax and financial [8]. Along with this, the potential advantage gained from the use of digital technologies can be a stimulating factor of digital transformation.

4. Existing barriers. According to N.V. Mityaeva and O.V. Zavodilo, the barriers of digital transformation are identical to the modern problems of digitalization. The authors note that the key problems on the way to digital transformation can be considered through the prism of human resources, financial resources, technology availability, misunderstanding of the final prospects of digital transformation, unavailability of target consumers, etc. [9].

5. The system of final effects. The allocation of end effects as one of the elements of the mechanism of digital transformation of SME becomes the basis for the creation of the entire management system. In this case, the system of effects is considered not only as a goal, but also an indicative indicator characterizing the effectiveness of digital business transformation. Agreeing with the opinion of M.P. Galimova, we note that the readiness of enterprises for digital transformation directly depends on the emphasis placed and understanding of the components of organizational transformation formed from the results of the implementation of prospects [10]. At the same time, the inclusion of end effects in the model can be variable, considered from two positions.

Firstly, as a result of using a specific set of technologies and gaining benefits from their implementation. In this case, the SME entity relies on existing technologies, focusing specifically on expanding the possibilities of their use.

Secondly, as a target indicator for the introduction of digitalization tools: in this scenario, digital transformation is carried out to achieve certain goals, for example, to enter new markets, improve the quality of after-sales services, etc.

6. Tools, functions and controls (including the planning system). These elements of the digital transformation mechanism are a supportive framework that ensures the flow of transformational processes.

- tools should be understood as special auxiliary solutions (usually software) that allow you to accumulate functions and controls, analytically support decisions, etc.;

- functions define a whole system of fundamentals, such as forecasting, planning, management itself, analysis and monitoring, controlling, etc.;

- management tools – represent the specified components of the implementation of management functions; for example, it can be a management methodology (Agile, traditional management, Scrum, etc.), which defines a set of methods and techniques for managing digital transformation.

Thus, taking into account the system of described components of the digital transformation of small and medium-sized businesses, a generalized structure of the corresponding mechanism was proposed, presented in Figure 2.

The presented mechanism is built taking into account the prospects of digital transformation of the entire national economic system by achieving three levels of results:

- transformation of a specific economic entity;
- transformation of the regional economic system;
- formation of the transformational potential of the national economy of the Republic of Kazakhstan.

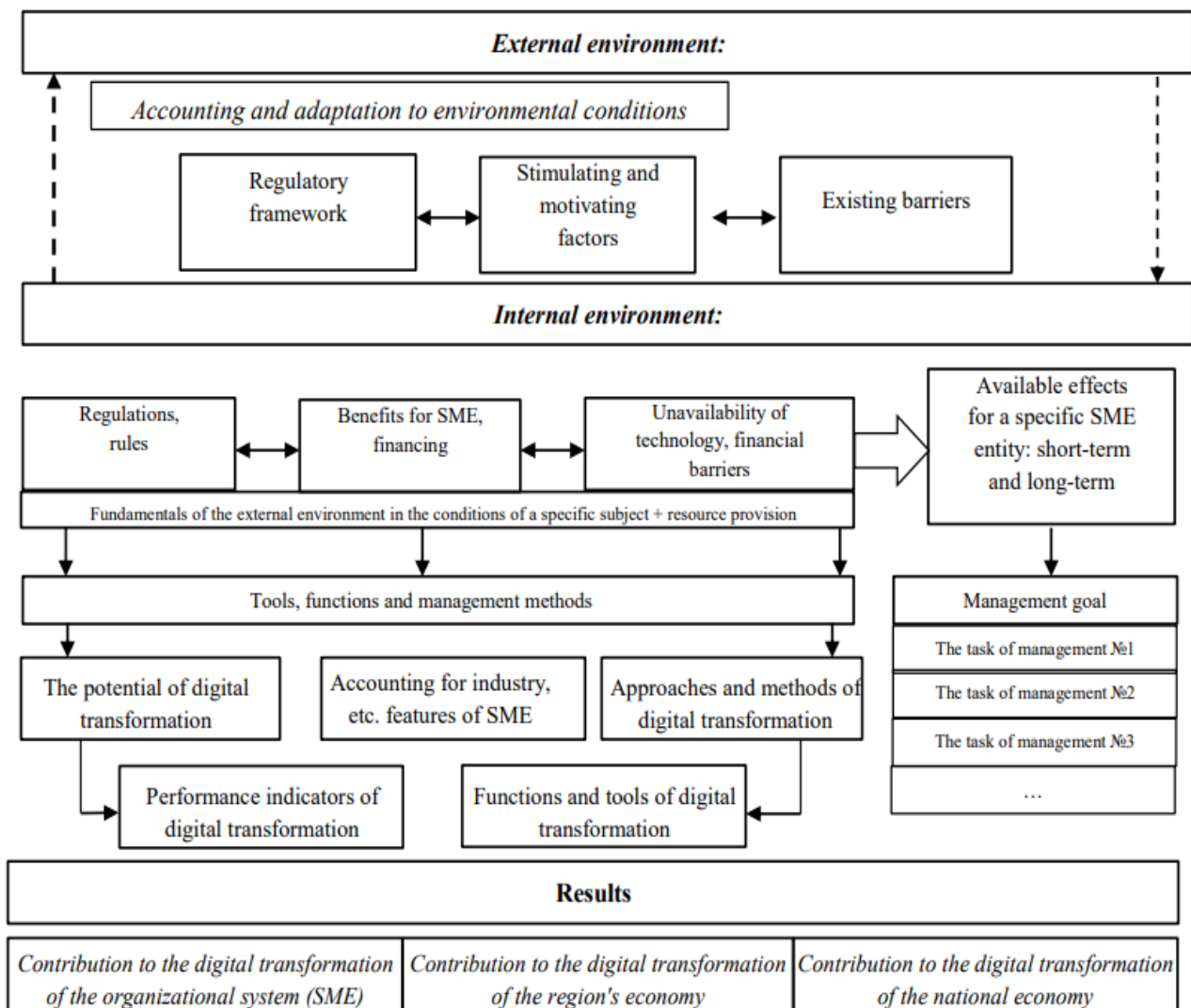


Figure 2 – The mechanism of digital transformation of small and medium-sized entrepreneurship

Note – Developed by the authors

The mechanism of digital transformation of small and medium-sized businesses includes the external environment, which combines the regulatory framework (Federal laws, regulations, guidelines), stimulating and motivating factors of digital transformation (benefits, tax preferences, direct

and indirect measures to support SME), existing barriers, restrictions, potential risks and threats (unavailability of technologies, financing of transformation, security problems and others). The external environment has a direct impact on SME and creates conditions for transformation.

The internal environment reflected in the mechanism represents the results of the influence of the external environment on organizational features: business model, processes, management and organizational structure, interprets external conditions to meet the needs and limitations of a particular organization during the period of digital transformation. The assessment of the external environment carried out by the management apparatus in interaction with SME generates accessible effects for a particular entity, both short-term and long-term. At the same time, it is important to regularly take into account changes in the external environment: dynamically developing regulatory and legal foundations of digital transformation, existing incentives and motives created at the external level, existing and emerging barriers. This approach allows us to interpret external influences on the level of the internal environment of the company, to specify a specific set of operating conditions, based on which the vector of action of the entire management mechanism is set.

It should be clarified that the digital transformation management system for small and medium-sized businesses includes such elements as: available effects on short- and long-term prospects, management goals and objectives based on prospects, tools, functions and management tools (digital transformation) selected taking into account the sectoral and other characteristics of a small and medium-sized business. The organizational features of management establish their own indicators of the effectiveness of digital transformation, based on the available potential, specify a specified set of functional and instrumental foundations, formed through the adoption of certain approaches and methods of the digital transformation mechanism.

Thus, based on the results of the study, conclusions were drawn:

1. The digital transformation of small and medium-sized businesses should be understood exclusively as a system of intra-organizational business changes based not only on the introduction of digital tools, but also on the transformation of the traditional business model, obtaining potential effects from the introduction of the presented technologies.

2. A management mechanism that supports the reorganization of the business model and takes into account the current state of the external and internal environment of SME is a key basis for digital transformation. At the same time, the mechanism must include such elements of the internal structure as: regulatory support, incentives and motives, resource provision, barriers, a system of effects, tools, functions and management tools.

3. The proposed mechanism for the digital transformation of small and medium-sized businesses is built taking into account the prospects for the digital transformation of the entire national economic system by achieving three levels of results, namely: the transformation of a specific business

entity, the regional economic system and the formation of the transformational potential of the economy of the Republic of Kazakhstan.

The prospects for future research are related to the implementation of attempts to practically test the presented mechanism of digital transformation of small and medium-sized businesses on the example of a specific region or industry.

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1.3. Budget Planning: Theoretical and Practical Aspects

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In the article the problems of budget planning from the standpoint of its theoretical justification and practical application are examined. The features of budget planning methods used at various stages of economic development are considered.

The socio-economic development of the Republic of Kazakhstan and ensuring its financial stability depend not only on the availability of sufficient financial resources, but also on the quality of their management, on the active and widespread introduction of modern budget planning methods into financial management practice.

Budget planning is the most important component of financial planning, subject to the requirements of the financial policy of the state. Its economic essence consists in the centralized distribution and redistribution of the value of the public product and national income between the links of the financial system on the basis of the state socio-economic development program of the country in the process of executing budgets and extra-budgetary funds of various levels [1].

Budget planning, as part of socio-economic planning, is aimed at achieving the objectives of sustainable territorial development, and as a type of financial planning - at strengthening the financial stability of the country [2, p. 23]. The practice of budget planning in Kazakhstan indicates that the need for financial authorities to improve budget planning systems is extremely high. This is reflected in the need to quickly and reliably generate a variety of options for calculating the budget plan, analyze information from various sources, and ensure budget transparency.

An important characteristic in budgetary practice is the quality of budget planning, which is one of the key factors in the effectiveness of the functioning of the public finance management system [3, p. 170]. The quality of budget planning determines a number of fundamental conditions, which should include:

- firstly, the economic conditions associated with the level of socio-economic development of the relevant territory;
- secondly, the legal conditions characterized by the legislative consolidation of income sources and expenditure obligations;

- thirdly, methodological conditions, assuming the existence of a unified methodology for planning income and expenses with appropriate software.

It is in the process of planning and executing the budget that the main task of the economy is solved – to obtain the maximum amount of benefits in conditions of limited resources, and rational volumes and their ratio are an effective tool for influencing the economy, since, by forming priorities and the structure of budget expenditures, the state implements a policy of socio-economic development. At the same time, the quality of budget planning of expenditures largely depends on the developed and applied methodological framework.

One of the main methods of cost planning is the normative method, characterized by the fact that when using it, budget indicators (planned) are calculated on the basis of various norms and standards for the formation and use of budgetary funds, based on the characteristics of production and non-production spheres. It ensures the stability and continuity of budget planning, but requires a rational organization of the regulatory framework, which assumes the unity of norms and standards at all levels and planning periods; the choice of an effective system for the formation and use of norms and standards; ensuring the progressiveness of norms and standards based on the application of sound calculation methods [4, p. 51].

The improvement and development of mechanisms and instruments of budgetary policy in the process of implementing reforms in the economy of Kazakhstan has led to a number of fundamental changes in budgetary practice [5].

Firstly, the reform of the budget classification and its approximation to the requirements of international financial reporting standards, the introduction of a budget accounting plan integrated with the budget classification, based on the accrual method and accounting for costs by functions and programs.

Secondly, the inclusion in the long-term financial plan of an annual allocation of allocations between budget planning entities for three-year period ("rolling three-year period") shifted forward by a year.

Thirdly, the introduction into practice of the budgetary process of departmental targeted programs of an intersectoral nature with clearly formulated and quantifiable performance indicators.

Fourth, the transition to the allocation of budgetary resources between budget managers and budget programs, depending on the planned level of achievement of their goals within the projected long-term budget volumes, the introduction of a result-oriented budgeting mechanism.

As a result of improving the organization of the budget process and in order to achieve the efficiency of using budget funds, the results-based budgeting (RBD) method was introduced into the practice of budget planning. RBD should be considered as a system that is based on strategic

planning and includes the allocation of limited budgetary resources depending on the set priorities.

The active development of the RBD is associated with the introduction of the practice of forming an analytical allocation of budget allocations for state programs using the program-target management method.

If we compare article-by-article and program-targeted budgeting, we can identify the following differences. Firstly, in line-by-line budgeting, control is exercised over resources, in program-oriented budgeting - over results.

Secondly, with article – by-article planning, planning is carried out “from what has been achieved”, with program-targeted planning, the result is planned.

Thirdly, with article-by-article planning, the distribution of costs is carried out by ministries and departments, with program-oriented planning - by the main directions of state policies.

In its most general form, result-oriented budgeting can be represented as a system of budget formation and execution, which reflects the relationship between budget expenditures and achieved results. At the same time, as part of the transition of the budget process from “management of budgetary resources” (costs) to management of “results”, the main emphasis is placed on increasing responsibility and expanding the independence of participants in the budget process within the framework of medium-term benchmarks.

It is important to note that within the framework of the concept of “resource management”, the budget is formed by indexing the existing expenses with a detailed breakdown by budget classification items of the Republic of Kazakhstan. As a result, this approach, while observing strict budget constraints, ensures a balanced budget and the implementation of budget projections. However, the expected results of budget expenditures are not justified, and budget management is reduced to monitoring the compliance of actual and planned indicators.

In turn, within the framework of the concept of “results management”, the budget is formed based on the goals and planned results of public policy. Budget allocations are clearly linked to functions (services, types of activity), and when planning them, special attention is paid to substantiating the final results within the framework of budget programs.

At the same time, budget administrators are expanding their independence and responsibility, setting long-term rolling allocation limits with their annual adjustments within the framework of the medium-term financial plan. The total amount of allocations for the performance of certain functions and programs is formed, the detailed use of which is carried out by administrators of budget funds, monitoring and subsequent external audit of finances and performance results are carried out, the assessment of the activities of administrators of funds is based on the results achieved.

It should be noted that the advantage of the result-oriented budgeting method is a flexible approach to the allocation of budgetary resources

according to the functions of the state, taking into account the priorities of economic and budgetary policy, as well as reflecting the social significance of the results ("expected immediate" and "final") use of funds [6].

At the same time, modern budgetary practice indicates that the multivariance of the results of using budget funds determines the need to justify the differences between these results within the framework of the budget process. In addition, it is important to substantiate the assessment of the achieved results by both quantitative and qualitative indicators. Here we clarify that the main requirement for them is measurability and comparability.

The justified directions suggest the need for systematic and consistent implementation of budget decisions, ensuring control over the results. The most effective from the point of view of compliance with these conditions is the use of a program-target method involving the implementation of a system of interrelated activities involving the necessary financial support.

The following features are characteristic of program-oriented financing:

- for the purposes of socio-economic development, the impact is carried out by implementing a set of measures that are interrelated in terms of deadlines, performers, directions, and resource provision;
- the impact on solving a specific problem is carried out purposefully;
- program-targeted financing is of an intersectoral and inter-territorial nature.

The implementation of the program-target principle is aimed at consolidating strategic goals and the whole set of measures to achieve them within the framework of government programs. State programs are planned to cover all areas of activity of executive authorities and most of the budget allocations.

Thus, the modernization of planning methods generally contributes to improving the reliability of medium-term budget planning, taking into account the priorities of socio-economic development of the state.

At the same time, the problem of further streamlining the system of budget planning of expenditures, increasing the degree of implementation of budget planning tools in the real budget process remains particularly in demand. One of the most important priorities of any State is the implementation of a budgetary policy aimed at creating optimal conditions for the State to implement its functions through the budget.

One of the most important priorities of any State is the implementation of a budgetary policy aimed at creating optimal conditions for the State to implement its functions through the budget. At the same time, the fundamental goal of forming a budget policy is to solve the economic and social problems facing the state. At the same time, at each stage of development, the purpose and objectives of budget policy are specified under the influence of external and internal factors.

In 2022, by Decree of the President of the Republic of Kazakhstan dated September 10, 2022, No. 1005, the Concept of Public Finance Management of the Republic of Kazakhstan until 2030 (hereinafter – CPFM)

was approved, the main purpose of which is to ensure financial stability, promote high-quality and sustainable economic growth [7].

The CPFM contains new approaches to the following main tasks:

1. Ensuring the balance of public finances by defining a set of budget rules: basic and auxiliary. The main budget rules include the rule on guaranteed transfer from the National Fund and the rule on expenditures of the republican budget. The rule on non-oil budget deficit, the rule on net assets of the state, the rule on debt and others will be introduced as auxiliary types of budget rules. These rules are also aimed at ensuring the accumulation and limited use of financial resources in the National Fund.

2. Strengthening the revenue side of the budget by eliminating inefficient tax incentives, expanding the tax base, and strengthening administration.

3. Improving the efficiency and economic impact of allocated budget funds through the introduction of individual elements of the "block" budget, cost review, the use of a mechanism for assessing the economic effect of expenditures on budget investments and subsidies, synchronizing the timing of the formation of conclusions based on the results of the assessment with the budget formation processes, improving the system of inter-budgetary relations, public investment policy, ensuring accountability and accountability budget expenditures, quasi-public sector reform.

4. Ensuring debt sustainability provides for measures to strengthen monitoring of the internal and external debt of national operators, state-owned enterprises and enterprises in communal ownership, development of tools for assessing and forecasting debt sustainability, expansion of the list of quasi-public sector entities for which the maximum limit of external debt is determined, development of the internal market of government securities.

5. Increasing the transparency and openness of the budget process by increasing the effectiveness of transparency tools.

6. Automation and digitalization of the budget process through the improvement and integration of information systems.

It is expected that the implementation of the CPFM Concept will lead to the following results:

- reduction of the non-oil deficit from 9,8 % in 2021 to no higher than 5,0 % of GDP in 2030;

- reduction of the budget deficit from 3,1% in 2021 to no higher than 2,0% of GDP in 2030;

- maintaining public debt from 27,4% in 2021 to no higher than 32,0% of GDP in 2030, including Government debt from 23,0% in 2021 to no higher than 27,5% of GDP in 2030;

- increase in foreign exchange assets of the National Fund of the Republic of Kazakhstan (NFRK) to 100,0 billion US dollars in 2030;

- net external assets (the ratio of the Government's external debt, guaranteed debt and quasi-public sector external debt to the NFRK's foreign exchange assets) – 0,75;

- servicing of government debt from the republican budget - at the level of no more than 10 % of budget expenditures;
- increase in state budget revenues, excluding transfers, to 18% of GDP in 2030.

Thus, the implementation of the forecast will depend both on external factors related to possible changes in the geopolitical situation, the dynamics of energy prices on the world market, and to a large extent on the realization of opportunities to activate internal factors aimed at creating conditions for maintaining consumer demand, stimulating the growth of investment demand, modernization and innovative development of the economy of the Republic Kazakhstan.

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1.4. Treasury Budget Execution System: Organizational Model and Prospects

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In the current economic situation, the need for effective management of budget revenues and expenditures in the process of its execution, increasing efficiency in financing, strengthening control over the receipt of funds, targeted and economical use of public finances is of primary importance. Treasury agencies play a leading role in the budget execution process and the socio-economic situation of the country's population [1].

The introduction of the treasury method of state budget execution in the Republic of Kazakhstan, the organization and enforcement of the state budget in the Republic of Kazakhstan, cash services for budget execution of the budgetary system of the Republic of Kazakhstan, preliminary and ongoing control over the conduct of transactions with state budget funds by the chief managers, managers and recipients of budget funds characterize a qualitatively new level of budget execution organization.

The Treasury of Kazakhstan, being an executive authority entrusted with the functions of executing the state budget of the Republic of Kazakhstan, cash services, monitoring and control over the conduct of transactions with state budget funds by the main managers, managers and recipients of state budget funds, develops methodological approaches, new methods and mechanisms for performing its functions [2].

The system of bodies with powers in the field of budget execution includes financial authorities, monetary regulatory authorities and state financial control bodies, each of which performs its tasks and acts within the established powers. The main role in the execution of the budget belongs to the treasury authorities.

In modern scientific literature, there are a number of interpretations of the concept of "treasury budget execution", however, there is no single definition that fully characterizes the process of budget execution by the treasury in the scientific literature.

It is proposed that "treasury budget execution" be understood as the organization of state budget execution regulated by the norms of budget legislation through the implementation by a special executive authority – the treasury – of budget funds management in the current financial period through a cash flow accounting system on a single account, a control system for bringing budget allocations to budget recipients and spending budget funds [3, p. 85].

The essence of the concept of "treasury execution of budgets" as an economic and financial category is revealed by the following signs:

- the treasury is the cashier of all managers and recipients of budget funds;
- the treasury uses the system of personal accounts of budgetary institutions;
- budget funds are being transferred from a single budget account directly to the final budget recipients;
- appropriate conditions are being created for the implementation of measures to improve the efficiency, efficiency and quality of control over budget spending.

Thus, the treasury system is an effective tool that ensures the functioning of the state budget system through effective cash execution of the budget. Considering the models of budget execution directly through the activities of treasury bodies, we can subdivide them according to the following main key features (Table 1).

Table 1 – Key features of budget execution models through treasury agencies

Key features		
The role of Treasury bodies in the budget execution process	Treasury budget execution instruments	The main functions assigned to treasury systems
1. Passive role, i.e. the Treasury limits its own activities to the simple allocation of resources to budgetary institutions according to approved budgets; 2. Active role, when the Treasury, in addition to simply allocating resources, can set limits on obligations and expenses; 3. Hyperactive role, when treasury authorities, based on pre-established criteria, can authorize certain expenditure transactions.	- budget commitment limits; - budget and financial limits; - budget allocations, etc.	- cash execution of the budget for expenses and income; - cash management; - single account management; - public debt management, etc.
Note – Compiled by the author according to the source [4]		

Different budget execution models are used in different States. In countries such as the United Kingdom and the United States, the Treasury and the Ministry of Finance are a single body endowed with the broadest powers. That is why his role in budget execution is hyperactive. For example, in the United States, the Treasury, in addition to the basic economic and financial functions typical of all countries, provides security functions. He is charged with protecting the President, the Vice President and their family members. The Treasury is also engaged in financial investigations. In countries such as France, Brazil, and Australia, treasuries have a set of very broad powers, and their role is active. In a number of other developed Western countries, the functions of treasuries are more concentrated and limited. These include Canada, Germany, and Italy.

The main functions performed by the treasury authorities of Western countries include:

- control of a single account (cash management);
- short-term financial planning;
- public debt management;
- forecast of the deficit level;
- working with securities;
- methodological support of the activities of Federal cash registers;
- management of state property.

It should be noted that the treasury authorities of different countries perform similar functions in many ways. However, it is also worth paying attention to some features. Such features include the following:

- providing long-term loans to national enterprises through specially created or accredited credit institutions at the expense of budgetary resources, which in practice makes it possible to implement mechanisms for their progressive and sustainable development [5];
- active crediting of foreign trade transactions, which will provide an opportunity for business entities of Kazakhstan to effectively use the tool of piggyback transportation in difficult international conditions [6];
- use of an integrated state financial information system;
- construction and analysis of budget execution based on program-targeted methods;
- building a system of mutually compensated provision of financial services and transactions between treasury authorities and the Central Bank.

Special attention should be paid to a number of aspects of the activities of treasury bodies of foreign countries, which make it possible to increase the efficiency and effectiveness of their activities.

Firstly, the treasury authorities independently issue their own securities, such as treasury obligations with an estimated maturity of up to 3-5 years. Through the placement of treasury obligations, an inflow of funds is provided that is cheaper than foreign borrowings or loans.

Secondly, the issuance of guarantees to budget recipients who carry out purchases for technical re-equipment or participate in construction contracts as contractors. In this situation, the treasury authorities can also exercise full control over the guarantees issued.

Thirdly, ensuring the refinancing of bank loans for banks engaged in lending to export operations, thus treasury authorities can support the domestic exporter.

Considering the functions of the budget and determining their relationship with the role of the treasury in the budget process, it should be noted that the main function of the budget is to provide the material basis of the state through the accumulation of funds with subsequent effective allocation of financing for various tasks to solve socio-economic problems. Thus, defining the role of the Treasury in the field of budget execution, the

author concludes that it is a body that carries out measures to strengthen the stability, reliability, transparency of the financial system of the Republic of Kazakhstan and solves the most important socio-economic problems, as well as ensuring the safety of financial resources of public legal entities.

The priority tasks for improving the efficiency of the Treasury bodies can be conditionally divided into three areas.

Firstly, in terms of ensuring the execution of the state budget for expenditures.

Secondly, in terms of ensuring the execution of the forecasting function of funds in the unified treasury account (UTA).

Thirdly, in terms of managing the liquidity of the single account (SA) of the state budget (table 2).

Table 2 – Priorities for improving the efficiency of treasury bodies

Improving efficiency in terms of the execution of the state budget for expenditures	Improving efficiency in terms of forecasting funds for the UTA	Improving efficiency in terms of managing the liquidity of the SA state budget
– servicing of legal entities; – ensuring the provision of inter-budget transfers “on demand”; - ensuring the maintenance of a register of participants in the budget process; – creation of an internal system of methodological support for employees in the state treasury.	– expansion of work with the regions of the Republic of Kazakhstan regarding the formation of forecasts of the movement of funds in the accounts of regional budgets of the Republic of Kazakhstan; – pilot formation of forecasts of the movement of funds in the accounts of the movement of funds in the accounts of regional budgets of the Republic of Kazakhstan, taking into account the funds of local budgets; – organization of work with state extra-budgetary funds in terms of forecasting the movement of funds in their accounts; – development of normative legal acts, organization of work in terms of creating an Information system.	– provision of budget loans to regional budgets and debugging of this mechanism; – conducting transactions for the purchase (sale) of securities under REPO agreements at the expense of the state budget; – launch of mechanisms for daily targeting of the UTA; – development of proposals for improving the mechanisms of “cash management” in the public sector.
Note – Compiled by the author according to the source [7]		

The implementation of the proposed model for the implementation of these functions by the treasury of the Republic of Kazakhstan will allow to interconnect and ensure the continuity of processes during the execution of budgets at all levels of the budgetary system of the Republic of Kazakhstan, the implementation of the public procurement process and accounting for government contracts, in addition, control and analysis of the placement of

government orders, the conclusion and execution of government contracts will be fully carried out. At the same time, according to the author, the key points of the program budget should include the very concepts of contract and public service. Thus, this group of functions should be transferred to the competence of the department (management) of program-oriented activities.

Improving the efficiency and effectiveness of the treasury system in the country will have a positive impact on national business. Such characteristics as transparency, hierarchy, orderliness, and purposefulness inherent in an optimized treasury system act as elements of modern business models, as well as models for evaluating innovation policy at enterprises in various sectors of the economy [8, p. 11].

By improving the Treasury budget execution system, its functional and managerial structure, it is possible to optimize and improve the efficiency and effectiveness of the public finance management system as a whole. The proposed and considered directions for optimizing the powers of the treasury of the Republic of Kazakhstan will allow not only to carry out budget execution more efficiently, but also to plan its formation competently.

The transition to the model of an active budget execution system and the activation of treasury bodies in it with expanded tools (in addition to budget limits), including budget allocations with a wide functional set, will reflect the ongoing process of budget reform and the final transition to the program budget.

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1.5. Analysis of the State of the Treasury Budget Execution System

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An important element of the budget process is the control that ensures the effective functioning of the state financial system. Financial control is a system of measures designed to verify the legality, speed and effectiveness of training, distribution and use of funds available to the authorities. These measures are carried out at different stages of the budget process by the state financial control bodies, whose composition and powers are enshrined in the country's budget legislation.

The organization of effective control over the completeness and timeliness of receipt of state revenues, as well as the legality and efficiency of the use of budgetary funds, is becoming one of the main priorities of the modern economic policy of the Republic of Kazakhstan.

In modern conditions, the attention of the Government of the Republic of Kazakhstan is significantly increasing not only to ensuring the adequacy of approved budget expenditures, but above all to the legality of these expenditures in terms of their effectiveness. When today the state as a whole and financial authorities, in particular, face the task of improving the quality of public finance management, the effectiveness of control measures becomes one of the main tools for solving it. In order to control the use of budgetary funds, the Government of the Republic of Kazakhstan is systematically working to improve the efficiency of spending funds from the republican and local budgets. The main purpose of financial control is to ensure the efficiency of spending public funds. Control is an important part of the public administration process. This contributes to the successful solution of the tasks of the country's budget system [1, p. 39].

It follows from this that state financial control is an integral part of public administration and is a strictly regulated process of managing public funds carried out by supervisory authorities, the main purpose of which is to ensure the rationality of education, legality, distribution and use of public funds to ensure effective socio-economic development of the country.

The basic condition for improving the efficiency of budget expenditures is to guarantee the sustainability, balance, accountability of the budget system and transparency, the use of maximum automation and the use of advanced technologies at all stages of the budget process.

One of the main roles in solving these tasks belongs to the treasury system, as it represents a special set of legal relations between budgets of all levels. Participants in the centralized budget execution system are the Treasury Committee under the Ministry of Finance of the Republic of Kazakhstan, subjects of financial authorities, the National Bank of the Republic of Kazakhstan.

The Treasury Committee is one of the departments of the Ministry of Finance and performs special executive and supervisory functions. The Treasury of the Republic of Kazakhstan performs cash management services for the budget, inter-sectoral coordination for servicing the execution of the republican budget, as well as preliminary and ongoing control of the targeted use of budget funds.

The Treasury of the Republic of Kazakhstan is currently a leader not only for the CIS countries, but also for other foreign countries, in the implementation of the new Treasury-Client information system throughout the country in 2004, based on ORACLE software. This system serves about 13 thousand government agencies, including 466 quasi-public sector entities and 190 public procurement accounts. As well as approximately 45 000 service users carry out operations in the Treasury information system in real time.

Daily volume of transactions in treasury information systems:

- 50 000 payments through the information and analytical integrated system (IAIS);
- 60 000 receipts (Kazakhstan Center for Interbank Settlements);
- 120 000 reports are generated for clients.

Below are some important achievements after the introduction of the information system:

- reduction of administrative expenses of state institutions (paper more than 100 million tenge per year, transport and time about 400 km. distances in some areas);
- lack of direct contact with government agencies, reduction of administrative barriers and minimization of the presence of the "human factor" in the execution of the state budget;
- improving the security of document transfer;
- ensuring transparency of operations.

To more successfully increase the efficiency of budget expenditures, the Treasury is developing new mechanisms for using the budget, such as:

- treasury support of public procurement for construction;
- implementation of the fourth level of the local government budget;
- registration of public-private partnership (PPP) and concession agreements;
- centralized public procurement.

Currently, an additional instrument of control by the state is intended to be a new area of work of the treasury bodies – treasury support for public procurement for construction.

Treasury support of public procurement for construction is the control over the targeted use of funds allocated for the implementation of budget investment projects related to construction, ensuring the completeness of tax payments by all project participants – the general contractor and subcontractor at all stages of payments through accounts with treasury authorities for construction facilities [2].

The prerequisites for the implementation of this initiative were the following problems that need to be solved:

- low tax revenue (corporate income tax - 4% in the construction sector);
- unjustified excess of construction estimates;
- illegal withdrawal of budget funds;
- increase in accounts receivable when fulfilling government contracts;
- primitive embezzlement of budget funds, etc. [3].

In this regard, in order to reduce the risks of budget losses, the legislator provides for the support of state contracts in relation not only to the main performers, but also to the involved performers (co-executors) along the entire chain of cooperation and for the entire period of the state contract [4]. The new financial control mechanism is designed to:

- ensure transparent movement of targeted budget funds;
- continuously carry out state financial control over the expenditure of budgetary funds;
- develop public and state spheres by bringing budget funds to the planned sector of the economy;
- ensure timely fulfillment of contractual obligations;
- increase discipline and responsibility for violations among performers and customers.

In addition, treasury support excludes the possibility of placing funds from the republican and local budgets on bank deposits or using other financial instruments, sending these funds to purchase foreign currency for profit, or to offshore zones.

The essence of this mechanism is as follows: general contractors and subcontractors open accounts with treasury agencies during the construction of facilities with an estimated cost of over two billion tenge.

The procedure of Treasury support is applied from the beginning of the tender process to the acceptance of the facility into operation.

The need for innovation arises from tight control over funds throughout the chain of fulfillment of government obligations.

The solution to all these problems required legislative harmonization of the rules for transferring transactions from the republican and local budgets to the accounts of the National Bank, as well as the development of regulations for treasury support of public procurement for construction. Treasury support of public procurement for construction involves the following mandatory procedures:

- transfer of advances to treasury accounts;

- conducting transactions on personal accounts opened by all contractors and subcontractors upon request;
- permission to cover expenses after confirmation of the delivery of goods, performance of work on the provision of services;
- providing information on the flow of funds to all interested participants.

According to the results of treasury support from 01.01.2018 to 05.02.2021, there are 196 personal accounts in the Recreation Center in Almaty for accounting for transactions of non-participants in the budget process.

The positive effects of the implementation of this mechanism:

- high-quality and timely delivery of facilities;
- increase in tax revenues from construction activities;
- reducing the number of intermediaries in the construction of facilities, especially unreliable ones.

As a rule, support from the Treasury is aimed at ensuring:

- targeted use of budget allocations in the form of advance payments;
- improving the financial discipline of clients and performers of government contracts;
- transparency of the movement of budget funds;
- guaranteed payment according to the agreement and the agreement on time and in full;
- providing reliable information about the current activity of the customer and the general contractor/subcontractor [5].

Thus, the treasury's function of supporting all financial transactions of government customers and contractors with budgetary resources to improve the quality of control of public financial procurement can already be called an effective tool for monitoring and analyzing procedures for the use of budgetary funds. This makes it possible to identify and assess possible risks of violations, prevent their occurrence and prevent serious violations of contracts at the stage of occurrence of such risks. This fact becomes obvious that the support of the Ministry of Finance completely excludes cases of budget allocation for bank deposits. As practice shows, the functions of the Treasury also do not allow the use of other financial instruments, the budget direction is designed to implement the goals set in budgets for the purchase of profitable currency for offshore zones. It can be concluded that treasury support for contracts is provided:

- transparency, accountability and targeted use of prepaid loans;
- timely payments under contracts and agreements (previously pre-contractual payment delays in some cases exceeded three months);
- transfer of funds to accounts opened to the contractor, subcontractor and supplier in a credit institution for the work actually performed, services performed, and goods delivered;
- providing reliable information about current activities to the state customer and the general contractor.

As part of financial support for public procurement for construction:

- the criteria for the selection of participants have changed, their number has significantly decreased due to the exclusion of “intermediaries”;
- increased financial discipline of both the customer and the contractor under the contracts;
- the quality of documents, invoices and certificates of work performed submitted by contractors under government contracts and agreements has been improved [6].

In the process of implementing government contracts, the interests of construction suppliers – general contractors with treasury support and subcontractors are largely violated due to unnecessary administrative barriers and bureaucratic procedures that periodically impede the stable flow of financing, affecting the timely fulfillment of contractual obligations.

One of these obstacles is the establishment of relations between the general contractor and the subcontractor with engineering companies for project management, technical and author supervision, since there is no clear regulation of their relationship.

It can be difficult to obtain a payment certificate for interim payments from an engineering company, since there is no strictly established list of documents for obtaining it, therefore, an engineering company in different projects, in different regions, at its discretion requests several packages of documents to confirm payments, which delays the process of signing an act of completed work.

It is not uncommon for a contract to be concluded, but an agreement with an engineering company is still in the process of being concluded, for example, in the context of a judicial appeal against the results of a tender, which will also create difficulties in receiving an advance payment based on a payment certificate in the future. The above situations arise for many suppliers of public procurement; therefore it is necessary to create rules, regulations, legal norms for their settlement, it is necessary to automate as much as possible all stages of the implementation of contractual obligations between all participants in the field of public procurement, thereby reducing bureaucracy and corruption.

This is facilitated by the digitization of these processes, which can be carried out by integrating the information systems (IS) “E-Kurylys”, IAIS “Electronic Public Procurement” and IS “Treasury-client” at all stages of construction, including when calculating payment certificates as part of treasury support. Otherwise, the existing difficulties in the implementation of government contracts may become an obstacle to the restoration of financial and economic stability of contractors after the effects of the pandemic and the rise in the dollar, which led to an increase in the cost of construction, materials, works and, as a result, caused enormous damage to business.

There is a possibility that the engineering company will refuse to provide the general contractor and subcontractor with a payment certificate in a timely manner, since the list of documents can only be exhausted by providing supply contracts to confirm the intended use of the advance

payment. But even here there are problems associated with the discrepancy between the specifications for materials and equipment reflected by the supplier dealers in the supply contracts (due to the fault of the suppliers) and the actual data specified in the shipping documentation attached by the manufacturing plants. In these cases, engineering companies interpret these discrepancies in the specification of the contract and shipping documentation for the same product literally and one-sidedly – the product doesn't comply with the contract, subsequently refuses to accept the work, considering the funds spent on this product to be misuse.

The ratio of risk and damage, responsibility and consequences that engineering companies can inflict in case of misuse of the advance payment and the amount of payment that engineering companies receive for the provision of their services are incompatible and large-scale, which is a prerequisite for the development of a corruption corridor, an "insurance" employee of an engineering company.

Such a situation creates ample opportunities for corruption to flourish, which treasury support is designed to combat in public procurement.

According to subparagraph 10 of paragraph 34 of the Order of the Minister of National Economy of the Republic of Kazakhstan dated February 03, 2015 No. 71 "On approval of the rules for the provision of engineering services in the field of architectural, urban planning and construction activity", the process of certifying acts of completed works with treasury support is now set for 3 working days (it is not clear why such a long time for certifying acts, then as an engineering company, it monitors all the processes of construction and installation works on a daily basis), while the fact confirming the certification of the act of completed works is the extract of the payment certificate. In practice, these deadlines are delayed indefinitely, for example, if an engineering company is located in another city [7]. In order to eliminate these administrative barriers, it is necessary to change the terms of certification of the act of completed works from three to one working day, since all stages of construction processes are under constant control by the engineering company, which is recorded in journals and executive documentation, both currently and in the future in the event of the launch of a project support project with treasury support from the IS "E-Kurylys".

Thus, treasury support for public procurement for construction allowed us to solve the main task outlined when creating this mechanism: to ensure the efficient use of budget funds through the use of targeted republican and local budgets. In addition, support from the treasury is important for the rapid exchange of information between the relevant state financial control authorities at all stages of the budget process, including procurement, from procurement planning to payments.

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1.6. Main Approaches to Modernization of Tax Planning Tools at the Enterprise

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Relevance of article is caused by an opportunity and need of improvement of instruments of tax planning for the organizations.

It is devoted to scientific judgment and the analysis of the problems connected with assessment of efficiency of the stimulating new methodical approaches of use of tax tools in the organization, from the point of view of influence on the tax load established by the tax legislation.

Contains the detailed explanations concerning modernization of tax tools in activity of the organizations.

The transition to effective and efficient tax planning, which performs the function of stimulating investment and innovative development of business entities (organizations), requires changes in some methodological and practical approaches to using tax tools to generate tax payments of an organization and implement a set of measures to improve its efficiency.

However, in order to manage taxes, it is necessary to identify and assess the limitations and contradictions of the use of tax instruments in the financial and economic activities of an organization, thereby contributing to

minimizing tax risks and developing theoretical and practical institutional characteristics of tax planning in an organization (Table 1).

Table 1 – Restrictions on the use of tax instruments in tax planning of tax payments in an organization

Problems	Tax instrument			
	Tax accounting	Tax benefits	Business agreements	Tax control
General restrictions	1. There are no uniform approaches to the fundamental tax principles of the application of tax instruments. 2. There is no systematic presentation of the normative material. 3. Difficulties with the information base for their application in the functional resources of taxation.		4. Vagueness of formulations, lack of generally accepted and legally established definitions of terms and concepts. 5. The lack of an established system for the formation of consolidated reports of tax authorities. 6. The complexity of using tax instruments in tax planning.	
Specific restrictions	1. It is required to normalize expenses in tax accounting. 2. There is no unified system for the formation of tax registers. 3. It is difficult to define criteria for the systematization of indicators in tax accounting registers. 4. There are no uniform forms of reporting and reflection of tax indicators. 5. There are contradictions between accounting and tax accounting. 6. The difficulties of introducing combined accounting (accounting and tax).	1. Identification of tax benefits in the Tax Code of the Republic of Kazakhstan. 2. There is no assessment of the effectiveness of tax benefits. 3. There are no instructions on the procedure for introducing tax benefits for various taxes. 4. The multiplicity of tax benefits, their systematic modification, addition and clarification complicate tax calculations and actualize the issue of optimizing the number of tax benefits. 5. Establishment of tax benefits without taking into account their target orientation	1. Difficulties in choosing a counterparty and conducting its verification at the stage of concluding a contract 2. Difficulties with the correct definition of the terms of the contract affecting the tax base. 3. There is no algorithm for making decisions and reducing tax risk on transactions. 4. There is no systematic assessment of the tax effectiveness of concluding a contract.	1. There is no single modified algorithm for in-house control. 2. There are no unified approaches to assessing the effectiveness of tax control in an organization. 3. There is no systematic approach to tax planning 4. The lack of a unified interpretation of the concept of tax control in organizations. 5. Difficulties in determining the object of verification due to the interconnection of business transactions.
Note – Compiled by the author according to the source [1]				

To reduce financial and economic risks in tax planning, it is necessary for each business entity (organization or enterprise) to pay special attention to the problems that exist within the framework of applying theoretical aspects in practice to the practical plane, as well as the risks inherent in the implemented scheme for determining tax bases and tax payments. In turn, each scheme of using tax tools in tax planning has its own weaknesses and strengths, and a practical economist trying to implement the mechanism should clearly understand what consequences this can lead to.

Reducing risks in tax planning in an organization, first of all, it is necessary to pay special attention to the problems that exist within the framework of applying theoretical aspects in practice to the practical plane, as well as those tax risks that are inherent in the implemented scheme (methodology) for determining tax bases and tax payments [2, p. 38].

Thus, the risks of tax planning are understood as the possibility of incurring financial and economic losses associated with this process, expressed in monetary terms. The monetary equivalent is completely objective here, since possible losses are confiscation of goods or tax penalties.

Directions of modernization of tax instruments. The main directions for improving tax planning in an integrated organization are the application of tax planning tools in accordance with tax legislation, such as tax accounting, tax benefits, contractual policy, and tax control.

From the point of view of cost management, tax accounting, as it seems to us, should have its own specifics. From the point of view of financial management, such concepts as the effective tax rate and the tax burden in the organization should be put.

It is proposed to expand the scope of tax planning in an organization by more actively developing a methodology for applying the tax component of management accounting (cost accounting) in such a way as to be able to streamline tax registers that would allow distributing positive tax flows to negative tax flows [3].

The introduction of any tax or levy affects the financial decision-making in the organization by practical economists. The impact is expressed in the fact that the financial and economic results of business operations, calculated without tax and fee, will differ from those.

As the introduction of a new tax or fee, we also consider situations where the tax or fee is not new, but previously the organization was not a payer of this tax or fee.

If the procedure for withdrawing a tax or fee is described accurately enough, the tax or fee is imposed without violating the relevant financial legislation, and there are no other ambiguities allowing to challenge this tax or fee, then the consequences of the introduction can be calculated and necessary management decisions can be made by economists in the organization: to change the terms of a contractual transaction; to refuse to conclude a transaction that has become unprofitable; accelerate the implementation of a contractual transaction so that part of them are realized before the moment from which it will be necessary to calculate and pay a tax or fee.

Since the consequences of the introduction of a tax or fee can be applied in accordance with the proposed methodology, in turn, we consider the case of the introduction of a tax or fee and new tax registers as a special case in the management of tax positive and negative flows in an organization.

To manage positive and negative tax flows, it is necessary to identify and evaluate changes in financial and economic indicators of contractual transactions between entities, events and other facts of business activities of organizations that occur under the influence of the use of tax instruments. The proposed methodologies for managing positive and negative tax flows are based on the principles of legality based on the use of tax instruments aimed at: mutual influence of taxable bases of various taxes and fees; the possibility of transferring all taxes and fees within the framework of tax registers in an organization or part of them to the consumer [4, p. 55].

When making decisions on taxes and fees, it is necessary for organizations to identify and take into account the mutual influence of tax bases for various types of taxes and fees in aggregate. Otherwise, the actual costs of contractual transactions will be higher than the estimated ones. In other words, the calculation of the results of contractual transactions should take into account not only taxes paid in connection with a particular transaction, but all tax bases that will be affected in one way or another. Let's look at examples of such influence.

After all the consequences of the influence of taxes and fees on financial decision-making have been identified, the organization needs to resolve the issue of the possibility of applying the full severity of taxes and fees or part of them to the consumer as part of the formation of the tax base by reflecting them in the cost of goods sold by organizations. The organization can shift taxes and fees not only to the consumer (buyer), but also to suppliers, since gross profit can be generated both by increasing revenue and by minimizing costs. Also, the transfer of taxes and fees can be carried out simultaneously in both directions: to buyers and suppliers.

Unlike financial decision-making, where the organization mainly relies on both the internal and external environment, the decision on the transfer of taxes and fees to customers depends on the external environment. That is, when making tax decisions on tax issues ceases to be solely the business of the tax service. It is necessary to make a decision on the transfer of taxes and fees, the exclusive role belongs to the sales service, and other sales services that can help in analyzing the external environment, forecasting changes, etc. Different amounts of taxation of legal entities may correspond to the same economic actions with different registration. Economic actions can have both normal (normal) tax consequences for organizations and unusual (favorable and unfavorable) ones. Practically legal entities without tax planning have the usual taxation regime of organizations, and with tax planning they can receive an unusual, favorable tax regime of positive and negative cash flows that will affect the financial and economic results in the organization.

The revaluation of fixed assets affects the tax base for property tax and income tax of organizations (enterprises). When making financial and managerial decisions on revaluation of fixed assets, it is necessary first to determine the method of revaluation: the indexation method (deflator) or the

direct recalculation method, since the value of financial indicators used in further calculation depends on this.

It is necessary to pay attention to the information base within the framework of tax planning in the organization. It is quite diverse. These are expert legal systems, databases on tax topics, the formation of requests to tax inspections, special scientific and periodical literature, arbitration and general civil judicial practice, explanations and developments of specialized consulting and auditing companies. The information base of tax planning in an organization should be formed depending on:

- on the level of managerial (financial) decision-making;
- from measures used in planning tax payments (deductions), which in turn are differentiated based on the severity of the tax burden.

For planning the tax budget, planned and actual data on sales volumes, purchases, capital investments and other accounting objects (facts of the economic life of the organization) that are significant for tax purposes are necessary. At the same time, the tax budget is planned on the basis of the adopted tax policy, depreciation policy, accounting data and calculations of tax bases, the source of which is the tax accounting system.

The transition from tax accounting to tax planning is carried out in the budgeting process. The relationship between tax and management accounting is most fully manifested in the planning, control and analysis of the tax budget.

The main purpose of the tax budget is to ensure the timeliness of tax payments in the organization. At the same time, the tax budget combines forecast estimates of payments for a certain tax period, so the methodology for its preparation is based on an integrated approach.

The scheme of the methodology for modernizing tax planning tools in large and medium-sized organizations is shown in Figure 1.

In the process of internal tax control, the following should be carried out: weekly monitoring of the regulatory framework, determination of the base of tax deductions and tax rates, a methodological approach to the modernization of tax instruments is being formed in organizations, depending on the above-mentioned planning elements (Figure 1).

In the future, it is necessary to make a forecast of the organization's tax liabilities (tax calendar) in order to optimize positive and negative tax flows; control over the timeliness and correctness of calculations, for the preparation of primary documentation, for the maintenance of tax registers, for the fulfillment of tax obligations [5].

Principles of tax planning. To systematize the tax planning process in an organization, it is necessary to determine its important principles, that is, the basic rules for developing an organization's tax system, which underlie its fundamental instruments of influence.

