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МАЗМҰНЫ

РЕСПУБЛИКА САЛАЛАРЫ МЕН АЙМАҚТАРЫНЫҢ ЭКОНОМИКАЛЫҚ ДАМУЫ ЖӘНЕ ОЛАРДЫҢ ӘЛЕМНІҢ БӘСЕКЕҚАБІЛЕТТІ 30 ЕЛДЕР ҚАТАРЫНА ҚОСЫЛУ МӘСЕЛЕЛЕРІ

ҚАЗАҚСТАННЫҢ ИННОВАЦИЯЛЫҚ ЖӘНЕ ПОСТИНДУСТРИАЛДЫҚ САЯСАТЫН ЖҮЗЕГЕ АСЫРУ ТИІМДІЛІГІ

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ҚАРЖЫ-НЕСИЕ ЖҮЙЕСІ

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PROBLEMS OF ECONOMIC DEVELOPMENT OF THE REGIONS AND SECTORS IN THE VIEW OF ENTERING THE REPUBLIC INTO 30 COMPETITIVE COUNTRIES

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Models of human capital development in single-industry towns of East Kazakhstan

The development of single-industry towns is one of the most actual problems of Kazakhstan nowadays, the solution of which can give a good impetus to the recovery of the economy not only in some regions, but also in the country as a whole. Analysis of human capital is the most important factor in the development of modern innovative economy, ensuring the development of the economy and society, including human resources, their knowledge, tools of intellectual and managerial labor, habitat and labor activity, ensuring the effective and rational functioning of human capital as a productive factor of development. In this context, issues related to the maintenance and development of human capital have priority, the potential of which should be fully utilized in the framework of industrial-innovative and integration development of individual regions and the country as a whole. The article presents the results of assessing the prospects of human capital of single-industry towns of East Kazakhstan region in the conditions of industrial-innovative and integration development of Kazakhstan. Within the framework of the selected models of development of single-industry towns, general directions of development and support of private initiative and small business in the territory of a single-industry municipality are proposed.

Keywords: monotown, human capital, human potential, social policy, comprehensive development plan, investment.

The success of socio-economic development of single-industry town is largely determined by the quality of strategic management, which is a systematic process by which local authorities determine the pattern of their future and ways of achieving it in the conditions of limited resources of the city.

For the development of modern small single-industry towns of Kazakhstan government adopted the Program of development of monotowns for 2012–2020, approved by Government decision in 2012. The aim of the Programme was the modernization of the system of regional development based on modern principles. The program gave one of the mechanisms for the implementation of the Forecast scheme of territorial-spatial development of the country till 2020 [1].

Subsequently, the public bodies responsible for socio-economic development of the country, was conducted the critical analysis of existing policy documents in the field of regional development. This analysis revealed that under the current Programmes institutional and administrative resources on the practice were insufficiently coordinated and often duplicative. Existing industry program was revised, and in June 2014 made a decision to systematize them. An earlier decision of the Government of the Republic of Kazakhstan from May 25, 2012 № 683 on approval of the Program of development of monotowns for 2012–2020 repealed by decree of the Government of the Republic of Kazakhstan from June 28, 2014 № 728.

From January 1, 2015 the Program of regional development up to 2020 (2) was approved. The program was developed on the basis of combining the following five previously existing programmes: «Regional development», «Program of development of monotowns for 2012–2020», «Modernization of housing and communal services for 2011–2020», «AK Bulak for 2011–2020», «Affordable housing 2020». The program provides along with the development of large cities and agglomerations, urban development «third level», it is small and single-industry towns.

Revised criteria for the classification of cities of Kazakhstan to small and single-industry towns, counting on public support, their classification by geographical, transport location. This Program includes 41 small town, with a population of as of 1 January 2016 is 947,2 thousand people.

The restructuring program of state support of monocities significantly complicates the process of conducting research and pushing to find new ways to resolve the problems of single-industry towns of Kazakhstan.

Human capital development has social, socio-economic and economic results. The social result of the development of human capital leads to changes in the system of social stratification of the population on indicators of social capital, and also reflected in the development of a culture of individual employees, labor groups and the organization as a whole. Socio-economic outcome of the development of human capital is the improvement of the social structure of society through the transformation of professional differentiation of society, which leads to increase of professionalism of workers, to reduce unemployment. The economic result of the development of human capital is to increase the efficiency of workers, increase their income, increase the income of the organizations, where each employee is a member, and also due to the increase of income taxes increase of income of the region and society as a whole.

The main risks of single-industry towns is the likely sharp increase in unemployment and decline in living standards of the population, with the production decline of the main enterprise or group of enterprises dominating industry, which significantly affects the reduction of human capital of single-industry towns.

The main reasons for migration outflow of population from mono — high unemployment and self-employment, and low incomes of the population, the desire for education.

Another problem of out-migration of the working age population of single-industry towns has become a trend of an aging population. In some cities, the proportion of the population above working age exceeds 18 % (the lowest population of Ridder and others).

In the labor market of single-industry towns remains a mismatch of supply and demand.

On the supply side in the labor market at present are mainly former villagers who moved from the nearby rural areas. Qualification of relocated rural residents is often very low and does not meet the requirements of the labor market.

As a result, there is a need for action on the reproduction of personnel potential on a qualitatively new basis, based on the perspectives and priorities of development of economy of monocities.

Thus, for most single-industry towns of Kazakhstan proposed the strategy of diversification non-diversified economy. The inhabitants of these cities were especially hard felt recession of the economy and living standards, large enterprises, most of which are city-forming, very much influenced by the global decline in production and consumption, which inevitably leads to lower human capital of these towns.

Diversification of the city's economy is the reduction of risks, characteristic of single-product economy, increasing diversity of support industries and increase employment. For further human capital development of monocities it is necessary to consider the direction of diversification.

Thus, processes affecting the diversification of Kazakhstani economy, to have a scientific approach and to rely on research scientists in this field. Company towns with their own specialty, made long before gaining the independence of Kazakhstan, have the necessary capacity, including human capital for economic growth with some support from the state.

The development of single-industry towns is one of the most actual problems of Kazakhstan nowadays, the solution of which can give a good boost to the economic recovery not only in separate regions but also in the whole country. In this way priority to have the issues related to the maintenance and development of human capital, whose potential should be fully used in the framework of industrial-innovative development and integration of individual regions and the country as a whole.

For effective implementation of the program of urban development until 2020 priority activities should be the activities in the framework of the program of development of small and medium-sized businesses (SMEs), training to maintain optimal employment and development of infrastructure projects.

Implementation of programs of single-industry towns will provide the growth of competitiveness, diversification of the economic structure, development of entrepreneurship and business, social and engineering infrastructure, improving the quality of life and overall future sustainable development of cities in the long term, which ultimately will affect the improvement of their human capital.

The development of small businesses in single-industry towns is constrained by a number of factors. We present them in order of [2]:

– minimum entrepreneurial activity of the population, due to the influence of generations focused on wage labor in the city-forming enterprise;

– lack of qualified personnel, formed their aging, on the one hand, the migration of young people in economically developed cities and regions, on another hand and associated with limited opportunities for training and qualification required small business specialists;

– generally low accessibility and poor roads in settlements limits the availability of resources and access to the consumer.

In this regard, of particular interest is the State program of industrial-innovative development of Kazakhstan for 2015–2019 years (PIID-2) in the innovative sector is a key sector, development of which is largely determined by the results of scientific research and development, including: the industry of mobile and multimedia technologies, nano- and space technologies, robotics, genetic engineering and other high-tech products related to 5 and 6 technological structure (TL5 and TL6). Focus on product development TL5 and TL6 in the new program of the SP IID-2 is of strategic importance because it creates the basis for the formation of «knowledge economy» adequate to the new technological level of production.

For the organization of production TL5 and TL6 in the structure of the internal potential of the regions must prevail «human capital»: (80 % — TL5 and about 97 % — TL6). The proportion of «natural capital» is significantly reduced (up to 20 % at TL5 and 3 % in TL6) [3].

Thus, in these technological structures requirements to the quality of human capital increase even more significantly. In such industries it is impossible to use not only a person with a high school education, but often with secondary special education. People should be involved in the highest level of scientific knowledge, whose number in this period is vastly increased. Therefore, for production of TL5 and TL6 it is required to have high scientific potential, characterized by high levels of human capital have a good base of training specialists of higher qualification.

But does this mean that in regions with low development of science and human capital the prerequisites for the formation of production TL5 and TL6 do not exist? The answer may be one: this may not indicate that in this region there is no possibility for the formation of the industrial complex of the 5-th and 6-th technological industries. For example, South Korea in 1963 produced a GDP per capita of $100 in the substantial absence of industry, in 2009 GDP per capita grew by 278 times and made 27800 U.S. dollars. It is a part of a group of world leaders on manufacture of consumer electronics, cars (5,4 % of the world market), courts (59 % of the world market) and integrated circuits (14 % of the world market). Malaysia in 1969 produced a GDP per capita of $80, the industry is virtually nonexistent. In 2009 GDP per capita totaled 14081 United States dollars. Growth was 176 times. This is among the world leaders in the production of chips (the first in the world) and home appliances.

The formation of production TL5 and TL6 extends the challenges of improving the welfare and quality of life, protection of the environment. Forward-development of basic technologies of new technological structures gives a chance to the backward countries in the post-crisis period to qualify for a better position in global competitiveness. These countries to a lesser degree burdened by excess capacity of obsolete structures, so they open the possibility of advancing economic growth.

The use of technology of the 6th technological cycle makes evident the following conclusions:

– because a person may not, directly, to manipulate the nanoparticles of the substance, he will have objectively come from processing of the substance and of the process of making machines able to manipulate the nanoparticles, and fully automating these processes and creating support of the machine;

– completely artificial become not only the means but the objects of labor: before you handle the substance at the nanoscale, it is necessary to create it first because in the natural world-such matter is not;

– for the production of «nanomaterial», «nanoproduct» and «nanomachines» will require an extremely small amount of matter and energy, is not measured in tons, kilograms and grams, and the number of molecules and atoms (tens, hundreds and thousands);

– production of mass will be transformed in individualized, focused on the individual needs of the person.

Now in prototypes there is the system «nanocomputer-nanomanipulator» that allows you to organize automated assembly systems, able to collect any individual macroscopic objects according to a pre-filmed or developed a three-dimensional grid arrangement of atoms in unlimited quantities.

However, in addition to remarkable clarity, such technology is exclusively informative in terms of studying the influence of the characteristics of the manufactured product on the socio-economic environment.

It is easy to notice that such a technology (the manufacture of «here and now») does not require a complex system of suppliers and sellers of semi-finished products.

To estimate the magnitude for this fact socio-economic transformation, remember that the main reasons for the creation of modern economic structures (globalization, dividing the world into «developed» and «developing» countries, the emergence of transnational corporations and global markets, the world Bank, IMF and WTO), were the dominant features at that time technologies — technologies of the 3rd and 4th technological modes (TL3 and TL4). One of the key (from the economic point of view) characteristics of these technologies is massive production as a necessary condition to ensure their profitability. This was the basis for the formation of «consumer society» in the context of the capitalist economy and the «work warehouse» in the conditions of the planned Soviet economy.

Technology TL6 — this technology is not a mass and individual production, «for a specific customer»; there are already prototypes of the technology for precise delivery of medicines in the amount of several molecules to specific diseased cells, etc., which makes in principle unnecessary mass production of medicines that target «disease» and not «patient» [4].

In addition, fundamental, key, pivotal feature of the TL6 technology is the basic principle from the manufacture of the final product, and often directly for final consumption. The basic principle of the previous technologies was processing that assumed a significantly higher number of stages; finding and delivery of raw materials to processing, production from raw materials semi-finished products, completion of semi-finished products to the required quality parameters, the Assembly of the processed semi-finished products, storing finished products, transfer it to supply and marketing organizations and finally bring to the consumer. Such complex, long and expensive treatment system was a forced measure, designed gradually, step by step to give the original substance of those qualities, and the configuration that they originally possessed.

Technology TL6, due to the manipulation of individual atoms and molecules, allow us initially to give the required quality and properties of materials and forming them directly into the final configuration specified accuracy and complexity. In this case, the stages do not need — qualities and properties present in the product originally, since its creation.

It fundamentally changes the entire production process and ensure that the entire process of socio-economic environment, which is clearly seen in the rapid «clustering» of the economy where it begins the practical production TL6.

Most often, the clusters are organized for the production of products in accordance with micron- and nano- level material nature: microelectronics, electronic equipment, medical equipment, biotechnology, information technology etc. Such clusters include vertical integration: education, science, production.

As numerous studies, and most importantly, their practical experience, the TL6 application of technologies for the production of goods will lead to the following changes: to minimize the consumption of materials and energy resources; reducing the duration and cost of the manufacturing process; increase productivity and reduce overhead costs; increase the quality and diversity of products; saving of labor costs; a favorable influence on the environment; the transition from large to «small» production of most goods.

In fact, features technology TL6 — neomaterialist, energomasch, small objects, instruments and products of labor — allow us to speak about small businesses as the basic production unit of the new technological order.

According to several sources in the U.S., TL3 accounts for 15 % TL4 — 20 %, TL5 — 60 %, TU6 — 5 %. In the countries of the Customs Union: the Russian economy submitted by: TL3 — 40 %, TL4 — 50 %, TL5 — 10 %. In Belarus, TL3 and TL4 are 79 %, TL5 — 5.2 %. In the economy of Kazakhstan the share of TL3 is about 65 %, TL4 — about 35 %, TL5 — about 1 %. The main line of development is increasing TL4.

So, in recent years, investment in this way of the industry reaching almost 60 %, and TL5 — less than 1 % [5].

Possible main directions of development of TL5 Kazakhstan in the production of: semiconductor materials, components, electronics, optoelectronics, communications, computing, information-measuring devices: scientific instruments, laser technology, high-purity substances, materials with predetermined properties, biotechnology.

An important line of development is the creation of conditions for rapid establishment of production of TL6. This has the necessary logistic prerequisites: advanced communications, biotechnology, space technology, nanotechnology, science, education, including higher technical.

The development of industries of high technological structures need not to be frontal. The most preferred «points of growth». For example, East-Kazakhstan oblast is a large industrial region with well-developed structure, reflecting TL3 and TL4 industries with high material and energy intensity, including the development of Zaysan oil field. The development of the region, relying only on the established industrial structure will not contribute to the formation of the prerequisites for the implementation of production, TL5 and TL6.

In the future, possible reorientation or change of direction of development of production of some enterprises to the creation of products TL5. For example, in mechanical engineering and instrument making — the creation of robots for the mining and metallurgical industry; in the construction industry: the use (or creation) of new materials, including nanomaterials; energy — renewable energy, etc.

Promising is the creation in the region of the enterprises for manufacture of electronic products as the basis for TL5. It can be: the production of consumer goods (appliances) electronics: audio and video devices, digital televisions, video and photographic equipment; manufacture of electronic products for the needs of housing and communal services (metering and measuring devices, monitoring, etc.); manufacture of electronic products used in agriculture (modules of measurement and control, sensors and analyzers of food products and modes of their storage modules to the local communication and information-management modules, automation systems and laboratory and electronic equipment and the rapid analysis, etc.); adjoining the manufacture of electronic products developed application, used for automation of production processes, creation of flexible production systems and equipment.

Engineering-staffing of the functioning of these industries is possible through the use of graduates of the East Kazakhstan State Technical University, D. Serikbayev in the field of: electronics, electronics and communication, information systems, automation and control, computer hardware and software, mathematical computer modeling, instrumentation.

In the book of N. Nazarbayev «The strategy of radical renewal of global community and partnership of civilizations» (Astana, 2009, 264 p.) argues that Kazakhstan has to date formed the core of the TL6, and that priority should be investment in technology, as well as projects on training for innovative breakthrough.

In these circumstances, important conceptual and methodological approach to innovative development of higher education through the training of innovation-oriented specialists, especially in technical areas.

The basis for the development of educational models for technical specialists who are able to realize themselves in various types of professional activity in the conditions of industrial-innovative economy formation it is advisable to put the life cycle of artificial systems in the form of high-tech products, i.e. products that is created on the basis of innovative scientific and technical ideas and marketable as a commodity. This can be a scientific idea, scientific methods, techniques, and software «know-how», formulation, design, technology and even disposal of the removed with the operation of the product.

Results at the various stages of the life cycle of high-tech products can take the form of goods and transformed into the product life cycle, if they come on the market and be the subject of sale. The complete life cycle of high-tech products, as a rule, higher product life cycle, not only through physical existence after the end of the product life cycle (e.g., as scrap metal or another scrap), but also through the preceding stages of its life cycle (the period of creation of consumer properties of goods).

It should be emphasized that at all stages of the life cycle of high-tech products is the transformation of knowledge (information) as a product and means of labor, which has more specific materialized form. The effective conversion requires appropriate organizations of social labor, which lead to the formation of appropriate organizational and technological basis of social production.

Type replacement of other high-tech products, developed on a more advanced scientific basis means essentially the replacement of the entire cycle of basic and applied research, production and operation that objectively should lead to the change in the model of the social organization of labor (e.g., the transition from industrial development to the knowledge economy).

This, in turn, leads to the necessity of timely and qualitative changes in the system of meaningful training for professionals. It is especially important that there is a direct relationship between the life cycle of educational services provided by the graduate school and the lifecycle of high-tech products in the technical training. The timing of the aging life cycle of educational services of higher school depends on the time of aging the life cycle of the types of high-tech products. Significant delays in the initial stages (stages) the materialization of scientific knowledge caused by using outdated graduates prepared by the graduate school, can not only significantly slow down the timing of development of new production, but also increase the timing of the creation of new types of high-tech products.

An integral part of the program in the preparation of technical specialists should be marketing as a system of views when solving problems of the development, production, sales and after-sales service of commercial products.

This will facilitate the transition from the era of mass production to the era of marketing, which is characterized by rapid product differentiation orienting production to the search of the individual consumer, the formation of market niches through the marketing system.

Each new cycle of such reproduction is accompanied by the introduction of scientific and technical innovations that enhance efficiency level, i.e. each new cycle of reproduction starts with the production, passed to a higher stage in its development. This ensures then the higher level of the evolving needs of society. The traditional phases of reproduction — production, distribution, exchange and consumption — are supplemented by the production phase — the phase of scientific preparation of production, based, as a rule, on the results of marketing research. Methodological orientation in the training of specialists on marketing as a belief system when solving problems of the development, production and after-sales service of commercial products are caused by the fact that the duration of the product life cycle as a product associated with the degree of stability of its scientific and technical level.

Scientific and technical level of the product is due to the novelty of the scientific principle underlying the creation, the technological level of design solutions, manufacturing techniques, materials used. Over time any product, even the most perfect, with excellent consumer properties, must give way to a new generation of products created by more advanced principles and therefore satisfy higher needs. This exchange of goods is largely determined by the change of its scientific and technical level. Moreover, the decline of the scientific and technical level of the product is largely connected with the appearance on the market of a competitive product with higher consumer properties, which leads to moral obsolescence of the old product. This point is crucial to change outdated products (goods), the cessation of its production and replace it with new products to meet the requirements of the consumer market. Each subsequent product has a higher technological level providing higher level of consumer properties, a shorter life cycle and greater volume of its implementation.

Knowledge of technical specialists, patterns of change scientific and technical level of production as a commodity, allows to scientifically predict the timely modernization of production, development of new competitive products, increase production capacity, develop channels of distribution and sales. As a result, the knowledge, skills and competences acquired technical specialists at the higher school must be systematic, professional focus on the implementation of the concept of commodity production, based on an objective reflection of the life cycle of high technology products as a commodity.

The conceptual approach to meaningful professional component technical training allows the graduate as a specialist to implement their professional knowledge in various organizations, enterprises engaged in any of the stages of the product life cycle, a systemic approach of the unity of the process of scientific research, development, design, production and sales of products at any stage of its formation, clearly identifying the value and importance of a particular stage out of organizational-administrative context of place and kind of work. The use of this approach allows to provide the necessary mobility and competitiveness of the specialist on the labor market, which is based on the ability to find a job, keep it, or change is a necessary quality specialist employed in the labour market.

High school in the preparation of technical experts is focused to work primarily as wage labor on large and medium-sized enterprises. However, the number of jobs at these enterprises is rather limited. This is one of the reasons of unemployment among University graduates.

In Kazakhstan there is no system of special training for small businesses. However, a good basis for this are the technical specialists for the basis of entrepreneurship is aimed at creating small enterprises for the production, as a rule, is strictly a certain product that fills an opening niche commodity market, caused by the conjuncture fluctuations and because of the small volume of sales of goods not of interest to large enterprises. The small business is characterized by high market volatility. If a large enterprise may specialize in the implementation of several of the stages of the product life cycle, small businesses are almost all stages of the life cycle of the product (simple product — products — craft), or, on the contrary, there is specialization in the implementation of one of the stages of the life cycle of products. In a small firm (business) the owner of the company acts as the organizer of production and its implementation, and as the leader of the labour collective. Therefore, training of such a specialist should be versatile enough. The entrepreneur small business especially need systematic knowledge in a concentrated form of the totality of the stages of the product life cycle — product. On this basis the model of training of specialists of technical specialties must include knowledge of the fundamentals of business [6].