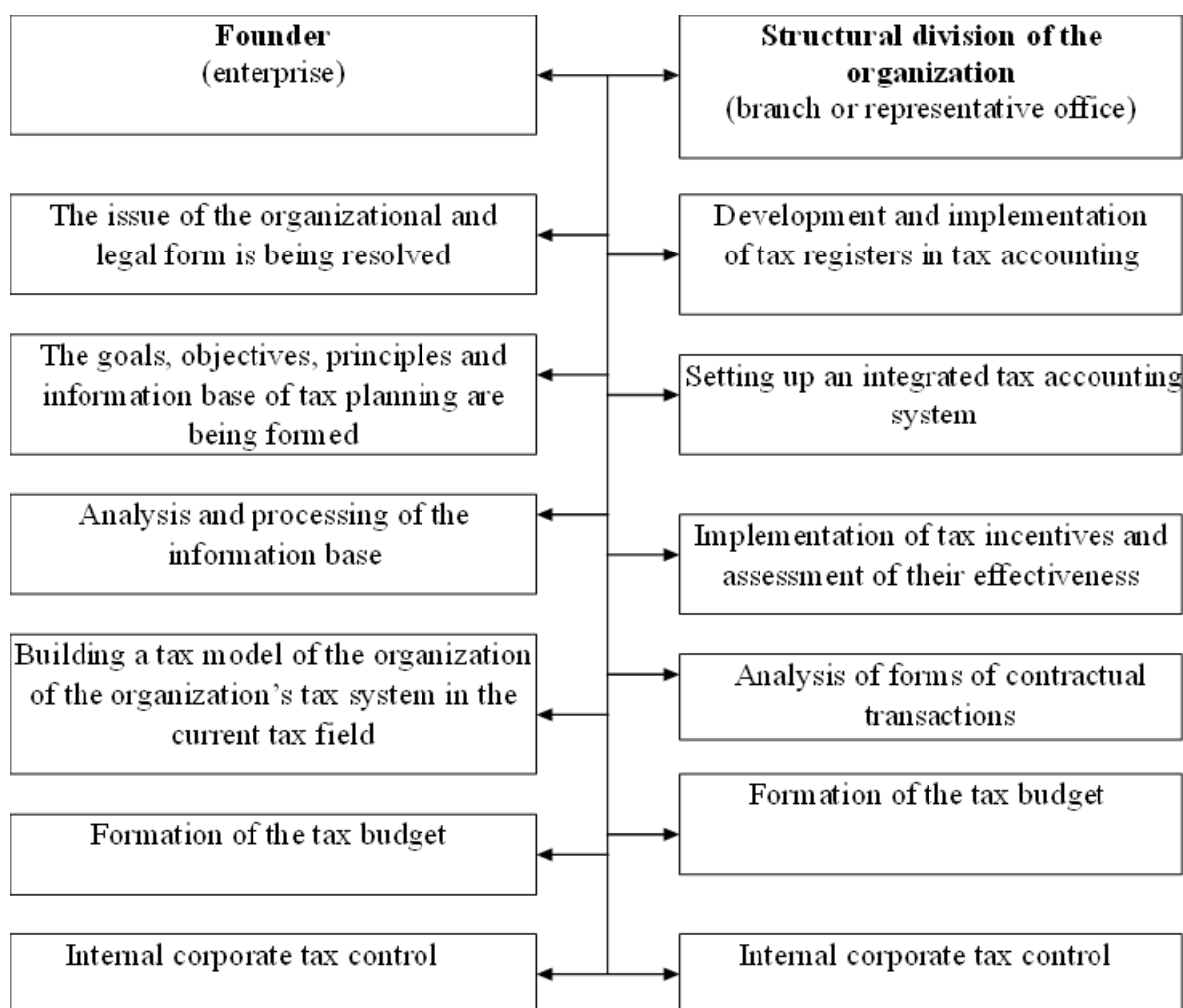


Figure 1 – Diagram of the methodology for modernizing tax planning tools in large and medium-sized organizations

The principles of tax planning are formed in various scientific sources. However, most of the principles are classified in terms of the general concept of tax planning or optimization, that is, they are uniform at the macro and micro levels, i.e. they do not clearly reflect the essence of tax principles at the organizational level. Practical economists in organizations do not clearly follow the basic rules for the use of tax instruments in the framework of tax planning in an organization.

The systematic application of the principles of using tax tools in the framework of tax planning in an organization, regardless of the scale of business, solves issues related to the modernization of methodological approaches to the formation of tax bases and thereby contributes to the development (innovative) of organizations.

Thus, the above algorithm for the modernization of tax elements and tools in the framework of tax planning of tax payments of organizations is based primarily on the definition of tax planning – as a practical activity of using tools to optimize the tax portfolio depending on the individuality of organizations. Since, in modern conditions, scientists have not yet developed uniform quality standards for tax instruments that can be used by

all organizations, regardless of their organizational structure and the size of the business.

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1.7. Role and Importance of Tax Planning in Optimizing Tax Liabilities and Improving the Efficiency of Enterprises

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The relevance of the article is determined by the fact that tax planning contributes to the optimization of taxes and payments in accordance with the Tax Code of the Republic of Kazakhstan. Optimization of tax liabilities is a set of measures of business entities aimed at reducing taxes and fees, using benefits and provisions in accordance with the Tax Code of the Republic of Kazakhstan.

Tax planning is aimed at solving tasks such as increasing profitability and reducing tax liabilities. By disclosing accounting documents and tax reports for tax structures, enterprises aim to optimize taxes and fees. To do this, business entities use tax planning, which provides for tax reductions based on the use of benefits in accordance with tax legislation.

In general, optimization is any action aimed at improving the overall condition. In the tax part, optimization provides for a combination of tax indicators and, based on them, an improvement in the calculation of tax liabilities and the financial condition of enterprises.

One of the tools for optimizing taxes and fees, as well as tax planning, is the development of a tax accounting policy. The tax policy discloses all the specifics of the company's taxes, and also provides for the disclosure of tax

documentation. The article also reveals the types of tax planning – strategic and tactical. Strategic tax planning is being developed to optimize taxes and fees for the long term. The development of a plan for the current reporting period for specific types of taxes and fees means a set of tactical tax planning measures.

Corporate income tax is an important part of the fiscal system. For enterprises that make payments, this is the type of expense that receives the largest share of tax payments, and for the budget that collects payments, it is an important part of income. As we can see, there is a conflict of interest, because enterprises want to reduce this payment, and the tax authorities want to increase it. The compromise solution to this problem is the mechanism for optimizing the income tax. This means that legal entities can reduce the payment rate of this tax by using methods and techniques that do not violate the principles and rules established by law. In the process of optimization, the role of the tax planning system of the enterprise is very important.

The role of tax planning in the activity of modern enterprises is becoming more and more. Tax planning is aimed at reducing the tax burden of the enterprise, especially actively used in optimizing corporate income tax. By reducing the tax burden, the company reduces its cost items and increases its competitiveness and revenue in the long term. In the hands of tax planning, NU begins from the moment of registration of the enterprise, because the organizational form of the enterprise, its structure and location can play an important role in the process of tax optimization and reducing the tax burden of the enterprise in the future. The tax planning process should not be limited only to a decrease in tax payments, but should lead to the creation of a system of effective management and management of the enterprise. This means that tax planning is not a one-time project, but a permanent strategy for improving the activities of the enterprise.

When calculating taxable income, it is necessary to take into account various conditions and conditions for the recognition of income and deductions. This process is complicated by differences in tax and accounting regulations, which require additional analysis of tax registers and current legislation to synchronize. Given these difficulties in determining income between taxes and accounting, for a more correct definition of items of expenditure and income, it is necessary to allocate tax accounting as a separate accounting system. Of course, maintaining such separate accounting requires the use of additional resources, but at the same time increases efficiency and avoids errors in calculating the company's tax liabilities.

Taxable profit differs from accounting profit because each of them is determined on the basis of separate rules and regulations. IFRS standards are used to determine accounting profit, and corporate income tax accounting is based on standard 12 "income tax" of these standards. In turn,

the tax profit is made on the basis of the requirement of the calculated Tax Code.

Tax planning is done individually for each company, but is based on generally accepted methods and approaches. The need to form an effective tax planning system is due to the general tax burden of the enterprise. If tax payments pass a certain indicator, the organization of tax planning should become the primary task of the enterprise and management personnel and begin work in this direction without fail. Next, let's look at the advantages that an enterprise receives in the presence of an effective tax planning system:

- prompt identification of financial problems and their effective elimination;
- the ability to quickly analyze a changing environment, which gives you time to profit from favorable conditions;
- tax planning in adverse external conditions makes it possible to effectively prepare an enterprise;
- rational use and allocation of available resources for the rapid growth of the enterprise;
- improving the financial stability and importance of the company.

An analysis of scientific and financial information related to the issue under discussion showed that researchers and academics dealing with taxation issues have not yet come to a consensus on the concept of taxation. Most authors on this topic confuse most of the concept and thus create even more ambiguity. They combine the concepts of tax burden, tax minimization and optimization, tax administration and planning, etc.

The tax policy of an enterprise is a system of measures carried out by a company in the field of tax accounting, that is, calculating and paying tax obligations of an enterprise, as well as doing business with government agencies. Objectives of tax policy at the enterprise level:

- timely transfer of all tax obligations in order to prevent fines;
- optimization of tax transactions;
- exemption of the company's funds from tax payments to achieve short-term goals;
- preventing the company from becoming one of the unscrupulous taxpayers [2]. In turn, tax policy can be classified according to the measure of time:
 - tax tactics, which are solutions to short-term issues arising in the course of economic activity;
 - tax strategy, which is a process of developing long-term measures to achieve long-term goals for tax planning [3].

The classification of tax planning by time is shown in Figure 1.

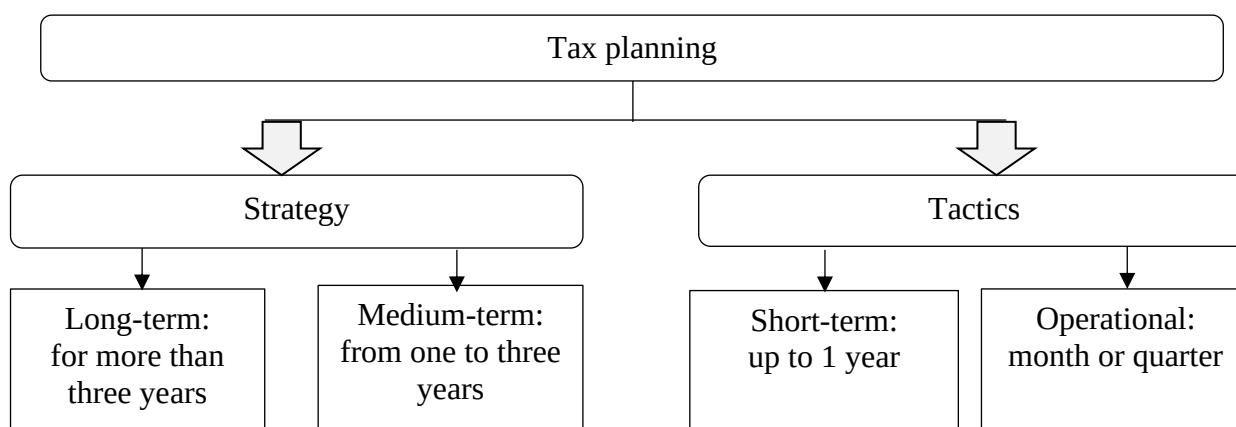


Figure 1 – Classification of tax planning by time

Tax planning tactics and strategies thought out from the very beginning can help a company save money and solve the following problems:

- optimization of general tax deductions;
- creating a well-thought-out calendar of tax payments;
- formation of a project assessment system for tax profitability;
- implementation of a system for the objective calculation of the company's financial indicators.

The organization of the corporate income tax optimization process the tax plan is drawn up in three main stages [4]. At the first stage, the structural and organizational formation of the tax planning process takes place. To increase the efficiency of this stage, specialists with an external vision or highly qualified in this matter can be involved in the enterprise. An important element of the organizational stage is the formation of the personnel of the enterprise. These are, first of all, personnel directly involved in the tax planning process, or rather, specialists involved in the development of methods and their implementation. Most often, these personnel are taken from the legal departments of finance, accounting and corporate social responsibility (CSR). For the effective work of these specialists, material and intellectual resources are needed, i.e., including monetary investments in labor tools. In addition, it is important to provide constant information support so that tax planning is effective. Information is the most important factor in making decisions in tax planning. It is important that information is obtained not only from internal sources, but also from the outside world, since feedback coming from there is important for improving the efficiency of tax optimization of an enterprise. Information from the tax committee, changes in the legislative framework, and consultations from external specialists can be considered as external sources of information. The internal information comes from different subsections.

To summarize, we have seen that the organizational stage is crucial when creating a tax planning system in enterprise.

The stages of tax planning are shown in Figure 2.

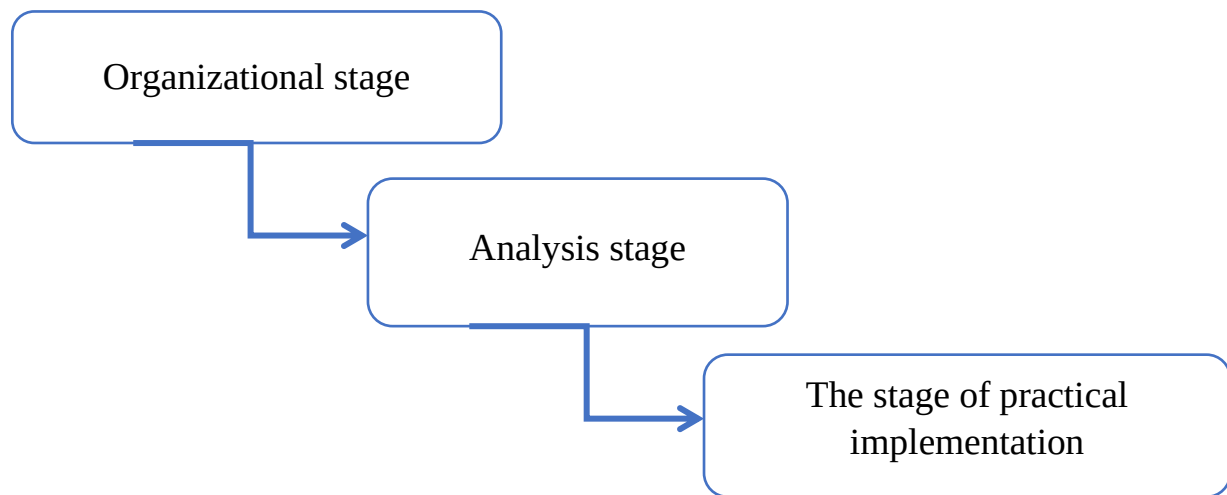


Figure 2 – Stages of tax planning

The analysis stage is the second stage of tax planning. At this stage, the head of the tax planning group organizes the work on the formation of an information base and analyzes the following information:

- the amount of the company's tax liabilities;
- objects of taxation, the procedure for determining the tax base;
- features of supply, production and sales systems;
- information about important clients of the company;
- company structure and location;
- company development plans.

At the third stage, the practical implementation of the first two positions is carried out; that is, the methods and measures drawn up in the previous stages are introduced. At this stage, the following operations are performed:

- coordination of steps with legal and accounting services;
- consulting with other structural units of the enterprise;
- formation of the draft of the decisions taken;
- fixing the solution;
- preparation of documents;
- practical implementation;
- monitoring of implementation activities.

Regardless of the type of activity, form of ownership and the applicable tax regime, enterprises must create their own tax planning system. When forming such a system, it is necessary to adhere to the basic principles of tax planning, which include the following principles.

1. The principle of legality – this means that the methods and approaches used in the tax planning process must be within the framework of the law and not go beyond it. The use of methods that are not provided for by law or grossly violated leads to sanctions from tax authorities. Therefore, in the process of optimizing corporate income tax, it is necessary to consider what information will not be allowed.

2. The principle of comprehensive cost and savings analysis – when using the tax planning method, it is necessary to calculate all the costs and

benefits that an enterprise can receive. A key component of such an analysis is the calculation of whether the profit earned using this method covers the compensation for damages. It is important that tax-related employees understand the methods, because they can make mistakes by misunderstanding the methods.

3. The principle of confidentiality means that the methods of tax optimization used must be confidential, since the dissemination of information related to the optimization carried out by the enterprise may have a negative impact on the enterprise.

4. The principle of complexity of tax optimization means that the company must use various methods to reduce possible tax payments.

Thus, in order to effectively address issues related to tax planning processes, it is necessary to develop and organize the company's tax policy. It is necessary to take into account all the most important elements that make up the company's tax planning system. It includes forms and tools for tax accounting and planning, linking elements between accounting policy and accounting, etc. In addition, the tax policy should define and approve the tax accounting registers used in the enterprise in cases where accounting data cannot be used.

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1.8. Approaches to the Development and Implementation of Industrial Enterprise Development Strategies

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The article deals with the actual problem of the development and implementation of the development strategy of an industrial enterprise. For

the successful operation of the enterprise in a constantly changing external environment, the organization needs to choose priorities and goals for its activities, that is, to develop an effective strategy. The process of strategy formation is key to the development of the enterprise. The sustainable development strategy of an industrial enterprise should represent a set of functional strategies: organizational, financial, personnel, innovation, investment, production. The article highlights the problems of development, especially the formation and application of the enterprise development strategy. A model of sustainable development has been proposed, which will help the enterprise to ensure a stable position in a competitive market. The focus is on the synthesis and systematization of the experience of domestic and foreign scientists involved in this field of research.

The development and implementation of an effective strategy aimed both at achieving the plans of the owners and managers of the enterprise and at the development of various sectors of the national economy is one of the urgent problems facing today both at the corporate and regional levels.

In general, the strategy is developed and applied, first of all, to ensure the sustainability of the economic development of an industrial enterprise. The development strategy should be represented not only by a plan to provide the enterprise with the necessary resources, but also be a program to achieve the effective functioning of the organization, financial stability and increase the market value of the business.

The strategy is a long-term, detailed plan covering all areas of economic activity, aimed at achieving the main goals and objectives of the enterprise, as well as showing the general direction of the organization's development, its methods of competition and position in the environment.

A detailed economic strategy of a large industrial enterprise will help ensure its strong and stable position among competitors [1].

The production of products or services that will meet the needs of consumers will allow the company to increase its profits, which is the ultimate goal of the strategy.

The founder of strategic management I. Ansoff reveals the essence of strategy in the book "Strategic Management" as a sequence of specific rules necessary for decision-making, which the company follows in its activities in order to achieve competitive positions in the future [2, p. 54]. The author has identified four groups of principles:

- to evaluate the company's performance now and in the future;
- to build a company's relationship with its external environment: product-market strategy or business strategy;
- to establish relationships within an organization: organizational concept;
- for operational management.

The strategy of sustainable development of an industrial enterprise should represent a set of functional strategies: organizational, financial, personnel, innovation, investment, production, R&D, etc.

Professor G. Mintsberg reveals the strategy:

- plan – planned - a pre-created sequence of actions for specific situations with a specific purpose;
- pattern – implemented - formation of a principle or model of an organization's behavior based on the past and from the perspective of the future;
- position – occupied place - search for a profitable viable position in the market according to the existing potential of the enterprise;
- perspective – a look into the future – a vision of reality that is realized through the actions and intentions of the organization and its employees.
- a trick is a maneuver to beat competitors in a particular situation or game. It may be false”.

It can be noted that G. Mintsberg identifies the characteristics of the strategy and connects them into one definition, which is qualitative in nature and defines the multidimensional nature of this economic category [3, p. 118].

Professor V.S. Efremov defines strategy as a way of action of an enterprise that establishes a certain and relatively stable line of behavior over a relatively long period.

Russian economist O.S. Vikhansky defines strategy as a long-term direction of enterprise development through a system of relationships within the organization, as well as a position in the environment that leads the enterprise to achieve its goals [4, p. 81].

In his book “Competitive Strategy”, Professor M. Porter of Harvard Business School proposes to identify three basic strategic approaches by which an enterprise will achieve competitive advantages (Table 1).

Table 1 – Competition strategies of M. Porter's enterprise

Name	The essence of strategies	Peculiarities
Cost leadership	It is aimed at achieving industry leadership due to low costs for calculation items	Minimum production costs will help to set a lower price for the produced products
Differentiation	Giving the product distinctive, unique properties that are important to the consumer	Differentiation can be carried out: 1) product differentiation – giving a product unique properties, better than that of a competitor; 2) image; 3) service – providing additional services to the consumer for the product.
Focusing	Identification of a group of consumers specializing in a certain part of the product and/or geographical region	The company must identify its target audience and serve it better than its competitors.

Note – Compiled by the author according to the data [5]

M. Porter identifies two types of risk that a manager may face:

- 1) the risk of an unsuccessful choice of strategy;
- 2) as a result of the evolution of the industry, there may be a threat of destroying the competitive advantage of the enterprise provided by the strategy.

It is necessary to anticipate the risks in order to make the best choice between the options.

Swedish management scientist B. Karloff considers the company's development strategy as a set of consistent rules that a manager must adhere to in order to achieve and maintain competitive advantages in the relevant industry.

In the traditional understanding of strategy, its basis is a combination of goals and means. Goals are understood as what needs to be achieved in the future, and by means is a set of resources necessary to increase the efficiency of production and achieve the goals set. Business coach A. Shapoval adheres to this point of view in the book "Goals" and trains managers to act according to this scheme [6, p. 55].

Each enterprise needs to develop a sustainable development strategy individually. Let's highlight the general provisions:

- the financial strategy of the enterprise should be the basis for the development and implementation of an innovation strategy;
- an innovative strategy should be implemented to optimize technological processes by using our own scientific and technical potential and the experience of foreign companies.

When developing and releasing new generation products, the company needs to use highly efficient latest technologies, which requires maximum attraction of direct investment (Table 2).

Table 2 – Problems of forming the strategy of an industrial enterprise

No	Types of strategies	Problems of strategy formation
1	0	Lack or limitation of own investment resources
		When implementing innovative strategies, it is necessary to work out financial planning in detail
		The complexity of introducing strategic innovations into domestic industrial technologies
		Lack of qualified personnel
		Imperfection of the legislative framework for the development of an innovative economy
2	Investment strategy	The industry has a low level of innovation and investment activity
		A large share of the shadow economy
		The backwardness of domestic industrial enterprises in technical and technological development
		High level of raw material intensity and labor intensity of production
3	HR strategy	Decrease in the number of highly qualified workers and employees of engineering specialties

№	Types of strategies	Problems of strategy formation
		Lack of motivation and effective measures to attract highly qualified specialists
		Lack of interest in young professionals without work experience
4	R&D strategy	Lack of demand for innovative products
		Low availability of financial resources
		Low qualification of the staff
5	Production strategy	High degree of equipment wear
		High cost of production of industrial enterprises
		Lack of available financial resources
Note – Compiled by the author according to the data [7]		

Timely promotion of products on the market will entail an increase in the profitability of the enterprise and increase its own funds and resources, which can become a source for additional investments and subsequent improvement of production [8].

The development and implementation of an effective strategy for the development of an industrial enterprise is carried out by consistently completing the main stages (Figure 1).

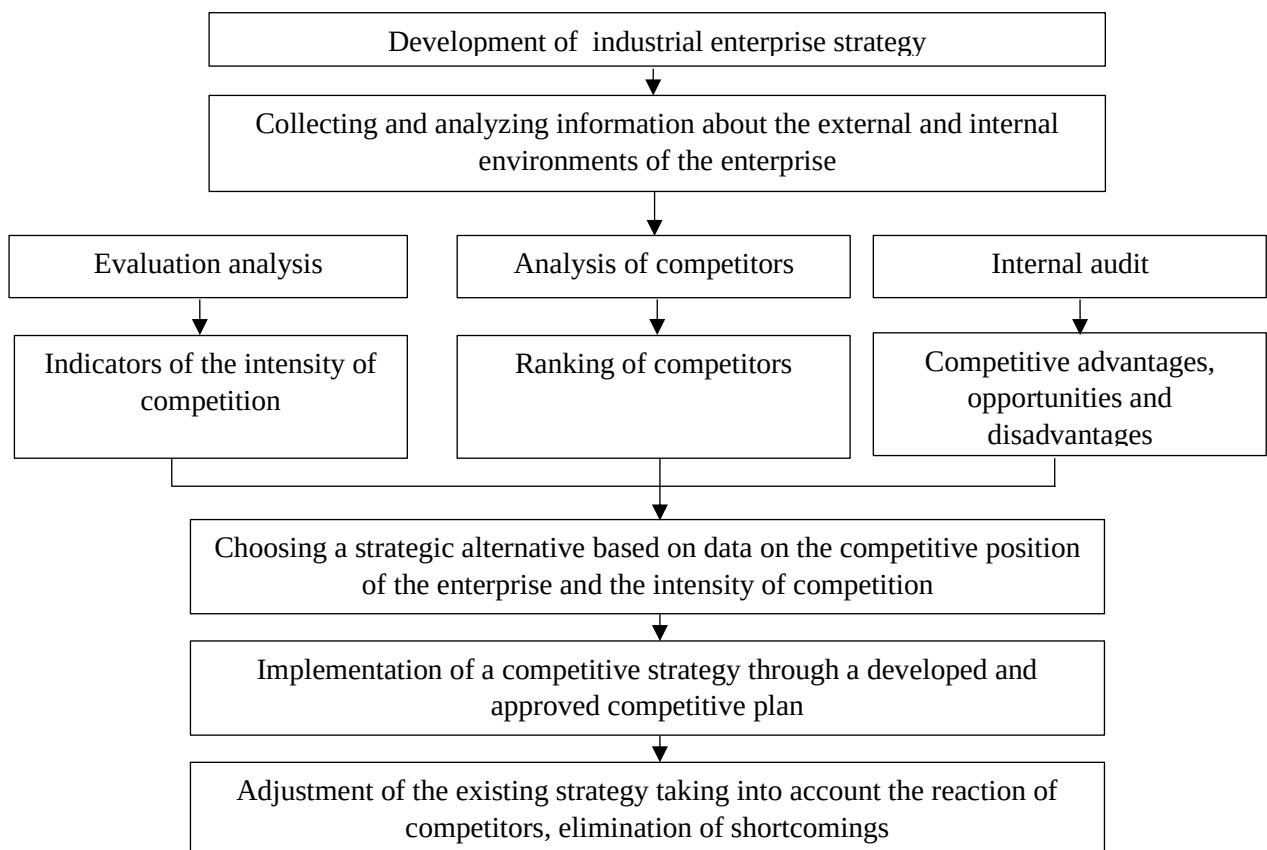


Figure 1 – The main stages of the development and implementation of the company's strategy

The development and implementation of the strategy affects various services and functional divisions of the enterprise. The structure of an industrial enterprise should facilitate the implementation of a development strategy [9, p. 116].

Thus, the strategy of sustainable development of an industrial enterprise should be defined as a set of targets in accordance with the strategic goals of the enterprise, its competitive advantages, and long-term development priorities.

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1.9. Enterprise Development Strategy as a Way to Increase the Efficiency of its Activity

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The article is devoted to the issues of developing an enterprise development strategy. It is shown that the effectiveness of the company's activities is associated with the achievement of the goals set out in the company's development strategy. The stages of strategy development are

considered. The article provides a strategic analysis of the external and internal environment of the "KAZ Minerals Aktogay" LLP enterprise using SWOT analysis methods. The results obtained are necessary for the development of an organization's development strategy that takes into account its internal potential. The directions of increasing the effectiveness of the organization's activities are proposed.

High efficiency of the enterprise is one of the key indicators of its success [1]. In general, it is determined by the level of use of production potential, the ratio of results and costs of production. However, for a more accurate assessment of effectiveness, it is necessary to take into account what efficiency the organization seeks to ensure [2, p. 73].

There are several types of efficiency that reflect different aspects of the company's activities [3].

1. Economic efficiency is an indicator that measures the result obtained with the expenditure of resources to achieve it. It manifests itself through achieving the economic goals of the enterprise and is evaluated using indicators of profit, profitability, cost of production, etc.

2. Social efficiency is an assessment of the impact of the company's activities on the social sphere, in other words, the compliance of the employee's expectations and what the organization actually gives him.

The achievement of social efficiency is ensured through meeting the requests and needs of the company's employees and is assessed through indicators of the employee's standard of living, his development index, staff turnover, etc.

3. Technical efficiency – assessment of the effectiveness of the use of technologies, equipment and other production resources. Technical efficiency is defined as the maximum volume of production that can be achieved with available resources.

The level of technical efficiency is measured through capacity utilization indicators, equipment utilization factor, performance indicators, etc.

4. Environmental efficiency – assessment of the impact of an enterprise's activities on the environment. This is an indicator of the achievement of the company's environmental goals. Environmental efficiency can be assessed using indicators of the state of the environment, the level of emissions of harmful substances, the cost of environmental protection measures, etc.

Balanced development of the enterprise is possible while striving to maintain all types of efficiency at a high level [4].

The effectiveness of an enterprise is manifested through the achievement of certain results of its activities. There are three groups of performance results (Figure 1).

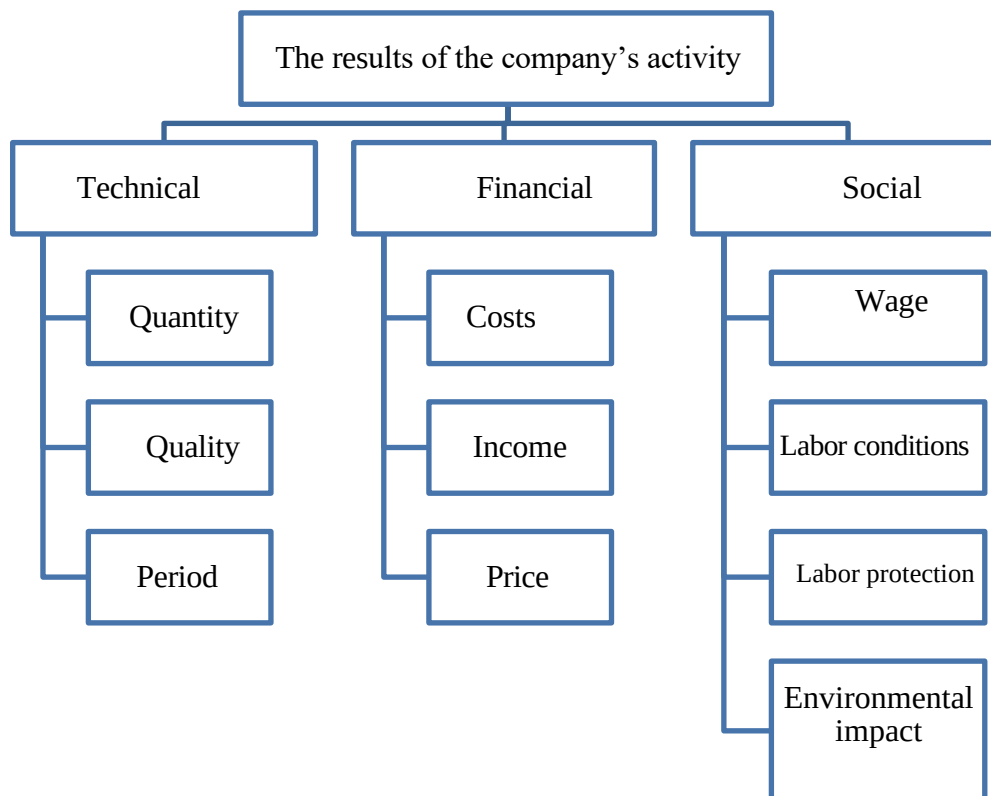


Figure 1 – The results of the company's activity

A well-developed strategy contributes to the achievement of high results of the company's activity. The strategy identifies the priority areas of the enterprise, includes a sequence of steps and the necessary resources to achieve strategic goals.

The strategy should be based on the company's competitive advantages. Competitive advantages allow us to maintain a leading position in the market, attract more consumers, and expand the scope of our activities. Organizations can develop different types of competitive advantages:

- brand advantages (brand uniqueness and company image);
- technological advantages (the use of advanced technologies and innovations that ensure high product quality);
- resource advantages (access to rare resources, key competencies of the staff);
- market advantages (knowledge of the market and customer needs);
- management advantages (competent management team, effective strategic decisions);
- cultural advantages (unique corporate culture), etc.

Competitive advantages and the strategy developed on their basis can become key factors determining the success or failure of a company in the market.

As already noted, the company's strategy should be result-oriented, in other words, it should be purposeful. That is why strategy development begins with goal setting. During this process, the management of the

organization needs not only to formulate the goals correctly, but also to arrange them in a logical sequence, to form their hierarchy.

The possibility of achieving goals is assessed during a strategic analysis of the organization's operating environment (Figure 2). Strategic analysis allows us to give a comprehensive assessment of the factors of the external and internal environment, compare the available resources with the opportunities that open up, and identify the prospects for the development of the organization [5].

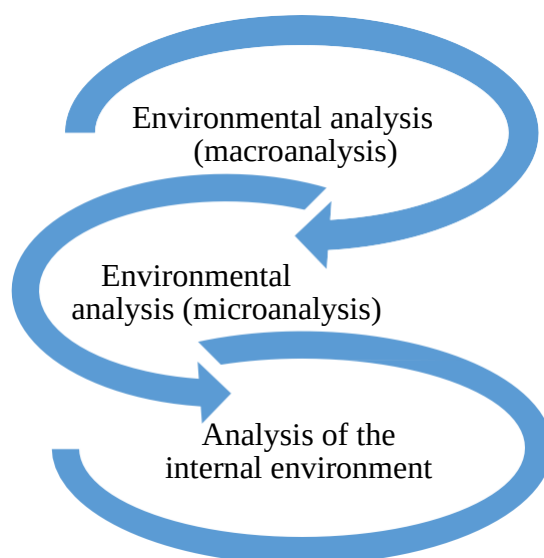


Figure 2 – The structure of strategic analysis

Various tools are used to conduct strategic analysis [6, p. 108]. To analyze the microenvironment, we apply Porter's 5 forces of competition model analysis, competitive analysis, consumer analysis, etc. The analysis of the internal environment can be carried out using such methods as: value chain, assessment of the resource potential of the organization, GAP analysis, etc. Complex methods of environmental analysis (SPACE-analysis, SWOT-analysis) can also be used.

Based on the results of the analysis, an organization's development strategy is developed, and then actions are implemented to implement it in practice.

We will analyze the strengths and weaknesses, opportunities and threats of the enterprise (SWAT-analysis) "KAZ Minerals Aktogay" LLP to identify the main factors affecting the organization's activity (Table 1).

Table 1 - Analysis of strengths, weaknesses, opportunities and risks (SWAT analysis) "KAZ Minerals Aktogay" LLP

Strengths	Weaknesses
- good reputation of the company; - multidisciplinary focus of production, offering products in different competitive markets; - production of unique goods that have no analogues in Kazakhstan; - competent logistics and logical location of the enterprise, proximity of the main suppliers of raw materials.	- the need to update production assets; - the lack of equipment of a part of the company's workshops; - difficulties in implementing innovations.
Opportunities	Threats
- tax mitigation for enterprises of the metallurgical complex; - development of new technologies to intensify processes in order to improve the quality of products and increase production volume; - adoption of draft laws on import substitution.	- strong competitors with a high level of technology; - reduction of exports of products to a number of countries.
Note – Compiled by the author according to the source [7]	

After analyzing the results obtained, the following conclusions can be drawn:

- 1) the good reputation of the company will help to use the opportunities of the state program in accordance with the Concept of development of the manufacturing industry of the Republic of Kazakhstan for 2023-2029 [8];
- 2) the release of unique products will help ease competitive pressure;
- 3) the development of multidisciplinary production, reorientation to the domestic market will help reduce the risks of reducing export operations;
- 4) participation in government programs will help modernize production and upgrade production facilities.

The results of the analysis of the external and internal environment of "KAZ Minerals Aktogay" LLP should be used in the development of an organization's development strategy.

First of all, technical results should be considered as the target results of activities, since the production of high-tech high-quality products that meet the needs of key consumers will increase the competitiveness of the enterprise in the long term and will contribute to improving the efficiency of its activity.

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1.10. Maintenance Management of Production Assets of a Petrochemical Enterprise

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This paper discusses the main approaches in the organization of maintenance management of production assets of a petrochemical enterprise. Specialists of petrochemical enterprises can use the material in this article when forming a new or changing the current equipment maintenance management system at a petrochemical enterprise.

In the post-Soviet space, many enterprises in the oil refining sector still use outdated maintenance policies based on scheduled preventive repairs

of production assets. This approach does not meet the requirements and challenges of maintenance of production equipment at petrochemical enterprises. Scheduled preventive maintenance of equipment is carried out according to calendar schedules. This does not take into account the actual technical condition of the equipment, i.e. Scheduled repairs are carried out without monitoring and diagnosing the condition of the equipment. As a result, equipment that does not need to be repaired is undergoing repairs. The system of scheduled preventive maintenance has its advantages and disadvantages. The advantage of this approach is to minimize the risk of unplanned and emergency repairs. But there is also a serious drawback, which is that scheduled equipment repairs are extremely uneconomical. With this approach, the company incurs unjustified equipment maintenance costs (the cost of repairs, spare parts). The quality of repairs directly depends on the professionalism of the repair staff of the service organization. Practical experience suggests that the management staff of many enterprises do not have a clear and unified understanding of the essence of the maintenance policy. In many developed countries of the world (in Europe, Asia), the maintenance policy is one of the main regulations of the company. The issue of the correct approach to the mechanism of developing and content of such a policy is currently relevant and important.

The operation of the equipment is accompanied by continuous and irreversible changes in parts and interfaces caused by wear, deformation, corrosion and other factors, the accumulation and superimposition of which leads to a decrease in performance and failure. Maintenance and repair of equipment can reduce the likelihood of malfunctions and maintain the operability of products at the proper level [1, p. 25].

Technical maintenance (TM) is a set of operations to maintain the working condition of equipment when using it for its intended purpose, waiting, storing and transporting. The main goal of TM is to reduce the level of destruction and wear of parts and units of products, prevent the occurrence of malfunctions and maintain the parameters of the technical condition of the equipment within the nominal limits.

All maintenance activities are regulated in the technical documentation and must ensure trouble-free operation within the limits of its frequency. Maintenance includes washing, fastening and adjustment, control and measuring, lubrication and filling operations, which are carried out compulsorily in a planned manner, if possible, during technological downtime of the equipment. It is also possible to replace some quickly wearing parts.

Maintenance can be classified according to various criteria.

Depending on the stage of operation, there are:

- Maintenance during use;
- Maintenance during storage;
- Maintenance during transportation;
- Maintenance while waiting.

By frequency of performance:

- daily maintenance, carried out for a specific type of equipment according to a specific list of works;
- periodic maintenance, carried out after specified operating time values or time intervals in the operating documentation;
- seasonal maintenance is performed when preparing equipment for use in autumn-winter or spring-summer conditions.

According to the execution regulations, the following is performed:

- Regulated maintenance stipulated in the regulatory documentation with frequency and volume regardless of the technical condition of the equipment;
- Maintenance with periodic monitoring - through the operating time values or calendar time intervals established in the operating documentation;
- Maintenance with continuous monitoring - based on the results of continuous monitoring of the technical condition of the equipment.

According to the execution organization, the following is performed:

- Flow maintenance - at specialized workplaces with a certain technical sequence;
- Centralized maintenance - by personnel and resources of one division of the enterprise;
- Decentralized maintenance - by personnel and resources of several divisions of the enterprise;
- Maintenance by operating personnel;
- Maintenance by specialized personnel;
- Maintenance by the operating enterprise;
- Maintenance by a service enterprise;
- Maintenance by the manufacturing enterprise [2, 3].

Schedules of maintenance work are developed in accordance with the instructions and recommendations of the manufacturing enterprises by the owner of the equipment, agreed with the operating units and approved in accordance with the established procedure.

The results of maintenance are recorded in a special journal and, when servicing the equipment by contractors or service organizations, are formalized by an acceptance certificate.

Control was traditionally carried out by the chief mechanic service of the enterprise, at present by the department of technical maintenance and repair.

The principle of maintenance management directly depends on the system of technical maintenance and repair (hereinafter referred to as the M&R system) selected for a given type of equipment (vessels, pipelines, pumps, etc.).

The M&R system is understood as a set of measures, means and documentation for the maintenance and repair of equipment.

The task of the M&R system is to manage the technical condition of the equipment to ensure its operability and a given level of readiness,

reducing the specific costs of M&R. Currently, the following maintenance and repair systems are used in the petrochemical industry:

- by operating time, in which the volume and frequency of operations are determined by the value of the time worked from the beginning of operation or after major repairs, and depending on it are assigned uniformly for all similar objects;
- by technical condition, in which the list and frequency of operations are determined by the actual condition of the product, established on the basis of diagnostic results.

The difference between maintenance and repair systems (M&R) lies in the nature of technological processes, the use of equipment resources, the overall labor intensity of repair work, and the necessary equipment of the production and technical base.

When choosing M&R, it is necessary to be guided by both technical feasibility, characterizing the reliability of the equipment, and economic feasibility, determined by the amount of operating costs.

A correctly selected system should ensure the efficient use of equipment, fulfilling the main requirement for the operation process as a whole, which consists in minimizing costs while ensuring the highest probability of the facility's operability at the required time.

The use of a feasibility study when choosing the optimal system structure ensures a high level of equipment reliability, a high level of equipment availability for production, high technical condition of machines and minimal operating costs.

Organization of maintenance can be based on two different approaches:

- Organization of equipment maintenance and repair based on operating time.
- Organization of equipment maintenance and repair based on actual technical condition.

Organization of equipment maintenance and repair based on operating time is a system of periodic repairs either according to a calendar schedule or according to equipment operating hours. The most widely used system of maintenance and repair based on operating time in the petrochemical industry is the system of scheduled preventive maintenance (SPM), using average statistical indicators of reliability and efficiency.

The SPM system provides for the implementation of organizational and technical measures of a preventive nature for the maintenance and repair of equipment on a forced, planned basis to prevent progressive wear of parts and reduce the likelihood of failures.

Organization of equipment maintenance and repair based on actual technical condition is a system of repairs based on the analysis and monitoring of the technical condition of the equipment.

One of the ways to improve the efficiency of equipment use is to use a system of maintenance and repair of petrochemical equipment based on the

actual technical condition, which allows reducing specific operating costs with full use of the resource of parts [4, p. 18].

The essence of maintenance and repair of equipment based on the actual technical condition is that repair work is carried out only when the predicted parameters are reduced to the maximum permissible value, i.e. the principle of preventing failures is used to ensure the maximum possible operating time of products with minimum operating costs. In this case, maintenance work is carried out with a regulated frequency in accordance with the actual condition of the equipment.

Organization of maintenance and repair based on the actual condition involves periodic or continuous monitoring of equipment to ensure a given level of reliability and operability in accordance with established rules for determining the modes and regulations for equipment diagnostics, and making decisions on changing its actual condition depending on the information received. In this case, not only the instantaneous state of the object is considered, but also the trend of the measured values, which allows determining the time of the next maintenance or repair. The choice of implementation and application of a particular maintenance system (planned preventive, predictive by technical condition, reactive) depends on many factors:

- ensuring the implementation of the established production program for the release of commercial products;
- the level of criticality of the equipment for production, personnel safety and the environment;
- equipment operation schedule;
- equipment redundancy;
- capabilities of the repair services of the plant or service organization;
- equipment with automatic diagnostic systems and the presence of a diagnostic department on staff [5].

A petrochemical enterprise should be analyzed for all of the above factors to determine its strengths and weaknesses (for example, SWOT analysis). Such an analysis should be carried out by a group of specialists from various structural divisions of the petrochemical enterprise (mechanics, technologists, electricians, metrology specialists, reliability specialists, repair specialists, economists). The results of such an analysis should be consolidated and a decision made when choosing a maintenance and repair system should be made by specialists from the structural division of the petrochemical enterprise responsible for the general management of the maintenance of production assets (in the post-Soviet era, such a division was the chief mechanic's service of the plant).

The approach to maintenance management should be flexible and take into account the design and operational features of all types of petrochemical equipment. Therefore, the maintenance and repair system, due to the specificity and diversity of petrochemical equipment, can be mixed (combine several types of systems). Switching to a maintenance system

based on the actual condition is possible only after selecting and putting into industrial operation an automatic monitoring system and forming a diagnostics unit in the enterprise structure.

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1.11. Features of the Organization of Energy-Saving Measures at the Enterprise

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The increased attention to energy conservation issues in all sectors of the economy is due to the trend of increasing demand for energy resources in conditions of insufficient efficiency of their use, limited amount of available resources and rising prices for them. In this regard, the issues of stimulating the organization of energy-saving measures by enterprises are becoming particularly relevant.

A sufficient number of scientific papers are devoted to energy conservation issues, among which such authors as G. Aslanyan [1], K.N. Bagrinovsky [2], I.A. Bashmakov [3], Sh.M. Valitov [4], L.A. Golovanova [5], G.F. Mingaleeva [6] and others should be highlighted, which presents the characteristics of energy-saving capabilities.

Today, the problem of energy conservation is considered mainly as a technological aspect of the implementation of energy-saving projects. Scientific study of the organizational and economic aspects of energy saving implementation does not meet high demands. At the same time, the need to implement timely and effective management decisions required specifying

the organization of the energy saving process at the enterprise, taking into account the industry specifics of the business entity in a dynamic and unpredictable market environment, which is the purpose of this article.

The purpose of implementing energy conservation measures is to reduce the amount of energy resources used in the production of the required volume of products, works, and services through, first of all, the implementation of a set of organizational, technical, technological, and economic measures. At the same time, energy efficiency reflects the ratio of the useful effect obtained as a result of the use of energy resources to the amount of energy resources required to obtain this effect, and thus reflects the efficiency of energy use and is an indicator of the effectiveness of energy conservation measures carried out at the enterprise.

The main approaches to determining the essence of energy saving are presented in Table 1.

Table 1 – Approaches to determining the essence of energy saving

Author	The essence of the approach
Yefremov V.V. Markman G.Z.	"Energy saving is the implementation of measures to improve the efficiency of energy resources, electric and thermal energy"
Stepanov V.S.	"Energy saving is a consequence of increasing energy efficiency"
Kopeikin B.V., Smirnov.A.	"Energy saving should be aimed at saving fuel by saving specific types of energy at the stages of its processing"
Andrejevsky A.A.	"Energy saving is organizational, scientific, practical and informational activities aimed at the efficient use of energy resources and implemented using technical, economic and legal methods"
Danilov O.L., Kostyuchenko P.A.	"Energy conservation is a system of legal, organizational, technical and economic measures aimed not only at the efficient use of primary energy resources, but also at involving non-traditional and renewable energy sources in economic turnover to reduce the consumption of organic fuels"
Note – Compiled by the author on the basis of these sources [7-11]	

Thus, energy saving is a process that reduces the need for energy resources and energy carriers per unit of final beneficial effect (for example, per unit weight of products). Energy saving is not only about saving energy, but also about providing conditions for its most efficient use, as well as increasing competitiveness in the production of products (services).

Taking into account the reasoned definition of the essence of energy saving, the following approach can be proposed to develop an order for the formation of energy-saving measures at the enterprise:

1. Inspection of energy consumption facilities, determination of the volume of consumed energy resources, on the basis of which an assessment of the functioning of the energy sector of the enterprise is given.

2. Calculation of energy efficiency indicators and identification of reserves for energy saving in the enterprise.

3. Formation of a system of energy-saving measures at the enterprise, indicating their importance for increasing the competitiveness of the enterprise in the short and medium term, calculating the planned costs of their implementation.

4. Determination of the amount of financing of energy saving costs, indicating the sources and possible limitations in financing such costs.

At the same time, this set of measures should be prepared based on information about the values of energy saving targets at the regional level. To assess the need to implement energy conservation in enterprises, energy management services or energy conservation units can be created, whose activities include compiling energy balances, carrying out measurements necessary for analyzing the efficiency of energy consumption, as well as developing and implementing energy-saving measures.

The main task of the energy conservation unit is to implement energy management to reduce the company's production costs in terms of reducing energy costs. To solve this task, the energy conservation units perform the following tasks:

- 1) creation of a holistic picture of energy consumption by the enterprise and conservation of energy balances;
- 2) creation of a system of accounting and control of energy consumption;
- 3) regular analysis of energy efficiency;
- 4) development of an energy saving plan;
- 5) implementation of the energy saving plan.

The first priority in creating an effective energy management system in industrial enterprises is to determine fuel and energy consumption standards. Rationing of specific expenditures of fuel and energy resources in public production is carried out with the aim of their rational use and economy and is also the basis of economic mechanisms to stimulate the implementation of energy conservation measures.