Life cycle analysis of high-tech products, including product life cycle in the unity of its stages, gives reason to differentiate technical training for the three professional activities: innovation, which is based on the research, development, design and technology work, organization of pilot production (elite training, including the training of masters); industrial engineering and management, which provides for the organization of industrial production, including manufacturing and operation of products, repair and decommissioning of production or substitution by equivalent, higher scientific and technical level; business (service) activities, focused on engineering, marketing, studying consumer demand to expand sales of products, organization of product quality control, compliance with its standards and specifications, focused on meeting the growing needs of consumers. However, the main component in this kind of professional education should be aimed at the formation of the middle class, which is based on entrepreneurs working in small and medium business, small and medium enterprises.

Differentiation of the types of professional activities may be determined by the University on the basis of marketing research of the labor market and employment. Specialization in these areas fits into the framework component of the University, or outside by increasing the training period for which there is a legal basis.

Analysis of the classifier of specialties of a bachelor degree — magistracy of the RK in the direction of «engineering and technology» shows that in the basis of their development on predominantly industry-specific. For example, «metallurgy», «power», «print», «construction». In addition, based on the principle of a homogeneous set of objects and tools, technologies and means of production. For example, «transport, transport equipment and technology», «technological machines and equipment (by branches)», «technology of woodworking», etc.

However, a deeper structural analysis of professions allows to allocate a number of signs, which can determine in the future the degree of adaptation of graduates of higher school in the context of rapidly changing requirements for labor caused by the acceleration of development of innovative economy.

The first can be attributed to the principle subject of the formation of disciplines, focused on objects and tools and production technology. They can, for example, include «heat power engineering», «chemical technology of inorganic substances» «chemical technology of organic substances». The second symptom can be attributed to the functional principle, which is based on implementation by experts of certain features (technological, production). These include, for example, include «mathematical and computer modelling», «computing and software», «automation and control».

Subject to the principle of meaningful organization of specialties focused on existing objects and instruments of labor and technologies to the greatest extent meets the needs of the economy. Organized specialty in the content-based stable for the entire period of the product life cycle, including the product life cycle. However, in terms of the quality upgrade of material-technical base of production of the contents of training courses that needs to be updated.

Since the change of generations of equipment, which is the basis of the objects and instruments of labor and technologies, is approaching the duration of the study requires continuous updating of the content of training. Knowledge, abilities and skills of graduates in the workplace also require periodic updates. The subject of the professions has a significant drawback in the current labor environment — it limits the possibility of changing labor and creates a real need for repeated retraining during the period of active employment. Noted the principle of the specialties during the organizational integration of design and production narrows the width of the profile of training and the possibility of adapting them, especially when diversification of production, which is at the intersection of different scientific and technical areas.

The functional principle of the formation of professions is much wider and more dynamic. Training of specialists in it more adequate to the conditions of constantly updated material-technical base of production and functions of specialists remain relatively constant, although in some way changes the specific piece of work.

Almost disappeared the training of specialists, capable to solve problems at the interface of areas, such as technical-organizational and economic, outstanding representatives of which were engineering and economics, demand for which is currently increasing. Therefore, the technical specialists usually get a second economic speciality.

Along with this, virtually no profession, formed for the training of professionals able to investigate problems, identify ways of their optimal solutions. The contents of training-problems you should be more broad and fundamental, particularly in the area of natural science disciplines forming the theoretical basis of modern industrial production and the integration of theoretical knowledge at the interface of research and practice, ensuring the creation of future technologies.

The formation of functional specialties, and especially on the problematic principle is the most adequate to the ongoing changes and requirements to the specialists of methodological culture as a major as a professional capacity. In turn, this requires strengthening the methodological and informational aspects of learning in higher education. However, today one can prepare for mastering the methods of education for current professionals in the form of problem — based learning process that includes the analysis and synthesis of multidimensional information, posing problems and challenges, search of optimal ways of their solution. The organization of learning in higher education needs to be reoriented with the educational process at the educational-scientific-innovative and educational. This requires the transformation of the teacher's activities from the technology of knowledge transfer to information-based methodology, which instills the skills of independent knowledge acquisition through the organization of educational, cognitive and scientific-professional activities of students from the early stages of their education. This requires the transformation of the teacher from the technology transfer of knowledge to the methodological instil skills of independent acquisition of knowledge through the organization of educational and scientific-professional activity of a student from the early stages of his training. This will contribute to the formation of methodological culture as the foundation of the creative potential of a specialist. One of the forms of realization of such technology may be trained on the individual and flexible curriculum of the scientific school professors, developed with the participation of the students themselves focused on individual style received higher education in order to shape the professional profile of the expert taking into account his aptitudes and personal qualities. In this case, developing educational cooperation and partnership of teacher and student, united by a common interest — the desire to know the truth. Shift activities of teaching, training and education at the training-scientific — innovative, educational and individual training professionals allows you to navigate to the «each» training of specialists in accordance with the socio-economic order (employers).

In the first phase of implementation of this technology can be training of elite specialists in the field, generated by the «problem» principle. The transition to individual plans of preparation of specialists allows to give technical education a maximum of flexibility, allowing quick response to changing requirements of employers, competitiveness of graduates on the labor market and ensuring the competitiveness of the university on the educational services market of higher education through deeper differentiation of services.

Individualization of training provides a transition from the unified education system to a diversified, based on the quality of preparation of specialists taking into account requirements of the labor market based on more flexible, dynamic educational standards, did not inhibit the initiative of universities, enabling it to perform «the maneuver» on the basis of studying and forecasting the development of economy and society.

A substantial part of educational research and innovation of the educational process should be aimed at strengthening the fundamental, humanitarian and informational component based on the future professional activity. Thus, one of the modern requirements will be realized: enhancing professional training. The mechanism for this may be to achieve ongoing professional training for all cycles of academic disciplines and curriculum subjects. The current situation where academic discipline is local and not related to the professional activity of specialists, especially social-humanitarian and natural-science cycles are, in fact, led to the decline of professionalism are not able to adapt when changing jobs. The creative processes of creating knowledge-based product and its implementation should proceed in parallel, interacting and correcting each other, forming a modern technical specialist, adapted to the new economic conditions. At the same time it is necessary to form a specialist's socio-management skills, culture in the field of industrial production and the social organization of work adequate to new emerging relationship. In the process of training the student should be included in the actual creative process for creating new competitive development and providing conditions for its implementation. Therefore, educational research and innovation of the educational program shall include the disciplines of management and marketing of scientific and technical products and basics of business and entrepreneurship. A form of implementation of this requirement may also be plans directed economic and managerial training [7].

Given the risks of global catastrophes of anthropogenic origin, as well as the adverse effects of technical systems and production technologies to health and human life, on the environment will need to strengthen the environmental training of specialists in terms of ensuring the security of the system «man — machine — environment». This can be achieved by continuous implementation of plans for environmental training, including the introduction of disciplines such as «aesthetics of technology», «engineering psychology».

Further development of technical and scientific training in its new stage and new tasks can not only rely on one of higher potential. Need a new integration of form, uniting the potential scientific, educational and industrial structures. Most suitable for this can be regions where concentrated industry, high-tech industry, research institutions academic and industrial segments and educational institutions of a technical profile. One of these forms can be «vertical» clusters.

It should be recognized that the mass of well-established management system currently is the scheme the management of the university as a predominantly closed system, which is typical for the era of mass production, typical of 30-th years of XX century the condition of market economy, i.e. stability, stability of systems over many years produce homogeneous products.

However, the necessary transition to management of universities as open systems capable of self-development, i.e. change management. Because only in this case will be able to achieve the objectives of the higher school promotes innovative development of economy through innovation-oriented specialists.

In these conditions the role of the Ministry of education and science of RK and other super generics structures of the higher education system, as they will create institutional conditions (rules) facilitate and ensure the functioning of universities as open system, and the creation of economic conditions of interest major consumer products (specialists) consumers (especially employers) in shaping appropriate to new requirements of professionals.

The path of innovative development is possible for cities with a network of research institutes, laboratories, universities and modern industries, i.e. having a high innovation potential. This could be recommended for the development of the city Kurchatov. This allows you to actively create innovation clusters of fundamentally new high-tech industries.

In the development and testing of innovative technologies, creation of new products or the organization of import-substituting industries, the leading role belongs to small innovative companies. A significant impact on their development provides a range of business-incubators, techno parks, centers of re-engineering and other infrastructure objects of the state support (Gusev and Amelkin, 2016), which will create in mono.

Adaptation to external environment the old industrial single-industry towns, in the East Kazakhstani city of Ridder and Zyryanovsk. The development in this case is realized through the search for large investors to «key» industries, and creating around them a group of small enterprises engaged in the conversion of redundant production capacity and outsourcing. In this case, both directions — an innovative way and adapt to the external environment — are supported by active development of sphere of services designed to ensure the modernization of municipal services, improvement of the urban environment, improving the quality of life that is impossible without the participation of small business.

For the city Serebryansk priority may be the creation of tourism-recreation zones for the development of the tourism industry, hospitality and entertainment. This direction involves the preservation of materials in the development of specialization (food, production of Souvenirs, etc.). The mechanism of creation and functioning of tourist-recreational zones is provided by the small business sector.

In the framework of the selected models can be proposed the following general directions for the development and support of private initiative and small business in the territory of single-industry municipalities:

1. Support individual entrepreneurial initiative. In our opinion, the improvement of the prestige of entrepreneurship, showcasing the successful life strategies of entrepreneurs need to be long lasting, systemic and in single-industry towns focused primarily on the younger generation, not having long experience in recruitment and selecting opportunities for self-realization in his hometown.

Opportunities in small business should be formed by local administrations and the public (register the city needs to open a business, specific terms of vacant territories or space in business incubators, contests of young businessmen, etc.) and supported by:

− sequential system youth grants and scholarships, a prerequisite of which is the creation and successful development of own business in mono;

− centralized system for remote seminars, business classes that enable you to receive relevant knowledge and information to conservation and development (restructuring, expansion of markets), the youth business, for example, seminars on participation in procurement for state and municipal needs, new franchises, etc.

2. Preserving and increasing human capital. The authorities in the towns and regions of their placement should realize that the most scarce, vital to the development site resource, is human. In this regard, the strategic goal of the development programs of single-industry municipal entities must become to create the most prosperous environment in which to live and work older and middle generation, the most favorable conditions for self-development, self-realization of youth and the conduct of its business.

3. The development of interaction between executive public authorities and businesses to implement individual projects, aimed at solution of tasks of socio-economic development of regions or creation (expansion) markets. In this cooperation, the state should take responsibility for the creation of large infrastructure projects. For example, improving transport accessibility through the construction of government roads or wharves on water bodies will create the necessary conditions for the organization of a small business road service and passenger traffic to ensure the successful development of tourist-recreational zones.

4. The increase in credit availability can be achieved through the following:

− loan products for small businesses (especially small innovative companies) operating in areas with single-industry specialization, should be developed taking into account the balance of resources and needs of small enterprises at all stages of life;

−cycle and assume a grace period to return the loan amount at the stage of emergence and development of the business;

− adaptation of programs to stimulate lending, «six and a half» for small businesses in single-industry towns based on the extension of the list of priority sectors and the inclusion of investment projects in the field of ecology, land reclamation, processing of industrial and domestic waste, high-tech services to the population (including health), creation of objects of recreation and entertainment, as well as the lengthening of terms of crediting.

5. In order to assess the effectiveness and optimize programs to support small businesses to make plans for statistical work indicators of activity small business.

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Шығыс Қазақстан моноқалаларында адами капиталды дамыту модельдері

Моноқалаларды дамыту — бүгінгі Қазақстанның ең өзекті проблемаларының бірі, сондықтан ондағы қалыптасқан мәселелерді шешу тек жекелеген кейбір өңірлерде ғана емес, тұтастай ел экономикасының деңгейінің көтерілуіне жақсы және айтарлықтай серпін бере алады. Адами капиталды талдау бүгіндері заманауи инновациялық экономика мен қоғамның айтарлықтай дамуын қамтамасыз ететін басты факторы болғандықтан, еңбек ресурстарын, олардың білімдерін, зияткерлік және басқару еңбегінің құралдарын, өмір сүру және қызмет ету ортасын қамтитын дамудың өндірістік факторы ретінде адами капиталдың тиімді және ұтымды жұмыс істеуіне кепілдік беретін қазіргі заманғы инновациялық экономиканы дамытуды қамтамасыз ете алады. Осы бағытта адами капиталды қолдау мен дамытуға байланысты мәселелер басымдыққа ие бола отырып, оның әлеуеті жеке алынған өңірлері мен тұтастай елдің индустриялық-инновациялық және интеграциялық дамуы шеңберінде толық көлемде пайдаланылуы тиіс. Мақалада Қазақстанның индустриялық-инновациялық және интеграциялық дамуы жағдайында Шығыс Қазақстан облысындағы моноқалаларының адам капиталының даму болашағын бағалау нәтижелері келтірілген. Мақала авторлары моноқалаларды дамытудың қарастырылған модельдері шеңберінде монобейінді муниципалдық білім беру аумағында жеке бастамалар мен шағын бизнесті дамыту мен қолдаудың жалпы бағыттарын ұсынды.

Кілт сөздер: моноқала, адами капитал, адами әлеует, әлеуметтік саясат, экономикалық дамытудың кешенді жоспары, инвестициялар.

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Модели развития человеческого капитала в моногородах Восточного Казахстана

Развитие моногородов — одна из наиболее актуальных проблем социально-экономического развития сегодняшнего Казахстана, решение которой способно дать хороший и дополнительный импульс подъему экономики не только в отдельных регионах, но и в стране в целом. Анализ человеческого капитала является важнейшим фактором развития современной инновационной экономики, обеспечивающим развитие экономики и общества, включающим трудовые ресурсы, их знания, современный инструментарий интеллектуального и управленческого труда, среду обитания их трудовой деятельности, гарантирующим эффективное и рациональное функционирование человеческого капитала как производительного фактора развития. В данном ключе приоритетностью обладают вопросы, связанные с поддержанием и развитием человеческого капитала, потенциал которого должен быть в полной мере использован в рамках индустриально-инновационного и интеграционного развития отдельно взятых регионов и страны в целом. В статье приведены результаты оценки перспектив человеческого капитала моногородов Восточно-Казахстанской области в условиях индустриально-инновационного и интеграционного развития Казахстана. В рамках выделенных моделей развития моногородов авторами статьи предложены общие направления развития и поддержки частной инициативы и малого бизнеса на территории монопрофильного муниципального образования.

Ключевые слова: моногород, человеческий капитал, человеческий потенциал, социальная политика, комплексный план развития, инвестиции.

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Territorial peculiarities of development of tourism in the Republic of Kazakhstan

The Republic of Kazakhstan is characterized by uneven development of the territory for tourist and recreational purposes. In the article areas with high ratings of predisposition for the development of summer tourism are discussed. The main areas of Kazakhstan, favorable for the development of winter types of tourism are considered. The regions of Kazakhstan are quite different in the composition of natural resources used in the organization of recreation and tourism, in their size and combination, as well as in natural and economic factors that facilitate or impede their development. In this regard, the prospects for the territorial development of the tourist market of the Republic of Kazakhstan are considered. The development of inbound and domestic tourism in Kazakhstan will depend on a number of market trends — in tourism in general, the economy, demography, ecology, technology and other areas. The article proposed the direction of development of tourism in the Republic of Kazakhstan in certain tourist clusters with a competitive tourist business, in which tourism professionals who offer attractive tourist products in the domestic and international tourism markets should develop tourism. The development in this direction should contribute to a powerful and stable growth of income from tourism activities for all involved stakeholders — the state, business and employees.

Keywords: tourism, territory, cluster, resort, tourist market, prospect, natural resources, recreation, ecology, factor.

Recently interest in Kazakhstan as a tourist destination has increased significantly throughout the world, and accordingly, the range of tourist services provided by local tour operators is increasing from year to year to attract more travelers.

Today Kazakhstan provides almost all existing types of tourism — educational, entertaining, ethnic, ecological and others. A large number of travel routes throughout Kazakhstan is offered for tourists. In the favored oasis of the southern steppes, at the junction of nomadic and sedentary civilizations, the most ancient cities of the world existed. For centuries a system of ancient caravan roads leading from China to the countries of the Middle East and Europe passed through this land.

Table 1

Number of served tourists by regions and resort areas of the Republic of Kazakhstan in 2017 [1]

Regions	Total visitors	including		
		staying in placements	having a rest in the sanatorium organizations	visiting specially protected natural areas
1	2	3	4	5
Republic of Kazakhstan	6 829 499	5 279 406	288 151	1 261 942
Akmola:	1 112 901	341 399	26 647	744 855
– Shchuchinsko-Borovoe resort area	850 545	150 481	26 557	673 507
– Zerenda resort area	95 503	48 085	-	47 418
Aktobe	105 249	100 450	4 546	253
Almaty:	911 581	703 663	10 516	197 402
– Almaty resort area	614 624	426 342	854	187 428
Atyrau	211 553	184 353	4 798	22 402
West Kazakhstan	120 537	112 321	8 216	-
Zhambyl	116 523	103 912	12 611	-
Karaganda:	345 363	292 509	19 649	33 205
– Karkaraly resort area	82 140	49 628	-	32 512
– The coastal zone of Balkhash lake	39 945	37 238	2 707	-

1	2	3	4	5
Kostanay:	212 690	192 174	19 992	524
– Kostanay resort area	17 668	6 369	11 299	-
Kyzylorda	82 180	59 192	22 988	-
Mangystau:	207 378	205 904	1 364	110
– Kendirli resort area	19 205	19 095	-	110
South Kazakhstan resort area:	375 548	269 974	79 887	25 687
– Saryagash resort area	53 911	7 447	46 464	-
Pavlodar:	307 208	147 485	12 196	147 527
– Bayanauyl resort area	176 430	30 753	-	145 677
North Kazakhtan	124 067	120 847	3 220	-
East Kazakhstan:	590 913	486 157	14 779	89 977
– Altay	51 762	44 703	7 059	-
– Alskol resort area	135 698	79 192	570	55 936
– Bukhtyrma resort area	64 208	63 376	-	832
– Ulan resort area	12 894	12 894	-	-
– Katon-Karagay resort area	34 041	842	687	32 512
Astana	989 205	989 205	-	-
Almaty:	1 016 603	969 861	46 742	-
– Shymbulak mountain ski resort	27 062	3 095	23 967	-

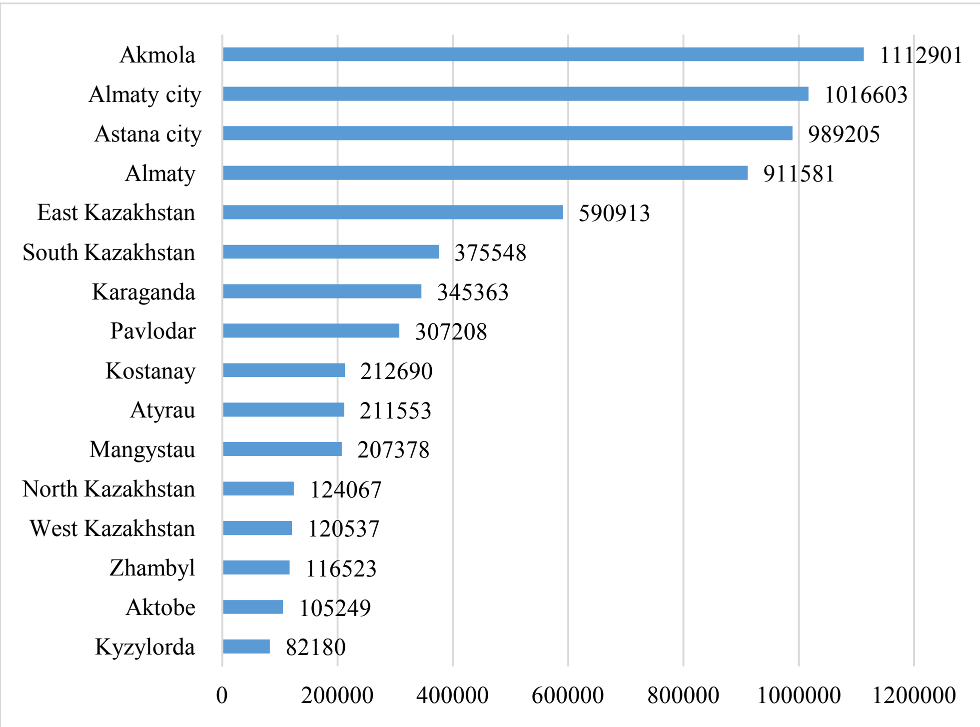

Figure 1. The allocation of served tourists by the regions of Kazakhstan in 2017 [1]

From Table 1 and Figure 1 it can be seen that the distribution of the flow of tourists in the regions and resorts of Kazakhstan is extremely uneven. By the number of served tourists Akmola region is leading by 1 112 112 people, in the second place is Almaty city — 1 016 603 people and in the third place is Astana city — 989 205 people.

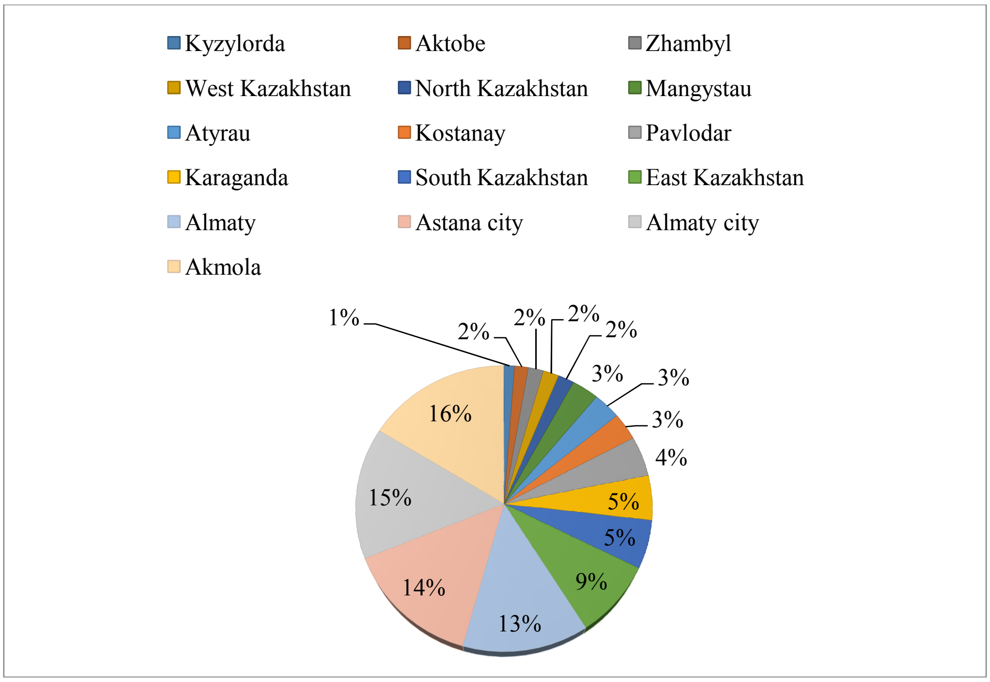

Figure 2. Allocation of served tourists by regions of Kazakhstan in 2017 in a percentage

From Figure 2 it can be seen that the largest market share by the number of served tourists is belonged to Akmola region (16.3 %), Almaty city (14.9 %), Astana city (14.5 %), Almaty Region (13.3 %). These objects account for 59 % of the tourist market of the Republic of Kazakhstan.

Table 2

Dynamics of served tourists in the Republic of Kazakhstan [1]

2013 y.	2014 y.	2015 y.	2016 y.	2017 y.
4 488 656	5 170 673	5 167 618	5 722 583	6 829 499

Table 2 shows that the number of served tourists in the Republic of Kazakhstan is growing from year to year. In 2017 increasing for more than 1 100 000 people is due to the holding of the EXPO 2017 exhibition.

During EXPO 2017 the flow of tourists to the Republic of Kazakhstan significantly increased. It should be noted that in addition to the city of Astana, tourists visited recreational facilities in Kazakhstan. A significant number of non-resident tourists were observed in the State national natural Park «Burabay», located in Burabay district of Akmola region of Kazakhstan. Also, a significant flow of tourists was observed in Almaty. During the exhibition EXPO 2017, the flow of tourists more than three times exceeded the number of tourists for the same period last years.

One of the purposes of the Expo exhibition was to increase the tourist flow to the Republic of Kazakhstan, especially inbound tourism.

Carrying out major events should have economic efficiency, bring income to the budget of the state and regions.

After Expo Kazakhstan became more recognizable in the international arena, tourists from different countries appreciated the recreational resources of Kazakhstan. Undoubtedly, the flow of inbound tourism will increase after the Expo in Kazakhstan.

Kazakhstan plans to hold major events in the future, in particular the winter Olympics.

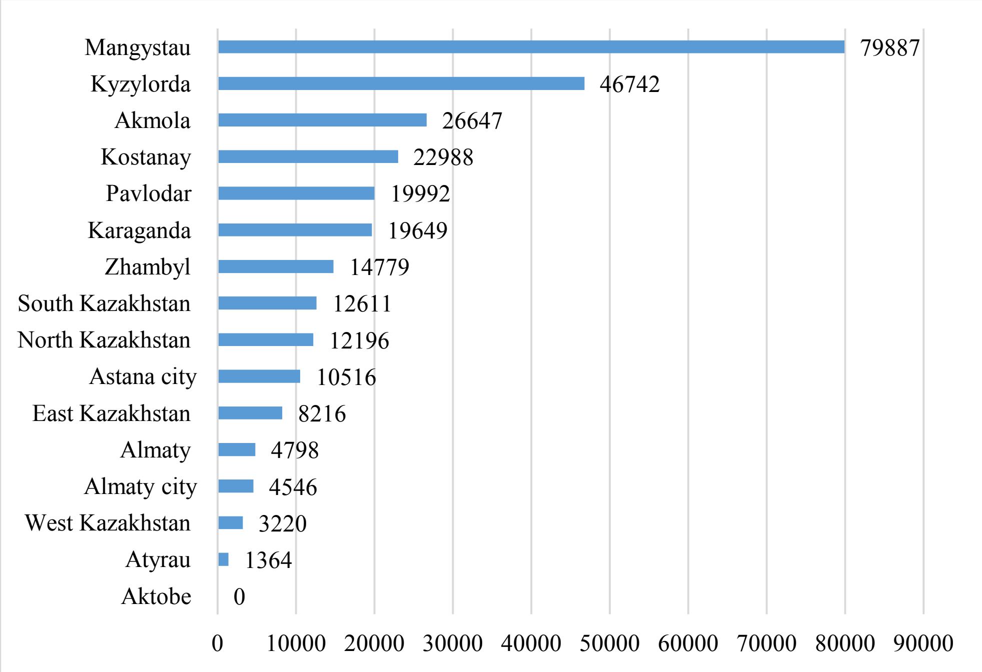

Figure 3. Allocation of vacationists in sanatorium-resort organizations by regions of Kazakhstan in 2017

From Figure 3 it can be seen that the largest number of vacationists in 2017 in sanatorium-resort organizations was observed in Mangystau region — 79 997 people, in Kyzylorda region — 46 742 people, in Akmola region — 26 647 people.

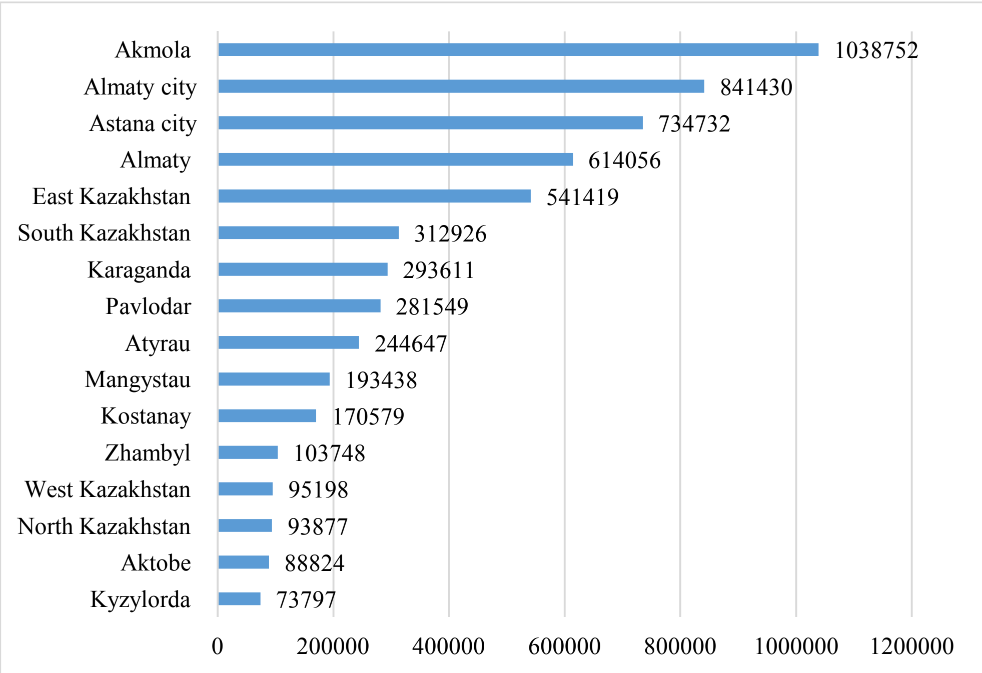

Figure 4. The allocation of served tourists by the regions of Kazakhstan in 2016

Figure 4 shows that in 2016 as in 2017 the leading regions were Akmola, in the second place — Almaty city, in the third place — Astana city, in the fourth place — Almaty region, i.e. the structure of the tourist market in terms of attendance has not changed.

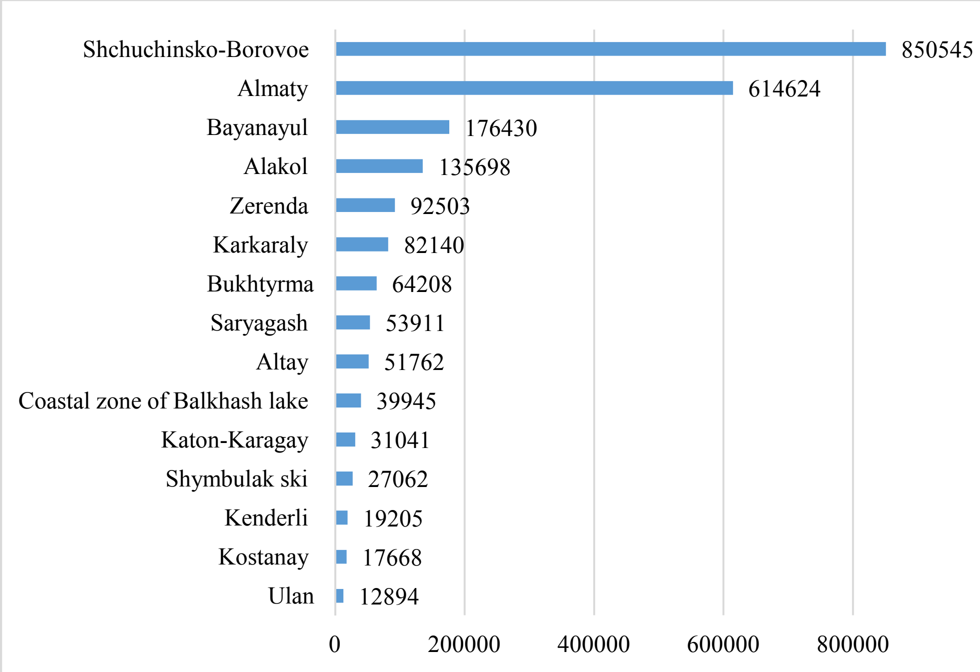

Figure 5. Allocation of served tourists in the resort areas of Kazakhstan in 2017 [1]

From Figure 5 it can be seen that among the resort areas of Kazakhstan, the leading by the number of served tourists in 2017 are Shchuchinsko-Borovoe resort area (850 545), Almaty resort area (614 624). These resort areas go with a significant margin from other resort areas, so Bayanauyl resort area which ranks third has only 176 430 visitors.

One of the indicators of the development of tourism in a particular region is the volume of services provided by.

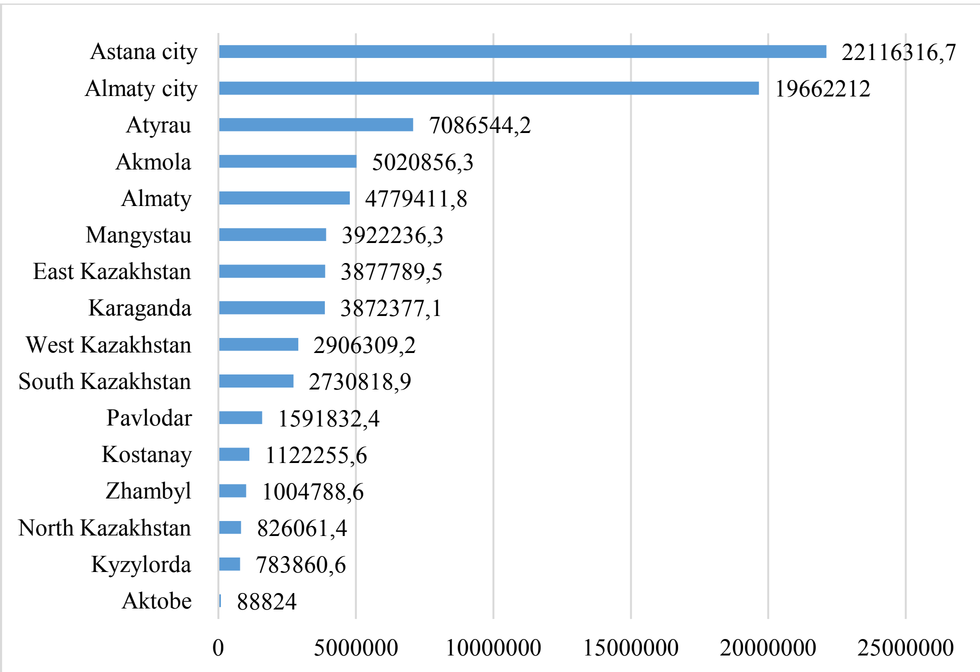

Figure 6. The volume of services provided by places of accommodation
in the Republic of Kazakhstan by the regions in 2016, thousands of tenge

From Figure 6 it can be seen that the largest volume of services provided by places of accommodation in 2016 was observed in Astana city 22.1 billion tenge, in Almaty city 19.6 billion tenge. These two cities come with a large margin from other cities. So on the third place goes Atyrau region — 7 billion tenge. The cities of Astana and Almaty account for 50 % of the market of hotel services in Kazakhstan.

The Republic of Kazakhstan is characterized by uneven development of the territory for tourist and recreational purposes, with fuller use of mountain and foothill territories. It should be noted that hotels and tourist centers generate the bulk of the income of the tourist industry. The analysis shows that for the organization of summer types of tourism the most favorable areas are Northern Kazakhstan, mountain and foothill areas of South and East Kazakhstan. These areas are characterized by the most optimal combination of the thermal regime of the territories, the temperature of surface waters and vegetation.

Areas with high estimates of the nature of vegetation, thermal conditions, watering, i.e. the regions that are favorable for the development of summer tourism include some regions of the West Kazakhstan and Aktobe regions, part of the Kazakh flat-nipple area (Karaganda and Akmola regions), as well as South Kazakhstan, Zhambyl, Almaty regions [2].

It is obvious that the organization of summer types of tourism in areas classified as very favorable and favorable will take place under more comfortable conditions, and the duration of the summer institutions will be quite long. The main areas favorable for the development of winter types of tourism are located in the eastern part of Kazakhstan (fringed from the north-east and east), as well as in the middle mountains of the Trans-Ili Alatau. These areas have high snow cover estimates and persistent low temperatures. The southern and western regions of the republic are distinguished by low indicators of the leading natural factors and form disadvantaged areas by winter types of tourism.

The above shows that the regions of Kazakhstan are quite different in the composition of natural resources used in the organization of recreation and tourism, in their size and combination, as well as in natural and economic factors that facilitate or hinder their development.

In order to achieve national goals of diversifying the economy and improving the welfare and quality of life of the population of the Republic of Kazakhstan, tourism industry of the Republic of Kazakhstan should develop in certain tourist clusters with a competitive tourist business, which is engaged in professional tourism workers, offering attractive tourist products in the domestic and international tourism markets. Development in this direction should contribute to a powerful and stable growth of income from tourism activities for all interested stakeholders — state, business and employees. Until 2020, new accommodations will be built for 4.29 million tourist arrivals (50.8 %), with almost half of the tourists arriving in clusters of Almaty (23.8 %) and Western Kazakhstan (22 %), while as another half will focus on clusters of Astana (17 %), East Kazakhstan (11.9 %), South Kazakhstan (8.6 %) and other areas of the Republic of Kazakhstan (16.8 %).

It is necessary to develop new approaches in the organization of tourism at various territorial levels (country, region, district, city). One such method is the cluster approach. Currently, for domestic tourism, the task of forming clusters in order to increase the competitiveness of the respective administrative-territorial unit has become the most urgent.

The tourist cluster is the concentration within one limited area of interrelated enterprises and organizations engaged in the development, production, promotion and sale of a tourist product, as well as activities related to the tourism industry and recreational services. The purpose of creating a tourist cluster is to increase the competitiveness of the territory in the tourist market due to the synergistic effect, including: 1) increasing the efficiency of enterprises and organizations included in the cluster; 2) stimulating innovation and the development of new tourist destinations. Creating a tourist cluster actually determines the positioning of the territory and influences the formation of a positive image of the region, which in general will create highly integrated tourist offers and competitive tourist products.

It is possible to create five tourist clusters in Kazakhstan: Astana, Almaty, East Kazakhstan, South Kazakhstan and West Kazakhstan. [3]

Almaty cluster is a cluster that includes Almaty city and part of Almaty region. Almaty city will be the center of a cluster [4]. The tourist cluster of southern Kazakhstan includes the Central and Eastern part of Kyzylorda region, the southern part of South Kazakhstan region and the South-Western part of Zhambyl region.

The tourist industry of the city of Kapshagai is based on the resources of the Kapshagai reservoir. Tourists are interested in rock paintings located on the right Bank of the Ili river, and the scenery for the film «Nomad», which are used as a tour object.

Recreational relationship of interest, the Chu-ili mountains, mountain Kindiktas, characterized by irregularity of the surface, rather deep gorges. This mountain area, with its landscape expressiveness, attractive as a multifunctional recreational area.

It should be noted that a significant difference between the recreational opportunities of the region and the degree of their use. The degree of use of recreational opportunities in the region is very low. Resorts and sports facilities of southern Kazakhstan are world-famous, but used for international tourism is very small.

As the development of tourism infrastructure in our country can predict the increasing attractiveness of active recreation in the mountains. The region of TRANS-ili Alatau has particularly favorable prospects in this regard, which, due to its unique natural and climatic conditions, creates almost unlimited opportunities for tourism throughout the year. Almaty region has high hopes for the development of tourism. Charyn canyon is of great interest in terms of tourism. It is only 230 kilometers East of Almaty. More famous sights of Almaty region are «Medeo» and «Shymbulak». Skating rink «Medeo» is one of the three most unique Alpine skating rinks in the world. No less important tourist attraction that tourists must visit is the Kolsay lakes. Here only the infrastructure is developed only at the first lake. To the other lakes there is not even a road and, therefore, most tourists do not reach there.

East Kazakhstan is Altai and its foothills wooded areas, the Irtysh river and lakes Zaisan, Marakol, Alakol, Sauskan. The fauna and flora of the region are rich and diverse. Semipalatinsk region is the birthplace of the great Kazakh poet and educator Abay Kunanbayev, an outstanding writer Mukhtar Auezov. In short, there is everything that can attract tourists: beautiful landscapes, a variety of climatic zones, cultural and historical attractions, a wide range of environmental and sports tourism services.

Close attention is now paid to the development of tourism in the Alakol district, as it is located in a favorable climatic zone. On the territory of the district there are rivers Tentek, Chingali, Amanti was Kyzyltu, Yrgayty. On the shore of lake Alakol there are numerous guest houses, recreation areas, resorts and tourist centers. In the development of ecological tourism Alakol state reserve plays an important role, which was organized in 1998. The territory covers an area of more than 20 thousand hectares of wetlands. Alakol district has tourist resources, attractive for recreation, but there is almost no tourism infrastructure.

Thus, with the richest recreational opportunities, tourism in East Kazakhstan is very poorly developed. The reason for this is the weak development of infrastructure, primarily roads.

The cluster of Western Kazakhstan includes the entire Mangystau region and part of the West Kazakhstan region.

In the west of Kazakhstan there are a lot of interesting natural objects (meteorite crater in Aktobe region, Karagiye depression, Ustyurt chinks) and good places of rest (Ural river, salty lake Shalkar, Caspian sea). While the Caspian sea is not very suitable for tourism, but in the future it will become a world-class resort.

Currently, the Caspian sea, a project to create a resort in the bay of «Kenderly» project's cost is 2.3 billion dollars. Participants of the project are Kazakhstan and Saudi Arabia.

The project of the resort area will be implemented in the area of «Kenderli» bay, 70 km from the city of Zhanaozen. There will be 6 entertainment complexes in 4 special zones.

The Caspian Sea is a recreational resource that can attract non-resident tourists. For example, in the recreation area «Kenderli» the average summer water temperature in the bay is 25 degrees. At the same time there are natural beaches, resorts and opportunities for sea cruises.

Other parts of Kazakhstan. For regions not included in the cluster, as well as at the district level, it is necessary to identify prospective tourism products for the development of mainly domestic tourism. In this case, it is advisable to develop and implement small projects for the development of appropriate infrastructure. For all regions of Kazakhstan, one of the most attractive tourist products is ecological tourism, which is one of the 20 priority types of tourism, including traveling to places with relatively untouched nature in order to get an idea of the natural, cultural and ethnographic features of this area. At the same time, such visits should not violate the integrity of ecosystems and create conditions under which the protection of nature and natural resources becomes beneficial for the local population. Taking into account the planned course of the country for the transition to the principles of «green economy», the example of agro-tourism is not only as a generator of alternative employment for the rural population, providing financial support to the regional economy and the development of environmentally friendly agricultural production. Agritourism is a powerful tool for environmental protection, contributing to the involvement of the local population in this process, for which respect for nature will be economically beneficial.