Cost rates at enterprises are set for all types of fuel and energy resources, regardless of the sources of their supply and the nature of consumption, they are determined, as a rule, per natural unit of each type of commercial products (services) of the enterprise. Commercial products also include energy derivatives independently produced by the enterprise (thermal energy, compressed air, water, etc.), as well as semi-finished products, consumer goods, and all other types of work and services for third-party consumers. The consumption rates of fuel and energy resources per unit of marketable products are identified as end-to-end characteristics. These should include all expenses of fuel and energy resources attributed to this type of commodity product during the full production cycle. The standards are subject to systematic revision, taking into account changes in production technology, as well as in order to reduce the conditionally constant component of the unit costs of fuel and energy resources, the organization of production efficiency is also subject to revision.

The complex of energy-saving measures in the company is aimed at reducing energy overruns. And in order to reduce the company's costs without reducing production volumes, you should:

- organize a professional audit of resource consumption sites;
- identify problem areas with excessive consumption of energy sources;
- bring energy consumption to optimal levels.

The approximate cost of energy savings available to an organization can be estimated based on the results of an energy audit.

Saving energy resources is the primary task of every enterprise. The demand for energy is steadily increasing with steady increases in tariffs for electricity, gas, heat and water. The high cost of resources due to their uneconomical use increases the cost of goods, which leads to a decrease in the competitiveness of the enterprise.

In order to achieve the planned results, it is advisable to regularly monitor the implementation of energy saving measures at the enterprise. Before performing energy saving work, it is necessary to analyze the current technical condition of all enterprise systems. Having audit data on these parameters of the enterprise at our disposal, it is possible to create an effective energy saving program with a detailed plan of energy saving measures, calculation of necessary investments, as well as the payback period of the project.

The adoption of energy-saving measures at the enterprise allows us to solve the following set of issues:

- release of additional funds for modernization of production and expansion of production;
- reducing the cost of energy resources for the production of a unit of goods and, as a result, increasing the competitiveness of products;
- cost reduction by reducing the cost of energy sources purchased;
- reducing the number of accidents by updating electrical equipment, gas equipment, water supply and sewerage.

The introduction of an effective set of energy conservation measures makes it possible to significantly reduce energy consumption while ensuring a stable level of production volumes or increasing production rates while maintaining the same energy consumption indicators.

Today, there are many ways to save energy resources. The main areas of work on saving fuel and energy include:

- energy saving measures;
- energy-saving measures in the field of heat and water supply;
- gas-saving measures;
- training employees in the basics of energy saving;
- development of energy saving programs;
- optimization of the sewage system.

Energy saving measures include:

- load optimization in transformers: reduction of electricity consumption by up to 10%;
- replacement of incandescent lamps with energy-saving lamps;
- installation of modern electricity metering devices;
- modernization of electrical wiring;
- replacement of outdated electrical installations with modern models with high energy efficiency;
- implementation of automatic control of street lighting (photo relay, clock relay);
- insulation of facades of administrative and industrial buildings and structures.

The energy saving potential of the enterprise in the power supply system is associated with the use of an efficient lighting system, energy-saving lighting devices and planned replacement of household, specialized equipment and office equipment, taking into account the high class of energy saving. The introduction of new progressive light sources, the use of high-efficiency luminaires, the introduction of new designs of reflective fittings and rational lighting schemes can dramatically increase the efficiency of electric lighting systems, increase the illumination of workrooms, and achieve real energy savings.

Strict measures aimed at reducing the use of personal household appliances by employees will also help to reduce electricity consumption in production.

To reduce energy costs in the field of heat supply and water supply, it is advisable:

- carry out work on sealing windows, doors, seams, utilities, ventilation outlets and basements;
- to introduce upgraded heat metering units at the enterprise;
- to introduce a underfloor heating system using plastic heating pipes to replace outdated heating systems;
- to install modern water meters;
- carry out periodic inspection of water consumption systems for leaks and determine the amount of water loss, if any;
- install touch faucets, pressure taps. In turn, the reduction of gas consumption provides for:
 - selection of the optimal capacity of the gas boiler;
 - insulation of administrative, household and industrial premises, which are heated by a gas boiler.

Measures aimed at reducing the energy consumption of the enterprise include:

- installation of heat pumps for the purpose of extracting heat for heating from sewers and industrial effluents;
- the introduction of recycled water supply systems, which reduces water consumption.

Thus, when solving the problem of increasing energy efficiency, it is necessary to use a systematic approach based on the developed energy saving mechanism at the enterprise. At the same time, the assessment of the effectiveness of energy conservation measures should be based not only on the quantitative values of consumption of the relevant fuel and energy resources, but also take into account the factors influencing their trends.

To increase the competitiveness of an enterprise's products, it is advisable to use a mechanism to reduce its energy intensity, the level of which is determined by a system of organizational, economic, technological and constructive factors.

The lack of a unified approach to analyzing the efficiency of using fuel and energy resources at an enterprise leads to the search for appropriate methodological support for evaluating energy efficiency, the purpose of which is to find ways to save fuel and energy resources at enterprises and stimulate the implementation of energy conservation policy.

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1.12. Methodological Aspects of the Company's Marketing Strategy Development

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The relevance of the topic of this article is due to the fact that the current state of the market is characterized by a high degree of dynamism. In such conditions, one of the key factors for increasing the effectiveness of enterprises is the use of a marketing approach. The interest in marketing is related to the opportunities provided by the use of this concept in the enterprise.

The key position in marketing activities is occupied by the need to develop a marketing strategy, which should be translated into an action program clarifying the goals and means of the chosen development path, in other words, the need to form a long-term marketing plan [1, p. 18]. The current rate of change and increase in information is so great that strategic planning seems to be the only way to formally predict future problems and opportunities. It provides senior management with a means of creating a long-term plan, a basis for decision-making, helps to clarify the most appropriate courses of action, and helps reduce risk when making a decision [2, p. 39].

The development of a marketing strategy allows you to respond in a timely manner to changes in the market situation, quickly and effectively restoring the disturbed balance of the enterprise, quickly navigate and find a solution in an economic downturn that will help the company maintain market positions, reduce risks, provide the market with a sought-after product and continue. A strategic plan should be based on extensive research and evidence. To compete effectively, an enterprise must constantly collect and analyze a huge amount of information about the industry, market, competition and other factors [3, p. 55].

In the presence of a huge amount of information, the problem of choosing a method for developing a marketing strategy becomes especially

relevant, on the correctness of which the success of the implemented strategy depends.

Depending on the priority area of the company, you can choose a specific method for developing a marketing strategy. The classification of methods helps to streamline theoretical knowledge, which reduces the time needed to find a suitable method of analysis, as well as improve the quality of the work performed by using other methods that use the criterion of interest.

An analysis of existing methods has shown that at the moment the authors do not adhere to a single system of marketing analysis indicators.

A significant difference in the methods of marketing analysis is caused by the ways marketing information is processed.

For example, V.I. Doroshev identified three groups of methods by belonging to the field of scientific knowledge: general scientific; analytical and predictive; methodological techniques borrowed from different fields of knowledge [4, p. 14].

Another researcher, D.V. Arutyunova, suggests a combined classification: according to the stages and focus of the analysis. This author identifies strategic analysis, which includes macroenvironment analysis, microenvironment analysis, internal environment analysis, and situational analysis [5, p. 110].

The criteria of economic activity, including marketing, are financial indicators, primarily such as sales, profit, shareholder value, return on investment, etc. The analysis of these indicators is carried out within the framework of a cost-based analysis [6, p. 80].

In this case, the interests of the owners are the main focus of the analysis, i.e. the main monetary goal is to maximize the value of fixed capital. This is due to globalization and increased competition in global capital markets, the growing importance of institutional investors and the market of mergers and acquisitions.

As another criterion for classifying marketing analysis methods, we can consider the possibility of analyzing cost indicators.

The methods that can be used to analyze cost indicators include: functional cost analysis, industry analysis, GAP analysis, ABC analysis, economic, mathematical and econometric methods, ADL matrix, SWOT analysis, SPACE matrix. The rest include segmentation methods, the BCG matrix, the McKinsey matrix, expert assessment methods, etc.

The development of a marketing strategy is a multi-stage complex process that takes into account the external and internal environment of the enterprise, the nature of incoming information, and the stage of strategy development. Given the variety of methods and their specificity, it is difficult to create a classification that is uniform for all industries, enterprises, and firms.

The process of developing and implementing a marketing strategy consists of four stages:

- situational analysis (market analysis, competition analysis, market segmentation and monitoring);
- development of a marketing strategy (identification of target market segments, development of a positioning strategy, as well as strategies for relationships with consumers and other market participants, strategies for planning new products);
- development of a marketing program or marketing package (strategies for managing the product range and branding, promotion, sales and pricing);
- strategy implementation and management (preparation of a marketing plan and budget for its implementation, practical actions to implement the plan and control its results). The first step in developing a marketing strategy is to study the current situation, as well as the factors of the external and internal marketing environment.

There are various methods of analysis used in the marketing activities of enterprises. Thus, it can be proposed to divide all methods into methods of analyzing the external environment, methods of analyzing the internal environment and methods of complex analysis (Table 1).

Table 1 – Methods of strategic analysis

Direction of analysis	Methods
The external environment	PEST (STEP) analysis, Porter matrix, rapid competitiveness analysis, environment profile
The internal environment	PIMS analysis, benchmarking, SNW analysis, R. Grant method, Omae approach, BCG model, three-factor model for evaluating the effectiveness of marketing activity
Complex analysis	SWOT analysis, SCP analysis, SPACE analysis
Note – Compiled by the author on the data of the source [7]	

Having supplemented the table with several more methods, we can offer a brief description of some of them that have found practical application in the activities of enterprises. The abbreviation PIMS (The Profit Impact of Market Strategy) or the analysis of the level of influence of the chosen strategy on profitability and cash. The method is based on the results of an analysis of more than 3,000 enterprises in Europe and North America. Multiple regression equations were constructed linking profitability and cash indicators with various variables grouped into five classes: attractiveness of market conditions; strength of competitive positions; efficiency of investment use; budget use in the areas of marketing, R&D, new products; current changes in the market position. The results showed the dependence of business profitability on the occupied market share.

This method of strategic analysis is designed for highly developed, saturated, relatively stable markets and types of businesses, therefore, unfortunately, in the conditions of the Kazakh economy, the study of the PIMS model is more cognitive in nature.

Simultaneously with PIMS analysis, a benchmarking method was developed, which implies a continuous and systematic assessment of enterprise processes and their comparison with those of leading enterprises in the world in order to obtain information useful for improving their own characteristics. There are several types of benchmarking: internal, competitive, functional, general, and global. The practical use of benchmarking with an indication of the types, types and stages of implementation is presented in the paper.

The abbreviation SNW comes from the English words: Strength (strong side), Neutral (neutral side), Weakness (weak side).

In order to obtain a more constructive and concrete idea of the internal environment of an organization based on the SNW approach, the table is filled in (Table 2).

Table 2 – Strategic SNW analysis of the internal environment

№	Name of the strategic position	Qualitative assessment of the position		
		Strength (S)	Neutral (N)	Weakness (W)
1	The organization's strategy			
2	Finance			
3	Marketing expenses			
4	Leadership ability			
5	Price competitiveness			
6	Reputation in the market, etc.			
Note – Compiled by the author on the data of the source [8]				

Depending on the object of the study, the list of indicators can be changed or supplemented. Practice shows that both the average market condition and the performance of the strongest competitor can be used as a neutral position.

The methodology of three-factor assessment of marketing activities is based on determining the size of the gap between the current and desired level of development of the marketing management system at the enterprise.

Marketing management (MM) is a management subsystem of an enterprise operating at three levels: activity management (AM), function management (FM) and demand management (DM). Each subsystem level is represented by functions from a number of factors [9].

Thus, the effectiveness of marketing management is proposed to be considered as the effectiveness of three levels (parameters) of marketing management. The technique was used in the practical activities of one of the shoe companies.

SWOT analysis is a strategic management method aimed at structurally describing the strategic characteristics of the environment and the potential of an organization. The essence of SWOT analysis is to divide the environment into two parts – the external environment and the internal environment, and then events in each of these parts - favorable and unfavorable. A consolidated SWOT matrix is compiled for the selection and

ranking of events in order to form specific development strategies for the company.

After analyzing the practice of using this method, he formulated a number of proposals for the implementation of this method in the activities of enterprises.

The SPACE analysis method is used to determine the strategic position and evaluate the actions of the organization. The approach is based on the identification of four groups of factors that take into account the influence of the external and internal environment of the organization. The significance of the factors is assessed using an expert survey [10, p. 142].

The practical application of this method in an enterprise for the production and sale of designer clothing has shown its effectiveness, as it uses an evaluative approach to research the company and allows you to understand the logic of the analysis. Unlike other methods, it makes it possible to quickly make an assessment, determine the strategic position, visually present the results obtained and make recommendations on choosing the main actions in accordance with the identified position of a particular organization.

Summing up, we can conclude that nowadays more and more companies recognize the development of their own marketing strategy as one of the opportunities to increase their competitiveness. This position is due to the fact that any enterprise is faced with changes in environmental conditions, the purchasing power of the target segment, the level of competitiveness, etc. In order to adapt and take into account the diversity of all these factors, the company must analyze them on a regular basis, which leads to the development of a strategic management process, and in fact to the formation of its own strategy.

Using the analysis methods discussed in this article allows you to scan and analyze environmental factors, identify strong positions and evaluate the potential capabilities of the enterprise. The application of individual methods has shown their practical significance and effectiveness. When used together, they are able to provide sufficient information on the basis of which marketing planning can be carried out and decisions can be made to develop options for a company's marketing strategy.

Global practice shows that increasing the value of a company is one of the factors contributing to attracting investment. Additional investments make it possible to modernize technologies and expand areas of activity, thereby providing additional opportunities for the strategic development of the enterprise.

In this regard, the consideration of cost indicators in the process of developing a marketing strategy is one of the key factors on the basis of which a management decision is made.

Taking into account the specifics of enterprises, the difficult financial situation and the insolvency of some enterprises, the instability of the environment, and the focus on economic indicators will not only overcome

the current crisis, but also develop the most effective marketing strategy for the enterprise.

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1.13. Digital Transformation of Marketplace Business Processes as the Way of Online Trading Improvement

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Retail trade is one of the areas of entrepreneurial activity, a type of commodity-money relations that arise between the seller and the end consumer. It is of great importance for solving modern problems of the

national economy, which determines the need to study business processes occurring in it under the influence of a combination of factors of the external and internal environment [1].

There are three main trends in the development of retail trade, which have been clearly identified in recent years of its market functioning.

One of the features is the significant growth of online commerce, which will continue in the near future [2]. Not only the volume indicators of the online trading market are changing, but also its formats. If online stores were the main format of online commerce relatively recently, marketplaces are now developing rapidly.

A marketplace is a place or website that hosts products from various suppliers, stores, or people who are represented on the same platform [3].

Marketplaces are electronic platforms where buyers can buy goods from different sellers. They work as intermediaries between the buyer and the business, when the buyer can find different offers in one place, compare their parameters, including the cost, and choose the best option [4].

Unlike an online store, a marketplace does not sell anything, but only provides a place for a partner's business, provides certain traffic and marketing tips, while receiving a commission on sales.

Currently, the following types of marketplaces are distinguished, which are based on one of the basic models (Table 1):

- C2C (customer-to-customer);
- B2C (business-to-customer);
- B2B (business-to-business).

Table 1 - Classification of marketplaces

Marketplace type	Description
The type of marketplace according to the selected model	
C2C (customer-to-customer)	Individuals who interact with each other cooperate on mutually beneficial terms
B2C (business-to-customer)	The marketplace's clients are individuals, with entrepreneurs acting as suppliers.
The mixed model B2C and C2C	Marketplaces where offers from both individuals and entrepreneurs take place
B2B (business-to-business)	Connects entrepreneurs and allows them to form successful solutions for their business. At such sites, there are customers looking for wholesale suppliers and sellers who need new sales markets.
The type of marketplace according to the terms of working with suppliers	
Product Aggregator	The marketplace collects and systematizes data on products from different companies
Online Store	The marketplace and the supplier enter into a contract, according to which the marketplace provides an online showcase for hosting the supplier's offers, technical and marketing support, as well as payment functionality.
The type of marketplace by the place where the order is being executed	
O2O (online-to-online)	The customer orders the product online, but uses it in real life

Marketplace type	Description
E-commerce	Communications have been completely moved to the Internet, in real life, only the delivery of goods is carried out.
The type of marketplace on the side of the main activity	
Online Store	The customer searches for the product on their own, and then contacts the seller and makes the purchase.
Auction	The client leaves a request indicating the required product, and then the suppliers make their suggestions for him.
The combined model	Marketplaces provide an opportunity for sellers and buyers to be active and increase their chances of a quick and successful deal.
Note – Compiled by the author according to the source [5]	

Various business processes take place in marketplaces, which are understood as a set of interrelated and interacting activities that transform inputs and outputs:

- merchant management;
- assortment management;
- order management.

Further improvement of the business processes of marketplaces requires their digital transformation, taking into account modern achievements in the field of online commerce.

Marketplaces as a trading format have advantages for both sellers and buyers, which is clearly shown in Table 2. When choosing a marketplace, it should be borne in mind that they all work according to different schemes and also take into account the rating of one or another of them.

Table 2 – Advantages of marketplaces for sellers and buyers

Advantages for sellers	Advantages for buyers
1. Low costs when starting sales – it is cheaper for the seller to start trading on the marketplace, compared to opening his own online store.	1. A wide range of products and a large number of sellers on one Internet resource.
2. All costs associated with sales on the marketplace can be calculated fairly accurately.	2. The availability of a database of reviews and ratings simplifies the communication process with customers.
3. You can successfully sell not only well-known brands, but also products from unknown suppliers.	3. Convenience in making a purchase and receiving an order, as large marketplaces, as a rule, work in integration with service companies that provide services for accepting payments, delivery of goods, etc.
4. The opportunity to expand the geography of sales.	4. Well-established order processing system.
5. Using a ready-made website.	5. Guarantees for the purchase of certified goods.
6. Reducing advertising costs.	6. Save time on the purchase of goods.
Note – Compiled by the author according to the source [6]	

Next, it is presented the description of the operations (subprocesses) of the business process "Organization of supplies and sales of goods on the marketplace" (Table 3).

Table 3 – Characteristics of operations (subprocesses) of the business process "Organization of supplies and sales of goods on the marketplace"

Operations (subprocesses)	Characteristics of operations (subprocesses)
1. Account registration and activation	1.1 Formation of the company's personal account on the marketplace
	1.2 Introduction of necessary information about the company (registration data, tax system, payment details, e-mail)
	1.3 Activation of the personal account
2. Making an offer	The offer is an agreement between the company and the marketplace. Without an offer, the product cannot be sold on the marketplace. Main sections of the agreement: - basic terms; - the subject of the agreement; - activation of your personal account; - access to your personal account; - product card; - prices and other terms of sale of goods; - seller's rating; - marketplace services and their cost; - accounting documents; - payment for services and the procedure for mutual settlements; - return of the product; - responsibility of the parties; - suspension and amendment of the contract; - termination of the contract and deactivation of the personal account; - export of goods upon termination of the contract.
3. Enabling electronic document management	3.1 Choosing a document management system
	3.2 Choosing the tariff for using the document management system
	3.3 Obtaining a login and password in the electronic document management system
4. Loading of goods	4.1 Uploading products and certificates to your personal account
	4.2 Filling out product cards
	4.3 Downloading media products
5. Product moderation	Product moderation means that moderators check whether all the necessary characteristics for the product are filled in, and their image and description meet the requirements.
6. Choosing an operating scheme	There are several options for selling products in the marketplace: - sale from a warehouse; - sale from your warehouse.
7. The beginning of the sale of goods	If the sales come from the marketplace's warehouse, then the work scheme looks like this. The company takes its goods to the warehouse, and then the marketplace does everything else: it places goods on the website, accepts payment, packages orders and delivers them to customers. The warehouses of the marketplaces are located in various cities of Kazakhstan.

Operations (subprocesses)	Characteristics of operations (subprocesses)
	When the sale is carried out from the warehouse of the enterprise, the scheme has the following form. The company stores the goods in its warehouse, but it can deliver them through the marketplace service or on its own. When an order arrives, the seller collects it himself, packages it and delivers it to the delivery service with which he cooperates.
Note – Compiled by the author according to the source [7]	

The most significant business process for the marketplace is such as “Organizing the supply and sale of goods on the marketplace”, its enlarged scheme is shown in Figure 3. In our opinion, the optimal content of the business process in question in modern conditions of digital transformation of online commerce will be as follows (Table 3).

The advantages of working on the marketplace as part of a business-the process of “Organizing the supply and sale of goods on the marketplace” will consist of the following:

- the sale of goods does not provide for the transfer of subscription fees; the commission is set only for completed orders paid by customers;
- the marketplace service generates detailed reports on all actions performed in relation to the supplier's products;
- the seller has his own personal page on the marketplace, where he has the opportunity to add products, as well as view and analyze the necessary information.;
- the supplier, if desired, can use advertising blocks for the purpose of posting detailed information about their products for a fee.

It is obvious that the implementation of an innovative business process for the supply and sale of goods on the marketplace is possible only if it is provided with reliable personnel support [8].

Therefore, it is necessary to introduce such a full-time unit as a marketplace manager in trade organizations. The number of vacancies for marketplace managers is posted on the website hh.ru. It has increased rapidly in recent years.

A marketplace manager is a specialist who organizes and supports sales processes on one or more marketplaces. The duties of this specialist include: The profession of a marketplace manager is quite new and promising, and its main content is to ensure the sale of goods to a trading organization on one or more marketplaces. A marketplace manager must work very quickly, as marketplaces regularly change the terms of promotions, discounts, advertising methods, and sales logistics.

Finding such a specialist is quite a difficult task, because in their "pure form" they are not produced by any educational institution. Therefore, this problem can be solved in stages: first, find a specialist in the digital economy, and then provide him with appropriate professional development in the field of working with marketplaces online. The number of organizations that are

engaged in advanced training in sales on marketplaces is still small, but at the same time, we can cite training organizations that have already proven themselves positively in this regard.

In order to find a qualified digital economy specialist, you need to contact a recruitment agency for help. These organizations have gained great popularity in recent years due to the fact that they are professional structures for the selection of personnel of the required skill level. They have this opportunity because they have an extensive database of specialists. Employment professionals are engaged in finding applicants for vacant positions. Etymologically, the word "recruiting" means "hiring" and fully corresponds to the functions of agencies involved in the selection of specialists necessary for the company. Recruitment agencies carry out their activities on a commercial basis, charging fees from enterprises for which they have found the right qualified specialists.

Thus, it can be concluded that the digital transformation of the business processes of marketplaces is a necessary condition for further improvement of their activities in the context of creating additional amenities for buyers and sellers, provided that this innovative project is properly staffed.

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1.14. Marketing Strategy for the Promotion of Banking Services

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In the process of achieving its goals, the bank needs to develop an appropriate marketing strategy aimed at ensuring the necessary coverage of the target audience, increasing customer loyalty and increasing competitiveness in the financial services market. There are many approaches and strategies in marketing theory and practice, but developing a unique strategy that best meets market conditions and customer expectations remains a key task for each bank. Thus, an urgent issue is the search for effective tools for evaluating the implementation of a marketing strategy.

Many scientists, such as Belyaev I., Morozova E., Kondratieva L., Pashkova O., have studied the issue of developing marketing strategies in the banking sector. Among the foreign researchers who have contributed to the development of this topic, Kotler F., Armstrong G., Lovelock K., Wilson D. [1, p. 65]. However, in the current conditions of digital technology development and changes in consumer preferences, further research in this area is needed.

The purpose of this article is to study the bank's marketing strategy in the context of increasing its effectiveness and competitiveness.

The marketing strategy for the promotion of banking services is a key aspect of the management of modern financial institutions. The introduction of a strategic approach to the marketing of banking services makes it possible to effectively adapt to changes in the market, set long-term goals and achieve competitive advantages. The term "marketing strategy" began to be actively used in the 1980s, reflecting the need to integrate marketing activities with the overall management strategy.

The most widely used definition of marketing, given by the American Marketing Association, "marketing is a type of entrepreneurial activity related to the direction of the flow of goods and services from the manufacturer to the consumer" [2]. Marketing as an enterprise management concept includes the following stages: foresight, management, and satisfaction of demand for goods and services.

"Foreign economists practice marketing as a combination of specific techniques with a new mindset of a bank employee based on the following principles: tolerance, listening skills, simplicity and accessibility of decisions and recommendations made to customers, a creative approach to business, and the development of a unified methodology for market research" [3].

"Marketing is the formation of the idea of a specific product, its packaging and delivery to the public. This means preparing the product, delivering it to the market, and placing it there in such a way as to achieve the maximum possible sales and the maximum possible response.

The commercial nature of banks' operation requires extensive marketing. The specifics of marketing in the banking sector are due not only to the fact that it promotes the commercialization of banking and ensures the efficient use of monetary resources, but also to the peculiarities of money turnover, which is the object of all banking activities. Hence, bank marketing should be aimed at accelerating money turnover by improving and speeding up non-cash payments in the household.

The modern banking environment is characterized by a high level of competition and constant changes in consumer preferences. First, digitalization is a key factor. Customers expect from banks not only high-quality service, but also the convenience of using products through online channels. The lack of an appropriate strategy can lead to the loss of competitive positions.

Secondly, the marketing strategy allows banks to adapt to changes in legislation and the economic environment. Financial institutions that implement long-term planning in their operations can predict possible risks and respond to them in a timely manner.

Thirdly, strategic marketing management is especially important for small and medium-sized banks, which are forced to compete with large players for customer loyalty and attention.

The creation of an effective strategy for the promotion of banking services includes several key steps:

1. Analysis of the external and internal environment. This stage involves studying the competitive environment, analyzing customer needs, and assessing the bank's strengths and weaknesses.

2. Formulation of goals. Based on the analysis, short-term and long-term goals are formulated, such as increasing market share, attracting new customers, and increasing loyalty.

3. Development of a marketing plan. The plan includes a description of the target market segments, selection of suitable communication channels, and budgeting of marketing activities.

4. Implementation of the strategy. At this stage, it is important to implement control and performance monitoring tools.

5. Evaluation of the results. The analysis of the achieved indicators helps to adjust the strategy to improve the results in the future.

In the banking environment, integrated marketing is becoming more and more preferable, aimed not only at expanding the circle of depositors, but also at continuously improving the quality of their service.

The specifics of marketing in the banking sector is that commercial banks are interested not only in attracting deposits, but also in actively using the funds raised through lending to various associations, enterprises,

organizations and the public. This necessitates the integrated development of marketing both in the field of credit investments, carried out in the form of loans to enterprises and the public.

The specifics of bank marketing are related to the specifics of a banking product and banking service. When organizing marketing activities, it is necessary to take into account the specific characteristics inherent in a banking product and service.

Thus, the marketing market management concept of the bank is aimed at studying the market and economic conditions, specific customer requests and the orientation of the services offered to them.

The final result of the bank's activities is determined according to the "client-bank-client" scheme and defines the essence of the bank. If in the course of production activity, the result is a finished product, then in the banking sector it is a service. By services, we mean the positive effect of labor, without creating material benefits, but having a beneficial effect as a process.

Which is the bank itself, related to the attraction (accumulation) and placement of the client's funds, as well as cash settlement services. This means that the bank acts as a link providing services to customers.

The bank determines the need for the service for the client and transforms it into a banking operation. This is how the direction of banking activity is determined.

"The bank's operations involve a certain level of customer base involvement, and therefore a certain list of proposed banking services. A significant share of the funds raised by the banking sector is the participation of customers who make amounts in the form of deposits, as well as savings, term, and other deposits" [4].

The client's intentions imply a wide range of services, providing mutual benefits as a result of the bank-client relationship. The client's own participation in the operations is not large, but the amount of money is significant for banks.

Active operations play an important role, among them, in addition to credit, are: securities handling (stock transactions), also within the framework of its own policy and at the expense of the client.

"There is a group of banking services that require the full participation of the client: commission-intermediary, trust-based, conducted on behalf of clients.

The purpose of attracting the client's funds is to make a profit and accumulate payment funds for further use. The bank charges its clients a certain commission for services. The value of funds and banking services in deposits is significant" [5].

In the context of rapid digitalization, the use of digital channels occupies a special place in the marketing strategy. Online banking, mobile applications, and social networks are all tools that allow you to interact with

customers in a more personalized and timely manner. Advantages of digital marketing:

- Reach a wide audience. Online tools allow you to reach large groups of customers, regardless of their geographical location.
- Personalization. Modern data analysis technologies make it possible to create customized offers for customers.
- Cost reduction. Online advertising campaigns are often cheaper than traditional channels.

Key priorities in the marketing strategy of banks. Setting priorities in a strategy is the foundation of success. Among the most significant:

1. Quality of service. Creating a user-friendly and secure user experience for customers.
2. Innovation. The introduction of new technologies such as artificial intelligence and blockchain.
3. Social responsibility. Participation in socially significant projects to strengthen the bank's image.
4. Risk management. Assessment and minimization of risks associated with changes in legislation and the market environment.

Marketing strategy is an essential element of a modern bank's success. Its development and implementation require in-depth analysis, clear planning, and flexibility in approaches. Given the high competition in the financial market, banks implementing innovative solutions and customer-oriented strategies are given the opportunity not only to maintain their positions, but also to significantly strengthen them. Thus, the strategic promotion of banking services ensures long-term success and sustainable development for banks.

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1.15. Financial Planning in the Field of Healthcare in the New Business Environment

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The article discusses the problems of developing a financial and economic strategy of an enterprise aimed at reducing costs. The content of the financial and economic strategy, its place in the strategic management of the enterprise, the stages of building the enterprise strategy and its main characteristics are determined. The process of systematization of principles is proposed, as well as an algorithm for the formation of a financial and economic strategy of an enterprise in modern conditions.

In the process of achieving its goals, the company needs to develop an appropriate financial and economic strategy aimed at ensuring the necessary effectiveness at the lowest cost. There are quite a lot of strategies in the theory and practice of financial management but developing your own strategy that is most profitable and appropriate to market conditions, as well as aimed at reducing costs, is the primary task of each enterprise. Thus, an urgent issue is the search for the necessary tools to improve the financial strategy in the healthcare sector.

Famous scientists such as L.A. Gabueva, I. E. Gossen, G.V. Doroshenko, V.G. Kuzmenko, B.C. Luchkevich, P.N. Mashegov, T.N. Plotnikova, I.V. Polyakov, H.A. Pronina, E.M. Razumovskaya, D.S. Raikunov, B.N. Rodionova studied management issues in the field of healthcare, P.G. Romashov, S.I. Savashinsky, V.D. Seleznev, V.I. Skvortsova, S.A. Stolyarov, O.A. Strakhova, Yu.V. Shilenko, O.P. Shchepin, N.I. Yashina.

In Kazakhstan, the problems of sustainable long-term development of an organization based on the improvement of financial and economic strategy are partially reflected in the works of Russian scientists: V.Y. Dodonov, R.E. Yelemesov, E.B. Zhatkanbaev, J.O. Ikhdanova, K.N. Kelimbetova, K.O. Okaeva, G.N. Sansyzybayeva, Zh. Sundetova, S.A. Sheveleva and others. However, in modern conditions, further research on this issue is needed.

The purpose of this article is to study the theoretical and methodological foundations of the formation of a financial strategy in the healthcare system.

One of the areas of improving healthcare financing related to the implementation of results-based budgeting is financial resource planning under budget constraints.

The objects of financial planning in the field of healthcare are financial relations (economic relations between subjects of the healthcare sector, carried out in monetary form) and financial resources (cash receipts received as a result of redistribution, and cash income for the provision of paid services). The essence of financial management in healthcare is to balance the required amount of financial resources with the possibilities of financing sources [1, 2].

Financial planning in the field of healthcare involves the need to simultaneously plan both the volume of financial resources in the field and the possibilities of sources of financing for healthcare costs, as well as the schedule for receiving the necessary financial resources and making payments.

It is advisable to start financial planning with a comprehensive analysis of the financial condition of the healthcare sector, based on the results of which objective conclusions can be drawn. Special attention should be paid to the issue of balancing the volume of financial resources received from various sources and the needs for their spending to provide medical care to the population. This will allow us to draw conclusions about the need to reform the organization of financing the healthcare sector in order to increase the efficiency of its functioning as a whole. The illustration of the financial planning algorithm in the healthcare sector looks in accordance with Figure 1.

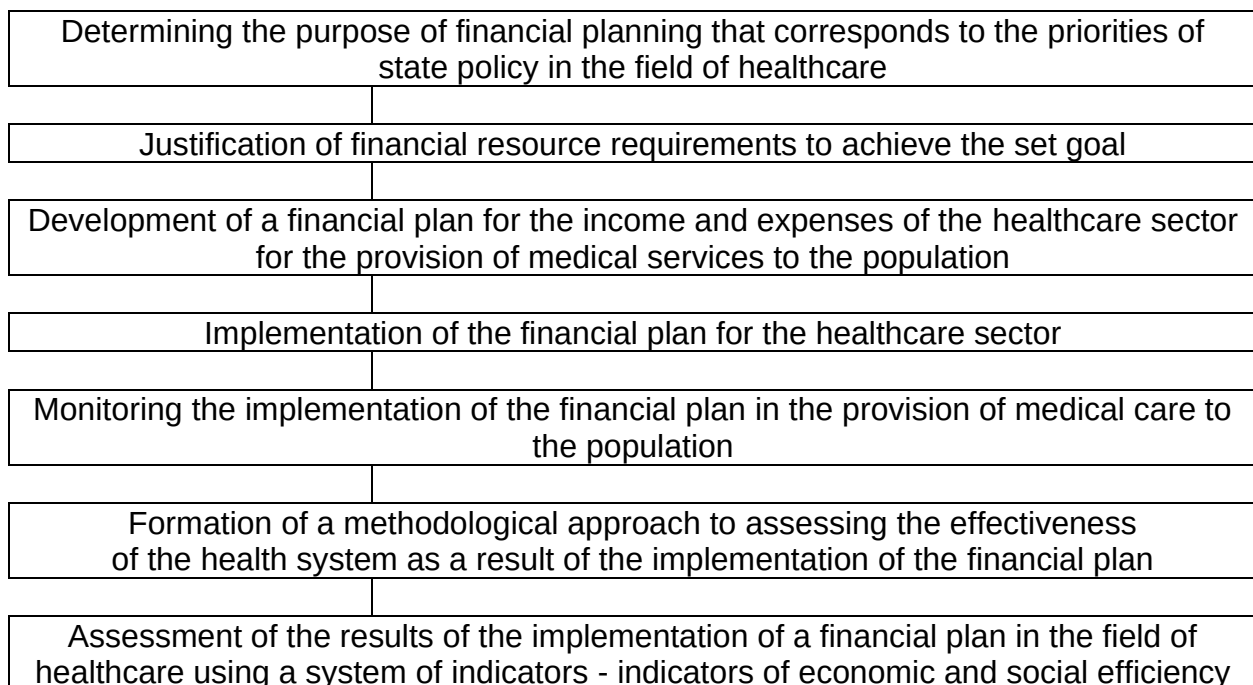


Figure 1 - Financial planning algorithm in the healthcare sector

It is necessary to identify financial planning methods that would make it possible to develop the most reliable income and expenditure plans for healthcare entities. Such methods are:

1. The coefficient method consists in determining coefficients calculated based on the indicators of the previous year and used to calculate the estimated incomes and expenses of health management entities at various levels of government: departments, management, medical institutions.

2. The normative method. It is based on established norms and standards, which are used to calculate the need for financial resources and plan their volumes from various sources. For example, every year at the federal and regional levels, standards for the volume of medical care and standards for financial costs are established when receiving types of medical care provided for by the territorial program of state guarantees per person per year. This makes it possible to assess the financial resource needs of various levels of the healthcare system and plan a sequence of actions to provide high-quality medical services.

3. The balance method. It allows you to coordinate expenses with the possibilities of sources of coverage, sections of the financial plan among themselves, as well as create reserves.

The combined use of the above methods is effective in planning the income and expenses of a healthcare entity, since the disadvantages of one method will be offset by the advantages of the other.

For the healthcare sector, it is necessary to identify the following types of financial planning:

1. Operational, the result of which is the preparation of separate plans (financial receipts, financial expenses, a plan for spending funds) or budgets that quantify income and expenses in monetary terms, with the planning period being a decade, month, quarter.

2. The current, planned period of which is a longer period – half a year, a year, while the result is the preparation of a financial plan, which is a reflection of the complex of planned measures that must be implemented in order for the business entity to achieve its goals, the main of which is the provision of high-quality medical services to the population.

3. Strategic planning is the most long-term type of planning, in which an action plan is drawn up to achieve a set goal for a sufficiently long term, more than a year.

One of the main tasks of financial planning is to identify additional financing needs and provide medical care. The most controversial issue is the issue of alternative sources of financing to budgetary funds and funds of the compulsory health insurance system. This is the reason for discussions about possible areas of healthcare reform [3]. The initial stage of making changes to the organization of the functioning of the healthcare sector is to define the goals of reform and set goals for achieving it. It is at this stage that the foundation is being laid on which a new model of healthcare organization will be built.

The next step is to directly simulate the desired future state of the sphere. The main parameters of the functioning of the healthcare sector, the

relationship between them, as well as the timing of their achievement are determined. Then the choice of ways to achieve the desired health status is made. After that, the implementation of measures to reform the sphere in accordance with the planned and agreed directions begins directly. After each completed stage, it is necessary to evaluate the results obtained and compare them with the originally set goals of the reform.

The next stage of financial planning in the healthcare sector is the development of a financial plan. The financial plan for the healthcare sector should be based on the costs of providing the volume of medical services provided for in the Basic Program of State Guarantees for the Provision of Free Medical Care to Citizens, which is approved annually. Thus, the most rational approach to the healthcare sector will be short-term financial planning within one year with a quarterly summary of the financial plan. This is exactly what is the next step of the presented algorithm – the implementation of a financial plan for the healthcare sector. The final stage should be an assessment of the effectiveness of the health sector with adjustments to the current plan or the identification of priorities for the preparation of a financial plan for the coming year.

The next issue that needs to be resolved is the development of a methodology for evaluating the effectiveness of budget expenditures.

The development of a healthcare financing plan and its implementation are the final stages of financial planning. It is on this ethane that it is necessary to determine what is the necessary amount of funding to achieve the goals set, and what sources should be involved for this. In the process of implementing the financial plan, regular monitoring of the effectiveness of the financing is necessary. Thus, in order to determine the effectiveness of the use of budgetary funds, it is necessary to determine the costs that are alternative for the healthcare sector.

Since the results obtained in healthcare cannot always be expressed in monetary terms, it is customary to use several types of economic assessments to assess effectiveness in healthcare: “cost–effectiveness”, “cost –benefit”, “cost–benefit” [4].

Assessing the socio-economic efficiency and effectiveness of the functioning of the healthcare system, it is necessary to determine its qualitative and quantitative characteristics. By qualitative characteristics, it is advisable to understand the changing properties of the healthcare system: the quality of management at various levels, the flexibility of financial plans, the quality of medical services provided, etc. The quantitative characteristics of the healthcare system can be understood as the availability of financial resources for medical institutions to provide the necessary amount of assistance to the population, the availability of medicines for medical institutions, the average monthly salary of medical workers, etc. [5].

The financial planning process of the healthcare sector should include the following components: analytical part, conceptual part, programmatic part, predictive part, monitoring. The analytical part provides diagnostics of

the state of the healthcare sector of a particular region, municipality (the object of research). A comparative analysis of the main indicators of the functioning of the healthcare sector is carried out, trends are identified, and their assessment is carried out. Special attention is paid to the financial component of the functioning of the healthcare sector. The analysis of the receipts of financial resources from various sources and the directions of their expenditure is carried out.

The program part of the financial planning system includes the development of a plan for the implementation of programs of state guarantees for the provision of free medical care to citizens, as well as comprehensive programs for improving the health of the population in specific areas. The calculation of the main indicators of the state guarantee program is carried out in strict accordance with approved standards and, as a rule, does not raise any questions. Targeted wellness programs are another matter. When developing them, it is necessary to fully justify the need to implement this wellness program for the population of a particular region or municipality. For the comprehensive implementation of the program part, it is necessary to: identify target groups of the population participating in specific programs; deadlines for the implementation of programs; medical institutions that implement these wellness programs; sources of program financing; amounts of funding; schedule of program financing.

In the forecast part, the state of the healthcare sector is forecasted, subject to the implementation of the developed comprehensive development program within the framework of the approved financial plan for the next calendar year. At the same time, this part should reflect not only the projected state of public health indicators, but also the implementation of standards for economic indicators included in the territorial program of state guarantees for the provision of free medical care to the population.

Monitoring is the final part of the financial planning system, the main task of which is to monitor the implementation of the approved program for providing citizens with medical care under the compulsory health insurance program and a comparative analysis of the actual and forecast state of the healthcare system in a given region. Timely monitoring will provide an opportunity to make adjustments to the approved program for the implementation of state guarantees in order to fully implement it.

Due to the fact that there is a huge gap between the economic opportunities of the regions, it is necessary to give them the right to determine the priorities of their development independently within the framework of the approved national concept in accordance with the objectives of state policy. There should be a differentiated approach to developing a regional mechanism for regulating the healthcare system, taking into account the specifics of the territory. A regional financial plan may be an integral part of the All-Russian financial plan for the development of

the healthcare sector, developed at the territorial level by the Department of Health.

The use of financial planning methods at the regional level will allow: to streamline the functioning of the healthcare sector in the regions by improving public health indicators; to measure the possibilities of sources of financing for the healthcare sector and the amount of necessary expenses; to achieve a calendar balance of receipts and expenditures of financial resources; to carry out planned upgrades of the material and technical equipment of medical institutions; to implement priority targeted wellness programs for the population regions in full and on time.

Due to the fact that most regions have different levels of socio-economic development, they therefore have different opportunities for financial support of the social sphere. A unified approach to the formation of a financial planning system at the regional level will be effective only if it is adapted to the conditions of a given specific territory.

Thus, the mechanism for implementing financial planning in the healthcare sector can be uniform for all regions and include the following tools: the creation of an appropriate regulatory framework; the development of a system of indicators characterizing the state of the healthcare sector and reporting forms developed using these indicators; the full use of existing functions and methods of financial planning.

Only an integrated approach to the implementation of financial planning will allow achieving positive results in practice and improving the efficiency of the health sector at the regional and national levels.

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1.16. Online Schools as the Object of Marketing Strategy

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The article provides a brief overview of the role of online schools in the modern education system and as an object of marketing strategy. The aspects of marketing necessary for the successful attraction and retention of students in online schools are analyzed.

Modern education is undergoing drastic changes caused by the active introduction of information technology and the digital revolution. One of the key phenomena in this area is the development of online education and the creation of online schools. Online schools providing educational services via the Internet have become an integral part of the modern educational ecosystem, and their growth and influence in recent decades have attracted the attention of both the educational community, business and marketing [1, p. 25].

The relevance of the research lies in the development of online education. Online schools have become an important element of the educational infrastructure. Their role is becoming increasingly important in a rapidly changing world where access to knowledge and training is critical for personal and professional development. Online schools provide the opportunity to study remotely, with flexible schedules, and often at an affordable price.

However, in the face of growing competition among online schools, the question of how to effectively promote such educational institutions and attract an audience is becoming a key one. Marketing plays a crucial role here. Marketing strategies of online schools should not only attract new students, but also provide them with high-quality education [2].

The purpose of this study is an in-depth study of the role of online schools as an object of marketing strategy. We aim to understand which unique aspects of online education should be considered when developing marketing strategies and which factors influence the success of such strategies. In addition, we aim to analyze the existing marketing practices of online schools and identify the best approaches to attract and retain an audience.

The theoretical and methodological base of scientific research is represented by the works of the following specialists: Lomakina T.Yu., Vasilchenko N.V., Milyukov A.G., Lazareva A.A., Romanovskaya E.V., Permovsky A.A.

Modern education has become an integral part of the educational services market. Within the framework of modern market conditions, education is considered as a product, and its successful promotion requires the application of marketing principles. This approach leads to an

understanding of the importance of marketing strategies in educational institutions, including online schools. Education in online schools is also considered as a service, which implies an emphasis on meeting the needs and expectations of clients (students) [3, p. 55].

Education is considered as a product and service exposed to market forces. In this context, marketing is becoming a key tool for educational institutions, including online schools, to attract and retain students [4, p. 86].

Modern educational institutions, including online schools, are increasingly guided by marketing principles. This includes market research, adapting programs to the needs of students, creating a brand and developing marketing strategies [5, p. 15].

Let's list the features of online education as an object of a marketing strategy that should be taken into account when analyzing:

- Flexibility and accessibility: Online schools provide distance learning, which provides flexibility in the learning process. This makes them attractive to students who have limited time or geographical constraints.

- Personalization of learning: Online schools can easily customize training programs to meet the individual needs of students. This ability to personalize can be an effective marketing tool.

- Online community: Many online schools create virtual educational communities where students can share their experiences and knowledge. This creates opportunities for social marketing and customer loyalty development.

The role of marketing in the development of online schools:

- The value of online education: One of the key aspects of online school marketing is to identify the value that such education brings to students. This includes both the training of specific skills and the general benefits of education.

- Brand and Reputation: Developing a strong brand and reputation management plays an important role in the marketing strategy of online schools. A reputation for quality education can be a key factor in attracting new students.

- Innovation and competitiveness: Marketing also helps online schools to emphasize innovation in teaching methods and technologies, which can give a competitive advantage. The diversity of online schools and the educational programs they provide leads to a high degree of competition. Marketing is becoming an integral part of the strategy to stand out from the competition.

The analysis of the competitive environment also includes the study of new trends and innovations in online education, which can influence the development of marketing strategies.

The value of education – within the framework of marketing, determining the value of education provided to students is fundamental. This includes both the educational aspect (acquiring knowledge and skills) and practical benefits (professional development, career growth, etc.). Marketing

of online schools should emphasize this value in order to attract students [6, p. 89].

Online school branding plays an important role in attracting and retaining students. This includes building an image, loyalty, and trust in the educational organization. Understanding the target audience is a critical aspect of developing marketing strategies. Online schools should clearly identify their target audience, explore their needs, interests, and characteristics for more effective marketing.

Comparative analysis of marketing strategies using the example of "Skyeng", "Skillbox" and "Yandex.Practicum".

Comparison of marketing strategies of online schools "Skyeng", "Skillbox" and "Yandex.Practicum" allows you to identify differences and commonalities in approaches to promoting and attracting students. Each of these schools has its own characteristics and marketing priorities.:

1. "Skyeng":

A unique offer: "Skyeng" focuses on teaching English with native speakers. This unique offering makes their marketing strategies focused on emphasizing the quality of teaching and outcomes.

One of the key elements of "Skyeng" marketing is its emphasis on social responsibility. They actively participate in various educational and social initiatives, which contributes to the creation of a brand with a positive reputation. "Skyeng" is actively developing an online community for its students. They provide access to additional materials, webinars, and events for participants.

2. "Skillbox":

A wide range of educational programs: "Skillbox" offers training in various fields, including design, marketing, programming, and others. Their marketing strategy is focused on providing a wide audience with the opportunity to choose the appropriate educational program. They focus on qualified teachers and mentors, which makes their programs attractive to students seeking practical skills for a successful career. "Skillbox" actively participates in events and competitions, which helps to increase their visibility and attract students.

3. "Yandex.Practicum":

"Yandex.Practicum" has strategic partnerships with major IT companies, which makes their educational programs attractive to students seeking a career in information technology.

They focus on the practical focus of learning and the methodology that allows students to apply their knowledge in practice.

"Yandex.Practicum" actively publishes research materials and reports, which helps to create the image of an educational institution located at the center of the industry.

Common features of marketing strategies include an emphasis on the quality of education, the active use of online tools and social media to attract students, and the desire to create unique educational offerings. However,

each of these online schools also has its own unique features and marketing approaches that allow them to attract their audience.

These three schools are "Skyeng", "Skillbox", and "Yandex.Practicum" - there are several common features in marketing strategies:

1. Focus on the quality of education: All three schools focus on the quality of education provided. They strive to offer students high-quality educational programs and attractive learning materials.

2. Using online marketing channels: All three schools actively use online channels for promotion. This includes having websites, active participation in social media, content marketing, email newsletters, and other digital tools.

3. Focus on reputation and trust: Each of these schools strives to create a strong brand and a positive reputation. They actively work on customer satisfaction and feedback, which helps to increase confidence in their educational programs.