In Kazakhstan, there are strong disparities in the development of various types of tourism. The development of outbound tourism prevails, leading to invisible imports of capital. It is important for Kazakhstan to develop inbound and domestic tourism. Inbound tourism provides foreign exchange earnings to the country's economy. Domestic tourism allows the population of the state to restore their strength, to direct the proceeds from tourism to domestic recreational facilities, to develop the internal infrastructure of the economy. Domestic tourism also has an educational purpose, contributes to the growth of patriotism and pride of citizens for their country.

In this regard, an urgent task for Kazakhstan is the development of inbound tourism, which is a priority for the state directions of tourism development.

The development of inbound and domestic tourism in Kazakhstan will depend on a number of market trends – in tourism in general, the economy, demography, ecology, technology, and other areas. The main long-term trends in tourism in general are: 1) stable development of international tourism, followed by an increase in the number of international arrivals and revenues from international tourism, which provides a generally positive market basis for the development of the tourism industry in Kazakhstan; 2) growing tourist demand in emerging foreign markets such as the people's Republic of China, the Republic of India, the middle East and the Russian Federation. The geographical location of these countries provides an opportunity to develop tourism products for these markets and to sell them relatively easily due to their territorial proximity to Kazakhstan; 3) relatively high and stable demand in developed foreign markets, such as Europe, which gives Kazakhstan the opportunity to sell its attractive and unique tourism products in these markets; 4) growing tourism supply from developing destinations such as the Republic of Azerbaijan, the people's Republic of China, Georgia, the Kyrgyz Republic, Mongolia, the Russian Federation, Turkmenistan and the Republic of Uzbekistan, which in the long term is likely to compete with Kazakhstan's tourism supply; 5) high, growing and active competition, both among developed and developing tourist destinations, which requires Kazakhstan's analogues adequate positioning in this market, as well as the ability to adapt to its ever-changing conditions.

All over the world tourism belongs to the rapidly developing and economically effective direction of economic development. The development of tourism leads to the creation of jobs, the solution of social issues, provides an inflow of tax payments, increases the prestige of the state in the international arena. In addition, the development of tourism leads to the development of related industries such as transport, communications, construction, light and food industries. Tourism is a long-term and stable source of income of the state. Therefore, the development of tourism is an urgent task not only for an individual country, but also for all countries of any continent.

The development of tourism is an urgent task for the Republic of Kazakhstan. The Republic of Kazakhstan has a huge potential for tourism development. Diverse geographical landscape, rich flora and fauna, distinctive national culture create all the prerequisites for the successful development of the tourism industry in our country. Natural and recreational resources of Kazakhstan, as well as national traditions and features, mentality, customs have an attraction for foreign tourists, as they have already been saturated with the offered tourist services in the markets of Europe and Asia. For the border areas of Kazakhstan there are also great prospects for the development of tourism. It is advisable to deepen international cooperation, create and develop joint tourist routes, including one / two-day excursions for citizens of neighboring countries, holding festivals of culture. In general, local executive bodies need to strengthen cooperation with the central authorized body in the field of tourism, revise / develop regional master plans for the development of tourism in the short / long term, constantly update databases containing a list of functioning tourism organizations, tourist infrastructure, including locations by type, entertainment and other objects. It is necessary to strengthen work with entrepreneurs in the field of tourism, as well as related fields of activity, to identify levers that contribute to the effective work of instruments of state support on the ground.

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А.Ж. Садуов, Б.О. Муканов, Д.Т. Нұрсұлтан

Қазақстан Республикасында туризмді дамытудың аумақтық ерекшеліктері

Қазақстан Республикасы үшін аумақты туристік-рекреациялық мақсаттарда біркелкі емес игеру тән болып табылады. Мақалада жазғы туризмнің дамуына бейімділігі бойынша жоғары баға алған аудандар қарастырылған. Қазақстанның қысқы туризм түрлерін дамыту үшін қолайлы негізгі аудандары қарастырылған. Олар демалыс пен туризмді ұйымдастыру мақсатында пайдаланылатын табиғи ресурстардың құрамы, олардың көлемі мен үйлесімі, сондай-ақ оларды игеруді жеңілдететін немесе қиындататын табиғи және экономикалық факторлар бойынша айтарлықтай ерекшеленеді. Осыған байланысты Қазақстан Республикасының туристік нарығын аумақтық дамыту келешегі қарастырылды. Қазақстанда келу және ішкі туризмді дамыту бірқатар нарықтық үрдістерге тәуелді — тұтастай алғанда туризмдегі, экономикадағы, демографиядағы, экологиядағы, технологиядағы және басқа да салаларда. Мақалада бәсекеге қабілетті туристік бизнесі бар белгілі бір туристік кластерлерде Қазақстан Республикасының туризмін дамыту бағыты ұсынылды, онда туризмді дамытумен туризмнің ішкі және халықаралық нарықтарында тартымды туристік өнімдер ұсынатын туризмнің кәсіби қызметкерлері айналысуы тиіс. Осы бағыттағы даму барлық тартылған мүдделі тараптар — мемлекет, бизнес және қызметкерлер үшін туристік қызметтен түсетін табыстардың қуатты және тұрақты өсуіне ықпал етуі тиіс.

Кілт сөздер: туризм, аумақ, кластер, курорт, туристік нарық, келешек, табиғи ресурстар, демалыс, экология, фактор.

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Территориальные особенности развития туризма в Республике Казахстан

Для Республики Казахстан характерно неравномерное освоение территории в туристско-рекреационных целях. В статье рассмотрены районы, имеющие высокие оценки предрасположенности развитию летнего туризма. Рассмотрены основные районы Казахстана, благоприятные для развития зимних видов туризма. Они довольно сильно различаются по составу естественных ресурсов, используемых в целях организации отдыха и туризма, по их размерам и сочетанию, а также по природным и экономическим факторам, облегчающим или затрудняющим их освоение. В связи с этим рассмотрены перспективы территориального развития туристского рынка Республики Казахстан. Развитие въездного и внутреннего туризма в Казахстане будет зависеть от ряда рыночных тенденций — в туризме в целом, экономике, демографии, экологии, технологии и прочих сферах. В статье предложено направление развития туризма Республики Казахстан в определенных туристских кластерах с конкурентоспособным туристским бизнесом, в которых развитием туризма должны заниматься профессиональные работники туризма, предлагающие привлекательные туристские продукты на внутреннем и международном рынках туризма. Развитие в данном направлении должно способствовать мощному и стабильному росту доходов от туристской деятельности для всех вовлеченных заинтересованных сторон — государства, бизнеса и работников.

Ключевые слова: туризм, территория, кластер, курорт, туристский рынок, перспектива, природные ресурсы, отдых, экология, фактор.

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Theoretical approaches to the management of industries

The article is devoted to the actual problem of building economic systems of new quality in society, namely in the food sector. The authors reveal the tasks, forms and types of economic systems of new quality in the food sector. The authors focus on the use of such approaches as: revolutionary, evolutionary, systemic, factorial, target, and factor-targeted. They give a comparative description of each approach, taking into account its features. Using a systematic integrated approach, an author's vision of the functioning of the food sector, which is shown in the form of a diagram, is given. As a result of the analysis of the economic literature, the authors synthesize its results, highlighting the main stages and characteristics of the use of revolutionary approaches in the transformation of economic systems. Particular attention is drawn to the holistic view of the studied theoretical approaches to the management of the food sector. The study of the factor approach allowed us to identify its main components and determine their properties. The model of factor analysis is considered in detail, its distinctive characteristics and influence on the activity of the food sector. It should be noted that the authors conducted a rather detailed assessment of the program-target approach as the most common in practice of managing sectors of the economy. Following the results of a comprehensive study of theoretical approaches to the management of economic sectors, the authors came to the conclusion that the factor-target approach is the most effective in the context of modernizing the food sector.

Keywords: modernization, economic system, food sector, revolutionary approach, evolutionary approach, system approach, factor approach, target approach, factor-target approach, input, output, processor, transformation, correlation matrix, factor analysis model.

One of the priorities related to the transition of Kazakhstan to a new stage of development is the third modernization of all spheres of the national economy. The head of state, in his Message «The Third Modernization of Kazakhstan: Global Competitiveness notes that two successful modernization projects have provided us with invaluable experience. Now we must boldly step forward and begin the Third Modernization. This modernization is a reliable bridge to the future, towards the goals of the «Strategy 2050» [1].

The current stage of the socio-economic development of Kazakhstan is carried out in the conditions of modernization, when profound technological and institutional transformations are taking place in highly developed countries. These transformations imply qualitative changes in the management system of enterprises in connection with their adaptation to market conditions for more efficient use of resources and the production of competitive products. The implementation of these tasks is carried out on the basis of continuous improvement of the technical level, management methods, taking into account the specifics of the industries and complexity of the operating conditions of enterprises.

In the process of increasing globalization, a special role belongs to the knowledge-intensive industries that are part of the system of high-tech complex. In economics, the concept of «modernization» reflects the processes of change and renewal in the technological and social development of society, both globally and at the level of each country, industry and individual enterprise. It reflects the ongoing complex structural and technological changes in production, investment and innovation, the institutional structure of a state, changes the content of its economic policy in relation to the new modern requirements.

The modern concept of modernization expands the boundaries of the current situation, when this concept was associated only with the improvement of technical and technological parameters of production. Current understanding of modernization states the process of transformation of the economic, social and political systems. Taking into account the area that we are exploring, it should be noted that the problems of improving the management of the food sector can be solved by applying methodological approaches to modernization, allowing us to consistently make the necessary adjustments to the development of economic systems.

Building economic systems of new quality is associated with the use of such approaches as: revolutionary, evolutionary, systemic, factorial, target, and factor-targeted. Each of these approaches has its own characteristics, strengths and weaknesses. So, the main feature of the revolutionary approach is that the process of transition to a new quality is carried out simultaneously and does not stretch over time. In it, the achievement of a new quality is ensured by a radical breaking, the destruction of the existing one and the construction of a new one.

In general, the stages and characteristics of the use of a revolutionary approach in the transformation of systems can be presented by analogy with how it is done in Table.

Table

The main stages and characteristics of the use of revolutionary approaches in the transformation of economic systems

First stage	Second stage	Third stage	Fourth stage
explosion, breaking, destruction, chaos	decay	stabilization, simple reproduction	development, expanded reproduction

Note. Compiled by the authors.

Transformation of economic systems using revolutionary approaches, apparently, is not limited to the selected stages. It is obvious that the first stage should be preceded by a stage of preliminary accumulation of contradictory and mutually exclusive conditions that make the very existence of the system, which needs updating, impossible. In addition, before you convert something, you should decide, at least in general terms, with the model of the future construction, with the scenario of how it should be created, by what parameters, taking into account what features and with what purpose.

However, the disadvantage of this approach is that the process of transformation of economic systems and the emergence of new ones can be accompanied by sometimes unpredictable consequences. Therefore, it may be preferable to use a different approach in the system transformation. In modern economic research, an evolutionary approach has emerged as a holistic scientific presentation from Darwinian natural selection. According to the economics professor Witte U., the economy «is beyond any doubt connected with evolution», since the transition process from the individual to the world economy «is characterized by constant changes, which in sequence can be defined as evolution» [2].

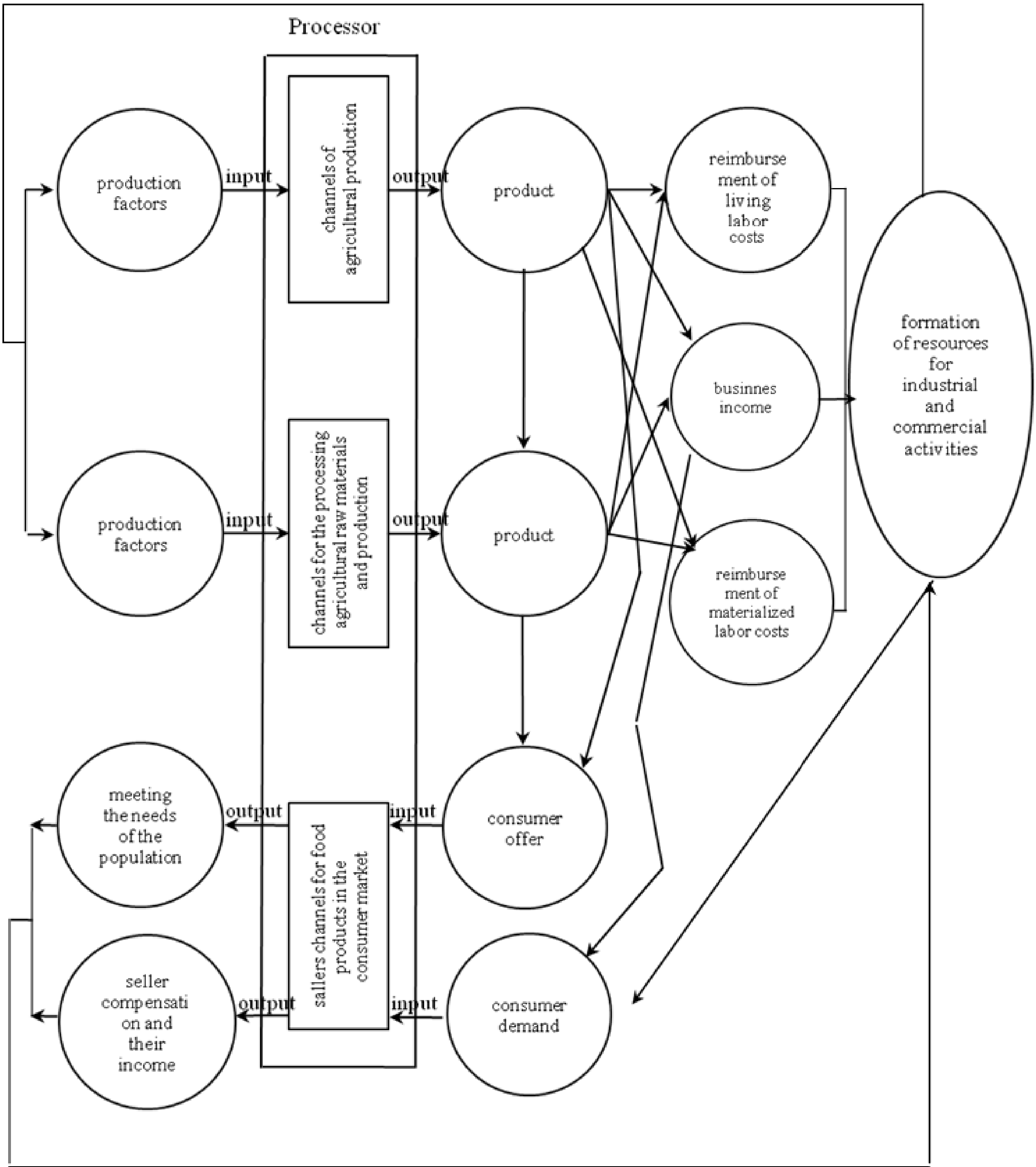
The evolutionary approach to economic research began to be used when trying to move away from the dominant theory of general equilibrium in economic theory. Emerged as an alternative to the latter, this approach allowed us to lay the foundations of the institutional-evolutionary theory, according to which in business activities the rules are largely identical to natural selection. Among those who not only shared, but also developed the views of the institutional-evolutionary theory, such authors as T. Veblen, A. Marshall, F. Hayek, N.D. Kondratiev, I. Schumpeter and others [3–7].

Comparing the two approaches, it should be noted that the evolutionary approach is characterized by a gradual, sequential process of transformation, allowing to take into account all the shortcomings and opportunities in the emerging structures. This approach is accompanied by less destructiveness and greater certainty, since its main feature is the gradual transition of economic systems to a new quality.

In contrast to the evolutionary, the system approach gives a holistic view of the processes under study. The fundamental general scientific category of the considered approach is the system, its representation in the form of an ordered set of elements interconnected among themselves, which are synthesized and form a kind of integral unity. As you know, all systems have input, output and processor. Thus, in relation to the food sector, production factors, a set of laws and various acts regulating economic activity, etc. should be singled out as its inputs. As an output, it would be correct to consider the achievement of goals, the results of its functioning. Input elements are converted to output using a processor that performs the function of promoting the input factors in the results appearing at the output. For example, if we are talking about the production process in the food sector, then in a processor, production factors are converted into its results.

Often the use of the system approach is carried out in conjunction with the systems, integrated approach or the named approaches are considered as identical. Obviously, if the first can be acceptable, then with respect to the second, one should point out the inconsistency with the identification of these different approaches. A systems approach, first of all, implies orderliness, focus and organization, and an integrated approach means a wide coverage of the problem. Consequently, the combination of «system integrated approach» can achieve a combination of conditions of vertical and horizontal integration, that is, in this case, a higher order approach is used to investigate systems that have vertical and horizontal connections that are usually inherent in large economic systems (LES).

Using the features of a systematic integrated approach, we consider the scheme of functioning of the food sector. According to Figure, as a processor of this system, three of its blocks are allocated, which are differentiated by channels. Firstly, the production of agricultural products, and secondly, the processing of agricultural raw materials and food production. Thirdly, the implementation of relevant products in the consumer market. At the same time, the input parts of this system, which determine the connections along the production channels of agricultural and industrial products, are represented by production factors. The corresponding outputs are focused on the creation of a product that forms the processor inputs through the sales channels of food products in the consumer market.



Note. Compiled by the authors.

Fugure. Scheme of the functioning of the food system

These inputs are made up of consumer demand and supply, the implementation of which is carried out in the process of buying and selling consumer goods and food products in particular. Outputs from the processor through the sales channels of food products in the consumer market provide an opportunity to meet the needs of the population and compensate the costs of sellers and manufacturers, as well as generate income from commercial activities.

The results of production and commercial activities, which allow reimbursement of the costs of living and materialized labor and generate income, form production resources, which in the subsequent reproduction process act as production factors. Such a sequence of movement of systemic impulses indicates the legitimacy of using a systemic, integrated methodology in relation to the reproduction of industrial and commercial activities related to the functioning of the food sector.

The complete appearance of the scheme of functioning of the food system through the channels of agricultural production, its processing and production of food products, as well as its implementation in the consumer market, is given by the presence of feedback. Firstly, it is appropriate to consider the movement from the outputs of the production of agricultural and industrial products associated with the formation of production resources to their factors as feedback. Secondly, the nature of the feedback demonstrates the movement from the outputs of the channels for the sale of food products in the consumer market, which are meeting the needs of the population, compensating the costs of sellers and earning income, towards which inputs are presented, as already mentioned, consumer supply and demand, mediated by the formation of resources of industrial and commercial activities.

A weighty argument in favor of such a presentation of the scheme of functioning of the food sector is the achievement of the development goal of the system, which we formulated in the process of defining its goal-setting.

So, in the most general form of goal-setting of the food sector, goals and sub-goals can be identified. The purpose of this complex is to provide the country's food needs in accordance with the need to improve the level and quality of life of its population. Sub-goals, in our opinion, should include:

– food production for the population;
– ensuring food security of the country;
– delivery of food to the country;
– ensuring the functioning of the consumer market;
– the formation of real income of population employed in the food sector.

Among the established methodological approaches to systemic transformation, a special place is occupied by factor analysis. This approach is based on the allocation of factors for the development and functioning of the system. The study of factors, the determination of their influence on the final results encounters the problems of evaluating their impact. At present, approaches have been developed that allow figuratively speaking, «the leading to a common denominator» of factors and prerequisites that have different dimensions, incomparable characteristics.

One such approach is an attempt to assess factors in physical or monetary terms. Obviously, the first is applicable if among the factors are those having the same natural meters. For example, if agricultural raw materials are considered as a factor, then it can apparently be measured in tons, hundredweights, etc. and then it is quite appropriate to use natural quantitative indicators.

It’s another matter if the factor being selected is made up of a whole range of conditions and prerequisites that have different evaluation characteristics that prevent even the simplest arithmetic operations from being performed on them.

In this case, a universal evaluation method can be applied, when all conditions and factors are reduced to a single monetary value. Using this approach, it is possible, for example, to easily perform any actions on factors that differ in nature and, for example, to sum up fixed and current assets, reduced to a single monetary calculation, etc.

Even more universal is the use of multidimensional statistics in factor analysis, which makes it possible to attract a large array of different indicators without reducing them to common units of measurement.

Among these methods, quite similar economic and statistical methods of factor and component analysis can be provided. Nowadays, the factor and component analysis have a fairly widespread implementation in economic research methods. The development and widespread use of these methods was preceded by the initial appearance of the single-factor model of the American researcher S. Spearman. Subsequently, factor analysis received a solid mathematical base, which is largely associated with the development of L.L. Turstone.

For the first time, the methods of component analysis were presented in the writings of the English scientist C. Pearson. Further impetus to the application of the method was given by the development of H. Hoteling [3, 4]. The formal definition of factor analysis as a method of multidimensional statistics is based on the spatial dimension of processes, which are characterized by a number of parameters, or so-called aggregated variable factors. The factor is a new characteristic, obtained by successive transformations of variables, which contains information about spatial changes in time and thus provides material for determining the general trends of what is happening. In other words, factor analysis is considered as a method for estimating the variation of characteristics, and more precisely, the covariance of various variables [5].