4. Active participation in events and Initiatives: All three schools participate in various events and initiatives, which help them expand their visibility and attract new students.

5. Specialized Educational offerings: Each of the schools has its own specialized educational programs that can attract specific audiences. For example, "Skyeng" is English-oriented, "Skillbox" offers design and marketing programs, and "Yandex.Practicum" specializes in IT training.

6. Attracting partners and academic resources: These schools also seek to attract partners and academic resources to enrich their educational programs and provide students with access to relevant knowledge and practical skills.

Thus, although they have common features in their marketing strategies, each of these schools also has its own unique characteristics and an emphasis on specific educational areas, which allows them to attract a diverse audience of students.

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1.17. Internet Marketing as the Tool to Increase the Efficiency of a Company in Modern Conditions

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The article is devoted to the role of Internet marketing in improving the efficiency of an organization. The article discusses the main Internet marketing tools such as SEO, content marketing, social media, email marketing, and PPC advertising, and describes how they can be used to attract customers, strengthen reputation, improve sales, and increase company profits. In addition, the article highlights the importance of a competent approach and the need for constant updating of knowledge in the field of Internet marketing.

In the modern world, the Internet has steadily entered into all aspects of society. This has led to the fact that its networks cover an increasing number of users every year, whose activity is growing.

One of the important users of the Internet is a business that uses it in its management activities. Currently, the Internet is being used to increase business efficiency through the development of effective online marketing.

The available advanced technologies have made it possible to create Internet marketing, which is becoming one of the main tools for the development of each enterprise. More and more enterprises are actively integrating various interactive and digital tools into their business. The existing experience of Internet marketing at the level of any enterprise, especially in the field of e-commerce and e-business, has proved that with proper management of this tool, it is possible to expand the boundaries of any business in both domestic and global markets, ensuring not only survival, but also competitiveness in general.

The role of Internet marketing in modern business and its advantages Internet marketing is an integral part of modern business. It is a set of marketing activities carried out on the Internet in order to attract and retain customers, increase brand awareness and increase sales. The main tools of Internet marketing are websites, social networks, search engines, e-mail and other means of communication. One of the main advantages of online marketing is its efficiency and cost-effectiveness compared to traditional forms of marketing.

It is possible to reach a larger audience online at a lower cost, which is why many companies are moving their marketing campaigns online. In addition, online marketing allows organizations to more accurately identify their target audience and target advertising to specific consumer groups. However, in order to use Internet marketing effectively, it is necessary to have a well-thought-out strategy. It should take into account the specifics of the business, the target audience, the competitive environment, and other factors. In addition, it is necessary to follow the trends in the development of Internet marketing and adapt in time to changes in this area.

Methods of studying the impact of Internet marketing on the effectiveness of the organization. To study the impact of Internet marketing on the effectiveness of the organization, an analysis of research data published in various scientific and practical sources was carried out. Statistical reports and user surveys related to Internet marketing were also used.

The following indicators were used to evaluate the effectiveness of Internet marketing as a tool to improve the efficiency of the organization:

1. Number of website visitors: This indicator reflects the number of users who have visited the organization's website. The increase in the number of website visitors indicates that the organization's marketing campaigns have been successful.

2. Number of requests for goods and services: this indicator reflects the number of requests from potential customers for goods and services of the organization. An increase in the number of requests may indicate that an organization's online marketing is attracting more potential customers.

3. Conversion: This is an indicator that reflects the number of website visitors who have performed a specific action (for example, placed an order or left contact information). The increase in conversion indicates that the marketing campaigns were aimed at the right audience.

4. Return on investment in Internet marketing: this indicator reflects the ratio of profit earned from sales to marketing costs. The increase in profitability indicates that the use of Internet marketing has become more effective for the organization.

Based on the results of the data analysis, it was revealed that the use of Internet marketing can indeed lead to an improvement in the efficiency of an organization. In particular, an increase in the number of website visitors and requests for goods and services.

Thus, having and maintaining active social media profiles can have a positive impact on an organization's performance, improving its image and increasing customer loyalty.

However, it should be noted that online marketing is not a panacea and cannot completely replace traditional marketing tools. Rather, it complements them by providing new opportunities to attract customers and increase sales. Therefore, to achieve maximum efficiency, it is necessary to

use an integrated approach that includes both traditional and online marketing tools.

An important aspect in the use of Internet marketing is also the analysis of the results of ongoing events. It is necessary to constantly monitor the effectiveness of the tools used and make adjustments to the marketing strategy based on the data obtained. Various analytics tools such as Google Analytics, Yandex.Metrica and others can be used for this.

It should also be borne in mind that Internet marketing is a dynamic and rapidly developing field, so it is necessary to constantly monitor new trends and technologies and adapt your marketing strategy in accordance with changes in the market.

Internet marketing as a tool to increase the efficiency of an organization: examples of successful implementation. Examples of successful implementation of Internet marketing in the work of organizations can be useful for understanding how this tool can improve the efficiency of a company.

One of the most striking examples of successful Internet marketing is the Coca-Cola company's "Share a Coke" campaign [1, p. 12].

As part of this campaign, the names on Coca-Cola bottles were replaced with names and personal addresses, which allowed them to attract attention and increase consumer loyalty. The results of the campaign exceeded the company's expectations: sales in the United States increased by 2% compared to the previous year, and in Australia – by 7%. Another example of successful Internet marketing is the Airbnb campaign called "OneLessStranger" [2, p. 23].

As part of this campaign, Airbnb users were encouraged to do a good deed and help one person they didn't know before. The results of the campaign exceeded all expectations: more than 3 million Airbnb users participated in the campaign, and the number of missing persons reports decreased by 1.7%.

Another example of successful implementation of Internet marketing is a personalized approach to customers in the Amazon online store [3, p. 112]. The online store uses machine learning algorithms to analyze customer behavior on the site and offer them personalized product recommendations. With this approach, Amazon has significantly increased sales and customer loyalty. Thus, examples of successful implementation of Internet marketing show that this tool can be effective in improving the efficiency of an organization [4, p. 32].

However, in order to achieve success, it is necessary to take into account the characteristics of your audience and monitor the results, as well as use. In conclusion, it should be noted that Internet marketing is an integral part of modern business and contributes to improving the efficiency of the organization. The analysis conducted in this article has shown that the use of online marketing can lead to a significant increase in sales, improved customer interaction and increased brand awareness.

However, it should be noted that in order to maximize the effect of online marketing, it is necessary to choose the right tools and strategies, as well as regularly analyze and adjust marketing policies. In addition, it should be borne in mind that the results may vary for different organizations, depending on the specifics of the business, the target audience, the region, and other factors.

In general, the use of Internet marketing is an effective tool for improving the efficiency of an organization. Properly applied online marketing allows you to improve customer interaction, increase sales and brand awareness, which in turn can lead to increased profits and strengthen market positions. In addition, it is worth noting that Internet marketing is a very dynamic and rapidly changing industry, therefore, in order to successfully use its tools in the work of an organization, it is necessary to constantly monitor new trends and updates.

But, as our analysis has shown, such efforts may well pay off in the form of increased efficiency and profit of the company.

In general, the results of our research have shown that Internet marketing is an effective tool for improving the efficiency of an organization. Using it can lead to increased sales, a broader audience, increased customer loyalty, and improved the overall reputation of the company. With proper use of Internet marketing, an organization can gain significant advantages over its competitors.

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1.18. Developing a Human Resource Management Strategy in the Organization

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The strategy is the main element and tool of the strategic management of the organization.

A personnel management strategy is a set of plans, lines of action, sequence of decisions, and methods that allow evaluating, analyzing, and developing an effective system of influence on personnel to implement an organization's development strategy [1, p. 39].

The HR management strategy is developed taking into account both the interests of the organization's management and the interests of its staff. Its essence is as follows:

- defining the goals of personnel management, i.e., when making decisions in the field of personnel management, both economic aspects (the adopted personnel management strategy) and the needs and interests of employees (decent pay, satisfactory working conditions, opportunities for the development and realization of employees' abilities, etc.) should be taken into account.

- formation of the ideology and principles of personnel work, i.e. the ideology of personnel work should be reflected in the form of a document and implemented in the daily work of all heads of structural divisions of the organization, starting with the head of the organization. This document should be a set of ethical standards that are not subject to violation in working with the personnel of the organization. As the organization develops and the external conditions of the organization's personnel work change, it can be refined;

- determining the conditions for ensuring a balance between the economic and social efficiency of the use of labor resources in the organization. Ensuring economic efficiency in the field of personnel management means the optimal use of personnel to achieve the goals of an organization's business activities (for example, increasing production) with limited labor resources for the organization. Social efficiency is ensured by the implementation of a system of measures aimed at meeting the socio-economic expectations, needs and interests of the organization's employees [2, p. 99-100].

Creation and operation of a personnel management system that ensures effective and flexible management of an organization's human resource based on the implementation of modern scientific approaches to managing this type of resource;

- achieving a deep understanding by managers at all levels of the crucial role of personnel in ensuring the prosperity of the organization, understanding the social essence and social responsibility of human resource management actions;

- implementation of the social orientation of the organization's personnel management based on taking into account the influence of external social factors, meeting the social needs of employees at a level that ensures their real social status, focusing on their life cycle;

- formation of a unified organizational culture of the organization, shared by the staff and providing a collective approach to the implementation of the tasks facing the organization both on the scale of the organization and on the scale of its individual structural units;

- achieving high efficiency of the funds allocated by the organization for the development of personnel as a resource. Reduction of costs caused by inefficient use of existing human resources and excessive labor resources of the organization;

- a gradual change in substantive priorities in personnel management: from simple operational problem solving to identifying people's future needs and developing their potential. This is the so-called proactive management, based on innovative leadership and integration of personnel management functions [3, p. 239-245].

- conducting marketing activities in the field of personnel;

- planning the organization's personnel needs;

The implementation of personnel policy involves restructuring the work of the organization's personnel management service. The main goal of the personnel management service is to provide the organization with personnel, their effective use, professional and social development, and personnel capable of effectively solving the tasks of the organization in market conditions [4, p. 98].

The HR management strategy depends on the HR policy strategy. Moreover, the HR policy strategy defines the organization's HR management strategy.

Competence management technologies have recently been used in the development and implementation of an organization's personnel management strategy.

Competence management is the process of comparing an organization's need for human resources with available labor resources and selecting forms of influence to bring them in line with production requirements.

In this case, the need of an organization is understood as the necessary quantitative and qualitative composition of personnel, determined in accordance with its development strategy. Resources are employees of an organization with achieved levels of competence, desires, motivation, and aspirations. The result of comparing needs and resources is management decisions about rotation, promotion, hiring, and staff development.

Competence management technology integrates goal management technologies, defines production requirements, and provides for bringing the organization's personnel in line with these requirements.

Competencies are the characteristics of a staff that are necessary for successful performance: a set of knowledge, skills, abilities, efforts, and behavioral patterns.

Competencies can be characterized in terms of their severity levels (Table 1).

Table 1 – Levels of manager competence expression

Name of the level	Level characteristics
First	The level of understanding - the manager understands the need for these competencies, he tries to show them, but it does not always work out.
Second	The basic level is that the competence is well developed; the manager shows the qualities necessary for the job.
Third	Strong level (complements the basic level).
Fourth	Competence can manifest itself in work processes, when solving complex tasks.
Note – Compiled by the author on the basis of these sources [5, p. 33]	

The competence has a detailed description that is understandable to the employees of the organization, which greatly facilitates the possibility of its diagnosis.

Strategic management can be considered as a dynamic set of five interrelated management processes. These processes logically follow (or follow) one another. However, there is a stable feedback and, accordingly, the reverse effect of each process on the rest and on their totality. This is an important feature of the strategic management system.

The analysis of the environment is usually considered the initial process of strategic management, as it provides the basis for defining the mission and goals of the company and for developing behavioral strategies that enable the company to fulfill its mission and achieve its goals. The analysis of the environment involves the study of its three parts: 1) the macro environment; 2) the immediate environment; 3) the internal environment.

The analysis of the macroenvironment includes the study of the influence of such environmental components as: the state of the economy; legal regulation and management; political processes; natural environment and resources; social and cultural components of society; scientific, technical and technological development of society; infrastructure, etc.

The immediate environment is analyzed according to the following main components: buyers; suppliers; competitors; labor market.

The analysis of the internal environment reveals the internal capabilities and the potential that a company can rely on to compete in the process of achieving its goals, and also allows for a more accurate formulation of the mission and a better understanding of the goals of the organization. It is extremely important to always remember that an organization not only produces products for the environment, but also provides an opportunity for its members to exist by providing them with work, the opportunity to participate in profits, creating social conditions for them, etc.

The internal environment is analyzed in the following areas:

- the company's personnel, their potential, qualifications, interests, etc.;
- management organization;

- production, including organizational, operational, technical and technological characteristics, scientific research and development;
- company finances;
- marketing;
- organizational culture [6, p. 187].

The definition of mission and goals, considered as one of the processes of strategic management, consists of three subprocesses, each of which requires a lot of extremely responsible work. The first subprocess consists in defining the mission of the company, which in a concentrated form expresses the meaning of the company's existence, its purpose. Next comes the subprocess of defining long-term goals. This part of strategic management is completed by the subprocess of defining short-term goals. Defining the company's mission and goals makes it clear why the company operates and what it strives for. And knowing this, it is possible to choose a strategy of behavior more correctly.

After the mission and goals are defined, the stage of analysis and strategy selection begins. This process is rightfully considered the core of strategic management. With the help of special techniques, an organization determines how it will achieve its goals and realize its mission.

Strategy execution is a critical process, as it is the process that, if successfully implemented, leads the company to achieve its goals. Very often, there are cases when firms are unable to implement the chosen strategy. This happens either because the analysis was carried out incorrectly and incorrect conclusions were drawn, or because unforeseen changes occurred in the external environment. However, the strategy is often not implemented because management cannot properly involve the company's existing potential in implementing the strategy. This is especially true for the use of labor potential.

Evaluating and monitoring the implementation of strategies is logically the last process carried out in strategic management.

This process provides a stable feedback between how the process of achieving goals is going and the actual goals of the organization [7, p. 155].

The main objectives of any control are the following: 1) determining what to check and by what indicators; 2) assessing the condition of the controlled facility in accordance with accepted standards, regulations or other benchmarks; 3) clarifying the causes of deviations, if any, revealed as a result of the assessment; 4) making adjustments, if necessary and possible. In the case of monitoring the implementation of strategies, these tasks acquire a well-defined specificity, due to the fact that strategic control is aimed at finding out to what extent the implementation of strategies leads to the achievement of the firm's goals. This fundamentally distinguishes strategic control from managerial or operational control, since it is not interested in the correctness of the implementation of the strategic plan, the correctness of the implementation of the strategy, or the correctness of individual work, functions, and operations. Strategic control focuses on

whether it is possible to further implement the adopted strategies and whether their implementation will lead to the achievement of the set goals. Adjustments based on the results of strategic control may relate to both strategies and goals of the company.

In modern conditions, the creation of an optimal human resource management system in any enterprise should be considered as an investment campaign involving the investment of a certain amount of resources, including intellectual, financial, material, and human, in order to achieve goals and achieve expected results at the scheduled time. One of the main objectives of the human resource management strategy is to maximize the effectiveness of investments in personnel management.

There are several approaches to human resource management, but the most effective approach is goal-based management. As practice shows, people don't like change. And the changes that are required to implement goal management will not be painless. The main conditions for the implementation of this technology should be: the first and most important thing is the desire of senior management to use this method. Secondly – you need to understand that the results will not appear quickly. Third, it is necessary to have a clear understanding of the company's objectives and goals. If these conditions are not feasible, then it is not worth starting. Support should be "from above".

Employees at other levels will understand the usefulness a little later, but at the first stage they can act as opponents. It's good if the whole company undergoes changes, it will have the greatest effect. A company is a living organism, and all organs must work in a single rhythm. In addition to the fact that remuneration should depend on the final results, it also depends on the employee's contribution to achieving strategic goals, the extent of his responsibility and competence.

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1.19. Job Satisfaction as a Significant Measure of the Human Capital

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Abstract

Motivate and keep the high level of satisfaction is mostly the hardest work for the management, and it is the greatest art to inspire employees to work. How well the employee is satisfied with their job is paramount for any company's successful work life. It is crucial to consider that, when staff members are content with their roles, organizations exhibit higher motivation and productivity. This, in turn, enhances the quality of products and services and elevates customer service standards. This article tends to explore the level of satisfaction of employees of all categories of all level of organizations in Kazakhstan.

Keywords: *job satisfaction, employee satisfaction, quality of workplace, working conditions, motivation level of employees, job, work motivation.*

Introduction

Nowadays when the world is tending towards the technological and innovational globalization organizations cannot be successful in business without good level of motivated personnel and if their employees are lack with the interest in the work, passion on the final results of their work and without motivation or willingness to achieve aims of the company. Thus, that is why it is very significant for the management to be interested to find out reasons and factors that make employees not motivated to achieve results.

Job satisfaction is the concept that refers to the emotional feelings of employees and their thoughts about their job, not the enjoyment of the job itself that they are doing. Job satisfaction has two concepts containing inner and outer factors. Inner factors are personal characteristics like the ability to take responsibility, relationship with the management, also quantitative and qualitative aspects of the main job of the worker. While outer factors on the other hand depend on the situation and differ based on the factors of the surrounding environment like the level of the salary, promotion opportunities, and the trust in the organization itself that can be seen as the motivation and the reward or the benefit as an additional bonus.

Job satisfaction is influenced by three fundamental perspectives: the nature of the job itself, the unique qualities that the employee has, and relationships within and beyond the workplace. These elements are

interdependent with each other. Overall fulfillment of employees from their job is shaped by their positive or negative feelings that they have towards their work. Job satisfaction is manifested through the alignment of employee desires and expectations. However, a holistic view of job satisfaction incorporates numerous factors, such as employee age, health, desires, and expectations. Furthermore, family dynamics, workplace engagement, and company-sponsored events are also notable contributors to job satisfaction [1].

Numerous researchers have explored the connection between job satisfaction and work motivation. Yet, national literature reveals a notable gap in this area, with existing studies predominantly concentrating on employees within the education, tourism, and health sectors. This research seeks to enhance the body of knowledge within this field.

This study aimed to investigate employees' job satisfaction perceptions and work motivation levels in the Republic of Kazakhstan. The article studies the level of job satisfaction of all categories of personnel in organizations and develops recommendations for improving the management of staff job satisfaction, as a condition for improving the quality of life and increasing the human capital of the organization.

There are still a lot of insufficiencies in the field of studying the job satisfaction, and it is relatively new study. Therefore, studying the personnel motivation as the one of the main factors of the business success is significant for the management activities. The study of job satisfaction and work motivation has been discussed by many researchers in the literature. However, it is seen that the research in the national literature remains limited, and the studies mainly focus on employees in the education, tourism, and health sectors. This research aims to contribute to the enrichment of knowledge in the literature.

Main part

Motivation for work is not the concept that says that it fits everyone and everything, like job satisfaction is not just general concept to analyze. It definitely depends on various factors, and mostly it is personal dependent. One important aspect of work motivation is the individual's needs. Well known Maslow's theory of needs explains that each person has their own hierarchy of needs that can range from the basic biological needs such as eating, sleeping and etc. and higher psychological needs. These needs act as internal motivators, driving individuals to seek fulfillment and satisfaction in their work.

The nature of the work itself can impact an individual's motivation. Intrinsic motivation refers to the internal desire to engage in an activity for its own sake, driven by factors such as enjoyment, interest, and personal growth. Extrinsic motivation, on the other hand, stems from external rewards or consequences, such as financial incentives or fear of punishment. Both intrinsic and extrinsic motivations can coexist and influence an individual's level of engagement and commitment to their work [1].

The strength and duration of an individual's motivation can also vary. Some individuals may have high levels of motivation that persist over time, while others may experience fluctuations in their motivation levels. Factors such as job satisfaction, work-life balance, and career development opportunities can impact the strength and duration of an individual's motivation. Overall, work motivation is a complex and multifaceted construct that is influenced by a combination of internal and external factors. It is crucial for organizations to understand and nurture work motivation in order to foster employee engagement, productivity, and overall organizational success.

The human resources management system is a crucial aspect of the enterprise strategy, encompassing a range of technologies, methods, and techniques for organizing work with employees. This includes processes such as selection and hiring, onboarding, training and development, motivation, performance evaluation, and more. Human resources management involves overseeing personnel operations, updating operational plans, implementing personnel marketing strategies, and fostering human resource capabilities [1].

The foundational theoretical frameworks regarding job satisfaction trace back to Maslow's "hierarchy of needs" and Herzberg's "two-factor" theory. Motivation theories play a significant role in understanding individual motivation and job satisfaction. According to Maslow's hierarchy of needs, a key determinant of job satisfaction is the extent to which the employee's needs are fulfilled. Job satisfaction is achieved to the degree that these needs are met. Another influential theory is Herzberg's two-factor theory, which posits that motivational factors such as recognition, career growth opportunities, responsibility, achievement, and the nature of the job itself contribute to employee satisfaction. On the other hand, hygiene factors such as salary, interpersonal relationships, working conditions, company policies, status, and control are essential for preventing dissatisfaction among employees [2].

Job satisfaction has been a focal point for numerous researchers across disciplines such as business management, psychology, and organizational behavior. It encompasses an individual's emotions, thoughts, judgments, attitudes, and perceptions toward their job. Job satisfaction indicates the extent to which an employee is content with their work. The concept was initially introduced by Hoppock (1935), who defined job satisfaction as an individual's perception of contentment within the work environment [4].

Motivation is the process that drives economic entities to engage in specific activities aimed at achieving organizational goals and fulfilling personal needs through work. Motivation can be categorized into two types: intrinsic and extrinsic.

Intrinsic motivation relies on individual goals and inherent human qualities such as personal aspirations, interests, and satisfaction derived

from the work itself. Examples of intrinsic motivators include achieving goals (engaging in problem-solving, skill improvement, and professional growth), personal development (desire for learning and growth), desire for autonomy (having control over work activities), and affiliation (a sense of belonging to a group of like-minded individuals) [4].

Extrinsic motivation, on the other hand, stems from external factors that are independent of the individual. This type of motivation is driven by external rewards or consequences, such as monetary incentives, recognition of achievements, or fear (a strong desire to avoid conflict situations) [5].

Job satisfaction is influenced by various factors including job characteristics, individual differences, and organizational elements. Job characteristics such as skill diversity, job importance, autonomy, task integrity, and feedback play a significant role in determining job satisfaction. Skill diversity refers to the range of abilities and skills required to perform the job effectively. Job importance relates to the potential impact of job activities on colleagues or the organization. Autonomy reflects the level of independence granted to employees in planning and executing their work. Task integrity involves involving employees in the defined stages of job completion. Feedback provides employees with information on their job performance [5].

Job satisfaction is also influenced by individual characteristics, which encompass demographic variables like age, gender, education level, social status, personality traits, and work experience. Research indicates that older employees tend to exhibit higher job satisfaction compared to younger individuals. Studies on gender differences in job satisfaction have yielded mixed findings; while some suggest that women report higher job satisfaction, others indicate higher satisfaction levels among men. The relationship between job satisfaction and other demographic factors varies based on research findings [6].

For many individuals, work serves as the primary source of income and also contributes to personal development and emotional fulfillment. Employment remains a pressing issue for people in Kazakhstan, with questions about job status, industry, and profession being explored in a recent nationwide survey.

General situation on the labor market of the Republic of Kazakhstan is following [7]:

According to the population employment survey for the fourth quarter of 2023, approximately 9 million individuals were employed across various sectors of Kazakhstan's economy. Among them, 6.9 million people were hired employees (accounting for 76.4% of total employment), and 2.1 million people were self-employed (representing 23.6% of total employment).

Compared to the fourth quarter of 2022, overall employment increased by 76,700 individuals, primarily due to an increase in hired workers (75,400 individuals), while the number of self-employed individuals rose by 1,300. The largest proportions of employment were in trade (16.7%), education

(13.2%), industry (12.3%), and agriculture (11.5%). On average, individuals in their primary employment worked 39 hours per week, with hired workers averaging 41 hours and self-employed workers averaging 35 hours per week. Additionally, the survey identified 29,300 individuals who were unemployed and not actively seeking work (considered part of the potential workforce). The labor force participation rate stands at 31.7% among the population aged 15 years and older.

According to the survey findings of the statistical agency of the Republic of Kazakhstan, 54.0% of adult residents are employed, while 10% are unemployed, with 2.7% actively seeking work. A significant portion of the workforce (25%) is engaged in the private sector, including 3.5% who own private enterprises or businesses, and 22.2% who are employed by private companies. Another substantial group (19.2%) works in government organizations. The percentage of working pensioners (1.6%) and students (1.2%) is relatively small. The fields of medicine, education, and culture collectively employ 23.5% of respondents, while trade employs one-fifth of working Kazakhs. Other employment sectors, each accounting for less than 10% of respondents, include the service industry (9.2%), with roles like home caretakers and personal chefs being notable examples. Around 27.9% of respondents have held their current job for 3 to 5 years, with one in four working for 5 to 10 years and fewer than 20% remaining in their positions for over a decade. Notably, more than half of respondents (52.1%) do not work in their trained profession, and 4% hold dual roles, one within their field and another outside of it.

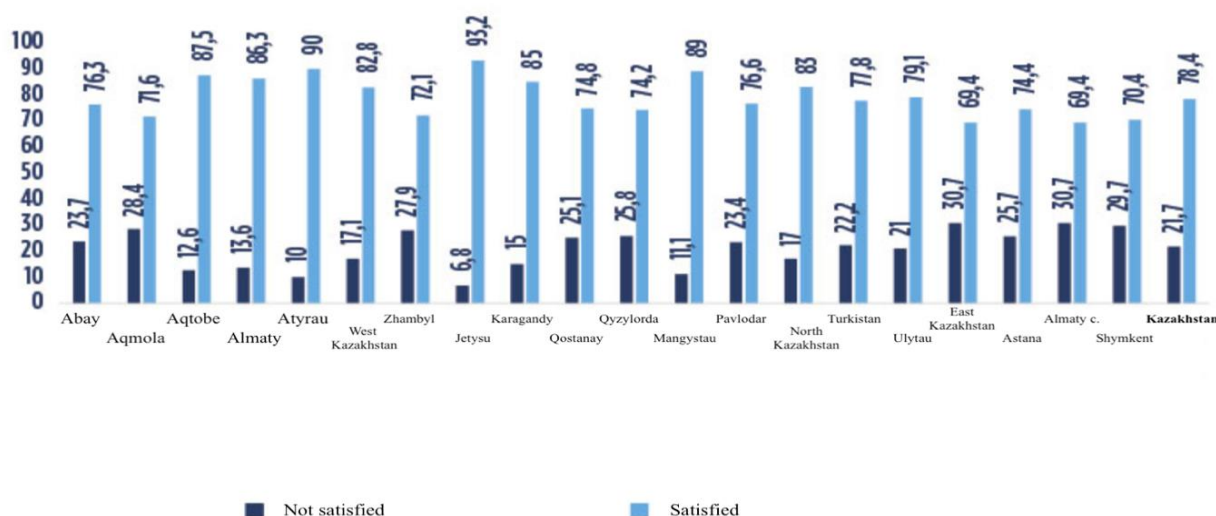
The survey results also revealed that the unemployment rate in Kazakhstan has decreased slightly compared to previous years, indicating a positive trend in the country's economy. The government has been implementing various initiatives to create more job opportunities and support entrepreneurship in order to further reduce the unemployment rate.

It is interesting to note that a significant portion of the workforce in Kazakhstan is employed in the private sector, showing the growth and development of the country's business environment. This indicates a shift towards a more market-oriented economy, with more individuals choosing to start their own businesses or work for private companies. The fields of medicine, education, and culture play a significant role in providing employment opportunities for the population, highlighting the importance of these sectors in the country's economy. The high percentage of individuals working in these fields reflects the government's focus on investing in social services and human capital development.

The fact that trade employs a large portion of the working population in Kazakhstan shows the importance of commerce and business activities in the country. This sector plays a crucial role in driving economic growth and providing job opportunities for a significant number of people.

Overall, the survey results provide valuable insights into the employment landscape in Kazakhstan, highlighting the diverse sectors that

contribute to the country's economy and the government's efforts to support job creation and entrepreneurship.



Job satisfaction level by region in KZ

According to the results of the assessment of people's satisfaction with their work, 78.4% of respondents are satisfied with their work. In the division of regions, Zhetysay, Atyrau, Mangystau, Aktobe, Almaty regions have very high indicators of positive assessment of their work satisfaction. Most of them are not satisfied with their work in East Kazakhstan, Akmola, Zhambyl, Kyzylorda and Mangistau regions and the cities of Astana, Almaty, Shymkent.

Conclusion

The personnel management system holds a crucial position in the company's development strategy. At the core of this system lies the labor motivation system, which is responsible for ensuring the effective performance of the employees. Motivation can be categorized into two types: intrinsic and extrinsic. Intrinsic motivation arises from within an individual, such as personal achievements and growth, while extrinsic motivation is influenced by external factors like monetary rewards and recognition. The motivation of employees is directly linked to their job satisfaction. Higher levels of job satisfaction result in increased motivation and productivity. To comprehensively evaluate the labor motivation system, objective assessment methods are employed. A qualitative assessment enables the company to analyze the current situation, identify effective problem-solving approaches, and enhance labor efficiency. Many enterprises face the challenge of high staff turnover due to decreased motivation and job satisfaction. Employee motivation plays a vital role in organizing work and improving the efficiency and quality of the company's operations. Teamwork is crucial for enterprises as it encourages team members to display initiative, self-efficacy, and competence. Implementing team training and gamification methods can transform daily processes and engage employees in their work.

By utilizing gamification as a motivational tool, the company fosters healthy competition among employees and teams, leading to increased productivity and employee engagement. The anticipated social benefit resulting from changes in the labor motivation system is the introduction of a competitive element through gamification. Employees can compete in teams and collaborate on projects, thereby enhancing their involvement and boosting labor productivity. Changes in the personnel motivation system allow the company to create a conducive work environment that promotes employee satisfaction and retention [5].

A well-designed labor motivation system can have a significant impact on a company's ability to attract and retain top talent. When potential employees see that an organization prioritizes employee satisfaction and motivation, they are more likely to be drawn to that company over others. This can give the company a competitive edge in the recruitment process, as top talent will be more inclined to choose an organization that values and invests in its employees.

Additionally, a strong labor motivation system can help in building a dedicated and committed workforce. When employees feel motivated and satisfied in their work, they are more likely to be engaged and productive. This can lead to higher levels of performance and efficiency within the organization, ultimately contributing to its success.

Furthermore, a well-designed labor motivation system can also help in creating a positive work culture. When employees feel valued and motivated, they are more likely to have a positive attitude towards their work and their colleagues. This can foster a collaborative and supportive environment, where employees are willing to go above and beyond to help each other and the company succeed.

Moreover, a labor motivation system that incorporates both intrinsic and extrinsic motivation factors can cater to the diverse needs and preferences of employees. While some employees may be motivated by financial rewards and recognition, others may be driven by personal growth and development opportunities. By offering a range of incentives and rewards, companies can ensure that they are effectively motivating and engaging their workforce.

In conclusion, a well-designed labor motivation system is crucial for a company's success. It not only helps in attracting top talent and building a dedicated workforce, but also contributes to a positive work culture and enhances employee satisfaction and productivity. By investing in their employees' motivation and satisfaction, companies can create a more efficient and successful organization that is able to adapt to changing market conditions and achieve its strategic goals.

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1.20. Marketing Technologies of Promoting Products on the Internet

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In modern realities, the Internet is a key information environment for business development and its marketing, for effective promotion of goods and services in the market. It should be noted that recently the effectiveness and level of consumer confidence in traditional communication means and media, such as advertising in newspapers, radio, television, leaflets, etc., have noticeably decreased. This is due to the increasing importance of Internet communications due to the informatization and computerization of society, the increase in online audience, the desire for personalization of interaction. The psychology of consumer behavior has also changed, since in the accelerated pace of life, speed and ease of obtaining information are highly valued, and the transition of many business spheres to the online environment facilitates access to information and shopping.

Marketing promotion technologies, especially in the Internet environment, are constantly evolving, additional opportunities appear, new channels and new tools are used. Therefore, it is necessary to systematically study the theory and practice of marketing digital communications to improve the effectiveness of firms' activities in the context of intensifying competition.

At the present stage of the world economy development the role and importance of improving marketing technologies of product promotion in the Internet environment are increasing with special urgency, which causes close attention to the study of this problem by many foreign and domestic scientists, especially Russian. The analysis of their works shows that although they are actively engaged in this problem, it is not sufficiently developed in modern scientific literature and some issues remain outside the attention of researchers. Thus, virtual exhibitions as a form of marketing communications are insufficiently studied in marketing theory, and their practical application leaves much to be desired.

Research Objectives:

- to review and provide a critical analysis of scientific publications on the issues of marketing technologies of product promotion on the Internet;
- to study the world, Russian and domestic experience of online exhibition activities;
- identify problems and shortcomings of Kazakhstani firms in conducting virtual exhibitions;
- to develop a model of marketing technologies of product promotion in the Internet.

In the course of writing the article general scientific methods, as well as a comprehensive and systematic approach to research were used.

The hypothesis of the study consists of the scientific assumption that the use of virtual exhibitions will help Kazakhstani firms-exhibitors, in particular, small and medium-sized businesses, in the effective promotion of their goods and services in the market through the use of innovative digital technologies and creative techniques and methods.

The practical significance of the research results lies in the fact that the recommendations of the authors can be applied in the practice of marketing activities of domestic firms and will contribute to attracting the attention of potential consumers to their products, stimulating its sales, encouraging visitors to the virtual exhibition to purchase exhibited goods and services.

Kotler F. in the book «Marketing 5.0. Next Generation Technologies» offers know-how on the use of advanced marketing technologies: artificial intelligence, natural language processing (NLP), sensor technologies (image and facial recognition), robotics, MR mixed reality technologies (augmented and virtual reality), the «Internet of Things» and blockchain. In addition, he reviews new tactics for utilizing marketing technologies: data-driven marketing, predictive and contextual marketing, augmented reality, and Agile marketing [1]. However, specific tools for product promotion in the Internet environment are not reflected in his textbook.

M.K. Peter and M.D. Vecchia in their article «The Digital Marketing Toolkit: A Literature Review for the Identification of Digital Marketing Channels and Platforms» analyze the digital marketing tools, channels and platforms used in Swiss organizations: search engine marketing (SEM), E-mail marketing, social media marketing, content marketing, display

advertising. Based on a review of scientific literature (140 publications), they identified 24 digital marketing tools mentioned in 19 articles and noted that such tools as catalogs and lists on specialized websites, e-commerce and online stores, promotions and electronic coupons (digital campaigns), new technologies (wearable devices, augmented and virtual reality), video marketing, etc. were not considered [2, p. 258].

M. Chajkovska, M. Jarvis, Lee Tchon and others in the article «Digital-marketing as a Novel Tool for Goods and Services Promotion on Social Media: Contemporary Trends and Development Directions» highlighted social networking tools, Internet search optimization, personalized customer engagement, content creation in accordance with the preferences of the target audience, advertising aimed at the target audience in the appropriate communication channels and services as the most relevant tools for the effective implementation of marketing strategy in the digital space [3, p. 358].

Researchers examine in detail the toolkit of digital marketing: Internet search engine optimization and its audit, paid Internet search, sponsored posts in social networks, native advertising and E-mail marketing [3, p. 359]. According to the results of the study in the Adobe report, among the important marketing technologies respondents name: blockchain, voice interfaces, e-wallet, WhatsApp, virtual reality, Internet of Things, artificial intelligence technologies, quality customer experience, video tool..., real-time personalized customer experience [3, p. 360]. However, the authors only list, but do not reveal the essence of these latest technologies.

Evseitseva O., Liulchak Z., Semenda O. and others in the scientific publication «Digital-marketing as a Modern Tool for Promotion of Goods and Services in Social Networks» write that the tools of digital marketing are search engine optimization of the site, content marketing, SMM, pay-per-click advertising (PPC), Email marketing, contextual advertising, blogging, video marketing, event marketing, viral marketing, etc. [4, p. 365]. The authors pay special attention to advertising in social networks: videos (short promotional videos, «stories», live broadcasts and YouTube channels), native advertising, «smart advertising» (adaptation to potential customers) [4, p. 366]. But in our opinion, not all tools and channels of digital marketing and promotion on the Internet have been in the field of researchers' attention.

Noteworthy is the popular textbook by A.V. Gavrikov, V.V. Davydov and M.V. Fedorov «Digital Marketing. The main book of the Internet marketer», which describes in detail content marketing, marketing in social networks, video marketing, Email marketing, contextual advertising, search engine marketing, media advertising, aggregators of affiliate programs (CPA-networks), mobile marketing, affiliate marketing (co-marketing), online broadcasting, online seminars and webinars, website development, e-marketing analytics, digital sales, etc. [5]. However, the authors do not consider such forms of digital marketing communications as guerrilla marketing, innovative advertising technologies and PR on the Internet, online exhibitions.

The monograph «Communication tools of marketing in the Internet space» by Y.A. Maltseva, I.V. Kotlyarevskaya, V.A. Baginskaya is also of interest. The authors reveal the essence, specifics, trends of marketing activities in the digital environment, as well as outlines the communication tools of the Internet environment: advertising, search engine optimization, content marketing, affiliate programs and Social media marketing [6]. However, their list is limited and does not cover all the tools and technologies of promotion in the Internet space.

Interesting is the position of Murashov A.K., who in his scientific work «Improvement of marketing technologies of product promotion in the Internet environment» believes that «the main toolkit of ... marketing strategy ... in the Internet environment are: search marketing; web analytics; direct marketing (... dialog, individual relations: letter, SMS, direct selling, call, personalized discount); advertising; social media marketing (SSM marketing); content marketing; usability (the ability of a product to be understood, explored, used and appealing to the user under given conditions)» [7, p. 17].

In the publication by Ponachugin A., Bityugova A., Druzhinina K. «Communication tools of the Internet environment as a modern means of business promotion» the main and most popular means and tools of Internet advertising are considered: contextual advertising (search advertising and advertising in networks), advertising website of the company, SEO-optimization, PR in the Internet environment, SMM, Social Media Optimization (SMO), direct marketing (Email newsletters, mailings in social networks and messengers, Push-notifications), sales promotion online (discount for reposting or a coupon for goods/services for a review on the site or any platform for feedback, holding online events, contests, distribution of prizes, etc.) [8].

However, like the previous author, the above list of marketing technologies in the Internet environment is far from complete and does not fully disclose all the possibilities of the Web for effective promotion of goods and services.

The article by V.G. Shadrin and O.N. Kotova «Transformation of Marketing Technologies in the Digital Environment» is mainly devoted to Marketing 4.0 marketing technology, which combines physical and virtual markets, online and offline marketing approaches; allows sellers and buyers to jointly create products that meet each other's needs, with social networks and the concept of communities [9].

In the article of Alexandrova A.A. «Improvement of marketing technologies of product promotion in the Internet environment» for improvement of marketing technologies of product promotion in the Internet environment such actions are offered as: placement of banner advertising; granting of discount to buyers at registration; carrying out of marketing researches, marketing questionnaires, surveys, tests; search with the help of a site of new clients and partners [10, p. 7].

These publications do not absolutely reveal the essence and content of marketing technologies of product promotion in the Internet and do not even list all their types.

Among Kazakhstani scientists we can name the scientific works of the following authors devoted to the study of the researched problem.

For example, in the scientific monograph «Digital Technologies and Innovative Methods in Marketing» by M.T. Davletova, D.I. Razakova and other authors digital marketing channels and tools, types of Internet marketing, SMM, mobile marketing and E-commerce are elaborated. The authors even reviewed innovative digital technologies and products such as Metaview and NF tokens [11]. However, virtual exhibitions, artificial intelligence technologies did not get into their field of vision.

Nevertheless, we share the point of view of the mentioned authors: «one should ... distinguish between the concepts of «digital marketing» and «Internet marketing» ... For example, ... sending SMS messages or advertising in mobile applications belong to digital marketing, but not to Internet marketing» [11, p. 286].

Evseitseva O., Liulczak Z., Semenda O. and others also emphasize the difference between digital marketing and Internet marketing: «... digital marketing is a broader concept than Internet marketing and includes in addition to Internet marketing (SEO promotion of the site, context, webinars, etc., that is, all the channels that are available to the user only on the Internet) advertising and promotion through digital technologies» [4, p. 364].

Maldynova A.V. in her article «Internet Marketing in the Industrial Enterprise» notes that «news sites, professional forums and social networks should be included in the communications channels of the industrial company» [12, p. 75]. In addition, «the presence of a corporate Internet site today is an indispensable condition for the successful development of business... To promote ... Internet sites, such methods of Internet marketing as E-mail marketing, contextual advertising, remarketing, SMM and others are used» [12, pp. 75-76].

In our opinion, the author does not sufficiently disclose the promotion technologies in Internet marketing.

Abdunurova A.A. within the framework of her publication «Digital consumer behavior in Kazakhstan: approaches to online shopping and attitude to advertising in social networks» conducted an online survey among Internet users. Almost half of the respondents answered that they very often use Internet resources: chat, E-mail, social networks [13, c. 59]. «To the question: «How do you feel about Internet advertising in social networks?», the following answers were received: 87% of respondents are annoyed by advertising about games, 65% of respondents are generally annoyed by advertising, 46% of respondents are not interested in advertising, 36% of respondents agree that after viewing advertising they sometimes make a purchase in regular stores, ... 30% of respondents agree that after viewing advertising they sometimes make an online purchase...» [13, c.60]. In

general, however, the study focuses on digital consumer behavior and online shopping but does not consider marketing technologies for promoting goods and services on the Web.

Bekmurzaev B.B. and Spanov M.U. in their scientific work «Analysis of the most effective formats for the project in Internet marketing in Kazakhstan» analyze the effectiveness of advertising on the Internet, namely advertising displays (advertising banners, targeted advertising in various popular social networks, online video), search advertising and advertisements. Considerable attention is also paid to the analysis of mobile and contextual advertising [14]. However, the technologies of product promotion in the Internet space are not exhausted only by these considered types, but include a wide list of actively used methods, channels and tools. Unfortunately, they are not reflected in this article.

Bekkulieva B.M., Razakova D.I. in the report «Improvement of online promotion on the Internet» at the international scientific-practical conference in the USA «Challenges in Science of Nowadays» write about the improvement of the company's website, mentions of the company in social networks, forums and other Internet sites, specialized conferences and forums on Internet marketing [15], but do not disclose them in full. Communication technologies and tools of digital marketing are not considered at all.

The article by Hegay E.L., Esimzhanova S.R. «Study of the effectiveness of launching functionality in mobile applications based on Big Data» is devoted to a very narrow, specific topic – the results of implementing new functionality in mobile applications [16] and does not consider any digital marketing communications.

Thus, the review of scientific literature on the problem under study has revealed that scientists consider the most popular, frequently and actively used marketing technologies of product promotion in the Internet environment, but do not give specific proposals and practical recommendations for their further improvement. In addition, none of the mentioned scientific publications considers virtual exhibitions, and artificial intelligence technologies have not received a sufficiently complete coverage. Meanwhile, they require more in-depth study.

In order to improve the concept of Digital marketing we propose a model of marketing technologies for product promotion on the Internet, which is presented in Figure 1. Since the scope of the article is very limited, the authors focused their attention only on the study of virtual exhibitions as an actual and progressive form of digital marketing communications. Therefore, this article considers virtual exhibitions and provides practical recommendations for their organization and implementation.

A virtual exhibition is an online platform that allows you to view an exhibition from anywhere in the world without leaving home. This is especially convenient for those who are unable to visit the exhibition in person, but still want to gain access to the exhibits and give their assessment

of the works, read the comments of curators and other users. A virtual exhibition can be created both for extended familiarization with the materials of a physical exhibition and for an independent online exhibition. On such a platform you can see not only images of works, but also interactive content, description of exhibits, comments of authors and experts. A virtual exhibition can also be useful for promo-campaigns, product branding, in which online exhibitions are created to demonstrate various products. The platform can also be used in training and scientific activities, such as online conferences or projects using virtual reality.

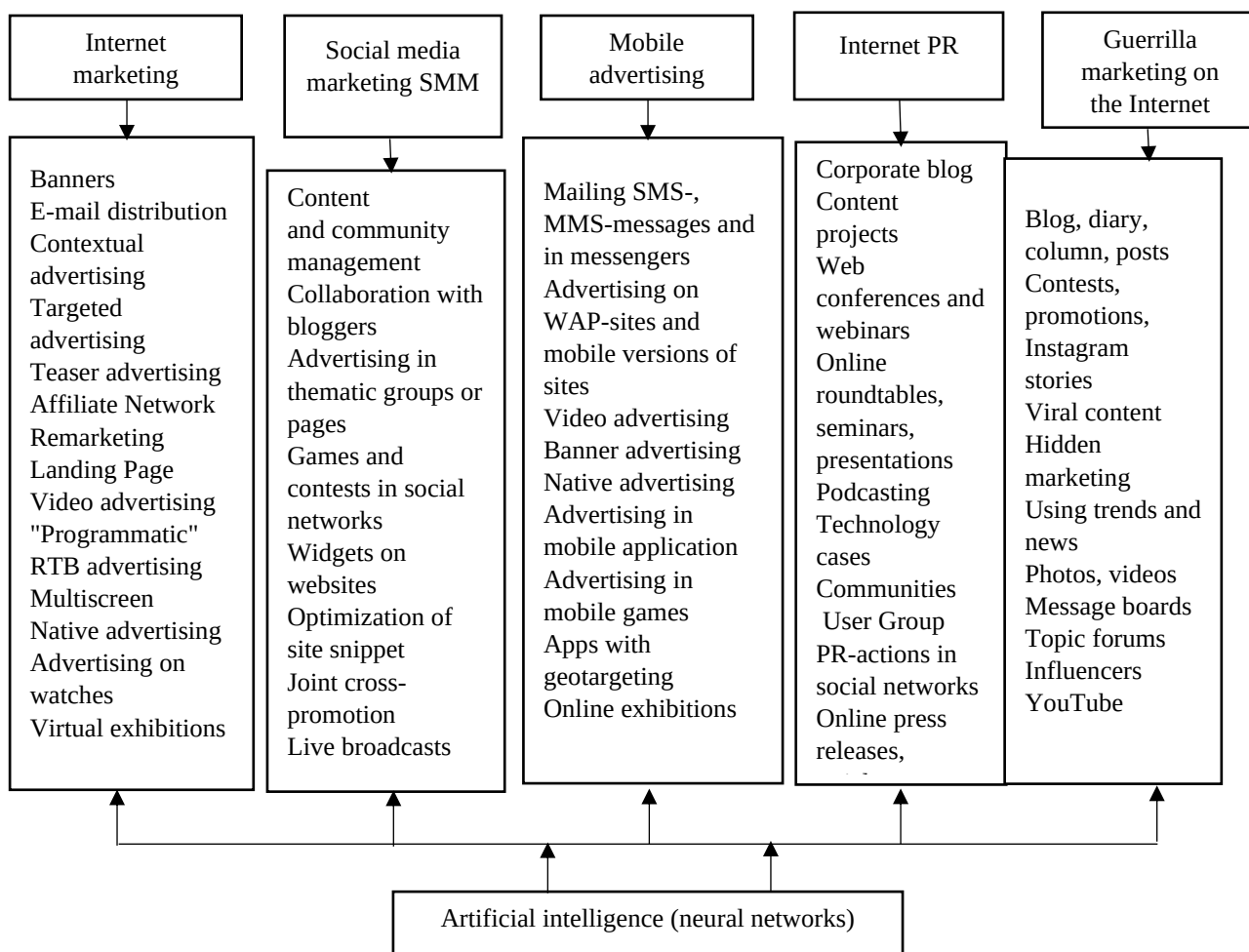


Figure 1 – Marketing technologies for product promotion on the Internet
 Note: Compiled by the authors on the basis of the source [11]

Due to virtual exhibition, you can significantly expand the number of people who learn about a company or exhibition. It is also easier to obtain data on visitors to an online exhibition than at a physical exhibition, as it is possible to track user interaction with each exhibit. A virtual exhibition may also include the ability to communicate with exhibit authors and other event participants, for example, through chat. A virtual exhibition can also be held in a conference format, where participants can communicate in real time. A virtual exhibition is a unique event format that has several advantages over conventional exhibitions (Table 1).