The model of factor analysis is usually described as follows:

$$x_j = \sum a_{ji} y_i + l_j, \tag{1}$$

where x_i – independent variables; j – index of independent variables, which varies from one to n (j = 1,... n); n – number of attributes (source variables); y_i – generalized factors; i – factor index that varies from one to m (i = 1, m); a_{ji} – load of the generalized factor on the variable x_j; l_j – characteristic factors causing random variation of variables x_j.

Factor analysis allows us to describe the processes in a holistic form using m factors derived from n random signs. Note that with a large set of features, the formation of a correlation matrix, the individual elements of which determine the closeness of the linear stochastic connection between them, complicates the task, sometimes making it insoluble. In view of this, there is a need for information compression, its aggregation, and then a smaller number of parameters make it possible to isolate factors.

Another of the methods mentioned here, which is also based on the use of a significant array of data characterizing various aspects of the process under study, is the method of principal components. This method, being a modification of factor analysis, allows you to move from the space of measured indicators, indicators into the space of the main components, each of which can be considered as a specific state of the process, a phenomenon that has a well-defined interpretation of what is happening. At the same time, the main components are ranked in order from the most pronounced manifestation to the weakening one [6–9].

The main components have the following properties:

– the components are not correlated with each other, they are orthogonal;

– each successive component selects the maximum variance of the initial parameters, being orthogonal with respect to the previous one;

– all components are measured by a single system of primary parameters.

The correct interpretation of these components, which are a linear combination of random variables, each of which shows the tightness of the relationship between the component and the variable becomes important in using the principal component method.

Therefore, the main components are usually logically justified by a qualitative analysis of the quantitative parameters of these components.

The task using the principal component method is formed as follows: having a system of dependent variables x1, x2 ... xn, obtain a system of independent principal components y1, y2 ... yn by means of the orthogonal transformation of the matrix {aij}.

In general, the model entry is:

$$x_i = \sum a_{ij} y_i, \tag{2}$$

where x_i – i dependent variable; i – index of the dependent variable, varying from one to n; y_i – j component; j – component index ranging from one to n; a_{ij} – the weight of the j-th component in the i-th variable.

In essence, the method is based on obtaining a weights matrix, a separate line of which is considered as a peculiar illustration of the process under study, a phenomenon. The magnitude of the matrix coefficient indicates the relative significance of one or another parameter in this process illustration, and its sign (plus or minus) reflects the direction of the impact, which can be interpreted as direct or opposite. It is essential to use this method that the principal component method can be used with a rather limited array of statistical data, when the usual regression analysis has large errors [10–14].

In general, the correlation matrix in the considered methods serves as the starting material for the subsequent study of the selected values of attributes. On their basis, for example, regression equations can be constructed, linking the factor signs with the resultant ones. With the help of these equations, an economic interpretation of the obtained new characteristics is carried out. The presented methods of multidimensional statistics can be applied in evaluating the system of production, processing and marketing of food products, especially since these methods were widely used in analyzing the economic activities of various associations and complexes.

Apparently, these methods provide a basis for determining trends in economic development, since using the necessary information, the factors or components obtained by means of appropriate transformations can be interpreted, for example, as directions for the development of economic activity.

Of particular interest in the framework of systemic transformation is the consideration of a targeted approach. This approach is implemented through targeted programs that contain specific actions aimed at achieving the goal.

Of particular interest in the framework of systemic transformation is the consideration of a target approach or, more precisely, a program-target approach, in which the main focus is on achieving the intended results. With this approach, the decisive importance in the functioning of the system is given to obtaining results at the output, to which all its elements, including the input elements and the processor, are subordinate. It is obvious that the absolute dominance of the output elements over other elements of the system, when the means and methods of their achievement are taken into account only from the standpoint of the realization of goals, allow you to fully concentrate and direct efforts in a given direction. In this scenario, the program-target approach can be very effective, but the price of what has been achieved will be exorbitant and the resources invested will not be covered by the results [15]. That is why the program-target approach is often criticized because of the low impact of many programs compared to the resources spent on their implementation.

Target programs can be presented in the form of industry, territorial, intersectoral and interregional. According to their content, they distinguish economic, social, environmental, and also complex programs. They are provided with the order of actions, deadlines, necessary resources and specific performers. It is obvious that the management of the implementation of such programs should be assumed by the government authorities.

As a rule, all successfully implemented programs of the past years, among which, programs related to the military-industrial sector, the exploration of outer space, the creation of high-tech models of aeronautical technology have a solid reserve of innovative advancement, which in its turn allowed those areas, in which they were carried out, to keep good positions. One of the main reasons for this is the lengthening of the product life cycle, the manufacturer of which were the areas, activities mentioned above. The use of a targeted approach to solving problems of the national economy is often criticized because of the low impact of many programs compared to the resources spent on their implementation. Using the selected methodological approaches directly to the system of production, processing and sale of food products, that is, what generally covers the food sector, it is necessary to note the relatively low level of its development in Kazakhstan. The level of functioning of this sphere in the country does not correspond to the degree of importance of the problems of providing the population with food, the level of solving general economic goals in the country, not to mention the development of the most advanced sectors of the economy, which can be attributed today to the financial sector, or the communications and telecommunications sector.

In this regard, among the methodological approaches used in system modernization, the most effective is the factor-target approach, which is based on identifying the factors that ensure the achievement of the intended goals. Using this approach to organize the management of the modernization of the food sector of the country will allow implementing a consistent implementation of the overall strategy to provide the citizens of the country with sufficient food of good quality.

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Мақала бүгінгі таңда қоғамдағы жаңа сапаның экономикалық жүйелерін, атап айтқанда, азық-түлік секторында құру мәселесін шешуде. Авторлар азық-түлік секторындағы жаңа сападағы экономикалық жүйелердің міндеттерін, нысандарын және түрлерін көрсетті. Революциялық, эволюциялық, жүйелік, факторлық, мақсатты және факторлы-мақсатты көзқарастарды қолдануды қарастырды. Олар өз ерекшеліктерін ескере отырып, әр көзқарастың салыстырмалы сипаттамасын берді. Жүйелі интеграцияланған тәсілді пайдалану арқылы диаграмма түрінде көрсетілген тамақ саласының жұмыс істеуінің авторлық көзқарасы келтірілген. Экономикалық әдебиеттерді талдау нәтижесінде авторлар экономикалық жүйені трансформациялаудағы революциялық тәсілдерді пайдаланудың негізгі кезеңдері мен сипаттамаларын айқындай отырып, оның нәтижелерін синтездейді. Азық-түлік секторын басқарудың зерттелетін теориялық тәсілдерінің тұтас көзқарасына ерекше көңіл бөлінді. Факторлы әдісті зерттеу оның негізгі компоненттерін және олардың қасиеттерін анықтауға мүмкіндік берді. Факторлық талдаудың моделі, оның ерекшеліктері және азық-түлік секторының қызметіне әсер етуі егжей-тегжейлі қаралды. Айта кету керек, авторлар бағдарламалық-мақсаттық тәсілдемені экономиканың секторларын басқарудың ең көп таралған тәжірибесі ретінде егжей-тегжейлі бағалау жүргізді. Экономикалық секторларды басқаруға теориялық көзқарастарды жан-жақты зерделеу қорытындылары бойынша, авторлар факторлы-мақсатты тәсіл азық-түлік секторын жаңғырту тұрғысынан ең тиімді болып табылатындығына көзжеткізді.

Кілт сөздер: жаңғырту, экономикалық жүйе, тамақ өнеркәсібі, революциялық тәсіл, эволюциялық көзқарас, жүйелік тәсіл, факторлық көзқарас, мақсатты көзқарас, факторлы-мақсатты көзқарас, енгізу, шығу, процессор, трансформация, корреляциялық матрица, факторлық талдау моделі.

Г.Н. Накипова, Ж.З. Арынова

Теоретические подходы к управлению отраслями экономики

Статья посвящена актуальной на сегодняшний день проблеме построения экономических систем нового качества в обществе, а именно в продовольственной сфере. Авторы раскрывают задачи, формы и виды экономических систем нового качества в продовольственной сфере. Основное внимание в работе акцентировано на использование таких подходов, как революционный, эволюционный, системный, факторный, целевой и факторно-целевой. Дана сравнительную характеристику каждому подходу с учетом его особенностей. С использованием системного комплексного подхода предложено авторское видение функционирования продовольственной сферы, которое показано в виде схемы. В результате анализа экономической литературы авторы синтезируют его результаты, выделяя при этом основные этапы и характеристики использования революционных подходов в преобразовании экономических систем. Особое внимание обращено на целостное представление об исследуемых теоретических подходах к управлению продовольственной сферы. Исследование факторного подхода позволило выделить его основные компоненты и определить их свойства. Подробно рассмотрена модель факторного анализа, его отличительные характеристики и влияние на деятельность продовольственной сферы. Следует отметить, что авторы подробно провели оценку программного-целевого подхода как наиболее распространенного в практике управления отраслями экономики. По итогам комплексного исследования теоретических подходов к управлению отраслями экономики авторы пришли к выводу о том, что наиболее действенным в условиях модернизации продовольственной сферы является факторно-целевой подход.

Ключевые слова: модернизация, экономическая система, продовольственная сфера, революционный подход, эволюционный подход, системный подход, факторный подход, целевой подход, факторно-целевой подход, вход, выход, процессор, трансформация, корреляционная матрица, модель факторного анализа.

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Региональный и продуктовый профиль постиндустриальных услуг в экономике Казахстана

В статье исследован сектор постиндустриальных услуг в экономике Казахстана, состояние и динамика которого является характерным признаком современного техно-технологического уклада в развитых странах мира. В состав сектора включаются информационно-коммуникационные, деловые и профессиональные услуги. Авторами исследован региональный профиль постиндустриальных услуг в Казахстане и выявлен уровень централизации этих видов деятельности в регионах Казахстана. Используя метод рейтинговой оценки и метод абсолютных разниц для группировки регионов по объемам производства постиндустриальных услуг, авторы дают качественную характеристику выделенных групп. Касаясь продуктового профиля видов деятельности в составе постиндустриальных услуг, авторы проводят глубокий анализ всех видов услуг внутри трех агрегированных позиций: услуги по компьютерному программированию; услуги информационные; услуги в области архитектуры, инженерных изысканий, технических испытаний и анализа. В статье оценены характеристики динамики и структуры предложения на рынках этих услуг, концентрация услуг в регионах Казахстана. Выделены виды услуг, которые характеризуются абсолютным и относительным ростом во всех регионах страны, что дает возможность сделать выводы о векторе развития экономики Казахстана. Главной позитивной тенденцией является выход на первое место удельному весу и темпам прироста инженерных услуг, что в целом соответствует тренду перехода к постиндустриальной экономике с её акцентом на высокотехнологичные услуги для всех секторов.

Ключевые слова: постиндустриальные услуги, деловые и профессиональные услуги, информационные услуги, региональный профиль, рейтинговая оценка.

Актуальность и обзор литературы

Систему исходных представлений для современных концепций экономики знаний, смены техно-технологических парадигм, инновационной экономики, постиндустриального общества закладывают теории стадий роста У. Ростоу [1], теории постиндустриального общества Э. Тоффлера [2], Д. Белла [3].

Предлагая методологию исследований современной постиндустриальной экономики, они определили множество направлений в экономической науке, базируясь на представлении о её движущих силах и эмпирических формах. Такими формами стали национальные инновационные системы [4], кластеры [5], интерактивные научно-образовательные структуры [6], сетевые сообщества [7], бизнес-экосистемы и платформенные технологии [8] и др.

Главной особенностью сложной системы постиндустриальной экономики является опора в производстве благ на услугах, которые имеют высокую добавленную стоимость, т.е. являются высокотехнологичными. Такое качество услуг появляется в результате использования в их производстве информационных и электронных технологий, которые обеспечивают переход на новый уровень производительности труда, маркетинга, логистики и др. [9, 10].

Переход страны в постиндустриальную стадию развития согласно этой методологии диагностируется на основе положительных структурных сдвигов в доле информационно-коммуникационных, деловых и профессиональных услуг, которые включаются в производственный процесс на его промежуточной стадии и оказывают решающее воздействие на конечный продукт или конечный результат в форме услуги.

Для Казахстана, поставившего цель войти в тридцатку наиболее конкурентоспособных стран мира, одной из актуальных задач развития является структурная перестройка экономики и реализация программ развития, направленных на становление современной постиндустриальной структуры хозяйства [11, 12].

В развитых странах услугам с интенсивным использованием знаний посвящен значительный массив исследований, наиболее интересными из которых, на наш взгляд, являются публикации С. Сака [13], Л. Тачисиу [14], Дж. Зенка [15], Д. Чжоу [16]. На постсоветском пространстве вопросам развития услуг сферы услуг в постиндустриальной экономике посвящены исследования В. Иноземцева [17], В. Варнавского [18], Л. Демидовой [19], В. Кондратьева [20], Й. Крафта [21] и других.

В то же время в казахстанской науке системного исследования региональных параметров и структурных характеристик предложения постиндустриальных услуг все ещё не было осуществлено. Некоторые вопросы регионального профиля были рассмотрены в статье Ж. Бейсеновой [22]. Наше исследование дополняет и развивает полученные автором результаты. Методами исследования стали методы структурного и динамического экономико-статистического анализа.

Основные результаты исследования

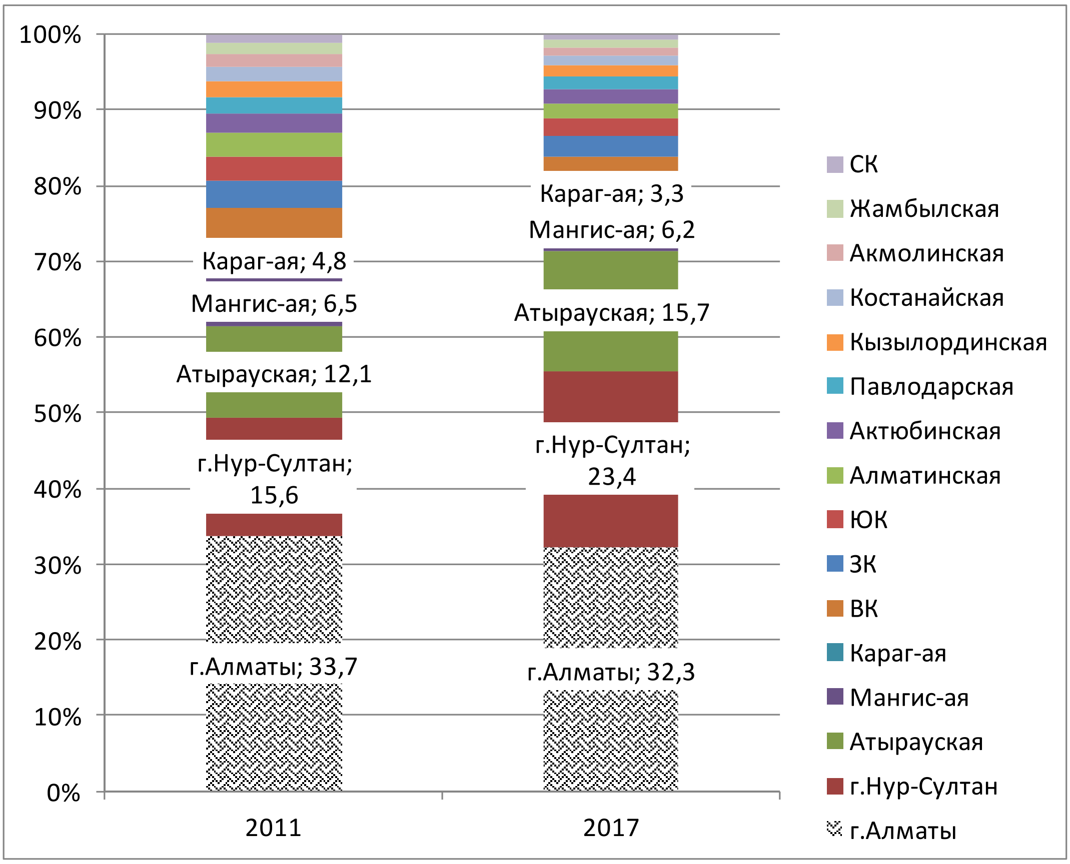
Согласно современной методологии исследования постиндустриальной экономики в сектор услуг, обеспечивающих её содержание, входят:

– информационно-коммуникационные услуги;

– деловые и профессиональные услуги (включают архитектурные, научно-технические, юридические, консалтинг по вопросам управлений и ряд других, связанных с бизнесом услуг).

Региональный профиль сферы услуг, оказываемых населению Казахстана, за период с 2011 по 2017 гг. характеризуется усилением неравномерности их производства, что, по сути, происходящего отражает диспропорции в развитии экономики страны в целом. Из состава услуг нами исключены здравоохранение и образование, так как в этих областях достаточно много услуг, предоставляемых за счет бюджетных средств, а нас интересуют услуги, оказываемые за счет других источников.

За период с 2011 по 2017 гг. сложилась негативная тенденция нарастания диспропорции между регионами в производстве услуг и как нами будет показано далее, прежде всего, постиндустриальных услуг (см. рис.).



Примечание. Составлено автором по источнику [23].

Рисунок. Региональный профиль сферы услуг в Казахстане по объему услуг, оказанных предприятиями и индивидуальными предпринимателями, 2011–2017 гг.

В объеме производства услуг увеличивают свои доли г.Нур-Султан (с 15,6 % в 2011 г. до (23,4 % в 2017 г.) и Атырауская область (с 12,1 % в 2011 г. до 15,7 % в 2017 г.), имеющая выраженную специализацию на нефтедобыче и производстве нефтепродуктов. Все остальные области уменьшили свой удельный вес в структуре производства, а в некоторых регионах произошло уменьшение абсолютных показателей.

Выявляется также достаточно высокий и растущий уровень концентрации этих видов деятельности в нескольких регионах. Если в 2011 г. семь областей производили 80,7 % услуг, то в 2017 г. эти же семь областей производят уже 86,6 %. В составе семи областей две столицы Казахстана Нур-Султан и Алматы, нефтяные регионы Атырауская и Мангистауская области, традиционно индустриальные Карагандинская, Восточно-Казахстанская, Западно-Казахстанская области.

Коэффициент централизации, равный сумме квадратов удельных весов объемов производства, равен в 0,167 в 2011 г. и 0,170 в 2017 г., что характеризует усиление неравномерности распределения объемов между регионами Казахстана [24].

Анализ доли разных видов постиндустриальных услуг в экономиках регионов позволяет сделать вывод, что различия между регионами представляются значительными. Особенно значимые различия наблюдаются по услугам технических изысканий и архитектуры, услугам управленческого консалтинга, услугам научных исследований, услугам рекламы и исследований рынка (табл. 1).

Общей тенденцией для всех регионов является абсолютный и структурный рост трех видов услуг:

1. Услуги компьютерного программирования и аналогичных консалтинговых услуг, которые характеризуются ростом в 15 регионах из 16, при этом их доля по объему услуг в совокупности регионов выросла с 1,5 % до 3,14 %.

2. Услуги информационные выросли в 10 регионах из 16, при этом их доля в совокупности регионов увеличилась с 1,53 % до 1,67 %.

3. Научно-технические услуги из категории «Прочие» выросли в 7 регионах и их доля в совокупности регионов увеличилась с 4,8 % до 5,6 %.

По другим услугам не наблюдается ни массовости прироста по числу регионов, ни положительных тенденций роста совокупной доли.

Так, услуги технических изысканий и архитектуры имеют положительную динамику только в Атырауской и Кызылординской областях, что связано с минерально-сырьевым сектором экономики, во всех остальных регионах удельный вес этих услуг несколько снизился, а доля в совокупном объеме практически не изменилась.

Что касается доли постиндустриальных услуг в объеме услуг в регионе (за исключением услуг образования, здравоохранения, тоговли, транспорта, проживания и питания), то в 2017 г. первые места занимают Атырауская область (50,1 %), г.Алматы (42,2 %) и Нур-Султан (37,9 %), Кызылординская область (55,7 %) (табл. 1).

Таблица 1

Доля вида постиндустриальных услуг (ПИ) в общем объеме услуг региона в %*, 2017/2011 гг.