Table 1 – Advantages of a virtual exhibition

No	Advantages of virtual exhibition for companies		Benefits of virtual exhibition for visitors	
1	Cost	A virtual exhibition is much cheaper than organizing a traditional exhibition. The exhibiting company does not have to pay for renting space, decorating stands and transporting equipment.	Convenience	The virtual exhibition is held online, which saves time, money and effort. Visitors do not need to leave home book hotels and spend huge sums of money for it.
2	Wide audience	A virtual exhibition can attract a large audience from different parts of the world. The firm does not need to spend time traveling and trips, communication with clients takes place remotely.	Wide selection	Visitors can familiarize themselves with the products and services of the many companies participating in the event. This saves time for visitors as they can visit several stands in a short period of time.
3	Contact information	The company gets valuable information about potential customers who have registered for the event. The exhibitor can contact them after the exhibition and improve the relationship.	Use of digital technologies	Bright, colorful, using modern computer technologies or mobile applications, switching visitors' attention from animated screensavers to a static page or 3D panorama - all this makes the virtual exhibition lively and dynamic.
4	Possibility of interactivity	The Company is provided with the ability to conduct online presentations, online demonstrations, polls and surveys.	Opportunity to participate in webinars and online conferences	Visitors are given the opportunity to ask questions, communicate with experts and get more detailed information about products and services.
5	Economy of space	Electronic exhibitions save space. There is no need to work with real shelving, physical stands, exhibition cabinets that take up a lot of space.	Possibility to obtain contact information	Guests can leave their personal data to contact the companies, allowing for more information in the future.
Note: Compiled by the authors on the basis of the source [17]				

Thus, compared to a conventional traditional exhibition, a virtual exhibition allows visitors to view the exposition from any device with an Internet connection, at any time, without having to take time off from work or study. Visitors do not need to spend extra time and money traveling and living in another city or even country to see the exhibits they are interested

in. In addition, a virtual exhibit may contain additional materials such as photos and videos that may not be available at a regular exhibit.

It should be noted that not all exhibitions have virtual exhibits. But nowadays, more and more exhibition organizers are starting to create virtual versions of their events, especially in light of the events during the pandemic period related to the quarantine regime and restrictions on travel and mass events.

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1.21. Перспективы развития цифрового маркетинга: новые тренды и технологии

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Цифровой маркетинг сегодня претерпевает серьезные изменения, вызванные стремительным развитием технологий и изменениями в предпочтениях потребителей. Смартфоны, социальные сети, поисковые системы и персонализация стали важными факторами, влияющими на цифровые стратегии. По мере того, как бренды стремятся лучше понимать и обслуживать своих клиентов, новые технологии предоставляют маркетологам инструменты для эффективного взаимодействия с аудиторией. Основным вопросом, стоящим перед маркетологами, заключается в том, как применять эти технологии, чтобы оставаться актуальными и конкурентоспособными. [1]

В статье рассматриваются основные тенденции и перспективные технологии, которые формируют будущее цифрового маркетинга. В условиях стремительного развития цифровых технологий и изменений в поведении потребителей, маркетинг активно адаптируется к новым условиям. Особое внимание уделяется таким трендам, как искусственный интеллект, персонализация контента, использование данных в реальном времени, расширенная и виртуальная реальность, а также защита персональных данных.

Цифровой маркетинг сегодня претерпевает серьезные изменения, вызванные стремительным развитием технологий и изменениями в предпочтениях потребителей. Смартфоны, социальные сети, поисковые системы и персонализация стали важными факторами, влияющими на цифровые стратегии. По мере того, как бренды стремятся лучше понимать и обслуживать своих клиентов, новые технологии предоставляют маркетологам инструменты для эффективного взаимодействия с аудиторией. Основной вопрос, стоящий перед маркетологами, заключается в том, как применять эти технологии, чтобы оставаться актуальными и конкурентоспособными. [1]

Искусственный интеллект становится неотъемлемой частью цифрового маркетинга, обеспечивая автоматизацию процессов и более точное понимание потребностей аудитории. ИИ позволяет компаниям предсказывать поведение потребителей и персонализировать взаимодействие с ними. Например, чат-боты, основанные на ИИ, предлагают пользователям ответы на вопросы и поддержку в реальном времени, повышая удовлетворенность клиентов. Также ИИ помогает анализировать большие объемы данных, выявляя скрытые закономерности, которые могут быть полезны для создания маркетинговых стратегий.

ИИ уже оказывает значительное влияние на цифровой маркетинг, трансформируя способ взаимодействия брендов с потребителями. Использование алгоритмов машинного обучения и обработки естественного языка позволяет компаниям анализировать огромные объемы данных, выявляя закономерности, которые ранее были недоступны для анализа. Это открывает новые возможности для создания персонализированных и релевантных предложений для каждого пользователя. [2]

Чат-боты и виртуальные ассистенты на базе ИИ, такие как Alexa от Amazon и Google Assistant, позволяют компаниям быть ближе к клиентам, предоставляя моментальные ответы и решая проблемы в реальном времени. Это способствует созданию непрерывного и гибкого клиентского сервиса, который работает круглосуточно, без задержек, что повышает доверие и лояльность пользователей.

ИИ также оптимизирует рекламные кампании. Например, алгоритмы могут предсказывать, какая реклама привлечет больше внимания аудитории на основе их прошлых взаимодействий и поведения на различных платформах. Платформы вроде Facebook и Google Ads уже используют ИИ для настройки и адаптации рекламных

объявлений в режиме реального времени, делая их максимально релевантными для целевой аудитории.

Персонализированный контент — еще одно преимущество ИИ, которое позволяет не только увеличить шансы на успешное привлечение клиента, но и улучшить его впечатление от бренда. Маркетологи могут разрабатывать стратегии на основе конкретных предпочтений и интересов каждого пользователя, предвосхищая их желания и подбирая наиболее подходящие продукты или услуги. Например, рекомендации на платформах стриминговых сервисов или интернет-магазинов, построенные с помощью ИИ, обеспечивают высокую степень персонализации и удержания пользователей. [2]

С каждым годом внедрение ИИ становится более распространенным и доступным для компаний всех масштабов, что делает его неотъемлемым инструментом для разработки более эффективных маркетинговых стратегий.

С увеличением объема данных возрастает важность эффективной их обработки и анализа. Большие данные дают компаниям возможность детально исследовать поведение клиентов и лучше понимать целевую аудиторию. Маркетологи используют аналитику данных для разработки персонализированных рекламных кампаний, предсказания спроса и мониторинга изменений в поведении потребителей. Аналитика в реальном времени также помогает быстро реагировать на изменения на рынке, что является важным фактором для успеха.

Современные потребители ожидают, что бренды будут предлагать персонализированный опыт. С помощью инструментов микротаргетинга компании могут точно ориентировать рекламу, учитывая демографические данные, поведение и интересы пользователей. Персонализация помогает создать уникальное взаимодействие с каждым клиентом, что, в свою очередь, повышает лояльность и улучшает конверсию. В результате компании могут сократить расходы на маркетинг и повысить эффективность рекламы.

AR и VR открывают новые возможности для вовлечения клиентов. Эти технологии позволяют создавать интерактивные и захватывающие маркетинговые кампании. Например, AR дает возможность пользователям виртуально «примерять» одежду или пробовать косметику, а VR предоставляет клиентам возможность окунуться в виртуальные шоурумы или совершить тур по недвижимости. Эти инновации делают взаимодействие с продуктами более доступным и интересным, способствуя росту интереса и доверия со стороны клиентов.

В условиях растущей озабоченности по поводу конфиденциальности данных и соблюдения прав потребителей бренды должны быть максимально прозрачными в использовании персональной информации. Новые законы, такие как GDPR в Европе, побуждают компании

внедрять более строгие меры по защите данных и следовать принципам этичного маркетинга. Учитывая все более критичное отношение пользователей к сбору и обработке их данных, маркетологи должны обеспечить их защиту и соблюдать принципы честности, чтобы сохранить доверие клиентов.

Современные технологии, такие как блокчейн, голосовые помощники и автоматизация маркетинга, играют ключевую роль в повышении эффективности и надежности цифрового маркетинга, создавая новые возможности для взаимодействия с клиентами. [3]

Блокчейн позволяет компаниям безопасно хранить и управлять пользовательскими данными, обеспечивая их прозрачность и надежность. В условиях, когда защита данных и соблюдение конфиденциальности становятся критически важными, блокчейн может служить важным инструментом для поддержания доверия потребителей. Например, компании могут использовать блокчейн для проверки подлинности продукции и истории транзакций, что особенно актуально в индустрии роскоши и продуктов питания. Технология блокчейн также позволяет создать децентрализованные платформы, где пользователи могут безопасно обмениваться данными с минимальным риском взлома или утечки информации.

Голосовые помощники (такие как Siri, Alexa и Google Assistant) создают новые каналы взаимодействия с пользователями, предоставляя брендам возможность интегрировать свои услуги и продукты в повседневные процессы потребителей. Исследования показывают, что потребители все чаще используют голосовые команды для поиска информации, совершения покупок и управления домашними устройствами. Маркетологи могут использовать эту тенденцию, адаптируя свои стратегии под голосовые запросы и создавая контент, ориентированный на голосовое взаимодействие. Например, компании могут оптимизировать свои сайты и сервисы для голосового поиска, что позволяет им быть ближе к пользователям и оказывать более удобные и быстрые услуги.

Автоматизация маркетинга облегчает выполнение рутинных задач, таких как отправка электронных писем, управление социальными сетями и анализ данных. Это позволяет компаниям направлять ресурсы на более стратегические задачи и при этом улучшать точность и своевременность коммуникаций. Современные платформы автоматизации, такие как HubSpot и Marketo, дают возможность отслеживать поведение клиентов и автоматически адаптировать маркетинговые сообщения под каждого пользователя. Это ведет к улучшению пользовательского опыта и повышению конверсии.

Реальные примеры успешного применения технологий наглядно демонстрируют их потенциал. Например, Starbucks использует большие данные и алгоритмы машинного обучения для создания

персонализированных рекомендаций в своем приложении, предлагая клиентам индивидуализированные напитки и акции, что повышает вовлеченность и стимулирует повторные покупки. В свою очередь, Nike активно внедряет дополненную реальность (AR) в свое мобильное приложение, позволяя клиентам «примерять» обувь онлайн. Это решение привлекло новую аудиторию и сократило количество возвратов товаров, что способствовало увеличению продаж и повышению лояльности клиентов.

Быстро развивающиеся технологии и задаваемые ими тренды цифрового менеджмента и маркетинга сегодня являются ключевым фактором успеха маркетинговой стратегии любого бизнеса. Изменения происходят настолько быстро, что для компаний важно держать руку на пульсе, адаптироваться к переменам и находить эффективные решения.

Прежде чем открывать дверь в начавшийся 2024 год и рассказывать о трендах и переменам, давайте вспомним, что привнесли цифровые технологии в сферу маркетинга за последние несколько лет. Ведь они не просто перевернули традиционные подходы, но и открыли новые возможности для взаимодействия с потребителями. Давайте сначала посмотрим на ключевые изменения, которые оказали наибольшее влияние на маркетинговую функцию компаний и заставили говорить о цифровизации всего и вся в сфере бизнеса. [3]

Прежде всего, появление социальных сетей открыло огромное пространство для взаимодействия с потребителями, а также возможность более глубоко изучать интересы и особенности поведения. Именно с появлением данных коммуникационных платформ в интернете маркетологам предоставилась возможность создавать и адресовать свои таргетированные сообщения конкретным группам пользователей с учётом их интересов, потребностей и поведенческой информации.

Развитие смартфонов, планшетов и прочих гаджетов дало маркетологам иное качество взаимодействия с потребителями. Мобильные приложения, мессенджеры и геолокационная реклама открыли возможности для более близкого контакта с целевой аудиторией и оперативного реагирования на её запросы. Именно гаджеты изменили игру на поле продвижения товаров и услуг, переместили львиную долю маркетинговых коммуникаций в цифровое пространство из традиционных медиа-каналов.

Насыщение цифрового пространства рекламными сообщениями привело к поиску новых эффективных способов, которые могут дотянуться до целевой аудитории, несмотря на её информационную перегруженность. Так PR-коммуникации трансформировались в influence marketing. Сотрудничество с блогерами и инфлюенсерами позволяет компаниям использовать их влияние и доверие подписчиков,

эффективно рекламировать свои продукты и услуги, а также повышать узнаваемость бренда.

Технологии виртуальной и дополненной реальностей позволили создавать захватывающие интерактивные пространства, где потребители могут погрузиться в мир продукта или услуги. А на стыке цифрового и физического пространства маркетологи стали создавать новое фиджитал-пространство для обеспечения нового потребительского опыта для целевой аудитории. Одним из недавних новшеств в маркетинге является автоматизация процессов с использованием искусственного интеллекта, которая помогает маркетологам справиться с большим объёмом данных и увеличивать скорость обработки задач и производительность маркетинговой функции в условиях дефицита ресурсов организации.

Это основные, если не сказать революционные, факторы из множества изменений, которые цифровые технологии принесли в маркетинг. Безусловно, на этом эволюционный процесс не закончился, и он продолжится, требуя от маркетологов адаптации и постоянного развития новых стратегий. Чтобы оставаться успешным на рынке, важно следить за новыми технологиями и знать тренды цифрового маркетинга, чтобы диджитализировать маркетинговые процессы.

Тренды. Прогнозирование будущих маркетинговых тенденций - непростая задача, так как интернет-технологии постоянно развиваются, а поведение потребителей быстро меняется. Однако, тренды digital маркетинга 2023 дают возможность предположить, что получит развитие и будет оказывать влияние в 2024 году. Итак, на что следует обратить своё внимание маркетологам. [3]

1. Безусловно внедрение и использование искусственного интеллекта в компаниях, в том числе в маркетинговых задачах будет только увеличиваться и получать более широкое распространение. Компании активнее и смелее будут применять ИИ для анализа данных, создания контента, улучшения клиентского опыта и оптимизации рекламных кампаний.

2. Видеоролики продолжают оставаться одним из самых популярных видов контента и эффективных инструментов продвижения, особенно среди молодой аудитории. В 2024 году следует ожидать активное использование видео-маркетинга в рекламных кампаниях, особенно короткие форматы роликов в виде сторис и шортс.

3. Инфлюенсеры набирали силу весь прошедший 2023 год, увеличивая долю в маркетинговых коммуникациях многих компаний, и в 2024 это направление маркетинга будет не менее актуальным. Блогеры с разными размерами аудиторий будут востребованы среди рекламодателей, несмотря на сложности применения закона о маркировке рекламы.

4. Широкое распространение голосовых интерфейсов и устройств делает соответствующий поиск популярнее и более востребованным у

пользователей. В 2024 году следует ожидать большего интереса маркетологов к использованию голосового поиска и оптимизации контента под этот формат.

5. Тренд на использование маркетплейсов в качестве медийной площадки заметно проявил себя в 2023 году. Он продолжит развиваться в 2024 и получит более широкое распространение среди компаний, особенно работающих в потребительском сегменте. Всё чаще и чаще при поиске товаров пользователи обращаются напрямую к онлайн-ритейлерам, минуя поисковые ресурсы. К тому же, маркетплейсы идут навстречу этим тенденциям и расширяют свой инструментарий для продвижения. [3]

Текстовые сообщения (SMS и MMS). Текстовые сообщения — это еще один отличный способ напрямую обратиться к заказчикам. Как и в социальных сетях, эффективные сообщения должны быть лаконичными. К услугам маркетологов служба коротких сообщений (SMS), где содержится только текст, или мультимедийные сообщения (MMS), которые могут включать видео и gif-файлы.

Контент-маркетинг позволяет персонализировать общение с потенциальными заказчиками и покупателями. Чем лучше контент оптимизирован для получателя, тем с большей вероятностью он привлечет, заинтригует и удержит внимание человека. При этом контент должен отвечать намерениям и интересам целевой аудитории и представлять определенную ценность, что обеспечивает вовлеченность и увеличивает конверсии.

К различным типам контента относятся: текст электронных писем, целевые страницы, инфографика, электронные книги, документы о преимуществах продукта, баннерная реклама, видео, текстовые сообщения, рекламные ролики, информационные бюллетени, пресс-релизы, статьи, блоги и цифровые открытки. Контент можно (и нужно) запускать по разным каналам, но все материалы должны быть выдержаны в едином стиле и нести четкий посыл.

Хорошая стратегия поисковой оптимизации (SEO) позволяет планировать контент сайта (целевые страницы, блоги и т. д.) таким образом, чтобы он появлялся в результатах поиска чаще и выше, привлекая трафик к Вашему контенту. Для высокой эффективности SEO не обойтись без ключевых слов и оптимизации страниц. Чтобы улучшить SEO-оптимизацию и обеспечить высокие результаты по трафику и конверсиям, необходимо добавлять исследованные и длиннохвостые ключевые слова (фразы из 3+ слов) во всех материалах страницы. Органическое размещение ссылок с высокоавторитетных сторонних страниц — это еще один способ повысить рейтинг страницы и привлечь потенциальных заказчиков к Вашему контенту.

Таким образом, использование этих технологий не только улучшает взаимодействие с клиентами, но и дает компаниям

конкурентное преимущество, позволяя внедрять инновационные подходы и соответствовать ожиданиям современных потребителей.

Таким образом, будущее цифрового маркетинга связано с активным внедрением инновационных технологий, таких как ИИ, AR и блокчейн. Спрос на персонализированный опыт и повышенное внимание к конфиденциальности данных будут продолжать формировать индустрию в ближайшие годы. Маркетологи, готовые адаптироваться к этим изменениям, будут в выигрыше, так как технологии дают возможности для создания более тесных и доверительных отношений с потребителями. Ожидается, что новые подходы в маркетинге не только повысят его эффективность, но и улучшат общий клиентский опыт, что станет основой для долгосрочного успеха компаний.

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1.22. Бизнес-үлгілерді талдауда маркетингтік әдістерінің қолданылуы

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Қазіргі заманғы бизнесті дамыту құлдырау мен құлдыраусыз мүмкін емес. Нарықтағы бәсекелестерді айналып өту үшін компания басшылары күн сайын жаңа стратегияларды әзірлейді, инновациялық шешімдерді енгізеді. Жоспарланған нәтижелерге қол жеткізу үшін жұмысты бақылау және қажетті түзетулер енгізу маңызды. Осы мақсатта фирманың қажеттіліктерін анықтауға және проблемаларды

шешудің тиімді жолдарын табуға көмектесетін бизнесті талдау қолданылады.

Бизнес процестерінің тиімділігін зерттеу жобаны жан-жақты зерттеуді білдіреді. Нақты және жоспарланған немесе орташа салалық көрсеткіштер арасындағы ауытқуларды анықтау мақсатында компанияның шұғыл қажеттіліктері, қол жетімді мүмкіндіктері талданады. Алынған ақпарат негізінде менеджмент компанияның өнімділігі мен тиімділігін жақсарту туралы шешім қабылдайды.

Бизнес-талдаудың негізгі мақсаты түзетулерді қажет ететін процестерді анықтау болып табылады. Осының арқасында жағдайды өзгертудің жұмыс механизмін табуға болады. Ағымдағы жағдайды сауатты бағалау үшін көмекші кешенді тәсіл қолданылады:

- шығындарды азайту;
- мәселелердің шешімін табыңыз;
- жобаны уақытында аяқтаңыз;
- тиімділікті арттыру;
- құжаттардағы талаптарды көрсету.

Жан-жақты талдау компанияның бизнес процестерін ұйымдастырудың тиімді әдісін, өнімді монетизациялау моделін және қосымша пайда әкелетін немесе уақытша және қаржылық ресурстарды үнемдеуге көмектесетін функцияларды табуға көмектеседі.

Бизнес-талдау Тапсырыс берушіге қажетті мақсаттар туралы нақты түсінік қалыптастыруға көмектеседі. Басшылық сенімді деректерге сүйене отырып, компанияны басқаруда сауатты шешім шығара алады. Талдау да көмектеседі:

- белгілі бір сәтте бизнес-процестердің тиімділігін анықтау;
- ағымдағы және стратегиялық талаптарға кәсіпорынның қажеттіліктерін бағалау;
- тұтастай және жекелеген бағыттар бойынша кәсіпорынның жұмыс стратегиясын қалыптастыру;
- қойылған міндеттерді іске асырудың түрі мен тәсілін белгілеу;
- ішкі және сыртқы процестерге түзетулер енгізу қажеттілігін бағалау;
- әр бөлімнің жұмысын үйлестіруді қамтамасыз ету.

Бизнес-талдауды қолдану мақсаттарды нақтылау, стратегиялық міндеттерді тактикалық міндеттерге айналдыру, компанияның қажеттіліктерін анықтау үшін қажет. Басқарушы құрам немесе үшінші тарап талдаушысы компанияның жұмысын талдай алады.

Бизнес-талдау нарықты сегментациялау, өнімнің көлемі мен сыйымдылығын белгілеу үшін жүргізіледі. Қызметке немесе өнімге сұраныстың сипаттамасымен ерекшеленетін тәуелсіз бөліктер ерекшеленеді. Сатып алу аудиториясын мотивациялық және басқа көрсеткіштер бойынша бөлу жүзеге асырылады.

Нарықтың сыйымдылығын есептеу үшін әртүрлі талдау жүйелері қолданылады. Тұтыну өнімдерінің мөлшерін анықтау кезінде

талдаушылар сатып алу сұранысына әсер ететін факторларды зерттейді. Мамандар негізделеді:

- аймақта тұратын адамдардың саны, жасы және жынысы;
- тұтынушының кірістері мен шығыстарының деңгейлері;
- еңбекақы төлеуді қалыптастыру саясаты.

Нарықтық сыйымдылық-бұл әртүрлі факторларға байланысты Бизнесінің динамикалық көрсеткіштері. Оның мәні сатылатын өнімге сұраныс пен ұсыныстың арақатынасы болып табылады.

Сұраныс пен ұсынысты сипаттайтын бизнес-талдаудағы жалпылама көрсеткіш нарықтық жағдай болып табылады. Оның негізінде компанияның одан әрі дамуын болжауға болады, бұл жоспарлау кезінде сатылымның ықтимал көлемін болжауды дайындаудың маңызды шарты болып саналады.

Нарық конъюнктурасының нақты көрсеткіштерін бағалау бағдарламасы өнімнің, кәсіпорын жұмысының, өндірістік масштабтың және басқа да ілеспе өлшемдердің ерекшеліктерін анықтайды. Нарықтық жағдайды зерттеудегі кешенді тәсіл аналитикалық жүйелермен және болжау әдістерімен бірге әртүрлі қосымша ақпарат көздерін пайдалануды қамтиды.

Сауатты жүргізілген бизнес-талдау компанияның сапалы өнім құруына, негізгі қызметтен қосымша пайда алу үшін дұрыс шешімдер қабылдауға ықпал етеді. Сондықтан ұйым штатында талдаушының болуы жаңа тенденцияға қарағанда қажеттілік болып табылады.

Бизнес-талдау барысында талдаушы расталған немесе жоққа шығарылған гипотезаға негізделген әртүрлі процестерді бағалайтын құжат дайындайды. Кәсіпорынның жұмысын ұйымдастыру бойынша кеңестер береді. Шығындардың ұлғаюы мен сатылымның төмендеу себептерін анықтайды.

Талданған деректердің әсері түпкілікті нәтижеге-фирманың пайдасына әсер етеді. Бизнесі толық талдаудың арқасында проблемалық аймақтарды және оларды жою жолдарын егжей-тегжейлі анықтауға болады. Өзекті жағдайды білу кәсіпорынды басқаруды оңтайландыру үшін тексерілген шешімдер қабылдауға ықпал етеді.

Бүгінгі таңда бизнес-модельдерді (БМ) зерттеу академиялық және кәсіби қоғамдастықта сұранысқа ие бола бастады. БМ зерттеу қажеттілігі бизнесінің жаңа өсу көздеріне, турбулентті нарықтағы бәсекеге қабілеттілікті арттыруға деген қажеттілігіне байланысты. Г. Чесброудың зерттеуі көрсеткендей, компаниялардың сәтті дамуы олар қолданатын БМ-ге байланысты. Мұны Amazon (дәстүрлі кітап дүкеніне иелік етпейтін кітап өнімдерінің ең ірі сатушысы), Uber (такси қызметін ұсынатын революциялық компания), Skype (желілік инфрақұрылымы жоқ телекоммуникациялық қызметтердің ең ірі провайдері) сияқты компаниялардың табысты БМ көрсетеді. Бизнесінің өсіп келе жатқан қажеттіліктеріне жауап бере отырып, компаниялар бизнес өкілдеріне БМ жақсарту, жаңа БМ әзірлеу мәселелері бойынша кеңес беруге

мамандана бастайды. Соңғы жылдары осы саладағы зерттеулер саны 10 еседен астам өсті, бұл сонымен қатар ғылыми және бизнес-қоғамдастықтың БМ мәселелеріне көбірек назар аударғанын көрсетеді. Дегенмен, табысты БМ саны бүгінгі күнге дейін төмен болып қала береді және компаниялар табысты БМ құруға және қолдауға мүмкіндік беретін тәсілдерді белсенді іздеуде.

БМ зерттеуі, ең алдымен, түпкілікті тұтынушы үшін фирмааралық өзара әрекеттесуге қатысушылар (жеткізушілер, өндірушілер, тарату арналары) бірлесіп құратын құндылық ұғымымен байланысты. Тиісінше, БМ жеке фирмадан асып түседі және оны талдау үшін құндылық тізбектері мен фирмааралық желілерді қарастыру қажет. БМ-нің әртүрлі қатысушыларының өзара әрекеттесуінде тізбектің сатып алу (тану) немесе бірлескен өндірілген құндылықтан бас тарту (мойындамау) туралы шешім қабылдайтын түпкілікті тұтынушының мүдделеріне бағдарлануы маңызды рөл атқарады. Бұл тізбек коммерциялық ұйымдардың белгілі бір санынан тұратындықтан, олардың негізгі қызығушылығы өзара әрекеттесу нәтижесінде пайда табу болып табылады. Тиісінше, БМ талдауында түпкілікті тұтынушыға осындай құндылықтарды іздеуге және ұсынуға мүмкіндік беретін маркетингтік компонент шешуші рөл атқарады және нәтижесінде түпкілікті тұтынушының мақұлдауына ие болу үшін тізбек қатысушылары арасында өзара әрекеттесуді қалыптастырады. Маркетинг бойынша көптеген зерттеулер компаниялардың тұтынушылардың мүдделеріне ұзақ мерзімді бағдарлануы, фирмааралық өзара іс-қимылға қатысушылар арасындағы кооперация компанияларға табысты даму мүмкіндіктерін беретінін және оларды жақсы қаржылық нәтижелерге әкелетінін, сондай-ақ түпкілікті тұтынушы үшін жасалған құнды арттыруға мүмкіндік беретінін растайды. Дегенмен, БМ зерттеуінде маркетингтік негіздерді пайдалану бүгінгі күнге дейін өте төмен болып қала береді. Мұндай жағдай БМ мәнін түсінуді кедейлендіреді, БМ зерттеу құралдарын шектейді, БМ іске асырудағы соңғы тұтынушының рөлін төмендетеді. Бұл, өз кезегінде, фирмааралық өзара іс-қимылға қатысушыларға тұрақты табыс әкелетін және түпкілікті тұтынушының мүдделеріне бағдарланған табысты және тұрақты (әртүрлі әсер ету түрлерінде өзінің негізгі параметрлерін сақтай алатын) БМ санын құруға және ұлғайтуға жол бермейді.

Зерттелетін мәселелердің кең ауқымына қарамастан, БМ қатысушылары бірлесіп құрған құндылықты түпкілікті тұтынушы ретінде танудың маңыздылығы зерттеушілердің назарынан тыс қалады. Сонымен бірге, бұл тану болмаған жағдайда, БМ іс жүзінде басқа қатысушылар үшін өзінің коммерциялық құндылығын жоғалтады, өйткені ол оларға табыс әкеле алмайды. Осылайша, тұтынушыны құндылық тізбегіне органикалық түрде енгізу, оның мүдделерін ескеру қажет. Бұл маркетинг саласындағы зерттеу нәтижелерін пайдалану арқылы мүмкін болады.

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1.23. Бюджет қаражатын басқару мен пайдаланудың тиімділігін арттырудағы мемлекеттік аудиттің ролі

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Қазақстандық қоғамды дамыту және мемлекеттік аппарат алдында туындайтын міндеттемелер жаңа форматтағы мемлекеттік басқару жүйесінің жұмыс істеуін талап етеді. Шет елдердің тәжірибесіне тоқтала отырып, экономикасы дамыған елдердегі тәуелсіз бақылаудың жетекші нысаны аудиторлық болып табылатынын атап өтуге болады. Кез келген экономикалық формацияда мемлекеттік қаржыны басқарудың қазіргі жүйесіне объективті баға беретін және оның одан әрі тиімді жұмыс істеуі жөніндегі бағыттарды айқындайтын институт қажет. Еліміздің экономикасы дамуының осы кезеңінде қаржы ресурстарын басқару және оларды пайдалану саласында жаңа міндеттер қойылуда, бұл қаржы жүйесінің барлық элементтерінің, атап айтқанда, салық және бюджет жүйелерінің жұмыс істеуіне жаңа тәсілдерді талап етеді. Осыған байланысты бюджет саясатына қазіргі заманғы тәсілдер әзірленуде, бұл мемлекеттік аудит бағыттарына әсер етеді. Халықаралық тәжірибеде мемлекеттік аудит осындай рөл атқарады.

Мемлекеттік аудит:

1) қаржы тәртібін жақсартуға, қоғам мүддесі үшін мемлекеттің мемлекеттік қаржы ресурстары мен активтерін басқарудың ашықтығы мен тиімділігін арттыруға;

2) халықаралық аудит және ұлттық заңнама стандарттарына сәйкес сапалы бақылау жүргізу арқылы мемлекеттің экономикалық әлеуетін одан әрі арттыруға жәрдемдесуге мүмкіндік береді.

Қазақстан Республикасының тұңғыш Президенті Н. Назарбаевтың «Қазақстан-2050» Стратегиясы: қалыптасқан мемлекеттің жаңа саяси бағыты» атты Қазақстан халқына Жолдауында: «бізге ең озық әлемдік тәжірибе негізінде мемлекеттік аудиттің кешенді жүйесін құру қажет» деп атап өтілді. Осы Жолдауға сәйкес «Қазақстан Республикасында мемлекеттік аудитті енгізу тұжырымдамасы» Қазақстан Республикасы Үкіметінің 2013 жылғы 18 маусымдағы № 609 қаулысымен әзірленіп, бекітілді. Осы Тұжырымдамада оның функционалдық бағыттарын одан әрі кеңейте отырып, мемлекеттік қаржылық бақылауды кезең-кезеңімен реформалаудың және мемлекеттік аудитті енгізудің пайымы мен негізгі тәсілдері айқындалған. Тұжырымдаманың басым бағыттарын іске асыру барысында 2015 жылғы 12 қарашада «Мемлекеттік аудит және қаржылық бақылау туралы» Заң қабылданды. Бұл ретте Заң мемлекеттік аудит және қаржылық бақылау ұғымдарының аражігін нақты ажыратады. Мемлекеттік аудит қаржылық мәселелерді ғана емес, сондай-ақ олардың қызметінің барлық бағыттарын қамтитын, анықталған кемшіліктер мен тәуекелдерді басқару жөніндегі ұсыныстар негізінде пәрменді ұсынымдар бере отырып, мемлекеттік аудит объектілері қызметінің тиімділігін тұтас және тәуелсіз бағалауды білдіреді.

Мемлекеттік аудиттің мақсаты бюджет қаражатын, мемлекет пен квазимемлекеттік сектор субъектілерінің активтерін басқарудың және пайдаланудың тиімділігін арттыру болып табылады. Мемлекеттік аудиттің қажеттілігі немен байланысты десек, мемлекет қаржысын пайдаланумен байланысты деуге болады. Мемлекеттің қаражаты талан-таражға салына бергендіктен, орынсыз жұмсалғандықтан, сонымен қатар мемлекет қаржысының жұмсалуды бойынша бақылау және тексеру мақсатында енгізілген.

Республикалық бюджеттің атқарылуын бақылау жөніндегі есеп комитеті Республикалық бюджеттің атқарылуын бақылау жөніндегі есеп комитеті (бұдан әрі – Есеп комитеті) Қазақстан Республикасының 2015 жылғы 12 қарашадағы Заңына сәйкес жүзеге асыратын мемлекеттік аудит және қаржылық бақылаудың жоғары органы болып табылады. «Мемлекеттік аудит және қаржылық бақылау туралы», Қазақстан Республикасының Президентіне тікелей бағынатын және есеп беретін сыртқы мемлекеттік аудит және қаржылық бақылау.

Есеп комитетінің миссиясы Қазақстан Республикасында экономикалық тұрақтылықты қамтамасыз ету мақсатында қаржылық тәртіпті нығайту, мемлекет қаражатын, мемлекеттік активтерді және квазимемлекеттік сектор субъектілерін пайдалану тиімділігін арттыру болып табылады.

Есеп комитетінің міндеттері: халықтың өмір сүру сапасы мен ұлттық қауіпсіздіктің серпінді өсуін қамтамасыз ету үшін ұлттық ресурстарды (қаржылық, табиғи, өндірістік, кадрлық, ақпарат) тиімді және заңды басқаруды талдау, бағалау және тексеру. Есеп комитетінің

құрылымын Есеп комитетінің Төрағасы, Есеп комитетінің мүшелері мен аппараты құрады.

Субъектіге байланысты мемлекеттік аудит мынадай түрлерге бөлінеді:

1) міндеттері халықтың тұрмыс жағдайлары сапасының қарқынды өсуін және елдің ұлттық қауіпсіздігін қамтамасыз ету үшін ұлттық ресурстардың (қаржылық, табиғи, өндірістік, кадрлық, ақпараттық) тиімді және заңды басқарылуын талдау, бағалау және тексеру болып табылатын сыртқы мемлекеттік аудит;

2) міндеттері мемлекеттік аудит объектісінің Қазақстан Республикасы Мемлекеттік жоспарлау жүйесінің құжаттарында көзделген тікелей және түпкі нәтижелерге қол жеткізуін, қаржылық және басқарушылық ақпараттың сенімділігі мен анықтығын, мемлекеттік аудит объектілері қызметін ұйымдастырудың ішкі процестерінің тиімділігін, көрсетілетін мемлекеттік қызметтердің сапасын, мемлекет пен квазимемлекеттік сектор субъектілері активтерінің сақталуын талдау, бағалау және тексеру болып табылатын ішкі мемлекеттік аудит.

Мемлекеттік аудит мынадай типтерге бөлінеді:

1) қаржылық есептілік аудиті – мемлекеттік аудит объектісі қаржылық есептілігінің, бухгалтерлік есебінің және қаржылық жай-күйінің анықтығын, негізділігін бағалау;

2) тиімділік аудиті – мемлекеттік аудит объектісінің қызметін тиімділік, үнемділік, өнімділік және нәтижелілік нысанына бағалау және талдау;

3) сәйкестік аудиті – мемлекеттік аудит объектісінің Қазақстан Республикасы заңнамасының нормаларын, сондай-ақ оларды іске асыру үшін қабылданған квазимемлекеттік сектор субъектілерінің актілерін сақтауын бағалау, тексеру.

Мемлекеттік аудиттің әрбір түрін толығырақ қарастырайық. Қаржылық аудит мемлекеттік аудиттің негізгі түрлерінің бірі болып табылады және мемлекеттік қаражатты пайдаланатын мемлекеттік органдар мен ұйымдардың қаржылық есептілігінің дұрыстығын бақылауға бағытталған. Қаржылық аудит бухгалтерлік есепті тексеруді, бухгалтерлік есеп пен салық салу ережелерін сақтауды, сондай-ақ құжаттардың заңнамаға және қаржылық есеп ережелеріне сәйкестігін тексеруді қамтиды. Сәйкестік аудиті мемлекеттік органдар мен ұйымдар қызметінің стратегиялық құжаттар мен бағдарламалық құжаттарда айқындалған мемлекеттік мақсаттар мен міндеттерге сәйкестігін бағалауға бағытталған. Сәйкестік аудит тұтастай алғанда ұйымның қызметін, оның стратегиялық жоспарлары мен бағдарламаларын талдауды, жоспарлау мен бюджеттеуді, тәуекелдерді басқаруды және стратегиялық мақсаттардың іске асырылуын бақылауды қамтиды. Тиімділік аудиті бюджет қаражатын, мүлікті, еңбек ресурстарын, мемлекеттік ресурстарды пайдалану тиімділігін бағалауға бағытталған. Тиімділік аудиті бағдарламалар мен жобалардың өнімділігін бағалауды,

ресурстарды басқару мен бақылауды, ресурстарды пайдалану сапасы мен тиімділігін басқаруды қамтиды. Мемлекеттік аудит мемлекеттік ресурстарды басқарудың тиімділігін қамтамасыз етуде маңызды рөл атқарады. Ол мемлекеттік басқару және бақылау органдарына фактілер мен деректерді талдауға негізделген негізделген шешімдер қабылдауға көмектеседі. Ол сондай-ақ мемлекеттік ресурстарды тиімсіз пайдаланудан, алаяқтықтан және сыбайлас жемқорлықтан қорғауды қамтамасыз етеді. Мемлекеттік аудит сонымен қатар мемлекеттік басқару және бақылау органдарына мемлекеттік ресурстарды басқару процестерін жақсартуға және олардың тиімділігін арттыруға көмектеседі. Мемлекеттік аудиттің типіне қарай мынадай көрсеткіштер ескеріледі:

1) тиімділік – жоспарланған және алынған нәтижелердің оларға қол жеткізу үшін пайдаланылған ресурстар ескерілгендегі арақатынасы;

2) үнемділік – қызметтің бағаланатын нәтижелерінің тиісті сапасын сақтай отырып, осы нәтижелерге қол жеткізу үшін бөлінген ресурстардың құнын барынша азайту;

3) өнімділік – санын, сапасын және мерзімдерін ескере отырып бөлінген ресурстарды пайдалана отырып, экономика немесе жекелеген басқару саласы үшін барынша пайдалы нәтиже алу;

4) нәтижелілік – әрбір қызмет бойынша белгіленген міндеттердің іске асырылу деңгейі және тиісті қызметтің жоспарлы (тікелей, түпкілікті) және нақты нәтижелерінің арақатынасы;

5) мәнділік – мемлекеттік аудит объектісі қаржылық және шаруашылық операцияларын жасауы кезінде Қазақстан Республикасының заңнамасы нормаларының, оларды іске асыру үшін қабылданған квазимемлекеттік сектор субъектілері актілерінің талаптарынан ауытқу, сондай-ақ ең жоғары жол берілетін мөлшері мемлекеттік аудит объектісі қызметінің ерекшелігіне және көрсеткіштер санатына қарай Қазақстан Республикасының мемлекеттік аудит және қаржылық бақылау туралы заңнамасына сәйкес айқындалатын, қабылданатын шешімдерге ықпал ететін өзге де қателер;

6) перспективалық – жүргізілген шығыстардың белгіленген күтілетін кезеңге қойылған мақсаттар мен міндеттерге сәйкестігі.

Мемлекеттік аудиттің және қаржылық бақылаудың негізгі қағидаттары:

1) тәуелсіздік – мемлекеттік аудит және қаржылық бақылау жүргізу кезінде мемлекеттік аудит және қаржылық бақылау органдарының тәуелсіздігіне қол сұғатын араласуға жол бермеу;

2) объективтілік – Қазақстан Республикасының заңнамасына, мемлекеттік аудит және қаржылық бақылау стандарттарына сәйкес мемлекеттік аудит және қаржылық бақылау жүргізу, мемлекеттік аудит және қаржылық бақылау органдарының мемлекеттік аудит және қаржылық бақылау жүргізу кезінде объективті тәсілдерді қолдануы және мүдделер жанжалын болғызбау;

3) кәсіби құзыреттілік – мемлекеттік аудиторлардың білікті және сапалы мемлекеттік аудитті және қаржылық бақылауды жүргізуді қамтамасыз етуге мүмкіндік беретін білім мен дағдының қажетті көлемінің болуы, мемлекеттік аудит және қаржылық бақылау стандарттарын, кәсіби әдеп қағидаларын сақтауы, сондай-ақ кәсіби борышын орындауы;

4) құпиялылық – Қазақстан Республикасының заңнамасында көзделген жағдайларды қоспағанда, мемлекеттік аудит және қаржылық бақылау органдарының мемлекеттік аудит және қаржылық бақылау барысында алынатын немесе өздері жасайтын құжаттарды үшінші тұлғаларға беру не онда қамтылған мәліметтерді ауызша жария ету құқығынсыз сақтау жөніндегі міндеттемесі;

5) анықтық – мемлекеттік аудит нәтижелерін аудиторлық дәлелдемелермен растау;

6) ашықтық – мемлекеттік аудит және қаржылық бақылау нәтижелерін баяндаудың анықтығы;

7) жариялылық – құпиялылық режимін, қызметтік, коммерциялық немесе заңмен қорғалатын өзге де құпияны қамтамасыз етуді ескере отырып, бұқаралық ақпарат құралдарында мемлекеттік аудит және қаржылық бақылау нәтижелерін жариялау;

8) мемлекеттік аудит нәтижелерін өзара тану – мемлекеттік аудит және қаржылық бақылау органдарының мемлекеттік аудит және қаржылық бақылау стандарттарын сақтаған жағдайда.

Мемлекеттік аудит мемлекеттік басқару және бақылау органдарына өз функцияларын барынша тиімді және тиімді жүзеге асыруға көмектесетін маңызды құрал болып табылады. Ол сондай-ақ мемлекеттік ресурстарды пайдалануда ашықтықты қамтамасыз етуге көмектеседі. Ол сондай-ақ мемлекеттік органдарды басқару сапасын жақсартуға және мемлекеттік қаржылық бақылау саласындағы заңнаманың сақталуын қамтамасыз етуге бағытталған.

Мемлекеттік аудиттің негізгі міндеттеріне мыналар жатады:

- мемлекеттік ресурстарды пайдаланудың белгіленген нормалар мен рәсімдерге сәйкестігін бағалау;

- мемлекеттік ресурстарды пайдаланудың тиімділігі мен тиімділігін анықтау;

- мемлекеттік ресурстарды тиімсіз пайдалану себептерін анықтау және оларды жою жөніндегі шараларды ұсыну;

- мемлекеттік органдарды басқару сапасын бағалау және заңнама қызметінің сәйкестігін бағалау;

- мемлекеттік органдардың талаптарына мемлекеттік ресурстарды пайдаланумен байланысты тәуекел деңгейін айқындау.

Мемлекеттік аудит нәтижелерінің негізінде бюджет шығыстарын оңтайландыру және мемлекеттік ресурстарды пайдалану тиімділігін арттыру бойынша ұсынымдар әзірлеуге болады. Мемлекеттік ресурстарды пайдалануда ашықтықты қамтамасыз етуге және

мемлекеттік органдарды басқарудың тиімділігін жақсартуға көмектесетін маңызды құрал болып табылады. Бұл мемлекеттік ресурстарды пайдаланудың тиімділігін бағалауға, ресурстарды тиімсіз пайдаланудың себептерін анықтауға және оларды жою шараларын ұсынуға көмектеседі. Сонымен қатар, мемлекеттік аудит мемлекеттік ресурстарды пайдаланудағы ашықтықты қамтамасыз етеді, бұл қоғамға мемлекеттік органдардың қызметін бақылауға және олардың халықтың мүддесі үшін әрекет ететініне көз жеткізуге мүмкіндік береді.

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1.24. Мемлекет қаражатын пайдаланудың тиімділігін арттыру жолдары

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Тиімділік аудиті экономикалық дамыған елдерден алынды және тарала бастады. Тиімділік аудитінің пайда болуы XX ғасырдың 50-жылдарымен байланысты. Көптеген шет елдерде бұл уақыт кезеңі мемлекеттік қаржылық бақылаудың жаңа нысаны ретінде тиімділік аудитінің қалыптасуы мен дамуына тікелей жағдай жасаған экономикалық, саяси, әлеуметтік және басқа да қызмет салаларындағы үлкен институционалдық өзгерістермен сипатталады. Дәл осы кезеңде Ұлыбритания, Канада, АҚШ және т.б. сияқты жекелеген елдердің мемлекеттік қаржылық бақылау органдары мемлекеттік шығыстарды әлеуметтік тұрғыдан, дәлірек айтқанда, жұмсалған бюджет қаражатынан алатын нәтижелердің қоғам үшін маңыздылығын тексеруді енгізе бастады.

Әлемдік тәжірибені зерделей отырып, біз тиімділік аудиті мемлекеттік атқарушы билік органдарының мемлекеттік қаржыны басқару саласындағы шешімдерді орындау және қабылдау сапасына айтарлықтай әсер етеді, сондай-ақ мемлекеттік органдар қызметінің

жауапкершілігін, ашықтығы мен есептілігін арттыруға жәрдемдеседі деген қорытындыға келдік. Әлемдік жаһандану процестері мемлекеттік аудит саласындағы стандарттауға ықпал етті және жоғары органдардың халықаралық ұйымында әлем елдерінің өкілдігінің кеңеюімен кең тәжірибе алмасу мүмкіндігі пайда болды.

Үздік шетелдік практикаларды зерделеу, білу және талдау, сөзсіз, бюджет процесі, бірыңғай қазынашылық шоттың өтімділігін басқару, бюджетті жоспарлау және атқару, мемлекеттік сатып алу жүйесі, бухгалтерлік есептегі есепке алу және есептілік жүйесі бөлігінде Қазақстан Республикасының дамуы үшін маңызды және өзекті болып табылады.

Үздік шетелдік практикаларды қарау өзгерістерді (үрдістерді) байқауға мүмкіндік береді, ал талдау оң және теріс тараптарды анықтауға және оларды отандық практикада пайдалану мүмкіндігін және оны жетілдіруді бағалауға мүмкіндік береді.

Шығындарды басқарудан нәтижелерді басқаруға көшуге бағытталған мемлекеттік қаржы саясатының тұжырымдамасы бюджет қаражатын пайдалану тиімділігін бағалаудың жаңа тәсілін анықтайды. Бұл коммерциялық сектормен салыстырғанда анағұрлым күрделі мәселе, өйткені экономикалық тиімділіктен басқа, мемлекеттік қаражатты жұмсау тиімділігінің көптеген әлеуметтік, ғылыми, экологиялық және басқа компоненттерін бағалау қажет.

Экономикалық ғылымда экономикалық тиімділік категориялары және оны бағалаудың тиісті критерийлері, ең алдымен, коммерциялық ұйымдарға қатысты мұқият әзірленген. Мемлекеттік секторда бұл ұғымдар мемлекеттік қаражатты басқарудың әртүрлі аспектілері мен мақсаттарының түсініксіздігі мен жан-жақтылығына байланысты әзірлеу және тұжырымдау сатысында.

Сондықтан мемлекеттік қаражатты жұмсау жөніндегі қызметті бағалаудың алдында бюджет қаражатын пайдалану тиімділігінің санатын, тиімділікті өлшеу тәсілдерін, тиімділік критерийлерін тұжырымдауды, сондай-ақ осындай бағалаудың нәтижелерін келесі бюджеттік циклдарда қолдану мүмкіндіктерін айқындау болуға тиіс. Қаржыны басқарудың ақпараттық жүйесін құру бюджеттік реформаның төрт негізгі мақсаттарының біріне кіреді және бюджетті басқарудың жаңартылған процестерінің орындалуын қолдауды қамтамасыз етуге арналған.

Басқарудың ақпараттық жүйесінің алдында тұрған негізгі міндеттер:

- бюджетті бағдарламалық басқаруға көшуді қолдау, бағдарламаның орындалуын ай сайынғы бақылауға көшу;
- екі еселік жазу және есептеу әдісімен есеп жүргізу;
- есептілікті автоматтандырылған дайындау, бюджеттеу, есепке алу және кіріс ақпаратын байланыстыру және салыстыру;

- ұлттық қаржы жүйесінің ашықтығын арттыру (интерактивтік өзара іс-қимыл, кірудің бірыңғай нүктесі, мемлекеттік жүйелердің интеграциясы, электрондық сатып алу, мақсатсыз шығыстарды азайту).