Регионы	Компьютерное программирование **	Информационные услуги **	Юридические и бухгалтерские услуги **	Управленческий консалтинг **	Технические изыскания и архитектура **	Научные исследования**	Реклама и изучение рынка**	Научно-технические прочие**	Совокупная доля ПИ услуг в регионе
г.Алматы	4,1/5,14	0,8/1,5	4,4/3,3	6/3,8	12,2/10,1	4,5/3,1	14,3/10,6	5,5/4,8	51,8/42,2
г.Нур-Султан	4,7/4,17	5,1/4,2	3,7/1,5	6,8/14,4	14,5/6,2	6,4/4,1	2,1/1,4	1,2/5,4	44,3/37,9
Атырауская	0,4/0,69	0,1/0,1	0,2/0,2	0,5/0,8	31,1/40,7	1,7/1,2	0,1/0,1	5/6,3	39,1/50,1
Мангистауская	0,2/0,41	0,1/0,6	0,2/0,2	0,7/1,1	38,8/26,0	4,4/4,5	0,3/0,5	0,5/2,1	45,2/35,41
Карагандинская	2,4/3,14	0,7/0,8	0,5/0,5	0,4/4,7	23,3/16,4	1,9/2	3,4/1,7	0,7/2,6	33,3/31,84
ВКО	0,9/1,6	0,1/0,4	0,3/0,4	1,6/2,4	16,4/17,1	10,8/4,4	2,1/2,2	1/2,4	33,2/30,9
ЗКО	0,4/0,8	0,6/0,2	0,3/0,7	13,4/1,2	27,7/21,8	0,9/1,6	1,9/0,8	0,4/1,9	45,6/29
ЮКО	0,3/0,76	1,6/1,5	0,7/0,6	1,6/1,1	30,5/24,3	0,8/0,5	1,9/1,5	0,7/0,3	36,5/30,6
Алматинская	1,3/0,5	0,3/1,2	0,5/0,5	1,7/5,7	16,4/14,4	1,1/1,4	1,5/1,4	1/2,1	23,8/24,9
Актюбинская	0,5/0,9	0,7/1,2	0,4/0,4	0,2/0,4	29,2/23,8	0,2/0,1	1,6/0,8	0,5/0,6	33,3/28,2
Павлодарская	1,4/2,1	0,4/0,8	0,9/0,6	0,3/0,3	18,1/16,1	0,1/0,4	3,6/2,3	1/1,8	25,5/24,4
Кызылординская	0,5/0,63	0,2/0,2	0,2/0,3	0,2/0,2	41,3/50,1	0,3/0,3	0,4/1,1	0,5/2,9	43,6/55,73
Костанайская	1,2/3,8	0,9/0,5	0,6/0,7	0,6/0,2	17,8/17,4	0,6/0,9	1,8/2,6	0,9/1,8	24,4/27,9
Акмолинская	0,8/1,6	0,4/0,4	0,9/0,3	0,1/0,2	10,7/9,6	2,9/1,5	0,6/0,4	0,6/1,4	16,9/16,9
Жамбылская	0,5/0,45	0,6/0,6	0,2/1,1	0,7/0,6	13,8/9,7	7,4/1,8	1/1,8	0,9/0,8	25,1/16,8
СКО	1,3/3,37	0,4/0,7	0,5/0,4	0,2/0,3	11,1/7,2	0,5/0,4	2,6/1,7	1,5/1,3	18,1/15,4
Доля в общем объеме услуг в регионах РК	1,5/3,14	1,53/1,67	1,59/1,58	6,37/6,28	16,7/16,6	2,8/2,5	4,2/3,9	4,8/5,6	

**В числителе 2011 год, в знаменателе 2017 г. Составлено по источнику [23].

Примечание. *В общем объеме не учтены услуги образования и здравоохранения, транспорта, проживания и питания, так как в противном случае будут получены очень малые значения удельных весов, что затрудняет анализ.

Для получения более объективной картины развития сектора постиндустриальных услуг нами проведена рейтинговая оценка регионов Казахстана за 2011–2017 гг. и выявлены области, которые являются лидерами по каждому отдельному виду услуг на основе оценки структуры оказываемых услуг по каждой их разновидности (табл. 2).

Таблица 2

Рейтинговые оценки регионов по структуре объема оказанных постиндустриальных услуг, средние за период 2011–2017 гг.

Регионы	Компьютерные	Информационные	Юридические и бухгалтерские	Управленческий консалтинг	Архитектура, инжиниринг, технические изыскания	Научные исследования и разработки	Услуги рекламы и изучения рынка	Профессиональные, научные, технические, прочие	Средний рейтинг	Абсолютная разница между регионами
	1	2	3	4	5	6	7	8	9	10
	Средний рейтинг по каждому виду услуг за 2011–2017 гг.									
г.Алматы	1	2	1	1,5	1	1,5	1	1,5	**1,3**	
г.Нур-Султан	2	1	2	1,5	3	1,5	2	3	**2,0**	0,7
Карагандинская	3,5	4,5	4	6	6,5	6	3,5	7	**5,1**	2,9
Атырауская	3,5	9,5	3,5	4	6	5	15	1,5	**6,0**	0,9
ВКО	6	12	9	4,5	8,5	3,5	3,5	4	**6,4**	0,3
Мангистауская	10,5	8	10,5	7	3	3,5	11,5	6,5	**7,6**	1,2
ЗКО	10	8	8	4,5	6	8,5	9	9	**7,9**	0,3
Алматинская	9,5	7,5	8,5	7	11	7,5	7,5	6	**8,1**	0,3
ЮКО	13,5	3	6	11,5	6	12,5	6	10,5	**8,6**	0,5
Павлодарская	7	9	7	14	12	12,5	5,5	9,5	**9,6**	1,0
Костанайская	6,5	9	8,5	12	13	11,5	9	10,5	**10,0**	0,4
Актюбинская	11,5	6,5	13,5	12,5	9	16	11	13,5	**11,7**	1,7
Кызылординская	14,5	15,5	13,5	11,5	6	13,5	13	11	**12,3**	0,6
Акмолинская	11,5	13,5	11	13	14,5	8	15	15,5	**12,8**	0,6
Жамбылская	16	11,5	16	11	14,5	10	11	13,5	**12,9**	0,1
СКО	9,5	15,5	14	14,5	16	15	12,5	13,5	**13,7**	0,8

Примечание. *Составлено по источнику [23].

Расчеты были проведены в четыре этапа:

1. Для исчисления рейтинга нами были проанализированы объемы оказанных предприятиями и индивидуальными предпринимателями услуг за каждый год отдельно в период 2011–2017 гг. и на основе удельного веса региона был определен его рейтинг в каждом году. Далее было выведено среднее значение рейтинга за период по каждому виду услуг. Значения представлены в графах с 1 по 8.
2. На следующем этапе был рассчитан средний рейтинг по всем видам постиндустриальных услуг. Значение представлено в графе 9.
3. Следующим шагом на основе метода абсолютных разниц между рейтинговыми значениями были выявлены группы регионов, являющиеся достаточно однородными с точки уровня развития постиндустриальных услуг. Значения абсолютных разниц показателя между соседними позициями в рейтинге представлены в графе 10. Метод абсолютных разниц позволяет выявить группы, внутри

которых разница в значении рассматриваемого показателя меньше, чем между группами. Скачки в значениях позволяют с достаточной степенью достоверности выделить группы.

По результатам оценки были выявлены следующие группы:

– безусловные лидеры: г. Алматы и Нур-Султан, которые почти по всем видам услуг имеют первый и второй рейтинг;

– лидеры второго уровня: Карагандинская, Восточно-Казахстанская и Атырауская области. Они занимают стабильно 3, 4, 5 места, но по одному или двум видам услуг имеют «провалы». Для Атырауской области такими «провальными» видами услуг являются информационные (9,5 балла) и услуги по изучению рынка [15 баллов). Для Восточно-Казахстанской области такими услугами стали информационные [12 баллов), юридические и бухгалтерские (9 баллов), архитектурные и технические [8,5 баллов). В Карагандинской области более низкие значения определены для инжиниринговых и прочих технических услуг (6,5 и 7 баллов);

– устойчиво-средние регионы: Мангистауская, Западно-Казахстанская, Алматинская, Южно-Казахстанская области. Они имеют одну-две выигрышные позиции. Мангистауская область имеет 3 и 3,5 балла за развитие услуг инжиниринговых и услуг научных разработок. Южно-Казахстанская область имеет 3 балла за развитие информационных услуг. Западно-Казахстанская область имеет высокий балл за услуги управленческого консалтинга. Алматинская область располагает стабильно средними баллами по всем видам услуг;

– неустойчиво средние регионы: Павлодарская и Костанайская области, которые имеют почти все позиции в рейтинге ниже средних значений, но за счет одной-двух позиций с рейтингом выше среднего, они отклонятся от замыкающей группы регионов. Для Павлодарской области такой позицией являются услуги рекламы и изучения рынка (5,5 баллов), а для Костанайской области такой позицией являются услуги компьютерного программирования (6,5 баллов);

– аутсайдерами являются Актюбинская, Жамбылская, Кызылординская, Северо-Казахстанская и Акмолинская области, которые по всем видам постиндустриальных услуг имеют низкие рейтинги, соответствующие низким объемам производства данных видов услуг. По отдельным видам услуг они находятся в поле средних значений рейтинга, но критическая масса показателей низкая. Так, Актюбинская область имеет 6,5 баллов за информационные услуги, а Кызылординская 6,5 баллов за услуги инжиниринга и архитектуры. Акмолинская область 8 баллов за научные разработки и исследования.

Анализ продуктовых профилей отдельных видов постиндустриальных услуг позволяет увидеть более и менее динамичные внутривидовые позиции.

Услуги по компьютерному программированию. Спектр компьютерных услуг характеризуется восемью позициями, но доля этих позиций в совокупном объеме услуг и темпы роста отдельных продуктов значительно различаются (табл. 3).

Наиболее востребованными рынком являются услуги проектирования и разработки прикладных программ, удельный вес которых в общем объеме оказанных компьютерных услуг увеличился с 32,0 до 49 %. То есть к 2017 г. 50 % предложения услуг на этом сегменте рынка составляют услуги по проектированию и разработке прикладных программ.

Темпы прироста этого вида услуг составили 300,5 %, что на 184,5 % превышает темп прироста компьютерных услуг как сегмента рынка.

Таблица 3

Показатели темпов рост и структуры сегмента компьютерных услуг за период 2017/2011 годы

Виды компьютерных услуг	Объемы производства услуг, млн тг		Темп прироста*, %	Структура, %	
	2011	2017	2017/2011	2011	2017
1	2	3	4	5	6
Управление компьютерными системами и сетями	2943	687,4	-76,6	5,4	0,5
Установка компьютеров и периферийного оборудования	3327,8	3 964,70	19,1	6,2	2,8
Консалтинг по техническому обеспечению	4199,8	7 057,10	68,0	7,8	5,0
Прочие IT-услуги	13623	23 878,00	75,3	25,2	16,9

1	2	3	4	5	6
Консалтинг по программному обеспечению	5325,2	10 052,60	88,8	9,8	7,1
Все	***54069,5***	***141 501,90***	***116,3***	***100,0***	***100,0***
Услуги проектирования и разработки сетей и систем	2719,8	8 088,00	197,4	5,0	5,7
Техподдержка IT-технологий	2653,7	9 418,70	254,9	4,9	6,7
Услуги проектирования и разработки прикладных программ	17327,4	69 390,60	300,5	32,0	49,0
Оригиналы программных обеспечений (в т.ч. компьютерных игр)	1949,8	8964,8	359,8	3,6	6,3

Примечание. *Ранжирование данных проведено по данному показателю. Составлено по источнику [23].

Другим видом услуг, растущим интенсивнее, чем этот предложение компьютерных услуг в целом, являются оригиналы программных обеспечений (в т.ч. компьютерных игр). Этот продукт в 2011 г. имел самый малый удельный вес — 3,6 %, а в 2017 г. предложение увеличили вдвое до 6,3 %, а темп прироста по сравнению с 2011 г. составил 359,8 %.

Больше, чем сегмент в целом растет предложение технической поддержки IT-технологий — 254,9 % по сравнию с 2011 г., а также услуг проектирования и разработки систем — 197,4 %.

Все рассмотренные четыре подвида сегмента компьютерных услуг увеличивают свой удельный вес в общем объеме предложения и представляют наиболее перспективные направления специализации для экономики Казахстана. Суммарный удельный вес растущих подвидов компьютерных услуг составляет 68 % в 2017 г., в то время как в 2011 г. он составлял 45,5 %.

В целом тренд развития сегмента можно признать интеллектуальным, так как в сегменте растут именно те виды услуг, которые представлены «разработкой и проектированием», а не «обслуживанием». То есть растут именно те виды услуг, которые требуют высокого уровня профподготовки и специфической квалификации человеческих ресурсов. В то же время консалтинговые подвиды компьютерных услуг пока представлены незначительными структурными долями, которые не имеют тенденции роста. То есть на рынке доля есть, но уровня консалтинга эти услуги пока не достигли.

Информационные услуги. В блок информационых услуг входит 9 позиций, но, как и в случае с компьютерными услугами, доминирует спрос на несколько разновидностей услуг. В 2011 г. основной спрос был на услуги обработки данных (31,7 %) и услуги обеспечения инфраструктурой для размещения данных (34,8 %). К 2017 г. спрос на первую позицию увеличился и достиг 40,2 % общего объема спроса на данном сегменте рынка, в то время как спрос на услуги обеспечения инфраструктурой снизился и составляет в 2017 г. 28,5 % (табл. 4).

Таблица 4

Показатели темпов рост и структуры сегмента информационных услуг за период 2017/2011 годы

Виды информационных услуг	Объемы производства услуг, млн тг		Темп прироста*, %	Структура, %	
	2011	2017	2017/2011	2011	2017
1	2	3	4	5	6
Потоковая передача данных	37,4	12,1	-67,6	0,1	0,0
Услуги информационных агентств для газет, периодики и аудиовизуальных СМИ	655,4	48,4	-92,6	2,4	0,1
Обеспечение прикладными программами	4289	584,5	-86,4	15,7	0,8
Обработка сайтов в Интернете	795,1	1 726,4	117,1	2,9	2,3
Обеспечение инфраструктурой для размещения данных	9490	21 523,7	126,8	34,8	28,5

1	2	3	4	5	6
Все	***27259,9***	***75 644,9***	***177,5***	***100,0***	***100,0***
Обработка данных	8650,7	30 387,1	251,3	31,7	40,2
Услуги информационные прочие	2541,9	12 954,1	409,6	9,3	17,1
Содержание веб-порталов	720	5 823,0	708,8	2,6	7,7
Предоставление места и времени для рекламы в Интернете	80,4	703,1	774,5	0,3	0,9

Примечание. *Ранжирование данных проведено по данному показателю.
Составлено автором по источнику [23].

В 2017 г. третьим по значимости центром притяжения спроса стала группа разномастных диверсифицированных услуг, которая притягивает 17,1 % спроса.

Анализ показателей темпов прироста на данном сегменте рынка позволил сделать вывод, что выше, чем в среднем по сегменту, растет спрос на услуги обработки данных, содержание веб-порталов в Интернете, услуги информационные прочие. Наивысшие темпы прироста демонстрирует услуга предоставления места и времени для рекламы в Интернете, темпы прироста которой составили 774,5 %.

В то же время ряд позиций значительно сократили свои объемы производства. Это касается потоковой передачи данных, обеспечения прикладными программами, услугами информацоинных агентств для газет, периодики и аудиовизуальных СМИ.

Положительные темпы прироста, но меньшие, чем по сегменту в целом, зафиксированы у услуги обработки сайтов в Интернете, а также обеспечения инфраструктурой для размещения данных.

Оценивая доминирующий тренд на данном сегменте рынка, можно отметить, что услуга «Обработка данных» не является интеллектуальным трендом развития информационных услуг, это, скорее, эксплуатация разного рода технических средств для производства информационных услуг. В то же время эта услуга является более высокотехнологичной по сравнению с «обеспечением инфраструктурой для размещения данных», которая ушла на вторую позицию по объему предложения на данном сегменте рынка.

Услуги архитектуры, инжиниринга, технических испытаний и анализа. Доминирующим видом услуг по их удельному весу на этом сегменте являются услуги геологии и геофизики, что в целом соответствует опережающим темпам роста горнодобывающей промышленности в экономике Казахстана. В эту группу входят услуги по разведке и оценке полезных ископаемых, услуги по наземной маркшейдерской съемке, услуги по картографии. В 2011 г. этот вид услуг занимал долю 36,1 % рынка, но в 2017 г. в силу доля его снизилась до 31,7 % и лидерство перешло к другой группе (табл. 5).

Таблица 5

Показатели темпов рост и структуры сегмента услуг архитектуры, инжиниринга, технических испытаний и анализа за период 2017/2011 годы

Виды услуг*	Объемы производства услуг, млн тг		Темп прироста, %	Структура, %	
	2011	2017	2017/2011	2011	2017
Планирование городов, земель, парков и т.д.	13620,9	4717,5	-65,4	3,2	0,6
Архитектурные услуги всех видов	90662,9	128206,4	41,4	21,1	17,6
Все	***428910***	***729827,1***	***42,0***	***100,0***	***100,0***
Технические испытания и анализ	62562,1	92689	48,2	14,6	12,7
Геология и геофизика	154888,4	231 401,8	49,4	36,1	31,7
Инженерные услуги	107176,1	272810,3	154,5	25,0	37,4

*Примечание.** Все виды услуг включают консалтинг в соответствующей области.
Составлено автором по источнику [23].

Этой группой стали инженерные услуги, включающие такие виды, как услуги инженерные по проектированию зданий, электростанций, транспортных средств, установок или заводов по переработке отходов (опасных и неопасных). Сюда же входит блок услуг по проектированию промышленных и технологических процессов, проектированию линий связи и транслирования, проектированию систем водных, дренажных, канализационных. В 2017 г. доля инженерных услуг увеличилась до 37,4 и этот вид деятельности перешел на первое место по востребованности на рынке услуг.

Третье место на рынке услуг по занимаемому ими сегменту принадлежат услугам архитектурным всех видов. Доля этого вида услуг уменьшилась с 21,1 % до 17,6 %.

Третье место по темпам роста, превышающим средние темпы роста по сегменту, заняли услуги технических испытаний и анализа (48,2 %). В последнюю группу входят такие услуги, как анализ чистоты и проверка состава воздуха, испытание и анализ физических свойств, испытание и анализ комплексных элетромеханичеких систем, технический контроль дорожных транспортных средств и прочее.

Наименьшую долю и отрицательные темпы роста имеют услуги планировки городов, земель, парков. Доля составила 3,2 % в 2011 г. и всего 0,6 % в 2017 г.

Таким образом, по результатам проведенного анализа можно сделать следующие выводы:

1. В развитии сферы услуг Казахстана наблюдается высокий уровень концентрации этих видов деятельности в нескольких регионах. Если в 2011 г. семь областей и городов республиканского значения производили 80,7 % услуг (без учета образования, здравоохранения, транспорта, проживания и питания), то в 2017 г. эти же семь регионов производят уже 86,6 % услуг. Коэффициент централизации, равный сумме квадратов удельных весов объемов производства, равен в 0,167 в 2011 г. и 0,170 в 2017 г., что характеризует усиление неравномерности в распределении объемов между регионами Казахстана. Ранжирование регионов Казахстана по объему оказанных услуг за период с 2011 по 2017 гг. показало, что ранги регионов не изменились. Лидерами являются г. Алматы и Нур-Султан, за ними следуют нефтяные Атырауская и Мангистауская области, которые опережают традиционные промышленные регионы Карагандинскую, Восточно-Казахстанскую, Западно-Казахстанскую области.

2. Если же обратиться к анализу и оценке постиндустриальных услуг, то за рассматриваемый период Карагандинская и Восточно-Казахстанская области входят в группу лидеров второго уровня вместе с Атырауской областью. Мангистауская и Западно-Казахстанская области открывают третью группу устойчиво-средних регионов. Устойчиво-средние регионы: Мангистауская, Алматинская, Южно-Казахстанская и Западно-Казахстанская области имеют одну-две выигрышные позиции. Неустойчиво средние регионы: Павлодарская и Костанайская области, которые имеют почти все позиции в рейтинге ниже средних значений, но за счет одной-двух позиций с рейтингом выше среднего, они отклонятся от замыкающей группы регионов. Аутсайдерами являются Актюбинская, Жамбылская, Кызылординская, Северо-Казахстанская и Акмолинская области, которые по всем видам постиндустриальных услуг имеют низкие рейтинги. Для составления рейтинга была использована структура объема оказанных услуг по каждому их виду, были определены региональные профили областей за 2011–2017 гг. и регионы сгруппированы по типам профилей на основе метода абсолютных разниц.

3. Общей тенденцией для всех регионов является абсолютный и относительный рост трех видов услуг:

– компьютерное программирование и аналогичные консалтинговые услуги, которые характеризуются ростом в 15 регионах из 16, при этом их доля в суммарном объеме услуг по совокупности регионов выросла с 1,5 % до 3,14 %;

– услуги информационные выросли в 10 регионах из 16, при этом их доля в совокупности регионов увеличилась с 1,53 % до 1,67 %;

– научно-технические услуги из категории «Прочие» выросли в 7 регионах и их доля в совокупности регионов увеличилась с 4,8 % до 5,6 %.

По другим услугам не наблюдается ни массовости прироста по числу регионов, ни положительных тенденций роста совокупной доли.

4. Анализ продуктовых профилей отдельных видов постиндустриальных услуг позволяет увидеть более и менее динамичные внутривидовые позиции.

Так, в компьютерных услугах 50 % предложения на отечественном рынке занимают услуги по разработке прикладных программ. Темпы прироста этого вида услуг составили 300,5 %, что на 184,5 % превышает темп прироста компьютерных услуг как сегмента рынка. В результате тренд развития сегмента можно признать интеллектуальным, этот вид требует высокого уровня профессиональной подготовки и квалификации. Другим видом услуг, растущим интенсивнее, чем предложение компьютерных услуг в целом, являются оригиналы программных обеспечений (в т.ч. компьютерных игр). Этот продукт в 2011 г. имел самый малый удельный вес — 3,6 %, а в 2017 г. предложение увеличили вдвое до 6,3 %, а темп прироста по сравнению с 2011 г. составил 359,8 %.