Салық салу, бюджет қаражатын әкімшілендіру саласында және мемлекеттік сатып алуда қолданылатын ақпараттық технологияларды енгізу Үкіметтің тиісті реформаларын тиімді және неғұрлым қысқа мерзімде іске асыруға, бұзушылықтар көлемін барынша азайтуға, ақпараттың ашықтығы мен қолжетімділігін қамтамасыз етуге мүмкіндік береді.

Елімізде Қазақстан Республикасының мемлекеттік секторының кәсіпорындары қазіргі қоғам құрылымының маңызды және объективті қажетті элементі болып табылады, ол негізгі жалпыұлттық проблемаларды шешумен байланысты: қоғамдық көбею процесінің тұтастығын қолдау және циклдік ауытқуларды тегістеу; экономикадағы прогрессивті құрылымдық өзгерістерді қамтамасыз ету; әлеуметтік инфрақұрылымның қалыптасуы мен дамуын қамтамасыз ету; қоршаған ортаны қорғау; өңірлік саясатты жүргізу; ғылыми-техникалық прогресс. Белгіленген мақсаттарды іске асыру және бұған кедергі келтіретін факторларды белгілеу үшін мемлекеттік сектор кәсіпорындары бюджет қаражатын пайдаланудың тиімділігін анықтауға бағытталған тиімділік аудитін жүргізуі қажет. Мемлекеттік кәсіпорындардың тиімділігі аудитінің проблемасы отандық ғылым мен мемлекеттік басқару практикасы үшін түбегейлі жаңа болып табылады және қазіргі уақытта ғылыми даму сатысында тұр. Тиімділік аудитін жүргізу кезінде мемлекеттік қаржы ресурстарын пайдаланудың тиімділігі мен нәтижелілігінің өлшемшарттарын айқындау бірінші кезектегі болып табылады. Бюджет қаражатын пайдалану тиімділігінің аудиті мемлекеттік аудит объектілері қызметінің алуан түрлілігіне байланысты әртүрлі мақсаттарға ие болуы мүмкін болғандықтан, оларға сәйкес келетін көптеген критерийлер әзірленуі мүмкін.

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1.25. Проблемы управления персоналом в казахстанских организациях

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Современные казахстанские организации сталкиваются с рядом проблем в управлении персоналом, которые оказывают влияние на эффективность работы компаний и их конкурентоспособность. Эти вызовы обусловлены как глобальными тенденциями, так и спецификой развития национальной экономики и трудового рынка.

Одной из ключевых проблем является нехватка профессионалов, особенно в высокотехнологичных и инновационных отраслях. Казахстан активно переходит к цифровизации, но рынок труда не всегда готов удовлетворить спрос на специалистов в сфере IT, инженерии и науки. Это связано с недостаточным уровнем подготовки в образовательных учреждениях, а также с «утечкой мозгов» за рубеж, где предлагаются более привлекательные условия труда.

Удержание талантливых сотрудников – еще одна сложность для казахстанских работодателей. Во многих организациях наблюдается низкий уровень вовлеченности персонала из-за недостаточной системы мотивации, отсутствия прозрачной карьерной лестницы и нехватки нематериальных стимулов. В результате сотрудники либо уходят в конкурирующие компании, либо теряют интерес к работе, что снижает продуктивность.

Мотивация и удержание сотрудников являются ключевыми аспектами управления персоналом, напрямую влияющими на эффективность и стабильность организации. Успешные компании стремятся создать условия, при которых сотрудники не только выполняют свои обязанности, но и проявляют инициативу, оставаясь лояльными и преданными делу.

Мотивация сотрудников определяется уровнем их заинтересованности, целеустремленности и энергии, с которыми они выполняют профессиональные задачи. Мотивированный сотрудник активно и с энтузиазмом приступает к работе, стремясь достичь высоких результатов. В то же время, немотивированный работник может проявлять пассивность, что негативно сказывается на общей производительности команды.

Стратегии мотивации и удержания сотрудников

1. Конкурентоспособная оплата труда и льготы. Справедливая и конкурентоспособная заработная плата, дополненная бонусами и

социальными льготами, способствует повышению удовлетворенности сотрудников и снижению текучести кадров.

2. Возможности для обучения и карьерного роста. Предоставление сотрудникам возможностей для профессионального развития и продвижения по карьерной лестнице повышает их вовлеченность и лояльность к компании.

3. Создание комфортных условий труда. Обеспечение благоприятной рабочей среды, включая физические условия и психологический климат, способствует повышению удовлетворенности сотрудников.

4. Признание и поощрение. Регулярное признание достижений сотрудников и их поощрение повышает мотивацию и стимулирует к дальнейшим успехам.

5. Гибкость и баланс между работой и личной жизнью. Предоставление гибкого графика работы и поддержка баланса между профессиональной деятельностью и личной жизнью способствуют повышению удовлетворенности сотрудников и их удержанию в компании.

Эффективная система мотивации и удержания сотрудников требует комплексного подхода, учитывающего как материальные, так и нематериальные факторы. Понимание потребностей и стремлений сотрудников, создание условий для их профессионального и личностного роста, а также признание их достижений являются ключевыми элементами в формировании лояльного и мотивированного коллектива.

Система оценки и обучения сотрудников также играет ключевую роль в развитии казахстанских компаний, влияя на их конкурентоспособность и адаптивность к изменениям рынка. Однако в этой области существуют определенные проблемы, требующие внимания и решения. Во многих компаниях Казахстана до сих пор применяются устаревшие методы оценки и обучения сотрудников. Часто отсутствуют четкие критерии для определения эффективности работы, что создает ощущение несправедливости у сотрудников. Кроме того, недостаточные инвестиции в профессиональное развитие персонала ограничивают их возможности для роста и адаптации к новым требованиям.

Многие компании не имеют ясного понимания, зачем они обучают сотрудников и каких результатов ожидают. Без привязки к конкретным потребностям организации обучение становится формальностью, не приносящей реальной пользы. В некоторых компаниях обучение сотрудников проводится без учета специфики их работы и реальных потребностей. В результате сотрудники не могут применить полученные знания на практике, что приводит к снижению мотивации и эффективности труда.

Согласно исследованиям, 65% казахстанских компаний оценивают свои системы обучения как неэффективные или слабые. Это указывает на необходимость пересмотра подходов к обучению и внедрения более действенных методов.

Сопротивление персонала новым методам работы и обучению является еще одним серьезным барьером. Нежелание выходить из зоны комфорта препятствует внедрению инноваций и снижает общую эффективность обучения.

Многие компании не отслеживают степень вовлеченности сотрудников в образовательный процесс, что затрудняет оценку эффективности обучения и корректировку программ в соответствии с потребностями персонала.

Решение указанных проблем требует комплексного подхода и готовности компаний инвестировать в развитие своих сотрудников, что в долгосрочной перспективе приведет к повышению конкурентоспособности и устойчивости бизнеса в Казахстане.

Казахстан – многонациональная страна с уникальным сочетанием культурных, языковых и социальных особенностей. Эти аспекты, с одной стороны, создают богатую корпоративную среду, но с другой — порождают культурные и коммуникационные барьеры, которые могут оказывать влияние на рабочую атмосферу, командную работу и эффективность взаимодействия. Разные подходы к решению задач, восприятию иерархии и распределению обязанностей могут приводить к конфликтам и снижению общей эффективности команды.

В Казахстане проживают представители более 130 этнических групп, каждая из которых имеет свои обычаи, традиции и ценности. Эти различия могут создавать недоразумения и даже конфликты. Так, например, в некоторых культурах принято избегать прямой критики, тогда как в других она воспринимается как проявление открытости.

В некоторых этнических группах доминирует ориентация на соблюдение личных или семейных обязательств, что может вступать в конфликт с корпоративной дисциплиной. Также восприятие пунктуальности может варьироваться.

Казахстанская культура в значительной степени иерархична, что проявляется в почтении к старшим и руководителям. Это может затруднять горизонтальное общение между сотрудниками разных уровней.

Несмотря на то, что государственными языками являются казахский и русский, многие сотрудники могут быть носителями других языков. Это создает барьеры в коммуникации, особенно в компаниях, где официальным языком деловой переписки является английский.

В разных культурах невербальные сигналы, такие как жесты, мимика и зрительный контакт, могут восприниматься по-разному. Например, в некоторых традиционных культурах избегание зрительного контакта с начальником считается знаком уважения, а в западной культуре — наоборот.

Иерархичность и традиционная осторожность могут приводить к тому, что сотрудники избегают выражать свое мнение, особенно если оно идет вразрез с мнением руководства.

Результатом культурных и коммуникационных барьеров могут являться трудности в решении задач и увеличение сроков их выполнения. Культурные конфликты и недопонимание снижают уровень доверия и сплоченности команды.

Культурные и коммуникационные барьеры — неизбежная часть многонациональной среды Казахстана. Однако грамотное управление этими аспектами может превратить различия в источник силы и инноваций, что сделает компанию более успешной и гармоничной.

Многие компании в Казахстане не уделяют должного внимания стратегическому управлению персоналом. Руководство часто фокусируется на краткосрочных задачах, игнорируя долгосрочные аспекты, такие как развитие корпоративной культуры, создание сильного бренда работодателя и формирование лидерских качеств у сотрудников.

Для преодоления этих вызовов казахстанским организациям необходимо внедрять современные подходы к управлению персоналом:

1. Инвестиции в образование и обучение. Компании могут сотрудничать с вузами и профессиональными школами, чтобы готовить кадры с учетом специфических потребностей отрасли.

2. Системы мотивации и вовлеченности. Разработка гибких систем оплаты труда, программ нематериального поощрения и карьерного роста поможет повысить лояльность сотрудников.

3. Технологии управления. Внедрение HR-аналитики и автоматизированных систем управления персоналом позволит принимать более обоснованные решения.

4. Укрепление корпоративной культуры. Важно развивать открытость, взаимное уважение и инклюзивность в рабочей среде.

5. Долгосрочное планирование. Стратегический подход к управлению персоналом обеспечит устойчивое развитие компании и повышение ее конкурентоспособности.

Проблемы управления персоналом в казахстанских организациях требуют комплексного подхода и стратегических изменений. Успех в решении этих вопросов обеспечит не только рост эффективности компаний, но и укрепление их позиций на национальном и международном уровнях.

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1.26. Мемлекеттік қызметке іріктеу мен өткеру процесін жетілдіру мәселелері

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Мемлекеттік қызметке біліктілік талаптарына сәйкес келетін, өзінің жеке және кәсіптік қасиеттері, денсаулық жағдайы, білім деңгейі бойынша өзіне жүктелген лауазымдық міндеттерін орындауға қабілетті және заңда белгіленген зейнеткерлік жасқа толмаған Қазақстан Республикасының азаматтары қабылданады.

Мемлекеттік қызметке кіру процесі «конкурс» ұғымына біріктірілген бірнеше кезеңнен өтеді. Егер мемлекеттік органда ашық бос лауазымдар пайда болса, кандидаттарды конкурстық іріктеу жүргізіледі. Бос лауазымдар туралы ақпарат конкурс жариялаған мемлекеттік органдардың интернет-ресурстарында орналастырылады. Мемлекеттік қызметке алғаш рет түсушілер немесе жаңадан түсушілер іріктеу кезеңдерінен өтеді: Мемлекеттік тілді және Қазақстан Республикасының заңнамасын білуге тестілеу; жеке қасиеттерін бағалауға тестілеу; мемлекеттік әкімшілік лауазымға орналасуға конкурс.

Барынша ашықтық үшін Агенттік «e-Quzmet» автоматтандырылған жүйесін жаңғыртуда. Мемлекеттік қызметке іріктеудің жаңа алгоритмі әзірленді, конкурстық рәсімнің форматы қайта қаралды. Цифрлық технологиялар дәуірінде байқау рәсімі үміткерлерге әлемнің кез келген нүктесінен және кез келген уақытта барлық кезеңдерде қатысуға мүмкіндік береді. Бұл әңгімелесуден басқа. «Адам факторының» әсерін және іріктеу кезеңдеріндегі сыбайлас жемқорлық тәуекелдерін болдырмау үшін әрбір үміткерге арнайы id-нөмір беріледі, барлық жеке сәйкестендіру деректері жасырын болады. Сонымен қатар, прокторинг жүйесі тест кезінде үміткерлердің әрекеттерін бақылайды, содан кейін ол ең көп ұпай жинағандарды анықтайды. Іріктеудің жаңа жүйесі мемлекеттік қызметке үшінші тұлғалардың қолдауынсыз кіру мүмкін естігі туралы қалыптасқан стереотипті бұзатыны анық.

Бүгінгі таңда Атырау облысында 2 566 мемлекеттік қызметші бар, оның жартысынан көбі – 1 692 әйел. Өңірдегі мемлекеттік қызметшілердің орташа жасы - 35 жас. Тұрақты негізде оқыту — даярлау, қайта даярлау өтеді. Мемлекеттік қызметшілердің біліктілігін арттыру: олардың құзыреттерін жетілдіру үшін оқыту семинарлары ерекше рөл атқарады. Мысалы, өткен жылы біздің өңірдің 692 мемлекеттік қызметшісі, тағы 124 мемлекеттік қызметші осы жылдың бірінші тоқсанында осындай курстардан өтті.

Студенттерді мемлекеттік қызметке алдын ала бейімдеу, талантты, белсенді жастарды тарту үшін «Мемлекеттік қызмет мектебі» жобасы құрылды. Бұл жоғары оқу орындарының, жоғары немесе орта білімнен кейінгі немесе техникалық және кәсіптік оқу орындарының түлектері үшін өз өмірін мемлекеттік қызметпен байланыстыру мүмкіндігі. «Мемлекеттік қызмет мектебінде» студенттер университет қабырғасында алған білімдерін іс жүзінде шыңдай алады. Департаментпен және Х. Досмұхамедов атындағы Атырау университетімен бірлесіп 41 түлек осы мектепті одан әрі жұмыспен сәтті бітірді.

Мемлекеттік қызметші жаңадан келгеніне қарамастан, алғашқы күннен бастап: Қоғам белгілі бір шенеуніктің жұмысын бақылай отырып, жалпы мемлекеттік аппаратқа баға береді. Сондықтан мемлекеттік қызметшілерге қандай жоғары жауапкершілік жүктелгенін түсіну қажет. Бірақ мен мұнда қосқым келеді: заңнама мемлекеттік қызметшілерге бірінші рет жұмысқа орналасуға адал. Мысалы, сынақ мерзімі кезеңінде, оның ішінде оны ұзарту кезінде жаңадан бастаушыларға тәлімгерлер бекітіледі.

Әрбір мемлекеттік қызметші өз іс-әрекеті үшін ғана жауап береді, тиісінше, сыбайлас жемқорлық қылмыс жасаған жеке тұлғалардың кесірінен барлығы туралы теріс пікір қалыптастыруға болмайды. Ашық ақпарат көздерінен алынған ақпаратқа сәйкес, өткен жылы 900-ге жуық мемлекеттік қызметші қылмыстық құқық бұзушылық жасаған, бұл елдегі мемлекеттік қызметшілердің жалпы санының бір пайызынан азын құрайды. Ал су тасқынына байланысты ТЖ кезінде біздің өңірдің мемлекеттік қызметшілері өздерінің қызметтік міндеттерінен басқа, алғашқылардың қатарында су тасқынына қарсы іс-шараларға белсенді қатысып, жеке уақытымен есептелмей, демалыссыз жұмыс істеді.

Мемлекеттік қызмет қағидаттарын нақты сақтайтын және қоғам мен мемлекет алдындағы айрықша жауапкершілікті сезінетін мемлекеттік қызметші оған пара ұсынылған жағдайда абдырап қалмайтынына сенімдімін. Ол қолма-қол ақша алудан бас тартуы, бұл туралы Мемлекеттік органның басшылығына, сондай-ақ уәкілетті органдарға хабарлауы тиіс.

Әрине, мемлекеттік қызметті өткеру барысында шектеулер мен тыйымдар көзделген, сондай-ақ сақталуы тиіс міндеттер айқындалған. Оларды орындамау лауазымнан босатылғанға дейін тиісті жауапкершілікті талап етеді. Сіз өзіңіздің қызметтік міндеттеріңізден тыс

жалпы қабылданған мораль мен әдептілік нормаларын ұстануыңыз керек, қоғамға жат мінез-құлық фактілеріне жол бермеуіңіз керек. Бұл әсіресе ақпараттық технологиялардың дамуы жағдайында өте маңызды-қазір бәрі тез таралуда, кейде сенімсіз, бірақ сонымен бірге қоғамдық назардың үлкен өсуін тудырады. Айтпақшы, әрбір мемлекеттік қызметші қоғамның мүшесі бола отырып, жұмыстан тыс уақытта басқа азаматтар сияқты құқықтарға ие. Яғни, шенеуніктің кейбір заттарды сатып алуына, отбасылық іс-шараларды атап өтуіне, басқа азаматтар сияқты шетелге демалысқа шығуына нақты шектеулер жоқ. Бірақ ол есте сақтауы керек: өз іс-әрекеттерімен қоғам тарапынан жағымсыз эмоциялар туғызбау керек және тұтастай алғанда мемлекеттік қызметтің имиджіне нұқсан келтіруге жол бермеу керек.

«Б» корпусының кейбір жоғары тұрған лауазымдарына уәкілетті органның келісімімен конкурстық іріктеусіз тікелей тағайындау мүмкіндігі қарастырылды. Бұл жеке сектордан білікті және салалық тәжірибесі бар мамандарды тартуға мүмкіндік береді.

Жергілікті атқарушы органдарда, мәслихаттар аппараттарында, тексеру комиссияларында, орталық мемлекеттік органдар мен олардың ведомстволарының аумақтық бөлімшелерінде (астанадан басқа) оқу бітіргеннен кейін бір жыл ішінде жоғары үлгерімін көрсеткен (GPA) Президент жанындағы Мемлекеттік басқару академиясының үздік түлектерін мемлекеттік лауазымдарға конкурстан тыс тағайындау көзделген.

Мемлекеттік грантпен қазақстандық оқу орындарын аяқтаған үздік түлектер аудан мен ауылдардағы төменгі лауазымдарға конкурстық іріктеусіз тікелей тағайындалатын болады. Бұл білікті жас мамандардың аудан мен ауылдық аймақтарға оралуына, өңірлердегі кадр тапшылығын азайтуға септігін тигізіп, мемлекеттік қызметке кіруді жеңілдетеді.

Мемлекеттік қызметке іріктеу және қабылдау рәсімін жеңілдету мақсатында Агенттік мемлекеттік қызметке іріктеудің автоматтандырылған алгоритмін әзірледі.

Мемлекеттік қызметке іріктеуді цифрландыру – «Е-қызмет» жүйесін жаңғырту арқылы жүзеге асырылады. Конкурстық рәсімнің барлық кезеңдері онлайн түрде қашықтықтан (әңгімелесуден басқа) өткізіледі. Енді азаматтарымыз әлемнің кез келген нүктесінен және қалаған уақытында конкурсқа қатыса алады.

Іріктеу кезеңдерінен өту кезінде иесіздендіру және анонимділікті қамтамасыз ету үшін ID-нөмір беріледі. «Адами фактордың» ықпалын болдырмау үшін конкурс рәсімнің ашықтығын тәуелсіз прокторинг жүйесі қамтамасыз етеді. Осылайша, жаңа іріктеу форматына сәйкес конкурстың қорытындылары ақпараттық жүйемен дербес шығарылады.

Тестілеу жүргізілетін нормативтік құқықтық актілердің саны 9-дан 4-ке дейін қысқартылды. Іріктеу конкурсты өткізу тәртібіне сәйкес жүзеге асырылады және жеке қасиеттерді бағалау, мәтіндік және сандық

ақпаратпен (SHL) жұмыс істеу қабілетін бағалау, эссе жазу, мемлекеттік органның конкурстық комиссиясында әңгімелесу кезеңдерін қамтиды.

Жаңа іріктеу ықпалдастырылған ақпараттық жүйесі арқылы 1 наурызда басталады және ағымдағы жылдың соңына дейін бес мемлекеттік органда өтеді: екі әкімдік пен үш орталық мемлекеттік орган.

Агенттікпен Мемлекет басшысының Президенттік жастар кадр резервін қалыптастыру жөніндегі бастамасы табысты іске асырылуда.

Бүгінгі күні резервке қабылданған 350 резервшінің мемлекеттік органдар мен квазимемлекеттік сектор ұйымдарының әртүрлі лауазымдарына 262-і немесе 75% тағайындалды.

Агенттік «Б» корпусы қызметшілерінің қызметінің тиімділігін бағалаудың қазіргі уақытта қолданылатын модельден түбегейлі ерекшеленетін бағалаудың жаңа жүйесін әзірледі. Жаңа форматтағы бағалау тоқсан сайынғы негізде тиімділікті өлшеудің озық құралдарын (KPI-ға қол жеткізуді бағалау, 360 әдісі бойынша бағалау және саралау әдісі) пайдалану арқылы іске асырылатын болады.

Елімізді мемлекеттік қызметке іріктеудің жаңа жүйесі іске қосылды. Жаңа жүйеде барлық процесстер автоматтандырылды және үміткер өзіне ыңғайлы уақытта конкурстарға онлайн қатыса алады.

Жаңа іріктеу жүйесінің артықшылықтары:

- Үміткер конкурстарға онлайн қатыса алады;
- Заңнама саны 9-дан 4-ке дейін қысқартылды;
- «Адами факторлар» барынша азайды;
- «Тәуелсіз прокторинг» жүйесі енгізілді.

Іріктеу кезеңдерінен өту кезінде дербес деректерді құпия сақтау және анонимділікті қамтамасыз ету мақсатында үміткерлерге ID нөмір беріледі.

Конкурстарға қатысу үшін E-qyzmet сайтында тіркеліп, қажетті ақпаратты енгізу қажет. Мемлекеттік қызметке алғаш кіретін немесе мемлекеттік қызметтен кеткеннен кейін қайта келетін азаматтар Қазақстан Республикасының заңнамаларын білуге арналған тестілеуден өтуге тиіс.

Жаңа іріктеу жүйесі бірнеше кезеңнен тұрады.

1-кезең. Жеке қасиеттерді бағалауға арналған тестілеу

2-кезең. Мәтінмен және сандық ақпаратпен жұмыс істеу қабілетін бағалау

Басшылық лауазымдарға орналасуға үміткерлер үшін мемлекеттік органның өтініші бойынша қосымша кезең эссе жазу қарастырылған. Ең жоғары балл жинаған 3 қатысушы финалдық кезеңге бейнебайланыс арқылы өтетін сұхбатқа жіберіледі.

Іріктеудің барлық кезеңінің қорытындысы бойынша ең жоғары балл жинаған кандидат жеңімпаз атанып, бос лауазымға орналасу мүмкіндігіне ие болады.

Әдебиеттер тізімі:

1. Мемлекеттік қызмет өткерудің кейбір мәселелері туралы Қазақстан Республикасы Президентінің 2015 жылғы 29 желтоқсандағы № 152 Жарлығы.

2. Ниязбаева Ә., Кушеров Н. Әлемдік тәжірибеде ұрпақтар теориясының мемлекеттік қызмет және бизнес саласындағы қолданысы / Мемлекеттік басқару және мемлекеттік қызмет халықаралық ғылыми-талдау журналы, № 2 (77) 2021.

1.27. Қазақстандағы экономиканы цифрландыру жағдайында еңбек нарығы мен білім беру жүйесінің өзара әрекеттесуі

Сәуле Муратқызы Тасқымбаева

Директор орынбасары. Шымкент мамандандырылған колледжі (Шымкент қ., Қазақстан)

Фарида Муслимовна Қаратаева

Аға оқытушы. Оңтүстік Қазақстан медицина академиясы АҚ (Шымкент қ., Қазақстан)

Несібелі Жұмабекқызы Саменова

Аға оқытушы. Орталық Азия инновациялық университеті (Шымкент қ., Қазақстан)

Қазіргі әлем цифрлық технологиялардың қарқынды дамуын бастан кешуде, соның ішінде Қазақстан да. Цифрлық экономика мамандардың дағдылары мен біліміне қойылатын талаптарға жылдам өзгерістер әкеледі, бұл білім мен еңбек нарығының тиімді өзара әрекеттесуінің маңыздылығын көрсетеді [1]. Қарқынды технологиялық өзгерістер мен цифрлық қайта құру дәуірінде Қазақстандағы еңбек нарығы мен білім беру жүйесі арасындағы тиімді өзара іс-қимыл мәселесі өте өзекті болып отыр. Қазіргі нарықтың күтуі мен білім беру мекемелерінің студенттерге өзекті дағдыларды беру қабілеті арасында айқын диспропорция бар. Бұл мәселе түлектердің жеке перспективаларына ғана емес, сонымен қатар елдің жаһандық экономикадағы бәсекеге қабілеттілігіне де әсер етеді [2].

Цифрлық дәуір дағдылары бойынша еңбек нарығындағы сұраныс пен ұсыныстың теңгерімсіздігі, бизнес-сектормен ынтымақтастықтың болмауы және білім беру бағдарламаларының тиімсіздігі жастарды қазіргі экономикалық ортаға интеграциялауға кедергі болады. Бұл тұрғыда жекелеген азаматтардың болашағы ғана емес, Қазақстанның жалпы бәсекеге қабілеттілігі де осы сын-қатерлерді ойдағыдай еңсеруге байланысты. Білім берудегі жүйелі өзгерістер, бизнеспен ынтымақтастық және мемлекетті қолдау арқылы ғана қазақстандық азаматтардың цифрлық экономика дәуірінде табысты жұмыс істеуге

дайындығына кепілдік бере отырып, білім беру жүйесі мен еңбек нарығы арасындағы тиімді өзара іс-қимылды қамтамасыз етуге болады.

Зерттеуде цифрлық экономика жағдайында Қазақстандағы еңбек нарығы мен білім беру жүйесінің өзара іс-қимылын толық түсіну үшін әртүрлі әдістер пайдаланылды. Бұған жұмыспен қамту және еңбек нарығының құрылымы туралы деректерді статистикалық талдау, жұмыс берушілермен және қызметкерлермен сауалнамалар мен сұхбаттар, басқа елдердегі табысты тәжірибелерді талдау, сараптамалық бағалау, білім беру мен жұмысқа орналасудағы әлемдік трендтерді салыстырмалы талдау, инновациялық бағдарламаларды бақылау және ақпаратты өңдеудің заманауи әдістерін қолдана отырып мәліметтер базасын құру кірді. Бұл көпжақты тәсіл терең талдау жасауға және жаңа цифрлық дәуірдегі білім мен еңбек нарығы арасындағы тиімді өзара әрекеттесу стратегияларын ұсынуға мүмкіндік берді.

Экономиканы цифрландыру елдің білім беру жүйесінен еңбек нарығының қажеттіліктерін қанағаттандыру үшін жедел әрекет етуді және бейімделуді талап етеді. Алайда, кейбір жағдайларда Қазақстандағы еңбек нарығы мен білім беру жүйесі арасындағы тиімді өзара іс-қимылда проблемалар бар.

1. Сұраныс пен ұсыныстың теңгерімсіздігі.

Негізгі мәселелердің бірі - белгілі бір дағдыларға сұраныс пен сұраныс арасындағы теңгерімсіздік. Технологиялық прогресс цифрлық сауаттылық, бағдарламалау және деректерді талдау дағдылары сияқты жаңа құзыреттерді қажет етеді. Алайда, білім беру жүйесі әрдайым студенттерге еңбек нарығының өзгеріп отыратын талаптарына сәтті бейімделу үшін қажетті өзекті дағдыларды бере алмайды.

2. Бизнес-сектормен өзара іс-қимылдың жеткіліксіздігі.

Білім беру мекемелері мен кәсіпорындар арасындағы өзара әрекеттестіктің жеткіліксіздігі тағы бір маңызды шектеу болып табылады. Бизнес-сектормен ынтымақтастық практикалық дағдыларға бағытталған білім беру бағдарламаларын, сондай-ақ студенттер үшін тағылымдамалар мен тәжірибелерді қамтамасыз ете алады.

3. Білім беру бағдарламаларының тиімсіздігі.

Кейбір білім беру бағдарламалары оқу жоспарындағы өзгерістердің баяу қарқынына байланысты ескірген болып қалады. Икемді және жаңартылатын бағдарламаларды енгізу, сондай-ақ оқытушыларды заманауи әдістерге үйрету білім мен еңбек нарығының қажеттіліктері арасындағы сәйкестікті жақсартуға көмектеседі [3]. Жоғарыда аталған мәселелерден басқа, еңбек нарығы мен білім беру жүйесінің өзара әрекеттесуі қазіргі жағдайда бірқатар басқа өзекті аспектілермен байланысты.

Бұл динамиканың маңызды элементі еңбек нарығындағы көші-қон мен ұтқырлықтың рөлі болып табылады. Қазақстан әртүрлі ұлттық құрамы бар және әртүрлі мемлекеттермен көршілес ел ретінде мигранттар ағынымен және өз азаматтарының ұтқырлығымен бетпе-

бет келеді. Бұл білім беру жүйесі әртүрлі мәдениеттердің қажеттіліктерін ескеріп, түлектердің ел ішінде де, одан тыс жерлерде де ұтқырлығын қамтамасыз ету қажеттілігін тудырады.

Сонымен қатар, маңызды аспект - тұрақты даму. Климаттың өзгеруі және экологиялық дағдарыс қаупі жағдайында білім беру жүйесі экологиялық мәселелерді шешуге және тұрақты технологияларды ілгерілетуге қабілетті мамандарды дайындауы керек.

Сондай-ақ, жасанды интеллект және автоматтандыру сияқты заманауи технологиялар жұмыс құрылымы мен дағдыларға қойылатын талаптарды өзгертетінін атап өткен жөн. Бұл тұрғыда, білім беру жүйесі түлектерді дәстүрлі ғана емес, сонымен қатар жаңа кәсіптер мен мамандықтарға дайындауы керек, осылайша олар тез өзгертін экономикалық ортаға сәтті бейімделе алады [4].

Цифрлық экономика жағдайында еңбек нарықтарымен және әлеуметтік әріптестермен өзара іс-қимыл процесінде білім алушыларды бейіндік даярлаудың құрылымдық-функционалдық моделі осы өзара іс-қимылды табысты бейімдеу мен жәрдемдесудің негізгі құралы болып табылады. Бұл модель білім беру бағдарламаларын цифрлық экономиканың тез өзгертін талаптарына тиімді бейімдеуге арналған интегралды құрал болып табылады [5]. Модель кадрларды даярлаудағы ең жоғары өнімділікке қол жеткізу үшін білім беру мекемелері, жұмыс берушілер және әлеуметтік серіктестер арасындағы синергияны қамтамасыз етуге бағытталған. Берілген модельдің маңыздылығын көрсететін бірнеше негізгі аспектілер:

1. Еңбек нарығының талаптарына бейімделу. Модель білім беру бағдарламаларын еңбек нарығының өзекті қажеттіліктеріне тез бейімдеу тетіктерін ұсынады. Бұл әсіресе цифрлық экономика жағдайында өте маңызды, мұнда технологиялық инновациялар дағдыларға қойылатын талаптардың күрт өзгеруіне әкелуі мүмкін.

2. Түлектердің жұмысқа қабілеттілігін арттыру. Сыни дағдыларды дамытуға және цифрлық технологияларды пайдалануға бағытталған модельдің құрылымдық тәсілі түлектердің жұмысын жақсартуға ықпал етеді. Олар үздіксіз білім алуға дайын және заманауи технологиялық құралдармен сәтті өзара әрекеттеседі.

3. Кәсіпорындармен серіктестік. Модель кәсіпорындармен және әлеуметтік серіктестермен белсенді ынтымақтастықты ынталандырады және қолдайды. Бұл серіктестік білім беру бағдарламаларын жаңартуды қамтамасыз етіп қана қоймайды, сонымен қатар түлектерді еңбек нарығында бәсекеге қабілетті ете отырып, тағылымдамадан өту және практикалық тәжірибе үшін мүмкіндіктер жасайды.

4. Сандық технологияларды сәтті интеграциялау. Модель цифрлық білім беру ресурстары мен технологияларын тиімді пайдалануды қамтиды. Бұл студенттердің тек теориялық білімдерін ғана емес, сонымен қатар цифрлық экономика саласындағы практикалық дағдыларын қалыптастыруға ықпал етеді.

5. Икемділік пен бейімделуді дамыту. Модельдің негізгі элементі оның икемділігі болып табылады, бұл еңбек нарығының талаптарындағы өзгерістерге тез жауап беруге мүмкіндік береді. Бұл әсіресе цифрлық экономика саласында маңызды, мұнда бейімделу динамикасы мен жылдамдығы табысты білім беру бағдарламаларының негізгі қасиеттеріне айналады.

6. Инновациялар мен кәсіпкерлікті қолдау. Модель білім алушыларды шығармашылық ойлауға ынталандыру және өз жобаларын дамытуға мүмкіндік беру арқылы инновациялар мен кәсіпкерлікті қолдауды қамтамасыз етеді. Бұл тәуелсіз және бастамашыл мамандардың қалыптасуына ықпал етеді.

7. Үздіксіз оқытуды ынталандыру. Құрылымдық-функционалдық модель сонымен қатар цифрлық экономикадағы өзгерістер динамикасын ескере отырып, үздіксіз оқытуды ынталандырады. Бағдарламаларды үнемі жаңартып отыру және оқу процесіне жаңа технологияларды енгізу түлектерге трендте қалуға және оқу аяқталғаннан кейін кәсіби өсуін жалғастыруға көмектеседі.

8. Оқытуды даралау. Модель білім алушылардың қажеттіліктері мен қабілеттерінің әртүрлілігін ескере отырып, оқытуды дараландыруға тырысады. Бұл әр студентке өзінің ерекше қажеттіліктері мен амбицияларына сәйкес дамуға мүмкіндік береді, бұл цифрлық экономикаға мамандар даярлаудың негізгі аспектісіне айналады [6].

9. Ашық білім беру экожүйелерін құру. Модель индустриалды көшбасшылар, білім беру мекемелері және қоғамдық ұйымдар сияқты әртүрлі стейкхолдерлерді тарта отырып, ашық білім беру экожүйелерін құруды белсенді қолдайды. Бұл тұрақты дамуды қолдаудың маңызды факторы болып табылатын білім мен тәжірибе алмасуға ықпал етеді.

10. Әлеуметтік инклюзивтілік. Модель білім алушылардың әртүрлі топтары үшін тең мүмкіндіктерді қамтамасыз етуге ұмтыла отырып, әлеуметтік инклюзивтілікке назар аударады. Бұл әлеуметтік жауапкершілік тұрғысынан ғана емес, сонымен қатар динамикалық және әртүрлі еңбек нарығын қалыптастыру үшін де маңызды.

11. Білім берудегі зерттеулер мен инновациялар. Модель білім берудегі зерттеу қызметі мен инновацияларды белсенді түрде ынталандырады. Студенттер мен оқытушылар білім беру ортасын байытып қана қоймай, цифрлық саладағы инновациялардың дамуына ықпал ететін жаңа білім құру процесінің қатысушылары болады.

Цифрлық экономика жағдайында білім алушыларды бейіндік даярлаудың құрылымдық-функционалдық моделі білім беру мен еңбек нарығының тиімді өзара іс-қимылын қамтамасыз ететін ажырамас құрал болып табылады. Оның көп қырлы тәсілі білім беру бағдарламаларының икемділігін, өзектілігін және тұрақтылығын қамтамасыз етеді, қазіргі цифрлық қоғамда түлектердің табысты басталуына ықпал етеді.

Жалпы, бейіндік даярлықтың құрылымдық-функционалдық моделі цифрлық экономика жағдайында білім беру мен еңбек нарығының тұрақты және табысты өзара іс-қимылын қамтамасыз ететін тиімді құрал болып табылатынын атап өткен жөн. Оны енгізу қазіргі еңбек нарығының сын-қатерлерімен тиімді күресуге қабілетті жоғары білікті мамандарды қалыптастыруға ықпал етеді. Модель түлектердің цифрлық дәуірдің динамикалық жағдайына сәтті бейімделуіне ықпал ете отырып, нақты қажеттіліктерге қажетті икемділік пен бағдарлауды қамтамасыз етеді [7].

Модельдің орталық элементіне айналған бейіндік білім беру бағдарламалары еңбек нарығының өзекті қажеттіліктерін ескере отырып әзірленуге тиіс. Олардың құрылымы мен мазмұнындағы икемділік үнемі өзгеріп отыратын технологиялық және экономикалық талаптарға жауап бере отырып, өзгерістерді жедел енгізуге мүмкіндік береді.

Модельдегі цифрлық білім беру ресурстары заманауи ақпаратқа қол жеткізуді қамтамасыз етіп қана қоймайды, сонымен қатар цифрлық құзыреттілікті дамытуға баса назар аударады. Виртуалды шындық және онлайн курстар сияқты технологияларды біріктіру цифрлық дәуір стандарттарына сәйкес келетін тиімді оқытуды қамтамасыз етеді.

Модельдегі индустриямен және әлеуметтік ұйымдармен серіктестік жүйесі білім беру бағдарламаларының практикалық бағдарлануын қамтамасыз етудің тиімді тетігін жасайды. Жұмыс берушілермен үнемі өзара әрекеттесу және кері байланыс бағдарламалардың нақты уақыт режимінде жаңартылуын қамтамасыз етеді.

Модельдің функционалдығының маңызды аспектісі оның білім алушыларда сыни дағдыларды дамыту қабілеті болып табылады. Шығармашылықты, коммуникацияны және проблемаларды шеше білуді қолдау олардың қазіргі цифрлық қоғамда табысты жұмыс істеуіне елеулі үлес қосады. Модельде көзделген тәлімгерлік және тағылымдама жүйесі білім алушылардың нақты бизнес-ортамен өзара іс-қимылын күшейтеді. Бұл тәжірибе жинақтауға және таңдалған саладағы жұмыстың ерекшелігін түсінуге бірегей мүмкіндіктер жасайды [8]. Модельді одан әрі дамыту цифрлық экономика мен еңбек нарығындағы өзгерістерді үнемі бақылауды талап етеді. Жаңа технологиялық тенденцияларға бейімделген білім беру бағдарламаларын үнемі жаңартып отыру жүйенің тұрақтылығына ықпал етеді.

Сондай-ақ, білім беру мекемелерін өнеркәсіп өкілдерімен және әлеуметтік ұйымдармен диалогқа белсенді тарту ұсынылады. Бұл серіктестікті сақтауға және кадрларды даярлау мәселелері бойынша өзара түсіністікті қамтамасыз етуге көмектеседі.

Құрылымдық-функционалдық модель цифрлық дәуірдегі білім беру стратегиясының ажырамас бөлігі болып табылады, динамикалық еңбек нарығымен және әлеуметтік серіктестермен тиімді өзара іс-қимыл

жасай алатын бәсекеге қабілетті мамандарды даярлауды қамтамасыз етеді [9].

Қазақстанда білім алушыларды бейіндік даярлаудың құрылымдық-функционалдық моделін енгізу білім беру және еңбек нарығы саласындағы ағымдағы сын-қатерлер мен қажеттіліктерді ескере отырып, көптеген перспективаларды уәде етеді.

Бұл модельді енгізу Қазақстанның ұлттық білім беру саясатының стратегиялық бағыттарын қолдайды. Цифрлық экономиканың талаптарын ескере отырып, білім беру бағдарламаларын жаңарту елдің бәсекеге қабілетті, икемді және технологияны жақсы білетін мамандарды құруға деген ұмтылысына сәйкес келеді.

Модельді енгізу Қазақстанның негізгі қалаларында цифрлық технологиялар бойынша құзыреттілік орталықтарын құруды қолдай алады. IT-компаниялармен және білім беру мекемелерімен әріптестік индустрия сұраныстарына сәйкес келетін білім беру бағдарламаларын қалыптастыруға мүмкіндік береді.

Мысалы, Орталық түлектерді еңбек нарығы үшін өзекті дағдылармен қамтамасыз ете отырып, жасанды интеллектті дамыту бойынша арнайы курстар ұсына алады.

Жалпы, Қазақстанда құрылымдық-функционалдық модельді енгізу білім беру сапасын жақсартуға ғана емес, сонымен қатар жоғары білікті және бейімделген кадрларды даярлау арқылы елдің инновациялық дамуын қолдауға да ықпал ете алады.

Осылайша, қазіргі жағдайдағы еңбек нарығы мен білім беру жүйесінің өзара әрекеттесуі әлеуметтік-мәдени факторлардан бастап экологиялық тұрақтылық пен технологиялық өзгерістерге дейінгі көптеген аспектілерді қамтиды. Бұл проблемаларды шешу Қазақстанның әлемдік контексте табысты дамуын қамтамасыз ету үшін кешенді және жүйелі тәсілді, сондай-ақ барлық мүдделі тараптардың белсенді қатысуын талап етеді.

Қазақстандағы еңбек нарығы мен білім беру жүйесінің өзара іс-қимыл проблемаларын тиімді еңсеру барлық мүдделі тараптар тарапынан кешенді және келісілген тәсілді талап етеді. Білім беру мекемелері, жұмыс берушілер және мемлекеттік органдар цифрлық экономиканың сын-қатерлеріне тиімді жауап бере алатын икемді және бейімделгіш жүйені құру үшін күш біріктіруі керек [10].

Білім беру мекемелері студенттерді өзекті білім мен дағдылармен қамтамасыз етуде шешуші рөл атқарады. Ол үшін оқу жоспарларын қайта қарау, оқытудың заманауи әдістерін енгізу және студенттерді практикалық тәжірибемен қамтамасыз ету қажет. Сондай-ақ олардың қажеттіліктерін түсіну үшін кәсіпорындармен және бизнес секторымен тығыз қарым-қатынас орнату маңызды.

Жұмыс берушілер өз кезегінде оқыту бағдарламаларын қалыптастыруға белсенді қатысуы, тағылымдамалар мен практикаларға мүмкіндіктер беруі, сондай-ақ цифрлық экономикадағы табысты мансап

үшін қажетті негізгі құзыреттерге назар аударуы тиіс. Білім беру мекемелері мен компаниялар арасындағы стратегиялық ынтымақтас-тық еңбек нарығының нақты қажеттіліктеріне сәйкес келетін білім беру бағдарламаларын құруға мүмкіндік береді. Мемлекеттік органдар осы процестің катализаторы және реттеушісі ретінде әрекет етуі керек. Бұл білім берудегі инновациялар үшін қолайлы экожүйені құруды, білім беру зерттеулері мен бастамаларын қаржылай қолдауды және білім беру сапасын бағалаудың тиімді тетіктерін әзірлеуді қамтиды.

Білім беру мекемелерінің, жұмыс берушілердің және үкіметтің бірлескен күш-жігері ғана экономиканы цифрландыру жағдайында білім беру жүйесі мен еңбек нарығы арасындағы үйлесімді өзара іс-қимылды қамтамасыз ете алады. Бұл синергетикалық тәсіл қазіргі әлем талаптарының эволюциясына дайын және қазақстандық азаматтарға цифрлық дәуірде табысты интеграцияны қамтамасыз ететін тұрақты жүйені құруға ықпал ететін болады.

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1.28. Цифрлық экономика жағдайында инновациялық кәсіпкерлікті жүргізудің мәселелері мен артықшылықтарын зерделеу

Ахмет Мұхамедиярұлы Абылаев

7M04101 Экономика және басқарудағы бизнес-аналитика

ББ 2-курс магистранты. Х. Досмұхамедов атындағы

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Экономиканы цифрландыру жағдайында инновациялық қызметті дамыту экономикалық өсу факторына, ел ішінде, өңірлік деңгейде де, жаһандық ауқымда да кәсіпорындардың бәсекеге қабілеттілігін нығайту құралына айналады. Инновациялық технологиялар жаңа тауарлар мен қызметтерді құруда шешуші рөл атқарады, бұл еңбек өнімділігін, демек, факторлық кірістер мен халықтың әл-ауқатын арттыруға ықпал етеді.

Жаңа ақпараттық, коммуникативтік, цифрлық технологияларды әзірлеу және енгізу қазіргі уақытта ғылыми-техникалық прогрестің алдыңғы қатарында: төртінші өнеркәсіптік революция бизнес-

процестерді цифрлық трансформациялау негізінде инновациялық дамумен шартталады.

Алайда, цифрлық және инновациялық технологиялардың өзара ықпалы, субъектілердің желілік өзара іс-қимылы тұрғысынан цифрландыру жағдайында мезо– және макро- деңгейлердегі экономикалық өсудің жекелеген аспектілері әлі жеткілікті зерттелмеген күйінде қалып отыр, бұл цифрландыру факторын ескере отырып, инновациялық қызмет субъектілерінің жұмыс істеуінің қолданыстағы теориялық аспектілері мен эмпирикалық талдауларын одан әрі зерттеу қажеттілігіне үндейді.

Цифрландыру дегеніміз-цифрлық технологиялардың экономикалық қызметтің көптеген салаларына енуі - оларды тек тауарлар өндірісінде ғана емес, сонымен бірге экономикалық және әлеуметтік процестерді ұйымдастыруда, өзара әрекеттесу мен байланыстарды құруда қолдану. Жаңа цифрлық өнімдер мен қызметтерді, бизнес-процестерді жүзеге асырудың, персоналды басқару мен жұмыс істеудің технологиялары мен тәсілдерін құруға, коммерцияландыруға делдал бола отырып, инновациялық қызмет цифрландыру жағдайында қалады, соның арқасында шаруашылық жүргізуші субъектілер цифрлық экожүйеге ене отырып, бәсекелестік артықшылықтарды қалыптастырады және нығайтады.

Цифрлық экономикадағы инновациялық қызметті дамытудың маңызды бағыттарының ішінде мыналарды атап өтуге болады:

- жаңа ақпараттық технологияларды, оның ішінде Машиналық оқыту, жасанды интеллект, Заттар интернеті және блокчейнді әзірлеу және енгізу;

- электрондық коммерцияны, цифрлық платформалар мен қызметтерді дамыту;

- өнеркәсіпте, көлік инфрақұрылымында және қоғамдық секторда цифрлық технологияларды белсенді пайдалану;

- бизнестің жаңа модельдерін қалыптастыру, цифрлық технологиялар базасында өзара іс-қимыл құру.

Цифрлық экономиканың басты артықшылықтарының бірі жаңа технологияларды жылдам және тиімді енгізу, нарықтың өзгеріп отырған жағдайларына жедел бейімделу мүмкіндігі болып табылады, бұл кәсіпорындарға сұраныстағы өзгерістерге жедел ден қоюға және өндіріс тиімділігін арттыруға мүмкіндік береді. Цифрландыру ақпараттық-коммуникациялық технологиялар (АКТ) тобынан әмбебап цифрлық – электрондық нысанда ақпарат массивтерін ұсынуға, түрлендіруге, сақтауға, беруге мүмкіндік беретін цифрлық технологияларды бөлумен сүйемелденеді.

Цифрлық технологиялар мен цифрлық платформа цифрландыру жағдайында инновациялық қызметті дамытудың маркерлері болып табылады. АКТ қолдану ауқымы бүкіл әлемде экспоненциалды түрде

өсуде, өйткені мобильді байланыс және интернет желісін пайдалану мүмкіндіктері кеңейіп келеді.

Цифрландыру жағдайында кәсіпорындардың инновациялық қызметінің басымдықтары өзгеріп қана қоймай, цифрлық технологияларды қолданудағы белсенділікке ауысады, сонымен қатар субъектілер құрамы да өзгереді. Инновация теориясының негізін қалаушының еңбектерінде Й. Шумпетер инновациялық қызмет субъектілері екі түрге бөлінеді: инноваторлар мен иммитаторлар. Инновациялық компаниялар экономикалық өсудің қозғаушы күші болып табылады, олар жаңа идеяларды іздеуге және құруға бағытталған, іс жүзінде инновацияларды белсенді түрде енгізеді. Дегенмен, Имитациялық компаниялар да инновациялық экономиканы дамыту үшін маңызды, өйткені олар нарықта бұрыннан бар идеяларды тезірек және тиімдірек енгізеді. Инноваторлар мен иммитаторлар арасындағы ынтымақтастық инновациялық процестің әлеуетін барынша жоғары деңгейде іске асыруға мүмкіндік береді.

Инновация тек технологиялық саламен ғана шектелмейді. Компаниялар жаңа өнімдер, қызметтер, маркетинг және басқару тәсілдері арқылы нарықта бәсекелестік артықшылықтарға ие болады. Олардың қазіргі жағдайдағы инновациялық қызметі Цифрлық өнімдер мен қызметтерді әзірлеуді, сондай-ақ стартаптарды құруды және дамытуды білдіреді. Стартаптарға венчурлық инвестициялардың өсу қарқыны бойынша Еуропа қазіргі уақытта АҚШ, Қытай және Азия елдерінен озып, ең ірі және ең жылдам дамып келе жатқан аймаққа айналууда. Коронавирустық пандемия мен жеткізу тізбегіндегі жүйелік бұзылулардан туындаған даму проблемалары кәсіпорындардың, сондай-ақ мемлекеттік басқару секторының цифрлық трансформациясын жеделдетуге түрткі болды. Көптеген стартаптар жетістікке жету үшін жаңашыл компаниялар ретінде қазіргі бәсекелестікте ұтыстарды пайдалануды мақсат етеді, сондықтан олар процестерді автоматтандыруға, қашықтан жұмыс істеуге, онлайн қауіпсіздік пен электрондық денсаулық сақтауға назар аударды.

Инвесторлар инновациялық қызметті дамыту үшін неғұрлым перспективалы бағыттар инновациялық технологияларды енгізу үшін жоғары әлеуетке ие және мемлекет тарапынан қолдау көрсетілетін индустриялық нарықтарға инвестициялар деп санайды. Импортты алмастыру және импорттық тәжірибе үшін технологиялық шешімдерді оңтайландыру мен модернизациялауды жеделдетуге мүмкіндік беретін кері дизайнға ерекше назар аударылады, бұл тез өзгертін нарық пен қатаң бәсекелестік жағдайында өте өзекті. B2B қызметтеріне, соның ішінде қаржылық және медициналық технологияларға, жалдау қызметтеріне және бизнес құралдарына инвестиция салудан жоғары табыс күтіледі. Заттар интернеті, қызмет ретінде бағдарламалық өнім, бұлтты сақтау, аппараттық құрал және киберқауіпсіздік инвестициялау

тұрғысынан перспективалы инновациялық қызметтің жаңа бағыттары ретінде қарастырылады.

Цифрлық инфрақұрылым, атап айтқанда, интернетке кең жолақты қолжетімділік, цифрлық платформалар және бұлттық жүйелер инновациялық қызмет процестерінің барынша тиімділігін қамтамасыз ететін экоортаның ең өзекті элементтеріне айналуға. Бұлтты технологияны қолданатын ұйымдардың үлесі өсуде. Бұл ретте динамика пандемия кезеңіндегі құлдыраумен, кейіннен 2021 жылы қалпына келуімен сипатталатын экономикалық қызметтің жалпы нәтижелерінің нарықтық конъюктурасымен сәйкес келеді.

Осылайша, экономиканы цифрландыру жағдайындағы инновациялық қызмет экономикалық өсу үшін жоғары әлеуетке ие. Инновациялық қызмет нәтижелерінің (жөнелтілген инновациялық игіліктер көлемі), цифрлық технологияларға арналған шығындардың және оларды еліміздің жекелеген аумақтарында іске асыру ауқымының оң өзара байланысы негізделген. Сонымен қатар, АКТ-ға инвестициялардың қайтарымы федералды округтерде айтарлықтай өзгереді. Кешенді тәсілмен, мысалы, өңірлік инновациялық жүйелердің қалыптасуы мен табысты жұмыс істеуі жағдайында шаруашылық жүргізуші субъектілердің инновациялық белсенділігі сұраныстың өзгеруіне нарықтық өзін-өзі реттеуге, жаңа цифрлық өнімдер мен қызметтерді ілгерілету, тиісті инфрақұрылымды қалыптастыру және қолайлы экономикалық ахуалды қолдау арқылы өндіріс тиімділігін арттыруға ықпал етеді. Кәсіпорындарды цифрлық экономиканы дамытудың жалпы перспективалық трендіне ендіруге тиімді инновациялық қызмет, сондай-ақ мемлекет тарапынан тиісті инфрақұрылым мен қолдау ықпал етеді.

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1.29. Интернет-трейдинг как инновационная практика в финансовой сфере

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Предмет исследования - деятельность организации, направленная на развития интернет-трейдинга как инновационная практика в финансовой сфере.

Цель исследования состоит в устойчивом развитии интернет-трейдинга как инновационная практика в финансовой сфере.

Под влиянием современных технологий в мире происходят коренные структурные преобразования процессов ведения бизнеса. В значительной степени эти изменения коснулись и финансовой сферы, которая по своему характеру является одной из наиболее перспективных для электронной коммерции, так как допускает практически полную автоматизацию большинства процессов.

«Онлайн-трейдинг», который появился в конце 1990-х годов с развитием информационных технологий. Интернет-трейдинг — это удаленный доступ к биржевым площадкам, то есть не нужно лично присутствовать в местах совершения сделок. Благодаря такой системе повышается скорость обработки данных и проведения операций. Также повышаются полнота и скорость получения информации с биржи.

Этот инструмент дает возможность присутствовать на различных внебиржевых и биржевых рынках, совершать сделки с активами разных видов: металлами, акциями, валютой и криптовалютой, фьючерсами и т.д. Поскольку частное лицо не может торговать на бирже без посредников, доступ физлицам предоставляется через брокеров или инвестиционные компании.

Системы интернет-трейдинга при всем своем многообразии они делятся на два типа: это системы «тонкого» и «толстого» клиента. В первые входит торговля при помощи сайта компании или инструментария, который доступен в обычном браузере. Это вариант для трейдеров, которые только начинают осваиваться. Во втором случае речь идет о специальной программе — для игроков, которые очень активны на рынке и которым базовых возможностей недостаточно. В таком случае они используют расширенный инструментарий, который дает возможность быстро подавать заявки, оперативно получать ответы по сделкам, использовать аналитические инструменты, строить графики и т. д.

Интернет-трейдинг — это удобство совершения операций, получения данных, оформления сделок, свобода выбора инструментов анализа и стратегий торговли. Нет ограничений по времени доступа к

бирже и точке доступа, кроме фондовых рынков, которые работают в определенное время в разных странах. В режиме реального времени можно отслеживать движение денег, торговые позиции, котировки и новости.

Конечно, и степень риска при ускорении процессов неизбежно возрастает, потому интернет-трейдер должен быть исключительно внимательным, трейдинг потребует у него серьезных затрат времени. Браться за интернет-трейдинг имеет смысл только человеку с большой работоспособностью и стойкостью к психологическим нагрузкам, готовностью работать в постоянном режиме «американских горок» и не терять самообладания в разных ситуациях.

С возникновением и последующим бурным развитием Интернета появилось множество до сих пор неосуществимых возможностей. Использование Интернета для коммуникации дает ряд преимуществ перед обычными способами связи, такие как быстрота и относительная дешевизна, получение информации о других участниках рынка.

Одна из новых возможностей, появившихся с широким развитием Интернета – это интернет-трейдинг, т.е. торговля ценными бумагами через Интернет. Интернет-трейдинг использует новые технологии для изменения способов контакта покупателей и продавцов, организации представления, обсуждения и изменения заказа, операций и услуг, а также для процесса осуществления платежей.

Главная и наиболее важная особенность интернет-трейдинга – простота совершения операций, позволяющая привлечь к работе на фондовом рынке тех инвесторов, которых ранее пугала сложная процедура работы с брокером и которые не представляли для него большого интереса, в силу относительно высоких издержек на обслуживание по сравнению с комиссионными. Это мелкие частные, так называемые розничные, инвесторы.

Интернет-трейдинг — это современная технология заключения сделок с ценными бумагами, которая позволяет компании-брокеру автоматически обслуживать большое количество клиентов, направляя информацию об их заявках непосредственно в торговую систему биржи. По сути же интернет-трейдинг — это деятельность по управлению инвестициями посредством сети Интернет, покупка и продажа ценных бумаг через Интернет.

В настоящее время уже около 160 брокеров предлагают на фондовом рынке услуги интернет-трейдинга, и конкуренция между ними усиливается. Это заставляет брокеров не только создавать новые системы, но и совершенствовать технические и технологические параметры уже существующих систем, расширять их функциональные возможности. Поэтому приобретает особое значение набор дополнительных сервисов. Можно ожидать, что именно спектр дополнительных сервисов, предоставляемых брокером, и будет в

ближайшее время в значительной степени определять предпочтения клиентов.

Одно из направлений расширения спектра услуг, предоставляемых клиентам, - обеспечение их оперативной новостной, аналитической и другой дополнительной информацией, необходимой для принятия инвестиционных решений. Для дальнейшего развития интернет-трейдинга в России необходимо появление и широкое распространение ресурсов, которые бы предоставляли образовательную информацию начинающему инвестору. С моей точки зрения, инвестиции в создание информационных систем для мелкого и среднего российского инвестора при благоприятном развитии рынка может принести хорошую прибыль.

В настоящее время интернет-брокеры своими системами пытаются решить две задачи: во-первых, обеспечить широкий и универсальный сервис на фондовом рынке; во-вторых, удовлетворить требования дэй-трейдинга. Противоречие в том, что одно направление требует широкого спектра информации, а другое ориентировано на максимальную скорость работы и отображения информации. Поэтому, очень скоро будет невозможно совместить обе эти задачи при должной скорости и придется приблизиться к западной модели интернет-трейдинга, где эти задачи решаются отдельно.

Надежду на реальный выход на рынок розничных инвесторов, на улучшение ситуации на рынке в целом можно связывать развитием фондового рынка и экономики в целом. Рынок, формируя спекулянтов, формирует одновременно и инвесторов. Реальные инвесторы на рынок придут только тогда, когда появится венчурный капитал и будут работать предприятия.

Бурный рост закончился, теперь, вместе с невысоким, но стабильным ростом количества инвесторов, необходимо решение ряда проблем. Как, например, инвестиционное образование населения, дальнейшее развитие систем интернет-трейдинга, их специализация по нуждам интрадей-трейдеров и долгосрочных инвесторов, развитие информационной инфраструктуры рынка. Вместе с тем, в повышение привлекательности российского фондового рынка для инвестиций должно вложить свои усилия государство.

Таким образом, по моим оценкам, в ближайшей перспективе вложить свои деньги с целью получения дохода могут или уже вкладывают 240 тыс. интернет-пользователей. При этом выбрать интернет-трейдинг в качестве инструмента вложения могут 20-25% из них, т.е. 50-60 тыс. человек. А в относительно недалеком будущем (2-3 года) еще 900 тыс. человек будут инвестировать свои сбережения. Из них около 200–250 тыс. выберут интернет-трейдинг в качестве инструмента вложений. Такой прогноз возможен при сохранении современных тенденций развития экономики, рынка ценных бумаг и рынка интернет-трейдинга, в частности.

Причем, для того чтобы они выбрали именно интернет-трейдинг, необходимо выполнение ряда условий, в частности пропаганда возможностей интернет-трейдинга, инвестиционное образование потенциальных трейдеров, решение существующих технических и правовых проблем.

Еще одно нововведение, ставшее возможным с появлением сети Интернет – это предоставление брокерских услуг через Интернет или интернет-брокеридж. На практике предоставление брокерских услуг через Интернет реализуется с помощью интернет-брокерских систем (или, по-другому, системы интернет-трейдинга), которые являются, по сути, электронным представительством брокера в сети.

Системы интернет-трейдинга активно создаются на российском рынке, покупаются и внедряются брокерами, используя систему прямого доступа на ММВБ (интернет-шлюз). В настоящее время для брокера будет негативным фактором не иметь системы интернет-доступа – он будет терять клиентов. Сейчас почти все брокерские компании предлагают своим клиентам возможность интернет-трейдинга.

Более того, помимо универсальных брокеров, предлагающих услуги интернет-трейдинга, в России появились и компании, которые предлагают практически только услуги интернет-трейдинга, например, Web-Invest.ru, NetTrader.ru, в которых доля клиентов, работающих через системы интернет-трейдинга, превышает 98%. Причем, Web-Invest.ru, например, занимает 6-е место по обороту среди интернет-брокеров и 9-е место по совокупному обороту в фондовой секции на ММВБ.

Причем, как традиционные брокеры, так и их интернет-коллеги имеют свои достоинства и недостатки. Широкое распространение электронных брокерских систем дает свои преимущества, как брокерам, так и их клиентам. Оно позволяет участникам рынка – брокерам:

- расширить клиентскую базу без увеличения штата сотрудников;
- предложить клиентам дополнительный сервис;
- обеспечить подключение удаленных филиалов;
- расширить региональный охват клиентов без создания филиалов;
- снизить издержки на обслуживание клиентов и потери от операционных ошибок;
- повысить уровень доверия к себе со стороны клиентов.

Клиентам брокеров применение электронных брокерских систем с доступом через Интернет также дает ряд преимуществ:

- возможность непосредственно проводить операции, повысить их оперативность и динамичность;

- возможность получения более полной и своевременной информации для принятия инвестиционных решений (при наличии пакета информационного обслуживания);
- снизить издержки на проведение операций и риски операционных ошибок брокера;
- реализовать еще один способ использования Интернет.

Скажем несколько слов о прямом доступе на биржу (direct access). В России, на российском фондовом рынке он не развит совсем, но существует около десятка брокеров, которые предоставляют прямой доступ на биржи других стран, в основном США. По сути, это тоже интернет-трейдинг (о чем уже говорилось в первом параграфе), т.е. торговля ценными бумагами через Интернет, но все функции (кроме технического предоставления самого доступа), а также все риски несет на себе инвестор. Брокер, а именно интернет-брокер, здесь выполняет второстепенную роль.

На рынке существуют также две технологии системы интернет-трейдинга - так называемые «толстый клиент» и «тонкий клиент».

Система, построенная на технологии «толстого клиента», представляет собой специальное программное обеспечение, которое устанавливается на компьютер клиента. Клиент видит реальную картину рынка, т.к. данные с сервера брокера обновляются практически моментально.

Система, работающая на технологии «тонкого клиента», использует браузерную технологию, т.е. использует стандартный интернет-браузер (например, Internet Explorer 5.0), клиент просто заходит на сайт компании-брокера, где и находит всю необходимую ему информацию.

Каждая из технологий, естественно, имеет свои преимущества и недостатки. Одним из существенных критериев качества является скорость обновления данных. Технология «толстого клиента» позволяет экономить на трафике (т.е. объеме данных, скачиваемых на компьютер пользователя), поскольку данные на его рабочем месте обновляются постоянно, но небольшими частями, и скорость осуществления операций очень высока.

При использовании технологии «тонкого клиента», данные каждый раз загружаются заново при переходе на другую страничку, и возможны задержки в передаче данных от нескольких секунд до десятков секунд. При этом возможности такой системы ограничены возможностями браузера.

Свои недостатки есть и у технологии «толстого клиента». «Установив на своем компьютере программное обеспечение, разработанное малоизвестным брокером, пользователь несет риски, связанные с несовместимостью систем, нехваткой памяти или с откровенной недобросовестностью разработчиков программы». При

работе с технологией «тонкого клиента» такие проблемы маловероятны.

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1.30. Стратегия развития системы льготного финансирования субъектов АПК

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Предмет исследования - деятельность организации, направленная на формирование доступной и эффективной системы финансирования.

Цель исследования состоит в устойчивом развитии АПК Республики Казахстан путем формирования доступной и эффективной системы финансирования.

АКК – ключевой институт развития, с эффективной моделью обеспечения АПК финансовыми ресурсами и способствующий созданию конкурентоспособных производств и бизнеса на принципах устойчивого развития с использованием современных технологий и цифровых решений.

Компания осуществляет предоставление льготного финансирования субъектам АПК через прямое кредитование, а также финансирование и софинансирование преимущественно малого и среднего бизнеса через кредитные товарищества, микрофинансовые организации, региональные инвестиционные центры, банки второго уровня и лизинговые компании.

В декабре 2021 года к АО «Аграрная кредитная корпорация» в рамках присоединения АО «Фонд финансовой поддержки сельского

хозяйства» перешли функции по кредитованию микробизнеса, оператора в сфере страхования в АПК.

В настоящее время Корпорация — крупная финансовая организация, осуществляющая деятельность в сфере развития агропромышленного комплекса, реализующая программы кредитования по приоритетным направлениям развития сельскохозяйственного производства, определённым в рамках Государственной программы развития агропромышленного комплекса Республики Казахстан на 2017–2021 годы.

АО «Аграрная кредитная корпорация» образовано, согласно постановлению Правительства Республики Казахстан от 25 января 2001 года № 137 «О вопросах кредитования аграрного сектора». Пилотный проект предусматривал два этапа. Первый — это создание специализированного института АО «Аграрная кредитная корпорация» со стопроцентным участием государства.

На втором этапе предусматривалось создание сети региональных финансовых институтов — сельских кредитных товариществ. Основной целью Корпорации было построение системы КТ, в том числе путём вхождения в их уставный капитал с долей участия не более 35%, а также обеспечение доступа сельхозтоваропроизводителей (далее — СХТП) к льготным кредитным ресурсам из средств республиканского бюджета. Пилотный проект был успешно реализован, создана уникальная система кредитования СХТП через КТ, которая обеспечила доступность кредитных ресурсов мелким и средним СХТП — участникам системы КТ. Начиная с 2006 года, деятельность Общества была расширена с принятием Закона РК «О государственном регулировании развития агропромышленного комплекса и сельских территорий» от 8 июля 2005 года № 66 ЗРК.

Во всех регионах Казахстана компания представлена 19 филиалами. Миссией АКК является содействие устойчивому развитию АПК Республики Казахстан путем формирования доступной и эффективной системы финансирования.

Формирование доступной и эффективной системы финансирования:

- увеличение охвата субъектов АПК финансовыми услугами;
- развитие инструментов финансирования в том числе с применением цифровых решений;
- содействие институциональному развитию финансовых институтов в АПК.

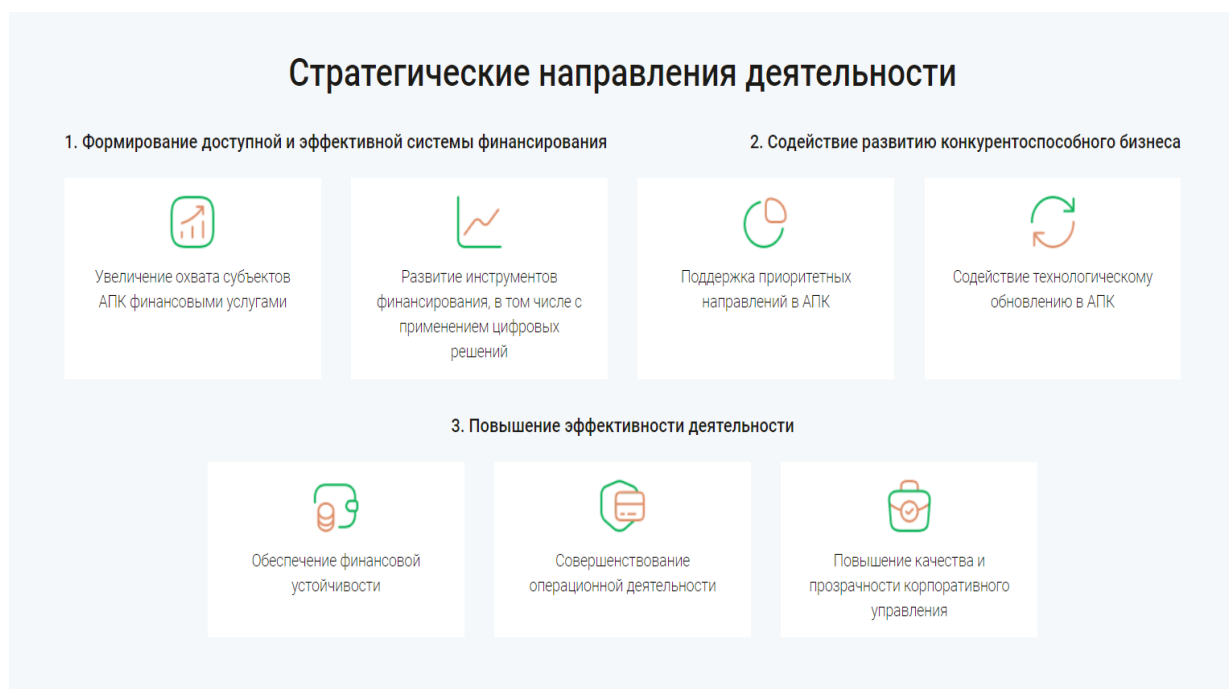
Содействие развитию конкурентоспособного бизнеса:

- поддержка приоритетных направлений в АПК;
- содействие технологическому обновлению в АПК;

Повышение эффективности деятельности:

- совершенствование операционной деятельности;
- обеспечение финансовой устойчивости;

- повышение качества и прозрачности корпоративного управления.



Шпаргалка: Стратегические направления деятельности.
Ссылка: <https://agrocredit.kz/ru/main/about/our-mission/>.

Аграрная кредитная корпорация осуществляет финансирование инвестиционных проектов по приоритетным направлениям развития агропромышленного комплекса.

На сегодня Корпорацией профинансировано 467 инвестиционных проектов стоимостью 552,6 млрд тенге.

Начиная с 2023 года, в целях упрощения процесса рассмотрения крупных инвестиционных проектов, Корпорацией внедрена двухэтапная процедура рассмотрения проектов.

Акционерное общество «Аграрная кредитная корпорация» (далее - Общество), неотъемлемо следуя в своей деятельности содействию устойчивому развитию агропромышленного комплекса Республики Казахстан путем формирования доступной и эффективной системы финансирования, руководствуясь принципами системы менеджмента качества (СМК), провозглашенных в ISO 9001, соблюдая требования нормативных правовых актов Республики Казахстан в области финансирования агропромышленного комплекса, разработало Стратегию развития АО «Аграрная кредитная корпорация» на 2024-2033 годы, реализация которой позволит увеличить количество, объем и широту географического охвата финансированием субъектов агропромышленного комплекса в сельской местности, в том числе через финансовые институты, а также будет способствовать созданию условий для перенаправления средств финансовых институтов в сельское хозяйст-

во, позволит сформировать эффективную модель деятельности Общества, повысить прозрачность корпоративного управления и скорость принятия решений, для удовлетворения потребностей клиентов Общества.

Общество разработало Стратегию развития на 2020–2023 г., реализация которой позволит увеличить количество, объём и широту географического охвата финансированием субъектов агропромышленного комплекса в сельской местности, в том числе через финансовые институты, а также будет способствовать созданию условий для перенаправления средств финансовых институтов в сельское хозяйство, позволит сформировать эффективную модель деятельности Общества, повысить прозрачность корпоративного управления и скорость принятия решений, для удовлетворения потребностей клиентов Общества.

Общество определило свои основные направления деятельности, как:

- формирование доступной и эффективной системы финансирования;
- содействие развитию конкурентоспособного бизнеса;
- повышение эффективности деятельности Общества.

Для выполнения стратегических направлений деятельности высшее руководство Общества берет на себя обязательство:

- своевременно и обоснованно принимать решения и выделять необходимые ресурсы;
- соблюдать права акционеров, инвесторов и иных заинтересованных сторон;
- повышать систему управления эффективностью (посредством обеспечения построения сбалансированной системы ключевых показателей деятельности и дальнейшего их каскадирования от стратегического до функционального и операционного уровней);
- улучшать систему менеджмента качества для достижения поставленных целей и задач;
- совершенствовать эффективную систему управления рисками;
- повышать компетенции персонала по ключевым направлениям деятельности для достижения стратегических целей Общества.

Цели в области качества акционерного общества «Аграрная кредитная корпорация» на 2024 год. Для достижения обязательств, провозглашенных в Политике в области качества, АО «Аграрная кредитная корпорация» (далее - Общество) определило следующие цели:

- обеспечить объем кредитования агропромышленного комплекса в рамках программ финансирования Общества не менее 330,0 млрд. тенге;
- обеспечить объем инвестиций в основной капитал в отрасли агропромышленного комплекса (за год) не менее 135,1 млрд. тенге;

- обеспечить оказание финансовой поддержки субъектам микро-, малых и средних предприятий – 8 868 субъектов;
- обеспечить уровень NPL – 7,29%;
- обеспечить долю кредитного и инвестиционного портфеля от общих активов – 70,22%;
- обеспечить проведение инспекционного аудита системы менеджмента качества Общества и поддержание системы менеджмента качества Общества в рабочем состоянии в соответствии с требованиями международного стандарта ISO 9001:2015, направленной на улучшение результативности системы менеджмента качества в Обществе.

В Казахстане основными поставщиками услуг системы передачи знаний являются НАО «Национальный аграрный научно-образовательный центр», которые предоставляют информационные, образовательные и консалтинговые услуги для сельскохозяйственных производителей за счет республиканской бюджетной программы.

В структуре НАО «Национальный аграрный научно-образовательный центр» имеется 3 аграрных высших учебных заведений, 16 научно-исследовательских организаций и научно-производственных центров, 11 сельскохозяйственных опытных станций, 6 опытных хозяйств и 3 сервисных компаний, а также 25 Центра распространения знаний. Центры распространения знаний на местах оказывают образовательно-консалтинговые услуги сельским товаропроизводителям.

Финансовые институты развития АО «Национальный управляющий холдинг «КазАгро» предоставляют консультационные услуги по финансированию проектов сельских товаропроизводителей.

Национальная палата предпринимателей Республики Казахстан «Атамекен» осуществляет обучение навыкам ведения сельскохозяйственного бизнеса, развитие проектов массового предпринимательства, направленных на повышение бизнес-инициатив, которые проводятся в сельских регионах.

Кроме того, в Казахстане работают университеты, иностранные компании, оказывающие узкоспециализированные услуги по системе распространения знаний.

Помимо этого, частные организации оказывают услуги по распространению знаний, как в роли получателей услуг, так и в качестве их поставщиков.

На сегодняшний день, в стране нет единой стратегии по развитию системы распространения знаний и единого оператора, который мог бы покрывать все три компонента (научно-исследовательская, образовательная, информационно-консультационная) системы сельскохозяйственных информационно-консультационных услуг.

Основная задача данной концепции – содействие созданию единого оператора системы распространения знаний, посредством

разработки механизмов эффективного функционирования в сфере АПК в Казахстане.

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1.31. Ауылшаруашылық кәсіпорнының қаржылық тұрақтылығы

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Мақалада ауылшаруашылық кәсіпорындарының салалық ерекшеліктерін ескере отырып, қаржылық тұрақтылықты бағалаудың негізгі кезеңдері жинақталған. Қаржылық тұрақтылықты бағалау тәсілдері әр түрлі болуы мүмкін және бағалау мақсаттары мен ауылшаруашылық кәсіпорнының ерекшеліктеріне байланысты. Агроөнеркәсіптік сала кәсіпорындарының қаржылық тұрақтылығын бағалаудың әртүрлі тәсілдерінің мүмкіндігі негізделген.

Қазақстан мен әлемдегі экономикалық жағдайды дамытудың қазіргі күрделі және тұрақсыз жағдайында аграрлық бизнеспен айналысатын және онымен байланысты кәсіпорындар өз ісінің өміршеңдігін қамтамасыз ету жолдарын іздеуге мәжбүр. Тиімді басқару шешімдерін қабылдау үшін кәсіпорынның жағдайын жүйелі түрде бағалау және талдау маңызды. Қазақстандық ауыл шаруашылығы кәсіпорындарының қаржылық тұрақтылығының мәселелері әсіресе өзекті болып табылады, өйткені олар ауыл шаруашылығы өндірушілерінің және онымен байланысты бизнестердің ғана емес, сондай-ақ елдің азық-түлік қауіпсіздігін де айқындайды [1].

Экономикалық дамудың белгісіздігінің қазіргі жағдайында қаржылық тұрақтылық көрсеткіштерін зерттеу экономикалық жағдайды жақсартуға және ауылшаруашылық тауар өндірушілерінің банкроттығын болдырмауға көмектесетін шараларды қабылдауға мүмкіндік береді. Қаржылық тұрақтылықты бағалау нәтижелері істердің

ағымдағы жай-күйін, басшыларға қазіргі және әлеуетті инвесторлар үшін инвестициялық және қаржылық даму әлеуетін көрсетеді, осы мәселелер бойынша басқарушылық шешімдер қабылдау үшін ақпараттық негіз болып табылады [2].

Кешенді экономикалық талдау қаржылық тұрақтылықты бағалауды қамтиды және дағдарыстық даму, инвестициялық тартымдылық, іскерлік өміршеңдік белгілеріне қатысты ауыл шаруашылығы кәсіпорындарын диагностикадан өткізу құралы болып табылады. Бұл ретте оларды пайдалануды және алынған нәтижелерді түсіндіруді ауыратпау үшін бағалауға оңтайлы тәсілдерді таңдау проблемасы болады. Зерттеудің мақсаты осындай бағалау негізінде қабылданатын басқару шешімдерінің тиімділігін ақпараттық қамтамасыз ету үшін, ауыл шаруашылығы ерекшеліктерінің ауыл шаруашылығы кәсіпорындарының қаржылық тұрақтылығын бағалауға әсерін қарастыру болып табылады.

Өсімдік шаруашылығы мен мал шаруашылығы өнімдерін өндіру үшін бірнеше ай, кейде жылдар қажет. Өсімдік шаруашылығында өнімді шығарумен жабылмайтын шығындардың артық өсуі байқалады: олар бірінші жартыжылдықта артып, екіншісінде азаяды. Дайын өнімнің шығуы және оны сату үшінші тоқсанда басталады. Сондықтан шығындар 20 тамызға дейін үнемі өсіп отырады, содан кейін олар төмендей бастайды және алдағы жылдардағы егін жинауға дайындалу жұмыстарына байланысты егін жиналғаннан кейін қайтадан өседі. Өнімнің шығындары мен шығуындағы маусымдық ауытқулар ақша айналымына әсер етеді: үшінші кезеңде сатудан түскен түсім біркелкі емес, ал ең аз шығын ең көп шығындар кезеңінде болады. Мал шаруашылығында өндірістік процестер ауа райына біршама аз байланысты, бірақ оны қамтамасыз ету үшін жемшөп базасы, барлық өсімдік шаруашылығы сияқты қауіптерге ұшырауы мүмкін. Жоғарыда айтылғандарға сүйене отырып, ауылшаруашылық кәсіпорының қаржылық тұрақтылығына байланысты басқарушылық шешімдер қабылдау кезінде ауылшаруашылық құралдарының тізбегінің келесі ерекшеліктерін ескеру қажет:

- өсімдік және мал шаруашылығындағы ұзақ технологиялық процестік салдардан қаражаттың баяу айналымдылығы;
- ірі мөлшерде өндіріс қорларын құру қажеттілігі (тұқым, тыңайтқыш, биологиялық өнімдер, жем және т. б.);
- сатып алу бағаларымен анықталып алынған өнімді бір мезгілде сату нысанында өндірістік процесс аяқталғаннан кейін қайтарылатын шығындардың біртіндеп және біркелкі емес өсуі;
- табиғи жағдайлардың әсері (ауа райы, климат, жердің сапасы); ауқымды сақтандыру қорларын құруды талап етеді;
- ішкі айналымның үлкен үлес салмағы (қаражаттың едәуір бөлігі шаруашылықтың өзінде өндіріледі, сондықтан өндірілген өнімнің басым бөлігін кәсіпорынның өзі тұтынады).

Бұл ерекшеліктер экономикалық тәуекелдерді арттырады. Мұндай тәуекелдердің пайда болу себептерін: ресурстардың жетіспеушілігі, жекелеген оқиғаларды алдын ала болжай алмау (табиғи апаттар, карантиндік іс-шаралар және т.б.), бәсекелестердің мақсатты түрде қарсы тұруы, бірден бірнеше мақсатқа жету қажеттілігі, ақпараттың болмауы және дұрыс еместігі, басшының психологиялық сипаттамалары (тәуекелге бейімділік, жағдайды бағалай алмау, импульсивтілік) және қызметкерлердің кәсіби даярлығының болмауы [3].

Ауыл шаруашылығы өндірушілерімен шарттық экономикалық қатынастардың басты негізін сақтау үшін ауыл шаруашылығы өндірісінің барлық тәуекелдерін дұрыс бағалау және көздеу қажет.

Ауылшаруашылық кәсіпорнының қаржылық тұрақтылық деңгейіне байланысты мәселелер бойынша басқарушылық шешім қабылдауға арналған ақпаратты екі бағытта қарау ұсынылады:

- аграрлық кәсіпорынды кешенді экономикалық талдау;
- ауыл шаруашылығы өндірушісін формальді емес бағалау.

Аграрлық ұйымның қаржылық тұрақтылығын кешенді бағалау нақты шаруашылық жүргізуші субъектіні немесе ауыл шаруашылығында жұмыс істейтін ұйымдардың бір тобын экономикалық талдаудың әртүрлі құрылымдық-логикалық блоктарының көрсеткіштерін пайдалана отырып, әр түрлі дәрежеде егжей-тегжейлі жүргізілуі мүмкін.

Аграрлық кәсіпорынды кешенді бағалау өсімдік шаруашылығы мен мал шаруашылығы өнімдерінің өндірісін талдау, өзіндік құнын талдау және оны төмендету резервтерін айқындау, еңбек ресурстары мен еңбекақы төлеуді талдау, негізгі құралдар мен жер ресурстарын пайдалануды талдау, пайда мен рентабельділікті арттыру резервтерін айқындай отырып, өнімді пайдалануды талдау, қаржылық жай-күй мен қаржылық тұрақтылықты талдау сияқты көрсеткіштер блоктарын зерделеуді қамтиды. Мамандар ауылшаруашылық кәсіпорнының тиімділігі туралы объективті түсінікті астық өнімділік пен өнімділік, бірнеше жылдар бойы сату көлемі туралы деректерді талдау негізінде, сондай-ақ өндірістің техникалық жарақтану деңгейі бойынша ала алады.

Бұл көрсеткіштер жүйесіндегі маңызды элемент қаржылық тұрақтылықты талдау болып табылады, оны бір жағынан өндірістік және қаржылық қызметті кешенді талдаудың ажырамас бөлігі ретінде қарастыруға болады, екінші жағынан, қаржылық тұрақтылық кешенді экономикалық талдаудың салыстырмалы түрде оқшауланған бағыты бола алады. Қазіргі уақытта қаржылық тұрақтылық деңгейі инвестициялық тартымдылықтың, несиелік қабілеттіліктің және кәсіпорынның өміршеңдігі мен табыстылығын сипаттайтын басқа индикаторлардың қандай да бір деңгейін қамтамасыз ете отырып, болашақта шаруашылық қызметтің барлық тараптарына айтарлықтай әсер етеді [4].

Шаруашылық жүргізуші субъектінің қаржылық-экономикалық қызметінің ең жалпылама сипаттамасы ретінде қаржылық тұрақтылықты кешенді бағалау туралы айта отырып, оны 1 суретте көрсетілген екі аспектіде қарастыру керек.



1 сурет - Ауыл шаруашылығы кәсіпорнының қаржылық тұрақтылығын кешенді бағалау схемасы

Формальді емес бағалау негізінде шаруашылық жүргізуші субъектінің ағымдағы қаржылық жағдайы туралы ақпаратты алу және кейіннен өңдеу үшін ұйымның басқарушы персоналына қатысты тест сұрақтарын пайдалану қарастырылады. Сұрақтар кәсіпорынның қаржылық қызметінің әртүрлі аспектілерін қамтуы мүмкін, бұл жалпы алғанда қаржылық жағдайдың тұрақтылық деңгейіне жалпы, жан-жақты баға беруге мүмкіндік береді. Талдаудың осы түрінің артықшылықтарына жеделдікті, сондай-ақ сауалнама арқылы алынуы мүмкін кейбір ақпарат қолданыстағы заңнамаға байланысты да, оны әртүрлі себептер бойынша көрсетпеу салдарынан да жарияланған есептілік нысанында болмауы мүмкін екенін жатқызуға болады. Кемшілігі болып субъективизм немесе теріс қылықтарды жасыру мақсатында ақпаратты әдейі жалған ұсыну болады.

Сонымен бірге, шаруашылық жүргізуші субъектінің қаржылық тұрақтылық деңгейіне қатысты тест сұрақтары маңыздылық деңгейінде және сәйкесінше ұйымның негізгі функцияларын, яғни оның қаржылық тұрақтылығын орындау қабілетіне әсер ету дәрежесінде айтарлықтай өзгеруі мүмкін. Атап айтқанда, "үш айдан астам мерзімі өткен

кредиторлық берешек бар ма?" - деген сұраққа оң жауап несие қабілеттілігіне күмәндануға негіз береді. Тест сұрақтарының келесі негізгі топтарын бөлуге болады:

- тест сұрақтары, ондағы теріс жауап шаруашылық жүргізуші субъектінің қаржылық тұрақтылығының деңгейін айтарлықтай дәрежеде бағалауға мүмкіндік береді;

- теріс жауап белгілі бір жағдайларда коммерциялық ұйымның қаржылық тұрақтылық деңгейі туралы алдын ала қорытынды жасауға мүмкіндік беретін тест сұрақтары;

- тест сұрақтары, ондағы теріс жауап қаржылық тұрақтылық деңгейіне аз әсер етеді.

Мұндай тест сұрақтарын қолдану әр түрлі қосымша және қосалқы зерттеулер үшін, сондай-ақ негізгі аналитикалық ақпарат болмаған немесе айтарлықтай болмаған кезде ұсынылады. Ұсынылған топтардың әрқайсысына сәйкес келетін тест сұрақтары 1 кестеде келтірілген.

Осы немесе басқа мақсатты орнатуды көрсететін сұрақтар шеңбері едәуір кеңейтілуі немесе тарылуы мүмкін екенін ескеріңіз. Қаржылық тұрақтылықты формальді емес негізде кешенді бағалау әдістемесі тесттерге оң жауаптар қаржылық тұрақтылықтың жоғары деңгейін көрсетеді, бірақ қажет болған жағдайда екінші және үшінші деңгейдегі тест сұрақтарына жауаптарды талдау қажет. Бірінші деңгейдегі сұрақтарға теріс жауаптар қаржылық тұрақтылықтың төмендігін көрсетеді. Бұл жағдайда нақты көрсеткіштерді есептеу негізінде формальды бағалау қажет немесе талданып отырған кәсіпорынға қатысты теріс басқарушылық шешім қабылдауға тура келеді. Егер жауаптардың 80-ден 100% - ы ұсынылған жауаптарға сәйкес келсе, онда сіз ұйымның қаржылық тұрақтылығын өте жоғары деп бағалай аласыз.

1 кесте - Коммерциялық ұйымның қаржылық тұрақтылығын формальды емес кешенді бағалау тестілері

Атауы	Оң жауап
1 Деңгей	
Үш айдан астам мерзімі өткен кредиторлық берешек бар ма?	Жоқ
Салық және өзге де фискалдық органдар тарапынан мүлктік шағымдар бар ма?	Жоқ
Өндірістік және коммерциялық қызмет негізінен меншікті және оған теңестірілген қаражат есебінен қаржыландырыла ма?	Иә
Ұзақ уақыт бойы қарыз қаражаты мөлшерінің белгіленген лимиттерден асып кетуі бар ма?	Жоқ
Айналым қаражаттарының созылмалы жетіспеушілігі бар ма?	Жоқ
Барлық қажетті құжаттама болған кезде банктің шаруашылық жүргізуші субъектіге кредит беруден бас тартуы орын алды ма?	Жоқ
2 Деңгей	
Меншік иелерінің құрылтайшылардан шығуы бар ма?	Жоқ
Дайын өнімді сату арналарының кеңеюі байқалады ма?	Иә

Атауы	Оң жауап
Сатылатын өнімдердің ассортименті мен сапасы тұтынушылардың қалауына сәйкес кеңейе ме?	Иә
Ұзақ уақыт бойы оң таза ақша ағынына қолдау көрсетіле ме?	Иә
Қызметтің созылмалы тиімсіз сегменттері бар ма?	Жоқ
Мерзімі өткен кредиторлық берешек бар ма?	Жоқ
3 Деңгей	
Соңғы уақытта негізгі контрагенттердің шығып кетуі бар ма?	Жоқ
Активтерді анықтамалық (нарықтық) құны бойынша түгендеу және қайта бағалау жүйелі түрде жүргізіле ме?	Иә
Ұйымдастырушылық немесе басқа себептермен өндіріс процесінде ақаулар болды ма?	Жоқ
Басқару аппаратының негізгі қызметкерлері арасында кадрлардың ауысу коэффициенті жоғары ма?	Жоқ
Басшылықтың пікірінше, тиімсіз ұзақ мерзімді келісімдер бар ма?	Жоқ
Тұтастай алғанда ұйымға немесе оның бөлімшелері үшін саяси қауіп бар ма?	Жоқ

50% және одан да көп оң жауаптар болған кезде қаржылық тұрақтылықты жоғары деп тануға болады. 25-50% - төмен қаржылық тұрақтылық, егер жауаптардың 25%-дан аз оң нәтижеге сәйкес келсе, онда шаруашылық жүргізуші субъектінің қаржылық тұрақтылығы өте төмен деңгейде. Бұдан басқа, қаржылық орнықтылықты формальды емес кешенді бағалау талданып отырған ұйымға қатысты тәуелсіз сарапшылардың, қор және тауар нарықтары жөніндегі мамандар мен талдаушылардың консультацияларын, салық қызметтері қызметкерлерінің, іскерлік әріптестердің құзыретті пікірлерін қамтуы мүмкін.

Формальды бағалау негізінде, яғни ұйымның қаржылық жағдайының тұрақтылық дәрежесін сипаттайтын аналитикалық көрсеткіштер жиынтығын пайдаланып рейтингтік бағалау әдісі жүзеге асырылады, кейіннен бірқатар талданатын ұйымдар немесе бір шаруашылық жүргізуші субъект үшін бірнеше жылдарға қаржылық тұрақтылық деңгейінің критериялды мәні болып табылатын интеграцияланған көрсеткішті табады. Ұйымның қаржылық тұрақтылығы көптеген көрсеткіштерді анықтайды: төлем қабілеттілігі, өтімділік, кірістілік, белсенділік, ақша ағындарының қозғалыс сипаты және басқалар. Бұл көрсеткіштердің кейбіреулері басқалардың нашарлауы аясында жақсаруы мүмкін. Мысалы, іскерлік белсенділік көрсеткіштерінің жақсаруы өз айналым қаражатының жоғалуына байланысты болуы мүмкін. Сатудың рентабельділігі жоғары деңгейге ие болуы мүмкін, бірақ жоғары операциялық және іске асырылмаған немесе төтенше шығындарға байланысты ұйым теріс қаржылық нәтижеге ие.

Осылайша, қаржылық тұрақтылықты неғұрлым сенімді және объективті кешенді бағалауды қызметті салыстырмалы бағалау үшін неғұрлым кең таралған көп өлшемді талдау (рейтингтік бағалау) көмегімен алуға болады.

Ұйымның қаржылық тұрақтылығын кешенді бағалаудың негізгі кезеңдері:

- қаралып отырған уақыт кезеңі үшін қажетті ақпаратты жинау және талдамалық өңдеу;
- талдау жүргізу кезінде пайдаланылатын көрсеткіштер жүйесінің негіздемесі;
- қаржылық тұрақтылықтың интегралдық көрсеткішін есептеу және түсіндіру;
- рейтинг бойынша ұйымдардың жіктелуі [5].

Сондай-ақ, бағалаудың өзіндік әдістері ұсынылады, олар жеткілікті дәлдікпен және ауылшаруашылық кәсіпорнының өміршеңдігін бизнес сапасымен бірге кәсіпорын басшысының жеке сипаттамаларын бағалау арқылы анықтауға болатындығын дәлелдейді. Бұл бағалау шағын ауыл шаруашылығы кәсіпорындарына, шаруа (фермер) қожалықтарына қатысты пайдаланылуы мүмкін деп болжаймыз.

Ауылшаруашылық кәсіпорнын несиелеу үшін бағалау кезінде экономикалық-математикалық модельдеуді де қолдануға болады, оның көмегімен нақты жағдайлар үшін оңтайлы өндірістік бағдарламалар жасалады және несиенің мүмкін сомалары анықталады. Алайда, бұл әдістің кемшіліктері бар. Мысалы, әр түрлі жағдайларға байланысты оңтайлы өндірістік бағдарлама әрдайым орындала бермейді, бірақ кем дегенде бір элементтің бұзылуы тиімді көрсеткіштердің өзгеруіне әкеледі.

Ауыл шаруашылығы кәсіпорнын бағалаудың көрсетілген тәсілдерінің әрқайсысы өзінше тиімді болып табылады. Кәсіпорын басшысының жеке сипаттамаларын формальді емес бағалау мен бағалаудың пайдасына есептелген қаржылық коэффициенттер бұрынғы жағдайды көрсетеді, ал қалдықтар туралы мәліметтер қызметтің тек кейбір аспектілерін, негізінен айналым қаражатын сипаттайды, бірақ дамуды болжамайды. Алайда, мұндай бағалау іс жүзінде өте сирек қолданылады және өздігінен емес, қаржылық көрсеткіштермен бірге.

Қаржы коэффициенттерін сандық бағалауды жүргізе отырып, ауыл шаруашылығы қызметін бағалауды жүзеге асыру бастапқы ақпараттың тұтас кешені негізінде кәсіпорынның экономикалық әлеуеті туралы объективті қорытынды қалыптастыруға мүмкіндік береді. Егер ол кәсіпорынды басқару сапасын бағалаумен және қызметтің сыртқы жағдайларын бағалаумен толықтырылса, мұндай бағалау объективті болады. Сонымен қатар келесі болжануда:

- кәсіпорынды басқару сапасын бағалау бухгалтерлік және қоймалық есепке алуды ұйымдастыру деңгейі, кадрлардың тұрақтамауы, кәсіпорын басшылығының білімі мен біліктілігінің бизнес талаптарына сәйкестігі және т.б. туралы инвесторлардың пікірін қалыптастыруға бағытталған;

- кәсіпорын қызметінің сыртқы жағдайларын бағалау өнімді өткізуді, нарықтық конъюнктураның өзгеру үрдістерін, ауыл шаруашылығы бизнесі саласындағы бәсекелестік деңгейін зерттеуді қамтиды.

Ауылшаруашылық кәсіпорнының қаржылық тұрақтылығын бағалау онымен экономикалық ынтымақтастық туралы шешім қабылдауға негіз болып табылады.

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1.32. Кәсіпорынды дамыту стратегиясын әзірлеу

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Мақалада кәсіпорынның бәсекеге қабілеттілігін және тұрақты өсуін арттыруға бағытталған даму стратегиясын әзірлеу мәселелері қарастырылады. Даму стратегиясын қалыптастыру кезеңдері және оны сәтті жүзеге асыру үшін қажетті негізгі сипаттамалар анықталды. Қазіргі жағдайда кәсіпорынның стратегиялық бағыттарын таңдауды оңтайландыру процесі ұсынылды.

Өз мақсаттарына жету процесінде кәсіпорын ресурстарды тиімді пайдалануды, өзгермелі нарықтық жағдайларға бейімделуді және қойылған мақсаттарға қол жеткізуді қамтамасыз ететін даму стратегиясын әзірлеуі керек. Даму стратегияларын әзірлеудің көптеген

тәсілдері бар, алайда кәсіпорынның ерекшеліктеріне және қазіргі заманғы нарықтың сын-қатерлеріне сәйкес келетін бірегей стратегияны құру маңызды міндеттердің бірі болып табылады. Осыған байланысты стратегияны іске асырудың тиімділігін бағалау құралдары мен оны түзету тетіктерін әзірлеу өзекті болып отыр.

Кәсіпорындарды дамыту стратегияларын әзірлеу мәселелерін зерттеуге көптеген ғалымдардың зерттеулері арналған, мысалы: Головащенко О., Никшич С., Крикавский Е., Цивкунова Т. осы мәселені зерттеуге үлес қосқан шетелдік ғалымдардың ішінде Аникина Б., Гаврилова Д., Гаджинский А., Новикова О., Бауэрсокс Д. [1, 51 б.]. Алайда, қазіргі жағдайда бұл мәселені одан әрі зерттеу қажет.

Бұл мақаланың мақсаты сыртқы өзгерістерге бейімделуге және оның қызметінің тиімділігін арттыруға баса назар аудара отырып, кәсіпорынның даму стратегиясын зерттеу болып табылады [2, 84 б.].

Стратегия ұйымдардағы басқарудың негізі болып табылады. «Стратегиялық менеджмент» термині XX ғасырдың 70-ші жылдарында қазіргі менеджмент пен менеджменттің жоғары деңгейдегі айырмашылығын көрсету үшін енгізілді. 1980 жылдары менеджмент маңызды өзгерістерге ұшырады, атап айтқанда жоғары басшылық сыртқы ортаны белсенді түрде қарастыра бастады. Бұл өзгерістерге тезірек жауап беруге мүмкіндік берді және бәсекелестік артықшылықтар берді [3, 112 б.].