В 2011 г. основной спрос был на услуги обработки данных (31,7 %) и услуги обеспечения инфраструктурой для размещения данных (34,8 %). К 2017 г. спрос на первую позицию увеличился и достиг 40,2 % общего объема спроса на данном сегменте рынка, в то время как спрос на услуги обеспечения инфраструктурой снизился и составляет в 2017 г. 28,5 %.

Услуги архитектуры, инжиниринга, технических испытаний и анализа представляют самый значительный сегмент отечественного рынка постиндустриальных услуг. Доминирующим видом услуг по их удельному весу на этом сегменте в 2011 г. были услуги геологии и геофизики, что в целом соответствует опережающим темпам рост горнодобывающей промышленности в экономике Казахстана. В эту группу входят услуги по разведке и оценке полезных ископаемых, услуги по наземной маркшейдерской съемке, услуги по картографии. В 2017 г. на первое место по удельному весу и темпам прироста вышли инженерные услуги, что в целом соответствует тренду перехода к постиндустриальной экономике с её акцентом на высокотехнологичные услуги для всех секторов экономики.

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Т.П. Притворова, Е.Ж. Абзалбек

Қазақстан экономикасындағы постиндустриалдық қызметтердің аймақтық және азық-түлік бейіні

Мақалада әлемнің дамыған мемлекеттеріндегі заманауи техника-технологиялық жағдайы мен динамикасының сипаттамалық белгісі болып табылатын Қазақстан экономикасындағы постиндустриалдық қызметтер секторы зерттелді. Сектор құрамына ақпараттық-коммуникациялық, іскерлік және кәсіби қызметтер кіреді. Авторлар Қазақстанда постиндустриялық қызметтердің аймақтық бейінін зерттеді және Қазақстан аймақтарындағы осы қызмет түрлерінің орталықтандыру деңгейін анықтады. Аймақтарды постиндустриялық қызметтер өндірісінің көлемі бойынша топтастыру үшін рейтингтік бағалау әдісін және абсолюттік айырмалар әдісін пайдалана отырып, авторлар бөлінген топтарға сапалық сипаттама берді. Постиндустриялық қызметтер құрамында қызмет түрлерінің өнімдік бейініне қатысты, авторлар үш агрегацияланған позициялар ішінде қызметтердің барлық түрлеріне терең талдау жүргізді: компьютерлік бағдарламалау бойынша қызметтер; ақпараттық қызметтер; сәулет, инженерлік іздестірулер, техникалық сынақтар және талдау саласындағы қызметтер. Мақалада осы қызметтер нарықтарындағы ұсыныстың динамикасы мен құрылымының сипаттамасы, Қазақстан аймақтарындағы қызметтердің шоғырлануы бағаланды. Елдің барлық өңірлерінде абсолютті және салыстырмалы өсумен сипатталатын қызмет түрлері бөлінді, бұл Қазақстан экономикасының даму векторы туралы қорытынды жасауға мүмкіндік береді. Басты оң үрдіс инженерлік қызметтердің үлес салмағы мен өсу қарқыны бойынша бірінші орынға шығуы болып табылады, бұл, тұтастай алғанда, барлық секторлар үшін жоғары технологиялық қызметтерге баса назар аудара отырып, постиндустриалдық экономикаға көшу трендіне сәйкес келеді.

Кілт сөздер: постиндустриалдық қызметтер, іскерлік және кәсіби қызметтер, ақпараттық қызметтер, аймақтық бейін, рейтингтік бағалау.

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Product and regional profile of postindustrial economy services in the economy of Kazakhstan

The article deals with the postindustrial service sector in the economy of Kazakhstan, conditions and dynamics of which is a characteristic feature of modern techno-technological mode in the developed countries of the world. Information and communication, business and professional services are included into the sector. The authors explore the regional profile of postindustrial services in Kazakhstan and identify the level of these activities centralization in the regions of Kazakhstan. Using the method of rating evaluation and the method of absolute differences for grouping of regions in terms of production of postindustrial services, the authors give qualitative characteristic of designated groups. Referring to the product profile of activity in the framework of post-industrial services, authors make an in-depth analysis of all types of services within three aggregated positions: computer programming services; information services; services in the field of architecture, engineering survey, technical testing and analysis. Characteristics of the dynamics and structure of these services supply on the market, concentration of services in the regions of Kazakhstan are evaluated. Services, which are characterized by the absolute and relative increase in all regions of the country are highlighted, which makes it possible to draw conclusions about the vector of Kazakhstani economy development. The main positive trend is that the specific weight and growth rate of engineering services are on the first place, which generally complies with the trend of transition to a post-industrial economy, with its emphasis on high-tech servicers for all sectors.

Keywords: postindustrial services, business and professional services, information services, regional profile, rating.

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Қазіргі жағдайдағы аграрлық туризмді дамытудың теориялық негіздері

Мақалада жаңа балама жұмыс орындарын құру және ауылдық аумақтарды дамыту арқылы ауылдық жерлерде әлеуметтік шиеленісті төмендетуге ықпал ететін аграрлық туризмді дамыту қарастырылған. Авторлар аграрлық туризм субъектілерін анықтаған: ауыл тұрғындары, қосалқы шаруашылық иелері және фермерлік шаруашылықтар. Аграрлық туризмді дамыту субъектілерді, олардың отбасыларының, ауыл тұрғындарының табыстарын, жергілікті бюджеттердің кірістерін ұлғайтып, қаржы қаражаттармен қамтамасыз етеді. Мақалада ауылдық аумақтардың табиғи-экологиялық және мәдени-тарихи ресурстарымен қатар, туристерді қабылдауға бейімделген тұрғын үй қорына басты назар аударылды: фермаларда қожайынмен бір тұрғын үйге орналастыру, барлық үйді жалға алу, ауылдық жерлерде тарихи ғимараттарда тұру, ауылдық қонақ үйде жеке тұру және басқалар. Авторлардың пікірінше, демалыс мақсаттарына байланысты аграрлық туризмді келесі түрлерге бөлуге болады: сауықтыру, дәстүрлі, білім беру, ауыл шаруашылығы, аспаздық, аралас туризм. Мақалада аграрлық туризмнің пайда болуының негізгі себептері мен даму бағыттары айқындалған: ол шағын бизнесті дамытады; жаңа жұмыс орындарын құрады; ауылдық жерлердің инфрақұрылымын экономикалық тұрақтандыруға және жетілдіруге ықпал етеді; ұлттық тағамдар мен тарихи-мәдени мұраны сақтайды.

Кілт сөздер: аграрлық туризм, ауылдық аумақтар, ауыл тұрғындары, шаруа қожалықтары, тұрғын үй қоры.

Әлеуметтік-мәдени, сауықтыру және экологиялық әлеуеті бар еліміздің көптеген ауылдық өңірлері үшін ауылдық аумақтарды тұрақты дамытудың келешек инновациялық бағыттарының бірі — ауыл халқының жұмыспен қамтылуын қамтамасыз ететін аграрлық туризмді дамыту болуы мүмкін, ол көші-қонды азайтуға және ауылдағы басқа да келеңсіз әлеуметтік және экологиялық зардаптарды болдырмауға мүмкіндік береді.

Ауылдық аумақтарды дамыту мәселелері еуропалық мемлекеттер мен бұрынғы кеңестік елдері үшін де, Қазақстан үшін де тән. Шет елдердің тәжірибесін зерделеу ауыл аумақтарында ауыл шаруашылығына қатысты емес қызмет түрлерін, атап айтқанда, аграрлық туризмді дамыту, жаңа баламалы жұмыс орындарын құру және ауылдық аумақтарды дамыту жолымен ауылдық жерлерде әлеуметтік шиеленісті төмендетуге ықпал ететінін куәландырады.

Аграрлық туризм деп, ең алдымен, халық қолөнерін үйрену, ауылдық қызметтің әртүрлі түрлеріне қатысу, сондай-ақ жергілікті өндіріс өнімдері мен қызметтерін жүзеге асыру мақсатында қонақтарды ауылдық аумақтарға тарту бойынша туристік фирмалар мен ауыл тұрғындарының кәсіпкерлік белсенділігін түсіну керек [1].

Бастапқыда ауылдық, аграрлық туризм (агротуризм) қолөнерлік өндірісті, ұлттық дәстүрлер мен мәдени құндылықтарды жандандыру арқылы елді мекендерді сақтап қалуға ұмтылған шет елдерде кеңінен таралған [2]. Депрессивті ауылдық аудандарға туристерді тарту жергілікті өндіріс өнімдеріне төлемге қабілетті сұраныс жасады және Еуропа мен Ресейдің аграрлық аумақтарында белгілі бір өмір сүру деңгейін қолдады [3, 4].

Егер «ауыл туризмі» ұғымы туралы айтатын болсақ, онда әрбір елде өз анықтамасы бар. Бірақ көбінесе «ауылдық» және «аграрлық туризм» ұғымдарын әртүрлі қарастырады. Ауылдық туризм *(rural tourism)* — ауылдық жерлерде орналасқан туризмнің ойын-сауық түрі. Ол демалыс орындарының, әртүрлі мұражайлардың және гидтер мен экскурсоводтары бар туристер үшін қызмет көрсету орталықтарының болуын көздейді. Агротуризм *(farm tourism)* — фермерлік ресурстарды пайдалануды көздейтін туризмнің ойын-сауық түрі. Агротуризм әртүрлі түрлермен және модельдермен ұсынылуы мүмкін, бірақ әрқашан міндетті шарты, онда тұрғын үйді жалға алу. Агротуризмде ферма орналастыру құралы ғана емес, саяхаттың басты нысаны болып табылады [5].

Аграрлық туризмге кіру үшін өзіндік кедергілері бар, ауылдық аймақтардың жалпы және туристік құрылымдарын құруға, сондай-ақ жергілікті тұрғындардың өмір сүру сапасын жақсартуға ықпал етуі мүмкін [6, 7].

Агротуризм субъектілері ретінде ауылдық жерлерде тұрақты тұратын, өзінің қосалқы шаруашылығын жүргізетін жеке тұлғалар және аграрлық туризм саласында қызмет көрсету жөніндегі қызметті жүзеге асыратын шаруа-фермер қожалықтары болады.

Сондықтанда агротуризм субъектілеріне ауыл тұрғындарын, қосалқы шаруашылық иелерін және фермерлік шаруашылықтарды жатқызуға болады (1-сур.).

1-сурет. Агротуризм субъектілерінің құрылымы

Жеке тұлғаның аграрлық туризм субъектісі ретінде тұрақты тұратын жері оның меншігіндегі немесе оның отбасы мүшесінің меншігіндегі тұрғын үй-жай болып табылады. Тиісінше, аграрлық туризмнің объектісіне ауылдық үй-жай (ауылдық жерлердегі оқшауланған бөлмелері бар үй) жатады.

Ауылдық жерлерде туризмді ұйымдастыру үшін табиғи-экологиялық және мәдени-тарихи ресурстармен қатар, туристерді қабылдауға бейімделген тұрғын үй қорының болуы үлкен маңызға ие. Жасыл туризм жүйесінде пайдаланылатын тұрғын үйлердің тартымдылық деңгейін арттыруға олардың сәулеті мен сол немесе басқа жерлердің этнографиялық дәстүрлерінің негізінде безендірілуі ықпал етуі мүмкін.

Агротуризмде орналастыру құралдарын жіктеудің бірнеше түрлері бар:

– фермаларда және үй-жайларда үй иесімен бір тұрғын үйге орналастыру (ыңғайлы жеке бөлме);

– жеке бөлмелі бар бір үйде немесе агрошаруашылық аумағындағы ғимараттар кешенінде орналасу;

– барлық үйді/коттеджді жалға алу;

– ауылдық қонақ үйде жеке тұру;

– ауылдық жерлерде немесе кішкентай қалашықтарда тарихи ғимараттарда тұру;

– үй-жай немесе жеке лагерь аумағында шатырлы қалашықта тұру;

– кемпингте спорттың белсенді түрлеріне (ат спорты, велоспорт, теннис, жүзу және т. б.) маманданған спорт нысандарының жанында тұру;

– барлық жайлылықпен жабдықталған дәстүрлі тұрғын үйде, яғни туристік қызметтердің толық бағытын ұсынатын және ауылдық жерлерде көркем ландшафты бар арнайы салынған жеке туристік орталықтың жеке коттедждерінде орналасу.

Фермерлік шаруашылық жақсы дамыған елдерде агротуризммен фермерлердің өздері айналысады, олар жоқ немесе аз жерлерде — орналастыру құралдарының (ауылдық үй-жайлар, пансионаттар, шағын қонақ үйлер) иелері тікелей өз қолына алады. Егерде туристерді қабылдауға жеке үйлер жоқ болса, бірақ туризмді дамыту әлеуеті қолайлы аумақ (климаттық, ландшафт, тарихи-мәдени және т. б.) болса, онда бұл жағдайда өзге тәсіл қолданылады: ауылдық жерлерде ірі туристік орталықтар құрылады. Бұл нұсқа, ең алдымен, біздің еліміз үшін ең қолайлы болады.

Еуропа елдерінде агротуризмнің даму бағыттары толығымен қалыптасқан және мамандануы анықталған. Мәселен, Испания, Франция және Италия елдерінде салт-дәстүрлермен, ұлттық тағамдармен және шарап өндірудің жергілікті құпияларымен танысқысы келетіндер ауылдық жерлердегі үйлерді жалға алуға мүмкіндіктері бар. Финляндияда белсенді демалуға, балық аулауға, өзендер мен көлдердің жағалауларында түрлі велошеруге баса назар аударылады. Словакияда, Венгрияда және Польшада жергілікті салт-дәстүрлер мен мәдениеттерді жақсы білгісі келетін туристер үшін, сондай-ақ ірі көлдер немесе ұлттық парктер сияқты түрлі табиғи көрікті жерлерге барғысы келетіндер үшін танымдық агротуризм дамыған [8].

Сондықтанда агротуризмнің негізгі түрлеріне сауықтыру, дәстүрлі, білім беру, ауыл шаруашылық, аспаздық және аралас туризмді жатқызуға болады (2-сур.).

2-сурет. Агротуризмнің демалу мақсатына байланысты түрлері

Агротуризмнің ұйымдастыру түрлерінің өзіндік ерекшеліктері бар:

– сауықтыру туризмі демалыс кезінде туристердің денсаулығына қатысты бағытталған және арнайы ұйымдастырылған қызметтерді енгізеді: монша, сауна, су процедуралары, фитотерапия, ара шаруашылығы өнімдерін пайдалану және т. б.;

– дәстүрлі туристік қызметтерге фольклорлық-этнографиялық бағыт жатады, атап айтқанда, арнайы демалушылар үшін олардың қалауы бойынша жергілікті фольклорлық ұжымдар өнер көрсетеді, ежелгі халық әдет-ғұрыптары көрсетіледі, ұлттық мерекелер өткізіледі, ауылдық ұлттық тұрмыс мұражайлары ұйымдастырылады;

– білім беру туризмі, мұнда бір ауылдық үй-жайларда қызмет көрсету санына кескіндеме сабақтары және кәріптас өңдеу курстары кіреді, ал басқаларында қыздарды тамақ дайындауға, ұршық иіруге, ал ұлдарды — жануарларды күтуге, сондай-ақ жеміс ағаштарын күтуге және тағы басқаларға үйретеді;

– ауыл шаруашылығы туризмі кезінде туристер өздері ауыл шаруашылығы жұмыстарымен айналысады, мысалы, жеміс-жидектерді немесе жүзімді жинауға, жануарларды, араларды күтіп-бағуға, ірімшік немесе қой бүршігін өңдеуге, шабындық немесе мал ауласындағы жұмыстарға қатысады;

– аспаздық туризм кезінде туристер тек дәмді және сапалы тағамды жеуге ғана емес, сонымен қатар кәдесый ретінде өзімен бірге сапалы және сирек шараптарды немесе ірімшіктің (сырдың) арнайы сұрыптары түріндегі ерекше өнімдерді және қалалық дүкендерге түспейтін ет тағамдарынан жасалатын басқа да өнімдерді алып кетуге мүмкіндік алады;

– аралас туризм өзінің құрамына демалудың бірнеше түрлерін енгізеді: спорттық-сауықтыру, ауыл шаруашылығы және аспаздық, оқыту және этнографиялық, танымдық-ілімдік және тағы басқалар.

Агротуристік бизнесті және жаңа ақпараттық технологияларды ұйымдастырудың инновациялық тәсілдерін қолданудың арқасында жағдай түбегейлі өзгерді, бұл бірқатар елдерде сатылатын қызметтер көлемін индустриялық ауқымға дейін арттыруға мүмкіндік берді, оны жоғары табысты бизнеске айналдырды. Агротуризмнің пайда болуы мен дамуының негізгі себебі — қала тұрғындарының табиғатта демалуға, ауыл тұрғындарының тұрмысымен танысуға, жаңа табиғи өнімдерді ғана емес, сондай-ақ оларды өндіруге тікелей қатысу қажеттілігі. Урбанизацияның жаһандық феномені қала шуы мен адамдардың жиналуынан, көпқабатты құрылыстан шаршаған үлкен қалалардың тұрғындарын адамдар аз жерлерде әсер мен өмір салтының ауысуын іздеуге мәжбүрлейді. Ауыл тұрғындарының күнделікті өміріне қатысуы қалалықтардың көңілінен шығады.

Агротуризм белгілі бір талаптарға сәйкес келуі тиіс:

– табиғатқа айналуға және негізінен табиғи ресурстарды пайдалануға негізделген болу;

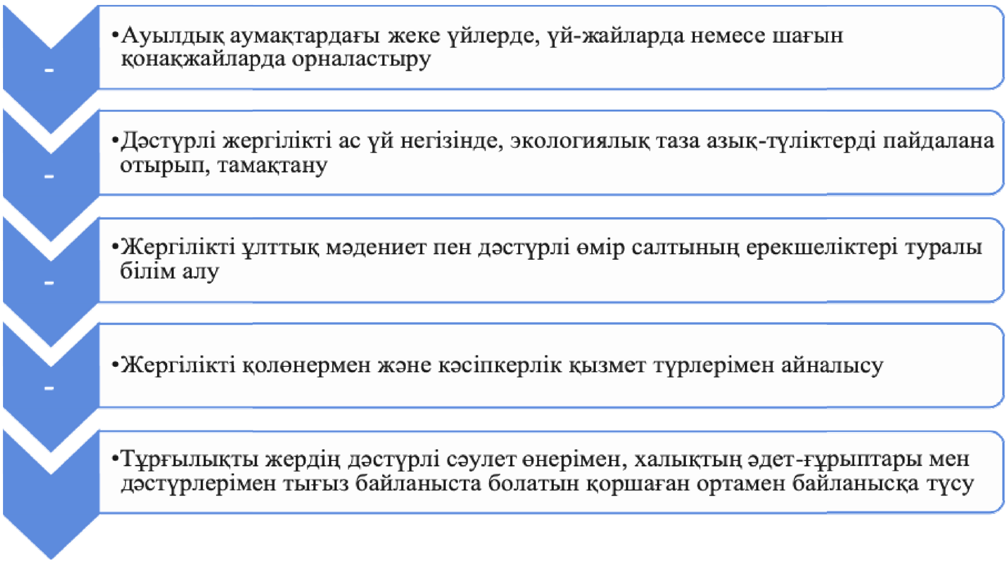
– біздің өмір сүру ортасына зиян келтірмейтін немесе шығынды азайтатын, яғни экологиялық тұрақты болу;

– экологиялық білім мен ағартуға, табиғатпен тең құқықты серіктестік қатынастарын қалыптастыруға бағытталған;

– жергілікті әлеуметтік-мәдени саланы сақтауға қамқорлық;

– экономикалық тиімді және ол жүзеге асырылатын аудандардың тұрақты дамуын қамтамасыз етеді [9].

Жоғарыда көрсетілген агротуризмнің түрлері мен оған қойылатын талаптар оның негізгі даму бағыттарын анықтауға мүмкіндік береді (3-сур.).



3-сурет. Агротуризм негізгі даму бағыттары

Агротуризмді дамытудың маңызды бағыттарының бірі ауылдық жерлерде туристерді орналастыру үшін арнайы үй-жайлардың болуы болып табылады. Нәтижесінде қала тұрғындары қолайлы бағамен салауатты демалыс алуға, ал ауыл тұрғындары өз тұрғын үй қорын тиімді пайдалануға, өндірілген ауыл шаруашылығы өнімдерінің бір бөлігін тікелей орнында сатуға мүмкіндік алады. Шағын бизнестің осы түрінің экономикалық өзектілігі ауылдық (туристік өнімді құрушы ретінде), сондай-ақ қала халқын жұмыспен қамту мәселесін шешу, қала мен ауыл арасындағы байланыстарды кеңейту, олардың әлеуметтік-экономикалық даму деңгейлерін жақындату мүмкіндігі болып табылады. Агротуризм сондай-ақ әлеуметтік пайдалылық әкеледі, себебі жергілікті туристік инфрақұрылымның (коммуникация, паркингтер, байланыс, қоршаған ортаны қорғау) пайда болуына және қолдауына ықпал етеді; қоршаған ортаны қорғауға және ауылдық жердің көркемдігі туралы қамқорлық жасауға тілек білдіреді, ауылдық жерлердің үйлерін, тарихи орындарын қайта құруға ықпал етеді; тұрғындар арасында мақтаныш сезімін және өзінің тұрғылықты жерін қанағаттандыруды тәрбиелейді.