Стратегиялық басқарудың маңыздылығы бірнеше аспектілерде көрінеді. Біріншіден, соңғы жылдары кәсіпорындар жұмыс істейтін сыртқы бизнес ландшафты айтарлықтай өзгерді. Сонымен қатар, ұйымдардың көптеген экономикалық проблемалары басшылардың жоғары бәсекелестік жағдайында білімінің, дағдыларының және жұмыс тәжірибесінің жетіспеушілігімен байланысты [4, р. 16].

Екіншіден, жоспарлаудағы өзгерістер, жекешелендіру және экономикалық өзгерістер басшылардан трендтерді болжау, бірегей стратегияларды әзірлеу және олардың бәсекелестік артықшылықтарын анықтау қабілетін талап етеді. Сондай-ақ стратегиялық қауіптерді анықтай білу және олардың алдын алу үшін стратегиялық басқару құралдарын пайдалану маңызды [5, 12 б.].

Үшіншіден, Стратегиялық менеджмент тек ірі компаниялар үшін ғана емес, сонымен қатар орта және шағын бизнес үшін де маңызды.

Кәсіпорынның операциялық стратегиясы жалпы стратегияны іске асыруда шешуші рөл атқарады, өйткені ол өнім өндірумен, қызмет көрсетумен және кәсіпорынның барлық ішкі жүйелеріндегі процестерді ұйымдастырумен тікелей байланысты. Бұл бизнестің бәсекеге қабілеттілігіне айтарлықтай әсер етеді және мыналарды қамтиды:

- негізгі операциялық функция,
- өндірістік қуаттарды орналастыру,
- өнімдер мен қызметтерді жобалау,
- автоматтандыру,

- өндіріс және қызмет көрсету балансы,
- өнімдер мен қызметтердің ассортименті,
- өндіріс көлемі,
- бизнес-процестер мен өнімдердің сапасы,
- баға және қол жетімділік [6, 84 б.].

Операциялық стратегияны жасамас бұрын, ағымдағы жағдайды талдау негізінде оның компаниядағы рөлін нақты анықтау қажет. Операциялық стратегия - бұл компанияның ұзақ мерзімді Стратегиясын жүзеге асыруға бағытталған, сапаны, тиімділікті арттыру және ақаулар деңгейін төмендету арқылы бәсекелестік артықшылықтарды қамтамасыз ететін, сондай-ақ жалпы стратегияны орындауға ықпал ететін іс-шаралар кешені. Бұл компанияға ішкі процестерді оңтайландыру арқылы жоғары тиімділік деңгейіне жетуге мүмкіндік беретін құрал [7, 22 б.].

Операциялық стратегияның негізгі мақсаттарына мыналар жатады:

- өндірістік қуаттарды оңтайлы пайдалану,
- шығындарды азайту,
- өнімдер мен процестердің сапасын жақсарту,
- неке және техникалық қателерді азайту,
- өндірісті тұтынушылардың сұранысына бейімдеу.

Операциялық стратегия компанияның жалпы қызметін жоспарлаудың ажырамас бөлігі болып табылады және бірнеше жыл бұрын жасалады. Операциялық стратегия мен жалпы стратегияның негізгі айырмашылығы-қаржылық, өндірістік және технологиялық мүмкіндіктер сияқты ішкі факторлардың жоғары әсері. Операциялық стратегияны әзірлеу барысында бірнеше негізгі мәселелерді шешу қажет:

- бәсекелестермен және сыртқы ортамен қалай қарым-қатынас жасау,
- стратегия мен негізгі міндеттердің күнтізбелік кестесін құру,
- тауарлық-материалдық ресурстарды анықтау.

Операциялық стратегия сыртқы ортаның жоғары динамикасын ескере отырып, икемді және бейімделгіш болуы керек. Нарықтағы өзгерістер мен тұтынушылардың қажеттіліктері компанияның сәтті бәсекеге түсуі үшін стратегияны үнемі түзетуді қажет етеді.

Операциялық стратегияны әзірлеу компанияның мақсаттарына және оның өсу перспективаларына байланысты басымдықтарды белгілеуден басталады. Компанияның қандай мақсатты аудиторияға бағытталғанын және оның болашақта дамуын қалай көретінін түсіну маңызды. Операциялық стратегияны объективті таңдау үшін келесі критерийлерді ескеру қажет:

1. Өндірістік қуаттылық деңгейі,
2. Адам ресурстарын пайдалану тиімділігі,
3. Өнімнің нарық қажеттіліктеріне сәйкестігі,

4. Өндірістік ресурстар мен ақша ағындарын жүктеудің тепе-теңдігі.

Операциялық стратегия компанияның басымдықтарына сәйкес келуі керек. Мысалы, кейбір тауашалар үшін жеткізілімдердің сапасы мен сенімділігі маңызды факторлар болуы мүмкін, ал басқалары үшін өндіріс құнының төмендігі және тапсырыстардың жоғары жылдамдығы.

Өнімдер мен өндірістік процестердің сапасына ерекше назар аудару керек, өйткені бұл факторлар ұқсас өнімдерді шығаратын, бірақ нарықтың әртүрлі сегменттеріне бағытталған кәсіпорындар үшін өте маңызды. Өндіріс сапасына барлық кезеңдердегі бақылаудың жоғары деңгейі, өнімділікті өлшеудегі дәлдік және ресурстарды ұтымды пайдалану арқылы қол жеткізіледі.

Өндіріс шығындары стандартталған тауарларға тұрақты сұраныс жағдайында жұмыс істейтін компаниялар үшін де маңызды басымдық болып табылады. Мұндай жағдайларда бәсекелестік негізінен бағаға бағытталған.

Тапсырыстың мерзімі мамандандырылған қызмет көрсететін компаниялар үшін маңызды факторға айналады. Мысалы, шұғыл жөндеу компаниялары бәсекеге қабілетті болу үшін тапсырмаларды орындаудың жоғары жылдамдығын қамтамасыз етуі керек.

Сұраныстың өзгеруіне тез бейімделу мүмкіндігі де маңызды басымдық болып табылады. Бұл компанияларға өндіріс ауқымын үнемдеуге және тұтынушылардың қажеттіліктерін тиімді қанағаттандыруға мүмкіндік береді.

Жеткізудің сенімділігі құрамдас тауарлардан өнім шығаратын компаниялар үшін үлкен маңызға ие. Жеткізудің кешігуі өндіріс жоспарларын айтарлықтай бұзуы және Тапсырыстардың орындалуына әсер етуі мүмкін.

Осылайша, операциялық стратегия компанияның даму векторын анықтауда шешуші рөл атқарады. Бұл бәсекелестік артықшылықтарға қол жеткізу және корпоративтік мақсаттарды табысты іске асыру үшін негіз болып табылады. Дұрыс операциялық стратегия компанияға өндіріс процестерін тиімді басқаруға ғана емес, сонымен қатар стратегиялық өсуге қол жеткізуге көмектеседі.

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1.33. Разработка логистической стратегии предприятия в современных условиях в контексте оптимизации затрат

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В статье рассмотрены проблемы разработки логистической стратегии предприятия, направленной на снижение логистических затрат. Определены этапы построения логистической стратегии предприятия и основные ее характеристики. Предложен процесс оптимизации выбора логистической стратегии предприятия в современных условиях.

В процессе реализации своих целей предприятию необходимо разработать соответствующую логистическую стратегию, направленную на обеспечение необходимой результативности с наименьшими логистическими затратами. В теории и практике логистического менеджмента существует достаточно много логистических стратегий, но разработка собственной стратегии, наиболее выгодной и соответствующей условиям рынка, а также направленной на снижение логистических затрат, является первоочередной задачей каждого предприятия. Таким образом, актуальным вопросом является поиск необходимых инструментов для оценки реализации логистической стратегии.

Изучению вопроса разработки логистических стратегий посвящены исследования большинства ученых, а именно: Головащенко О., Никшич С., Крикавского Е., Цивкунова Т. Среди зарубежных ученых, которые внесли вклад в изучение данного вопроса, можно выделить Аникина Б., Гаврилова Д., А. Гаджинского, Новикова О., Бауерсокса Д. [1, с. 51]. Однако в современных условиях необходимы дальнейшие исследования данного вопроса.

Целью данной статьи является исследование логистической стратегии предприятия в контексте оптимизации логистических затрат.

Основная концепция логистики базируется на понимании основной идеи логистического подхода. Новизна логистического подхода к управлению материальными потоками заключается в смене приоритетов между различными видами хозяйственной деятельности в пользу повышения значимости управления материальными потоками. Учет логистических затрат на протяжении всей логистической цепи является важным этапом для каждого предприятия [2]. Одной из основных задач является минимизация логистических затрат по направлению материального потока от первичного источника к конечному потребителю. Оптимальное решение данного вопроса возможно лишь при разработке правильной стратегии предприятия, направленной на снижение логистических затрат. Появляется важный критерий выбора оптимального варианта логистической системы – минимизация совокупных логистических затрат по всей логистической цепи.

Разработка логистической стратегии, направленной на снижение затрат, является первоочередной задачей каждого предприятия. Считается, что логистическую стратегию можно трактовать как совокупность действий, решений и методов эффективного управления предприятием, а именно управления материальными, информационными и финансовыми потоками, направленными на снижение логистических затрат.

По мнению Тридеда О.М., разработка логистической стратегии предприятия предусматривает системный подход, в котором принятые решения совершаются по следующим этапам [3, с. 56]:

1. Определение логистической миссии.
2. Формирования стратегических целей и заданий.
3. Анализ логистической среды предприятия.
4. Проведение логистического аудита.
5. Принятие стратегических логистических решений.

Крикавский Е.В. подчеркивает важность системного подхода к формированию логистических стратегий, которые должны связываться с другими функциональными стратегиями и соответствовать оптимальной реализации стратегии конкуренции предприятия, а также охватывать все сферы деятельности предприятия [4, с. 87]. Реализация логистической стратегии требует обеспечения следующих условий: наличие общекорпоративной стратегии и поддерживающих стратегий; возможность формирования величины и структуры производства; наличие вертикальной интеграции сфер логистики предприятия; наличие структуры поставок, производства и дистрибуции, которая ориентирована на материальные потоки; соответствие системы управления и информации; проведение соответствующих мероприятий по повышению эффективности; соответствие уровня автоматизации предприятия перемещению товаров и информации.

Главной целью отдельного выделения именно логистической стратегии, по мнению Фроловой Л.В., является не столько постановка самих ориентиров или параметров функционирования, а доведение выбранных предприятием стратегических идей к ознакомлению всеми субъектами и отдельными сотрудниками в их составе. Поэтому логистическая стратегия в данном случае ориентирована на создание необходимых для поддержки жизнедеятельности предприятия условий [5, с. 115]. Разнообразие подходов идентификации понятия стратегии обусловлено принятием подхода Сергеева В.И., который определяет логистическую стратегию через долгосрочное и качественное определение направлений логистики, которое затрагивает формы и способы ее реализации на предприятии и предусматривает межфункциональную и межорганизационную интеграцию потоковых процессов [6].

Логистические стратегии предусматривают принятие решений, которые касаются деятельности всего предприятия в целом. Такие решения могут требовать личного участия руководителей высшего и среднего звена, то есть профессионального централизованного управления. Для решения тактических заданий необходима правильная возможность автономной работы элементов логистической системы с ориентацией на достижение поставленных логистических целей. Разработка стратегии предприятия, направленная на снижение логистических затрат, возможна по следующим этапам:

- стратегический анализ логистической системы всего предприятия;
- проектирование модели логистической стратегии;
- реализация данной стратегии.

Стратегическое управление логистическими затратами – это высокопрофессиональная управленческая деятельность со своей логистической структурной специализацией, направленной на создание логистической системы предприятия в неопределенной внешней среде. Стратегическое управление обязательно должно включать стратегическое планирование как строго определенный процесс и строго определенную подсистему [7]. Основными характеристиками современной логистической стратегии предприятия являются:

- соответствие решений всех логистических подсистем;
- последовательность и комплексность действий различных периодов;
- реальность и эластичность планов.

При разработке логистической стратегии, направленной на снижение логических затрат предприятия, руководство ориентируется на всевозможное снижение затрат, особенно непродуктивных. Основным критерием для исследования являются логистические затраты и уровень логистического сервиса, то есть логистические

затраты должны быть наименьшими, а уровень логистического сервиса не ниже, чем у конкурентов.

В нынешних условиях также возможна разработка логистической стратегии, ориентированной на обслуживание. При данной стратегии предприятие ориентируется на максимально возможное удовлетворение потребностей потребителя, но также при минимальных логистических затратах. Такая стратегия определяется в достаточном для клиента уровне логистического обслуживания, за которое он готов заплатить соответствующую цену. Основными критериями являются уровень логистического сервиса и логистические затраты. Уровень логистического сервиса должен соответствовать запросам клиента, а логистические затраты должны быть минимальными. Поэтому предприятие должно разработать оптимальную стратегию, ориентированную на принцип «делать все наилучшим образом». Если потребитель захочет получить продукт по минимальным затратам, предприятие должно ему обеспечить по минимальным затратам, но при этом по возможности предоставить высокий уровень логистического сервиса. Если потребитель желает получить продукт с высоким уровнем обслуживания, предприятие должно обеспечить ему за соответствующую цену и при оптимальных логистических затратах. Основным критерием является уровень логистической продуктивности, то есть соотношение результатов логистической системы к логистическим затратам, при этом уровень логистического сервиса и логистические затраты должны быть оптимальными.

Основным требованием к методике организации выбора логистической стратегии является ее адекватность и соответствие современным условиям функционирования предприятия. Предлагается рассмотреть процесс оптимизации выбора логистической стратегии (рисунок 1). Для эффективной разработки логистической стратегии необходимо предусмотреть специфическую систему показателей, которые дают возможность эффективно отслеживать процесс реализации стратегии. Такая система показателей должна быть интегрирована в общую корпоративную информационную систему или логистическую систему предприятия.

За основу для разработки системы показателей взят подход Нортон Р. и Каплана Д. [8, с. 234]. Как совокупность финансовых и других показателей с учетом причинно-следственных связей между показателями логистической стратегии и показателями, которые на них влияют. Использование сбалансированной системы показателей (Balanced ScoreCard) дает возможность детально отследить логистическую деятельность предприятия в долгосрочной стратегической перспективе, осуществить эффективный контроль финансовых и логистических показателей, повысить оперативность и эффективность логистических решений, а также обеспечить внесение необходимых корректив в процессе реализации разработанной стратегии.

Показатели BSC дают возможность оценить состояние логистической деятельности по следующим направлениям:

- финансовая составляющая (дает возможность контролировать выполнение логистической стратегии по финансовым показателям);
- клиентская составляющая (дает возможность контролировать реализацию логистической стратегии по показателям, которые отражают работу с клиентами);
- внутрихозяйственная составляющая (дает возможность контроля за выполнением логистической стратегии по показателям, которые характеризуют логистическую систему предприятия);
- составляющая обучения и развития (дает возможность контроля логистической стратегии по показателям развития логистической системы предприятия).

Для финансовой составляющей можно идентифицировать такие стратегические цели, как рост прибыли предприятия, увеличение объемов продаж, оптимизация логистических затрат.

Показатели BSC дают возможность расширить возможности логистического управления с помощью количественного отражения результатов достижения поставленных целей. BSC логистической стратегии предусматривают систему связанных стратегических целей, соответственно которым разрабатываются показатели оценки (рисунок 2).

Построение BSC осуществляется путем выполнения следующих шагов:

1. Конкретизация стратегических целей.
2. Поиск связи стратегических целей причинно-следственными цепочками.
3. Выбор показателей и определение их целевых значений.
4. Разработка стратегических мероприятий.

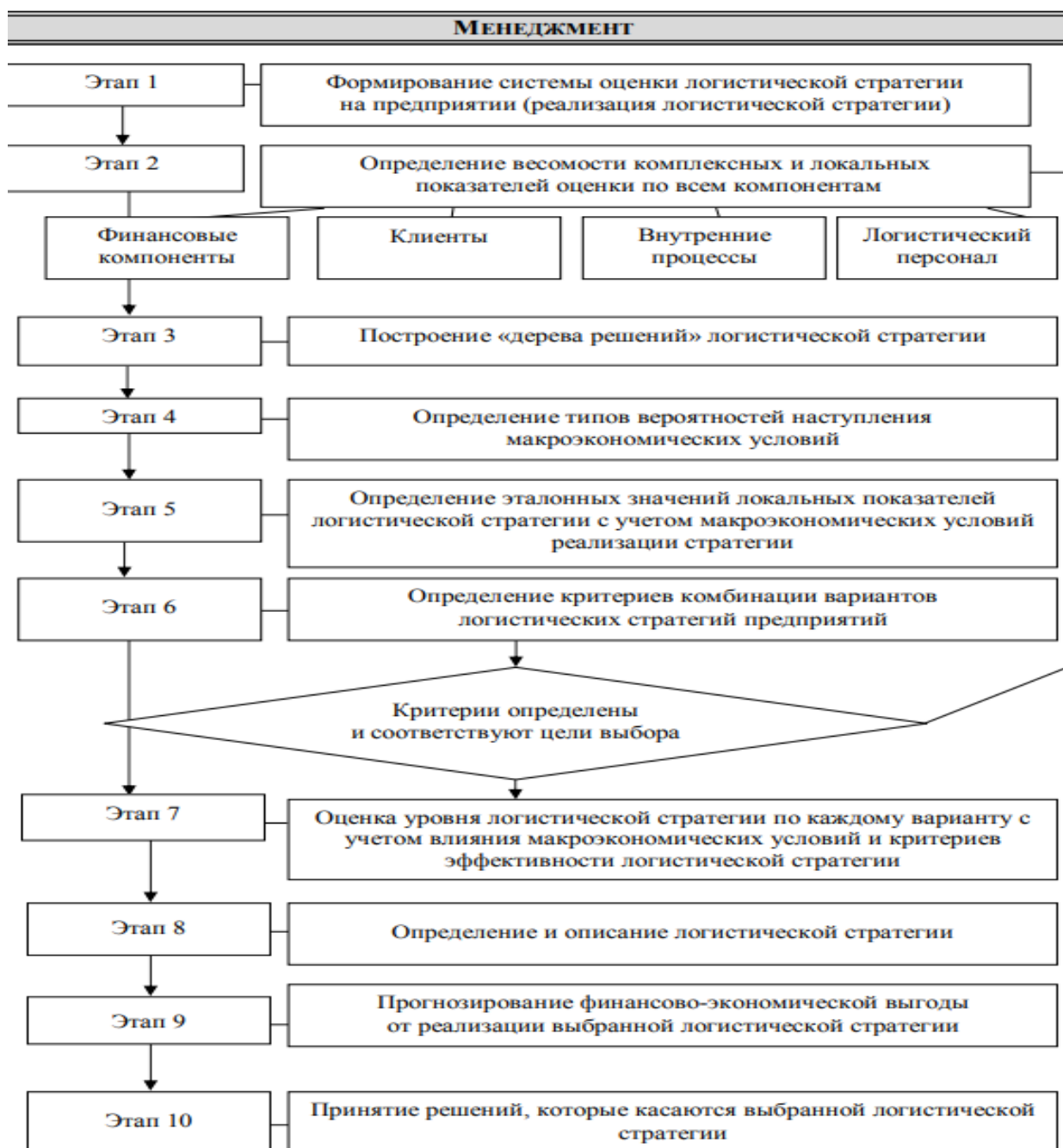


Рисунок 1 – Процесс оптимизации выбора логистической стратегии предприятия

Клиентская составляющая логистической стратегии предусматривает такие стратегические цели, как предложение продукции оптимальной параметрам цена-качество, предоставление необходимых и требуемых услуг, формирование оптимального ассортимента продукции.

Внутрихозяйственная составляющая логистической стратегии предполагает систему поставок по принципу «цена — качество», развитие рациональной системы обслуживания клиентов, внедрение и развитие системы управления продуктивностью, сокращение непродуктивных операций, освоение новых технологий и оборудования.

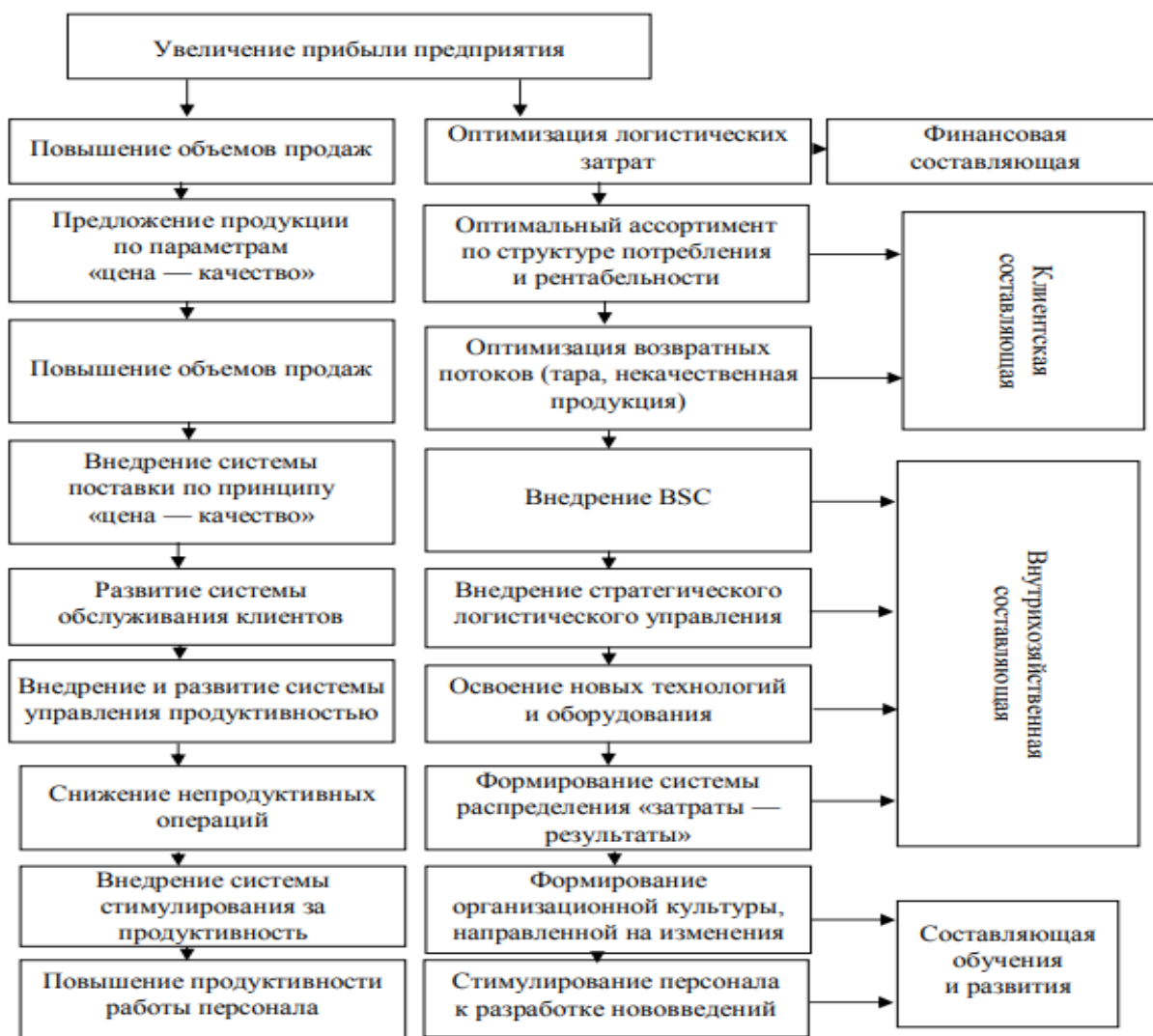


Рисунок 2 – Стратегические цели логистической стратегии предприятия

Стратегические цели составляющей обучения и развития включают внедрение системы стимулирования за продуктивность с наименьшими затратами, повышение продуктивности работы персонала, формирование организационной культуры, направленной на изменения, стимулирование персонала к нововведениям.

BSC не является окончательной, она может адаптироваться соответственно условиям конкретного предприятия. Система показателей дает возможность значительно повысить уровень логистической стратегии предприятия при ее успешной реализации, что в итоге приведет к улучшению результатов деятельности предприятия и повышению его конкурентоспособности.

Применение системы показателей логистической стратегии является необходимым условием современного логистического управления, ориентированного на развитие предприятия на рынке.

Таким образом, разработка системы показателей и применение логистической стратегии, направленной на снижение логистических затрат, дает возможность предприятию понять необходимость

снижения затрат, при этом обеспечить необходимый уровень обслуживания, создать широкий выбор продукции и услуг потенциальным и реальным клиентам данного предприятия.

Для эффективной реализации логистической стратегии необходим набор показателей, которые дают возможность идентифицировать состояние ее реализации, выявить проблемы, совершить корректирующие действия. Использование системы показателей BSC дает возможность систематизированно и комплексно оценить состояние реализации логистической стратегии предприятия.

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1.34. Разработка стратегии управления качеством образовательных услуг в системе высшего образования (на материалах НАО «Павлодарский педагогический университет имени Әлкей Марғұлан»)

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Аннотация

Статья посвящена разработке стратегии управления качеством образовательных услуг в системе высшего образования. В современных условиях усиления конкуренции между университетами, глобализации образовательного пространства и повышенного внимания к уровню подготовки выпускников вопрос обеспечения высокого качества образовательных услуг становится особенно актуальным. В работе рассматриваются ключевые аспекты управления качеством в высшем образовании, включая разработку стандартов, оценку удовлетворенности студентов, мониторинг образовательных процессов, использование цифровых технологий и внедрение механизмов обратной связи.

Ключевые слова: управление качеством, качество образования, оценка качества, учреждения высшего образования.

Введение. Современные тенденции глобализации, цифровизации и интенсификации экономических процессов предъявляют новые требования к качеству образовательных услуг, особенно в системе высшего образования. В условиях возрастающей конкуренции между образовательными учреждениями, международной интеграции и изменений потребностей общества возрастает необходимость разработки эффективной стратегии управления качеством образовательных услуг.

Высшее образование играет ключевую роль в формировании кадрового потенциала, научного прогресса и инновационного развития. Качество образовательных услуг становится не только индикатором конкурентоспособности отдельных учебных заведений, но и критерием успешности национальных образовательных систем на мировой арене. Однако достижение высокого уровня качества требует системного подхода к его управлению, учитывающего множество факторов: потребности студентов, ожидания работодателей, требования государства, а также изменения на рынке труда.

Система высшего образования является ключевым звеном в формировании кадрового потенциала и удовлетворении потребностей национального рынка труда.

Качество выпускника вуза зависит от многих факторов. Это профессионализм преподавателей, условия и обеспеченность образовательного процесса, состав элементов в образовательном процессе, мотивация обучаемого, современные технологии обучения,

выбираемые системы контроля знаний, мотивация педагогического труда и многие другие. [1, с. 157].

Таким образом целью научного исследования является разработка стратегии управления качеством образовательных услуг в системе высшего образования, которая будет направлена на обеспечение соответствия международным стандартам и удовлетворения потребностей всех заинтересованных сторон и устойчивого развития организации высшего образования.

Основная часть. Одним из главных приоритетов развития любого высшего учебного заведения является создание системы обеспечения качества образования. В этой связи большое значение приобретает изучение позитивного зарубежного опыта, лучшей практики модернизации высшей школы и совершенствование управления качеством, в частности, в европейских странах.

«Качество образования» является достаточно сложным понятием. Специалисты утверждают, что качество высшего образования характеризуется «многоаспектностью, многосубъектностью, многокритериальностью, неопределенностью в оценках, инвариантностью и вариативностью». [2, с. 10].

Обеспечение качества в соответствии с документами Болонского процесса представляет собой процесс оценивания, мониторинга, гарантирования, поддерживания и улучшения деятельности учебного заведения и образовательных программ.

Для разработки стратегии управления качеством образовательных услуг в системе высшего образования необходимо провести SWOT-анализ высшего учебного заведения. На примере НАО «Павлодарский педагогический университет имени Әлкей Марғұлан») был составлен SWOT-анализ (табл. 1)

Табл. 1. SWOT-анализ на примере НАО «Павлодарский педагогический университет имени Әлкей Марғұлан») [3, с. 8].

S (Strength) – сильные стороны	O (Opportunity) – благоприятные возможности
• Полувековая история, традиции, имидж вуза; • Лидирующие позиции в национальных рейтингах среди педагогических вузов; • Квалифицированный кадровый состав ППС университета; • Эксклюзивная подготовка востребованных педагогов с учетом потребности регионального рынка труда; • Эффективная антикоррупционная политика в вузе; • Высокий уровень трудоустройства выпускников вуза;	• Модернизация высшего педагогического образования в Республике Казахстан; • Расширение управленческой самостоятельности вуза; • Увеличение спроса на образовательные услуги вуза; • Высокая оценка работодателями качества подготовки студентов; • Развитие дистанционных технологий, современных образовательных технологий и законодательства; • Переход к цифровому обществу;

• Инфраструктура и дислокация университета как комфортная вузовская среда для обучающихся и ППС • Высокая степень активности и взаимодействия студенческих организаций; • Тесное сотрудничество с республиканскими / региональными общественными объединениями, местными исполнительными/ представительными органами власти и средствами массовой информации; • Высокая базовая подготовка абитуриентов	• Развитие проектной деятельности студенческих организаций; • Участие в грантовых конкурсах государственных, коммерческих, неправительственных, иностранных и международных организаций; • Развитие социального предпринимательства и иных форм коммерциализации деятельности студенческих организаций и структур университета.
W (Weakness) – слабые стороны	T (Threat) – угрозы
• Недостаточная коммерциализация и внедрение результатов научно-исследовательских работ; • «Старение» научных кадров; • Дефицит проектных компетенций, преобладание интересов текущей деятельности над задачами развития; • Инерция и сопротивление изменениям со стороны сотрудников вуза; • Низкие наукометрические показатели и результаты интеллектуальной деятельности; • Низкая доля ППС, владеющих иностранными языками; • Невысокая активность участия ППС в финансируемых международных программах, грантовых проектах; • Недостаточное развитие инфраструктуры инклюзивного образования; • Дефицит койко-мест в общежитиях и помещений для студенческих организаций; • Недостаток финансирования деятельности студенческих организаций и слабая система мотивации студентов и сотрудников	• Влияние (прямое, косвенное) мирового экономического кризиса; • Высокая конкуренция в образовательном пространстве, усиливающаяся с широким внедрением дистанционного обучения; • Негативное влияние демографической ситуации в РК на количественные и качественные показатели набора обучающихся; • Растущая демографическая нагрузка на систему высшего образования; • Потенциальные миграционные процессы, обстоятельства непреодолимой силы (пандемии); • Негативное влияние социальной среды на формирование личности будущих педагогов; • Распространение радикальных и деструктивных идеологий; асоциального и девиантного поведения в студенческой среде; • Пассивность студенчества в студенческом самоуправлении и сопротивление предлагаемым изменениям в системе воспитательной работы.

Разработка стратегии управления качеством образовательных услуг в системе высшего образования связана с рядом сложностей, которые можно разделить на несколько категорий:

1. Методологические сложности.

Многоаспектность понятия "качество": Качество образовательных услуг может включать академическую подготовку, профессиональные навыки, воспитание личностных качеств и т.д. Это затрудняет создание единой стратегии.

Сложность измерения качества: Критерии и показатели качества часто носят субъективный характер. Например, удовлетворенность студентов, успехи выпускников, репутация вуза.

Интеграция международных стандартов: Включение международных критериев, таких как стандарты ISO или Болонская система, может вызывать трудности в адаптации к национальной системе.

2. Организационные сложности.

Разнообразие участников: В процесс вовлечены преподаватели, студенты, администрация, государственные органы и работодатели, что затрудняет учет их интересов.

Ресурсные ограничения: Недостаточное финансирование, нехватка квалифицированного персонала и отсутствие современных технических средств могут тормозить реализацию стратегий.

Сопротивление изменениям: Инновации в управлении качеством часто встречают сопротивление со стороны сотрудников, привыкших к существующей системе.

3. Технологические сложности.

Интеграция цифровых технологий: Внедрение платформ для дистанционного обучения, электронных баз данных, автоматизированных систем оценки требует значительных затрат и перестройки процессов.

Безопасность данных: Обеспечение защиты персональных данных студентов и преподавателей становится важным аспектом.

4. Регуляторные сложности.

Изменчивость законодательства: Частые изменения нормативно-правовой базы требуют постоянной адаптации стратегии.

Согласование на разных уровнях: Разработка стратегии требует учета требований местного, регионального и федерального уровней.

5. Социальные и культурные сложности.

Ожидания общества: Образовательные услуги должны соответствовать ожиданиям родителей, студентов и работодателей, которые могут существенно различаться.

Разнообразие студентов: Различия в уровне подготовки, национальной и культурной принадлежности студентов могут усложнять реализацию универсальной стратегии.

6. Этические сложности.

Доступность образования: Баланс между качеством и доступностью услуг для всех слоев населения может быть сложным.

Избежание коммерциализации: Необходимо сохранять баланс между предоставлением образовательных услуг как социальной миссии и финансовыми интересами вуза.

Таким образом необходим комплексный подход: Разработка стратегии требует учета различных факторов, от потребностей студентов до глобальных трендов в образовании.

Важна гибкость стратегии: Учитывая динамичность изменений, стратегия должна предусматривать возможность оперативной адаптации.

Приоритет - взаимодействие с работодателями: Эффективное управление качеством невозможно без активного участия всех заинтересованных сторон.

Инвестиции в инфраструктуру и кадры: Важно обеспечить достаточные ресурсы для реализации стратегии, включая развитие цифровой инфраструктуры и повышение квалификации персонала.

Системный мониторинг и корректировка: Стратегия должна включать механизмы регулярной оценки качества и обновления образовательных программ.

Интеграция инноваций: Использование современных технологий, таких как искусственный интеллект и онлайн-обучение, становится важным элементом конкурентоспособности.

Заключение. Реализация стратегии управления качеством образовательных услуг является важным шагом на пути к устойчивому развитию высших учебных заведений.

Для успешной разработки стратегии управления качеством образовательных услуг в системе высшего образования необходимо учитывать множество факторов, от внутренних организационных особенностей до внешних факторов. Важными аспектами являются создание четкой методологии оценки качества, эффективное использование ресурсов и гибкость в ответ на изменения внешней среды. Применение инновационных подходов и технологий, а также активное вовлечение всех заинтересованных сторон (студентов, преподавателей, работодателей) может значительно повысить качество образовательных услуг в целом.

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1.35. Экономическое развитие моногорода Текели: прошлое, настоящее, и будущее

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Аннотация

В статье рассмотрены методы анализа и исследования экономического развития и потенциала моногорода Текели, последовательно описан ход работы и её результат. Описаны изменения некоторых социально-экономических показателей, таких как численность населения и безработица, и обсуждены возможные причины этих изменений. Затронута создание авторских диаграмм и таблиц для более глубокого анализа и понимания состояния экономики. Также затронута история города Текели и его потенциал в различных сферах, таких как туризм и промышленность. На основе полученных результатов сделаны выводы и краткий план благополучного развития города уже не как моногород, а как малый город. В статье затронута ценность научной работы и возможности её применения.

В области Жетісу к моногородам отнесен город Текели, где проживает свыше 31,3 тыс. человек. Он расположен в верховьях реки Каратал в предгорьях Джунгарского Алатау. Конечная станция железной дороги ветки от линии Семипалатинск — Алма-Ата. [1] Возник как рудничный пос., названный по расположению на речке Текели — «изобилующая козлами» (казах., теке — «козел»). [2] В районе расположения города распространены черноземы и бурые почвы горной местности [3, стр. 325-326] В данной научной работы рассмотрена проблематика существования города Текели как моногорода, описаны его проблемы и предложен план по их решению, то есть по развитию города. На данный момент город находится в списке городов, которые вскоре лишатся статуса моногорода и станут малыми городами. В научной работе отражены изменения состояния рыночных отношений хозяйства города Текели, его социально-

экономический потенциал, демографические изменения и их возможные причины, связанные изменениями в экономике. Одно из важнейших событий произошло в 1996 году, в связи с окончанием высококачественного (45%) рентабельного пласта руды работа свинцово-цинкового завода была остановлена. Сегодня по переработке накопившегося клинкера (отходов) работает только один цех. [4, с. 57-70]. Сегодня опасные токсичные отходы, скопившиеся на складе отходов Текелинского свинцово-цинкового комбината, являются «головной болью» города, как для окружающей среды, так и для жизни местных жителей. 89% отходов на складе принадлежит государству, а остальные 11% - Текелинскому горно-обогатительному комбинату [5].

В частности, выделены перспективы для развития туристической сферы, включая строительство горнолыжных курортов, санаториев и экологических туристических маршрутов. Особое внимание предложено уделить развитию малых гидроэлектростанций на реках Кора и Шижи, что позволит создать энергетическую независимость и улучшить экологическую ситуацию. Анализ влияния текелинских промышленных отходов на экологию показал существенное загрязнение почвы и воды, что оказывает негативное воздействие на сельское хозяйство и здоровье жителей. Эта проблема является ключевым фактором, сдерживающим развитие города [6].

Также на основе статистического анализа даны рекомендации по будущему развитию Текели. Научная работа затрагивает разные сферы, показывает сильные, слабые стороны экономики, возможности и угрозы для её развития.

В ходе исследования были использованы данные основных социально-экономических показателей, изучено их изменение за последние 20-30 лет (информация была получена из местных органов правления, открытых интернет источников, и из данных с государственных сайтов). **При анализе данных особое внимание уделялось перспективам развития туризма, включая строительство горнолыжных курортов и других объектов.**



Рисунок 1. Физкультурно-оздоровительный центр
Фото Имашева Р. 2023 г.

Данные были успешно отсортированы и разделены на разделы научной работы. Были сделаны фотографии главных объектов исследования. Чтобы показать тенденцию изменения различных показателей таких как численность населения, уровень безработицы были созданы графики, диаграммы, таблицы. Каждый график был проанализирован, были рассмотрены возможные причины того или иного изменения показателя. Созданные авторские диаграммы и таблицы легли в основу наших анализов. Данные прошлых годов были изучены и сравнены с современными данными. Определены отрасли специализации города и сферы, где трудоустроена большая часть населения города Текели, была создана таблица со всеми инновационными предприятиями города.



Диаграмма 1. Распределение рабочих мест по сферам предприятий моногорода Текели, производящих инновационные продукты [7]

Была создана авторская таблица с инновационными предприятиями города. Заметно, что больше всего инновационных предприятий в строительной промышленности, а меньше всего в энергетике. Также заметна тенденция появления инновационных энергетических предприятий в XXI веке. Так, например, в 2016 году введен якорный проект «Вару Mining» по добыче и переработке железной руды с получением передельного чугуна по инновационной

технологии. Мощность предприятия - 400 тыс. тонн чугуна в год, привлечено 12,2 млрд. тенге инвестиций. [6]. Используя эти данные, был создан SWOT-анализ, который отчетливо показывает возможные векторы развития города Текели, сильные, слабые стороны и угрозы для развития (проблема была рассмотрена как с промышленно-экономической, так и с социальной стороны).

SWOT анализ современных социально-экономических и демографических условий развития города Текели

Промышленно-экономическая сторона	
Сильные стороны (S)	Слабые стороны (W)
1. Наличие крупных промышленных предприятий, производящих качественную готовую промышленную продукцию; 2. Благоприятные условия для привлечения инвестиций. 3. Расположение города удобно для развития горного туризма. 4. Наличие уникальных предприятий, которые экспортируют продукты в другие страны.	1. Медленные темпы производства готовой продукции с высокой себестоимостью. 2. Низкий уровень диверсификации предприятий.
Возможности (O)	Угрозы (T)
1. Разработка новых инновационных производств, которые позволят в будущем развивать многоотраслевое производство; 2. Увеличение спроса на работающих специалистов на вновь открывающихся малых предприятиях за счет диверсификации производства; 3. Разработка нормативно-правовой базы, позволяющей развивать производство, повышать качество выпускаемой продукции, развивать предпринимательство.	1. Зависимость стоимости рабочей силы на градостроительных предприятиях. 2. Слабое развитие обрабатывающей промышленности; 3. Медленное осуществление процесса реконструкции предприятий из-за нехватки средств.
Социальная сфера	
Сильные стороны (S)	Слабые стороны (W)
1. Оптимальные решения проблем занятости, естественного прироста, здравоохранения. 2. Высокий показатель естественного роста. 3. Механический рост за счет населения пригородных населенных пунктов (типа Жетысу, Сырымбет).	1. Слабость механизмов решения проблем постоянной занятости жителей; 2. Низкий уровень социально-культурного, бытового и сервисного обеспечения. 3. Нехватка специалистов (докторов, учителей)
Возможности (O)	Угрозы (T)
1. Повышение социальной активности населения; 2. Повышение качества и доступности жилищно-коммунальных и транспорт-	1. Низкий уровень социального статуса населения; 2. Высокий уровень миграции

ных услуг. (Постройка газопровода Талдыкорган-Текели выполнена, но город не полностью подключен к газу).	3. Канализационно-очистные сооружения имеют износ в 90%, и другая инфраструктура (отопление, линии электропередач) тоже устарела.

Основываясь на наших исследованиях, мы разработали следующие рекомендации:

- Привлечение новых инвестиций для более скорого развития малых средних бизнесов и других предприятий, это нужно для того чтобы экономика города была готова к непредвиденным ситуациям на крупнейших предприятиях, приносящих основную часть закона.
- Привлечение инвесторов для развития туристической инфраструктуры, строительства новых зон отдыха и курортов в горах Текели.
- Приглашение специалистов в определенных сферах их ближайших более крупных городов (Талдыкорган, Конаев, Алматы).
- Привлечение международных и отечественных компаний для изобретения и выпуск новых инноваций - катализаторов развития города.
- Развитие сферы услуг для привлечения большего количества туристов.

В целях оптимального решения упомянутых выше ключевых социальных проблем были приняты и реализуются на практике государственные программы развития отдельных регионов, малых и моногородов страны до 2020 года, поддержки предпринимательства, борьбы с безработицей [8]. Анализ СЭП можно использовать для предотвращения демографического или экономического кризиса. Составленный план по развитию города может использоваться местными предпринимателями и властями для благополучного развития будущего малого города Текели и диверсификации его экономики, развитию промышленной сферы и сферы услуг. У города есть огромный потенциал в промышленной сфере и сфере туризма, и этот потенциал безусловно стоит использовать.

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Compilation of the materials of the international scientific-practical conference **"Quality Management: Search and Solutions"** (edited by S. Midelski) was awarded the **Honorary Diploma** and the **Gold Medal** of the **XXVIII Moscow International Book Fair**, held at the **Exhibition of Economic Achievements (VDNKh, Moscow, Russia) 2-6 September 2015**.

XXVIII Moscow International Book Fair - the largest international scale Book Forum in Russia, which became one of the central events of the Year of Literature in the Russian Federation.

Participants of the oldest book fair has become more than 400 Russian and foreign publishing houses from 30 countries, which traditionally provided the best examples of educational, scientific, reference and encyclopedic, fiction, children's literature.



Сборник материалов международной научно-практической конференции **«Менеджмент качества: поиск и решения»** (под редакцией С.Л. Мидельского) был отмечен Почетным Дипломом и Золотой медалью **XXVIII Московской международной книжной выставки-ярмарки**, состоявшейся на **Выставке Достижений Народного Хозяйства (ВДНХ, г. Москва, РФ) 2–6 сентября 2015 года**.

XXVIII Московская международная книжная выставка-ярмарка - крупнейший в России книжный форум международного масштаба, который стал одним из центральных событий Года литературы в Российской Федерации.

Участниками старейшего книжного форума страны стало более 400 российских и зарубежных издательств из 30 стран, которые традиционно представили лучшие образцы учебной, научной, справочно-энциклопедической, художественной, детской литературы.

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Все сборники научных трудов, издаваемые Региональной Академией Менеджмента, имеют **ISBN, ББК, УДК и все необходимые реквизиты**.

Compilation of the materials of the international scientific-practical conference **"Quality Management: Search and Solutions"** (edited by S. Midelski) was awarded the **Honorary Diploma and the Gold Medal of the XXXVI International Paris Book Fair (17-20 March 2016, Paris)**.

XXXVI International Paris Book Fair was held under the motto **"Book in the Spotlight"**. It was opened by solemn speech of French President Francois Hollande. Among the visitors of the Fair were many French and foreign politicians, scientists and cultural figures, such as France Prime Minister Manuel Valls, the Minister of Culture and Communications Audrey Azoulay, Minister of Higher Education and Scientific Research Najat Vallaud-Belkacem.

Over the 4 days of the Exhibition organized more than 800 meetings devoted to issues of book publishing, distribution and availability of books, copyright issues related to, including educational and scientific publications.

Fair participants were representatives of 45 countries; the number of visitors exceeded 230,000 people.



Сборник материалов международной научно-практической конференции **«Менеджмент качества: поиск и решения»** (под редакцией С.Л. Мидельского) был отмечен Почетным Дипломом и Золотой медалью XXXVI Международного Парижского книжного Салона (17–20 марта 2016, Париж).

XXXVI Международный Парижский книжный Салон прошел под девизом **«Книга в центре внимания»**. Его открыл торжественной речью президент Французской Республики Франсуа Оланд (François Hollande). Среди посетителей Салона были многие французские и иностранные политики, деятели науки и культуры, такие как премьер-министр Франции Мануэль Вальс (Manuel Valls), министр культуры и связи Одри Азулай (Audrey Azoulay), министр высшего образования и научных исследований Наят Валло-Белкасем (Najat Vallaud-Belkacem).

За 4 дня проведения Салона организовано более 800 встреч, посвящённых вопросам книгоиздания, распространения и доступности книжной продукции, вопросам авторских прав, касающихся, в том числе, учебных и научных изданий.

Участниками Салона стали представители 45 стран, число гостей превысило 230 000 человек.



The collection of materials of the III International Scientific and Practical Conference "Innovation Management and Technology in the Era of Globalization" (Sharjah, UAE, January 12-14, 2016, edited by S. Midelski) was presented at the XXIX International Exhibition of Teaching and Scientific Publications.

The exhibition was held from 30 May to 1 June 2016 in the main building of Russian Academy of Sciences (RAS, Moscow, Russia).

The collection was awarded by the Diploma "The Best Teaching Publications in Its Field" and by the Certificate "Golden Fund of National Science".

Regional Academy of Management sincerely thanks our partners and co-organizers of the conference, members of the editorial board and all the authors of articles, which was published in the collection.

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Сборник материалов III международной научно-практической конференции «Инновационный менеджмент и технологии в эпоху глобализации» (Шарджа, ОАЭ, 12–14 января 2016 года, редактор С.Л. Мидельский) был представлен на XXIX международной выставке-презентации учебно-методических и научных изданий.

Выставка проходила с 30 мая по 1 июня 2016 г. в главном здании Российской Академии Наук (РАН, Москва, Россия).

Сборник был награжден Дипломом «Лучшее учебно-методическое издание в отрасли» и Сертификатом «Золотой фонд отечественной науки».

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The collection of materials of the International scientific-practical conference «Prospects for the Development of Modern Science» (edited by S. Midelski) was awarded the Gold Medal of the XXXVI International Book Exhibition *Liber Barcelona - 2018*.

The exhibition was held from 3 to 5 October 2018 in one of the largest exhibition centers in Europe *Fira Barcelona Grand Via* (Barcelona, Spain). The event was held with the official support of the Government of Spain, the Ministry of Education and Training of Spain, the Ministry of Culture and Sports of Spain, the Department of Culture of Catalonia, the City Council of Barcelona.



Сборник материалов международной научно-практической конференции «Перспективы развития современной науки» (под редакцией С.Л. Мидельского) был награжден Золотой медалью XXXVI Международной книжной выставки *Liber Barcelona - 2018*.

Выставка прошла с 3 по 5 октября 2018 года в одном из крупнейших выставочных центров Европы *Fira Barcelona Grand Via* (г. Барселона, Испания). Мероприятие проведено при официальной поддержке Правительства Испании, Министерства образования и профессиональной подготовки Испании, Министерства культуры и спорта Испании, Департамента культуры Каталонии, Городского совета г. Барселона.

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