Бұл ретте отандық агротуризмді дамыту үшін шешілуі қажет мәселелерді атап өткен жөн:

– агротуризмді мемлекеттік қолдау бағдарламасының болмауы;

– тәжірибе алмасу үшін бірыңғай ақпараттық база мен алаңның жоқтығы;

– қатты жабынды жол желісінің тозуы немесе болмауы;

– әлеуметтік инфрақұрылымның жеткіліксіздігі, оның ішінде медициналық қызмет көрсетудің ауылдық жерлерде дамымауы және т.б.

Әрбір елде мәдениет, тарих, география, саяси құрылымның өзіндік ерекшелігіне байланысты бірегей ауыл туризмін ұйымдастырудың өзінің ұлттық моделі бар. Агротуризм тұжырымдамаларының үлкен елдік әртүрлілігімен қатар, нақты агротуристік өнімдер де әртүрлі. Сондықтанда агротуризмді дамытуда әр елдің ұлттық ерекшеліктері мен өмір салты ескерілгені жөн. Ол үшін мынадай бағыттарда қызмет атқару керек:

– жоғары табиғи-ресурстық әлеуетті қалыптастыру;

– ежелгі тарихи-мәдени мұраларды (археологиялық, діни, тарихи сипаттағы көптеген туристік нысандар) қалпына келтіру;

– агротуризмді дамыту жөніндегі мемлекеттік бағдарламаларды әзірлеу;

– орташа баға белгілеу;

– инфрақұрылымды жетілдіру;

– ұлттық дәстүрлерді жандандыру.

Әрине, агротуризмді тиімді дамыту үшін билік, бизнес құрылымдарының, түрлі деңгейдегі мүдделі ұйымдардың, жергілікті қоғамдастықтардың кең ауқымының өзара іс-қимылы қажет. Мұндай жағдайларда туристік фирмаларды, ауыл шаруашылығы тауар өндірушілерін, мәдени және спорт мекемелерін, сондай-ақ басқа да инфрақұрылымдық нысандарды біріктіретін агротуристік кластер құрылуы мүмкін. Туризм саласындағы жаңа бағытты табысты дамыту үшін жобаның басты қатысушыларының (орналастыру құралдарының иелері, ақпараттық-жарнамалық қызметтер, қаржы ұйымдары, туристік агенттер) ұйымдастырылған, үйлестірілген қызметі қажет, бұл жоба қатысушыларын бірыңғай ұйымға біріктіріп, агротуристер қауымдастығын құру арқылы іске асыруға болады. Тек аталған құрылымдардың өзара іс-қимылы агротуризмнің тиімді, кешенді дамуын қамтамасыз етуге қабілетті.

Агротуризмді дамыту ауыл шаруашылығы өндірісін, ұлттық ерекшелікті және аумақтың бірегейлігін пайдалана отырып, инновациялық туристік өнімді қалыптастыруға, жергілікті халық үшін экономикалық және әлеуметтік тиімділікті және тұтастай алғанда, ауылдық аумақтардың тұрақты дамуын қамтамасыз етуге ықпал ететін болады.

Осылайша, аграрлық туризмді дамытудың теориялық негіздерін қарап, келесі қорытынды жасауға болады:

– ауылдық жерлерде жүзеге асырылады;

– үлкен инвестицияны талап етпейтін тиімді қызмет саласы болып табылады;

– елді мекендердің шектеулі аумақтары мен шағын туристік ағындары бар;

– жергілікті халықтың өмір сүру сапасын жақсартады, қоршаған ортаның сапасын сақтайды.

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А.П. Тяпухин, А.Б. Тасмаганбетов, А.Е. Култанова

Теоретические основы развития аграрного туризма в современных условиях

В статье рассмотрено развитие аграрного туризма, способствующего снижению в сельской местности социальной напряженности путем создания новых альтернативных рабочих мест и развитию сельских территорий. Автором статьи определены субъекты аграрного туризма: сельские жители, владельцы подсобных хозяйств и фермерские хозяйства. Развитие аграрного туризма обеспечивает финансовыми средствами субъектов, увеличивая доходы их семей, сельских жителей, доходы местных бюджетов. В статье, наряду с природно-экологическими и культурно-историческими ресурсами сельских территорий, основное внимание уделяется жилому фонду приспособленного для приема туристов: размещение на фермах в одном жилище с хозяином, аренда всего дома, проживание в исторических зданиях в сельской местности, отдельное проживание в сельской гостинице и др. По мнению авторов, в зависимости от целей отдыха, аграрный туризм можно дифференцировать на следующие виды: оздоровительный туризм; традиционный туризм; образовательный туризм; сельскохозяйственный туризм; кулинарный туризм; комбинированный туризм. В статье определены основные причины возникновения и направления развития аграрного туризма, который способствует развитию малого бизнеса; образованию новых рабочих мест; экономической стабилизации и совершенствованию инфраструктуры сельской местности; сохранению национальной кухни и историко-культурного наследия.

Ключевые слова: аграрный туризм, сельские территории, сельские жители, фермерские хозяйства, жилой фонд.

A.P. Tyapukhin, A.B. Tasmaganbetov, A.E. Kultanova

Theoretical fundamentals of development of agricultural tourism in modern conditions

The article deals with the development of agricultural tourism contributing to the reduction of social tension in rural areas by creating new alternative jobs and the development of rural areas. The author of the article defines the subjects of agricultural tourism: rural residents, owners of subsidiary farms and farms. The development of agricultural tourism provides financial resources to the subjects, increasing the income of their families, rural residents, and local budget revenues. In the article, along with the natural and ecological and cultural and historical resources of rural areas, the main attention is paid to the housing stock adapted for the reception of tourists: accommodation on farms in the same dwelling with the owner, rent of the whole house, accommodation in historical buildings in the countryside, separate accommodation in a rural hotel and others. According to the authors, depending on the purpose of recreation, agricultural tourism can be differentiated into the following types: health tourism; traditional tourism; educational tourism; agricultural tourism; culinary tourism; combined tourism. The article identifies the main causes and directions of development of agricultural tourism, which contributes to the development of small business; improvement of infrastructure; education of new workers; contributes to the economic stabilization and improvement of rural infrastructure; preservation of national cuisine and historical and cultural heritage.

Keywords: agricultural tourism, rural areas, rural residents, farms, housing.

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Regional touristic cluster as one of the factors of touristic development on the border territories of Kazakhstan and Russia

The article is devoted to the problems of forming regional tourist clusters in the border areas of Kazakhstan and Russia, as well as methodologies for their creation and further development. The global tourism industry has significantly globalized and, with its rapid dynamics of development, has become a contender for the leading global industry. International tourism is currently one of the most dynamically developing branches of foreign economic activity. Tourism, both in Russia and in Kazakhstan, is recognized as one of the main priorities of the country's development, contributing to the diversification of the economy in the non-extractive sector. As one of the largest and fastest growing industries in the world, tourism has an impact on related industries like telecommunications and transport, construction and trade, and agriculture, contributing to the socio-economic development of regions. Kazakhstan, having a rich recreational potential, is characterized by a relatively weak level of tourism development, as evidenced by its insufficient share in the country's GDP. Socio-economic transformations observed in many CIS countries, their openness of border regions under the influence of integration processes in the world community, contribute to the strengthening of tourist mobility between neighboring countries. In the modern scientific community, recently, problems of the development of border regions of adjacent states and the prospects and directions for the development of cross-border cooperation are widely discussed. The usage of the «cluster-activate public strategy (CAPS)» as a network organization of economic interaction, adapted to any changes in the internal and external environment with the optimal distribution of growth coordinators, the conjugation of intellectual capital with the requirements of scientific and technological progress, is able to provide innovative breakthrough of the territory's economy, satisfactory resolution of the main tasks of any production process and ensuring its sustainability and reproduction. A model of Kazakhstan-Russian tourist cluster was presented in the context of four organizational levels of research of regional tourist destinations, as well as the main directions for the creation and development of tourist clusters in the border areas of Kazakhstan and Russia.

Keywords: tourism, cross-border tourism, tourist cluster, infrastructure, Human Resource Institute Development.

Relevance

In the conditions of an increasing globalization process, the development of individual territories becomes the basis for improving the competitiveness of the region and the state in a whole. In modern conditions of development of world economic relations and deepening of integration processes, programs of cross-border cooperation of regions are being actively developed and implemented.

The experience of developed and dynamically developing countries shows that the border regions have become zones of economic growth of these states. Border cities serve as centers of entrepreneurial activity and contribute to the successful integration of the whole country into the world economic system.

The states having the general borders, history and cultural heritage have also a number of the common problems connected with rational use of capacity of border territories and resources. Their successful decision depends on a number of objective and subjective factors among which readiness of the local and regional authorities for cooperation, effective cooperation for the purpose of the fullest use of their tourist and recreational potential and obtaining competitive advantages in comparison with other neighboring regions is prime. Identification of the prerequisites promoting mutually beneficial international cooperation and finding of ways of its development is necessary [1].

The cross-border region is the territory which covers adjacent boundary regions of the neighboring two or more countries, in which cross-border cooperation is implemented [2]. Cross-border cooperation also represents one of forms of cross-border interaction of authorities, economic entities, and the population of border areas. A basis of such cooperation is mutually advantageous trade and economic relations of border areas, and studying of structure and volumes of mutual trade, in turn — the most important component of the analysis of these relations. Experts allocate the following forms of cross-border cooperation. It can be both local border contacts, and also interaction based on contracts of cooperation between the separate organizations [3].

Materials and methodology of researches

The border-zone of Russia and Kazakhstan is presented by 12 Russian and 7 Kazakhstani regions which located along one of the most extended in the world, overland borders of two states — more than 7 thousand kilometers. Over 30 % of the population of Kazakhstan and 18,5 % of the population of Russia (in total more than 32 million people) live in the border areas of Russia and Kazakhstan. In Figure 1 the scheme of border cooperation of Russia and Kazakhstan is presented where the directions of cooperation and border of zones of border cooperation are separately highlighted.

Figure 1. Scheme of border cooperation of Russia and Kazakhstan

The analysis of social and economic development of border areas of the Russian Federation and the Republic of Kazakhstan confirms weak investment attractiveness of border territories, the majority of the border cities is strongly removed from potential investors, the small-capacity regional markets and adverse investment climate because of poorly developed market infrastructure are the main characteristic of them; employment problems in the border cities because of duplication of economic activity; infrastructure dissociation in the border cities (public constructions and infrastructure, especially in health sector, educations and cultures, were initially created as national and, therefore, are focused only on internal investment) [4]. Tourism as a form of cross-border cooperation both in Russia, and in Kazakhstan is developed poorly and defined, as a rule with intraregional orientation. Spatial forms of the organization of tourism in the territory of the adjoining countries are the cross-border tourist regions including territories of two or more countries. In Kazakhstan, in general, the legislative base, which has determined legal forms of associations of the enterprises is adopted and there are prerequisites for formation of clusters in different spheres of economic activity.

From the beginning of processes of integration of Russia and Kazakhstan situation has significantly changed. Border territories began to carry out more and more contact, but not barrier functions. With the introduction in validity about EEU (Eurasian Economic Union), all conditions for further activation of the foreign trade relations between the states, including realization of huge potential of interregional cooperation are created. Today partnership in the sphere of industrial cooperation between Russia and Kazakhstan moves to a new level: considered the need of profound industrial cooperation. Now Kazakh Tourism plans to make reset in the tourist relations with the northern neighbor. So, in March, 2018, in Moscow the 25th International tourist MITT exhibition has taken place where Kazakh Tourism and Rostourism have signed the Memorandum of cooperation, here Kazakhstan has presented adventure tourism (from mountain skis to observation of pink flamingos).

One of large destinations, which borders here is North-Kazakhstan region. There are 21 travel agencies: seven tour operators and fourteen touristic agencies, where most of them RE located in the Imantau-Shalkar resort area of Ayyrtau district. In general, in tourist branch, in 2017, 668,5 million tenge are invested, including 106 million in Ayyrtau district where the Imantau-Shalkar zone is located. Taxes and other payments from tourist activity in the budget in 2017 have made 140 million tenge that for 16,5 % more than 2016, the number of 1511 people occupied in branch [5].

According to the Concept of development of tourist branch of the Republic of Kazakhstan until 2023 Ayyrtau district is included in a cluster «Unity of the nature and nomadic culture». The comprehensive plan of development of the Imantau-Shalkar resort area for 2018-2021 is developed in 2 stages of development and in 4 directions as: providing engineering, transport, tourist infrastructure and safety of tourists, at the same time the required financing makes about 25,5 billion tenge. The road map of development of tourist branch of ITE (International Tourist Exhibition) for 2018-2020 has defined the most perspective for development of tourist branch areas such as: Shalakyn, Ayyrtau, Esil, Kyzylzharsky, Tayynshin and Petropavlovsk. The area borders in the North — Kurgan, Tyumen and Omsk regions of Russia, the territory of the area is located in the time zone of UTC +6 (Coordinated Universal Time). Perspective actions for development of tourism in the region are construction of the international scout camp for the countries of participants of SCO (Shanghai Cooperation Organisation); creation of an ethno-aul in Ayyrtau district, ecovillages in Kyzylzhar district, and also construction of the youth camp «Imantau-2018».

For the formation of the model of a cluster, the purposes and tasks are set, constructed its preliminary model, and made the analysis of each element of model. Regarding to this it becomes necessary to develop a technique where the main task is step-by-step designing of formation of a border touristic cluster. The main objective of a research is creation of Model of development of the tourist activity capable to provide sustainable social and economic development of cross-border territories of Kazakhstan. Formation of a border touristic cluster makes a start from the potential of appeal of the territory from the point of view of investment into tourist branch and assumes a combination of efforts of bodies of the state and municipal authority and business structures.

The model Kazakhstan-Russian touristic cluster is presented in a section of ranging of importance of development of regional tourism. Four levels of researches of the territory for creation of model of a touristic cluster are presented in Figure 2.

The result of researches is assessment of a possibility of creation of a touristic cluster in the border Kazakhstan-Russian territory.

The first level assumes consideration of effects of development of a tourist destination of creation of regional border tourism, which are subdivided by us into: the ecological, providing actions for rational environmental management; the social effects meaning employment rate of local population, prevention of migration, unemployment, high-quality increase in the standard of living of local community. The economic effects confirming growth of tax base, replenishment of the local and regional budget direct and indirect (effect of animation) influence of tourism on economy of border territories; administrative efficiency which will visually prove in inevitable increase in competitiveness of the region, increase in its image and status.

The second level provides preliminary actions for definition of a touristic cluster. This level includes definition of a tourist resource and tourist's products with further development of joint cross-border tourist routes and also cross-border tourist's packages. Here it is necessary to define cartographical borders of an estimated touristic cluster and its investment attractiveness. As a result at the exit we will be able to receive «skeleton» of structure of an estimated cluster and already to prove its Kernel.

The third level of researches on formation of a border touristic cluster will already allow us to hold events for drawing up the live card of participants of a touristic cluster, i.e. those potential businessmen who are ready to be a part of structure in the form of separate links which will really receive a value added chain from actually business activity. Recommendations about development of infrastructure in a cross-border zone and offers on simplification of visa formalities will be in parallel developed for entrance on the cross-border territory.

The fourth final level of creation and development of a tourist's cluster assumes meetings of the working groups of participants of a touristic cluster with universal involvement of Institute of human resources in the form of master classes, seminars and others. Interpretation of a competitive Rhombus and Porter's Pyramid on the studied destination as the main objective of the regional authorities promoting increase in competitiveness is creation of conditions for the most effective use of the available and potential factors of production. Here regions from the closed local markets turn into open economic spaces and those from regions which owing to any reasons can't be integrated into the system of global exchanges, promptly lose the main asset — the people who are washed away by migration processes to those areas where the labor is estimated above and where there are best living conditions. The last actions will appear approbation of experimental model of a tourist's cluster at the exit and actions for further development of a touristic cluster.

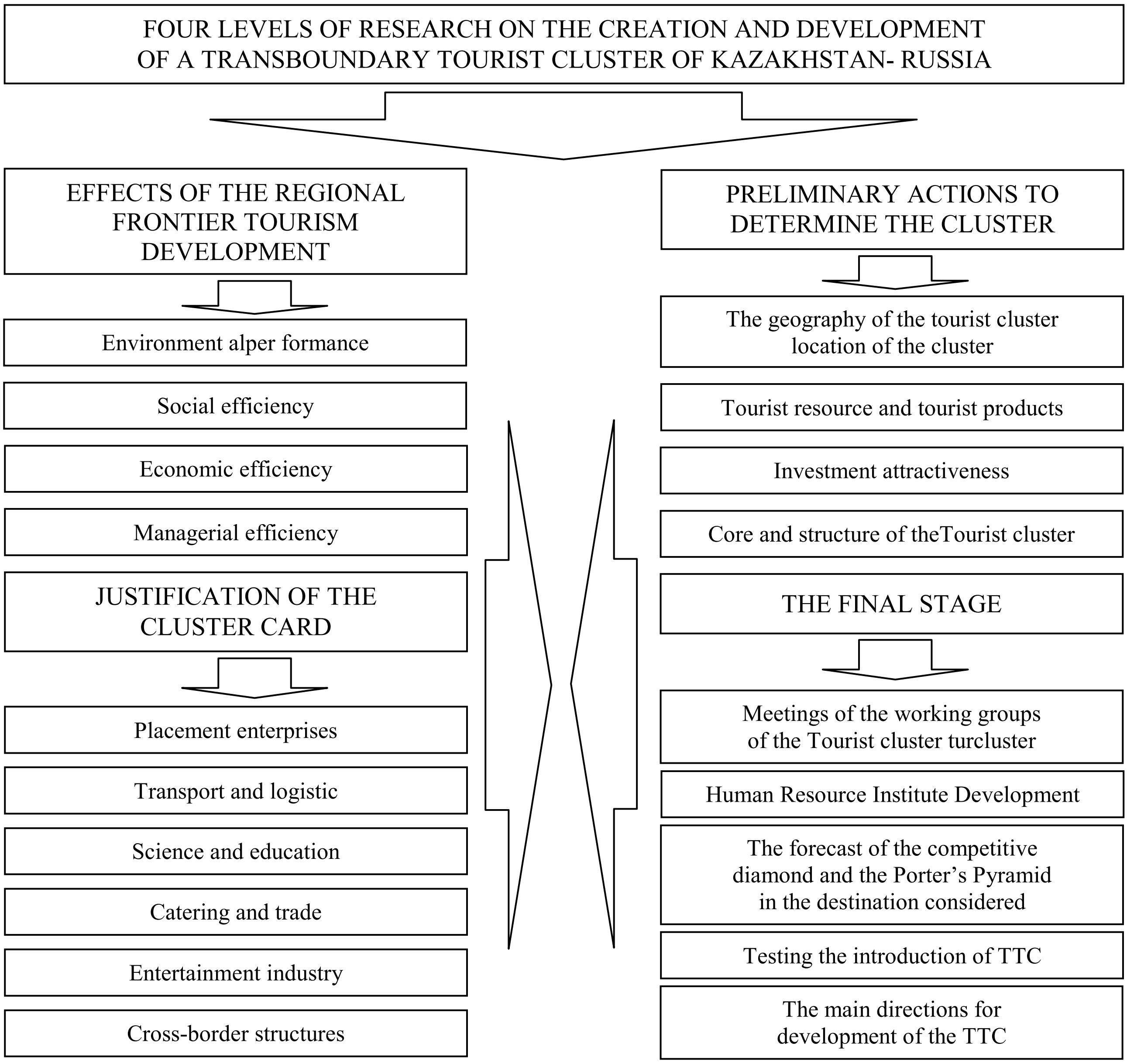

Figure 2. Model of researches on creation and development of border Kazakhstan-Russian touristic cluster

Results and discussion

As appropriate, creation of the Kazakhstan-Russian cross-border touristic cluster intensifies cross-border tourism in boundary regions, will allow to solve separate infrastructure problems of tourism, will increase efficiency of activity of participants of a cluster, will improve quality and complexity of the tourist and accompanying services, will reduce transaction expenses and expenses on advertizing, will reduce unemployment. Its formation will promote increase in competitiveness of two states. The cluster will render assistance to development of business, the organization of new businesses within clusters and also realization of cooperation in the sphere of science and education.

The cluster will provide export growth in two countries (by means of implementation of joint programs of marketing and sales of products abroad), stirs up innovative investment activities as a result of joint investment projects within public-private partnership and attraction of foreign investments, will stimulate business activity in cross-border regions by means of implementation of programs of cross-border cooperation.

Advantages of a cluster – low cost and fast delivery time of goods, necessary for the companies, or services owing to geographical proximity of firms, an opportunity to get big profit on allocation of costs on maintenance and development of the resources, general for several companies, and also constant exchange of experience. Clusters, using the local natural and resource, social and economic, infrastructure capacity, a geo-economic situation of territories of the adjacent states, increase competitiveness of regions, provide the worthy level and quality of life of the population. Forming of border clusters can give a new incentive to innovative development of economy of Russia and Kazakhstan.

Conclusion

Taking into account foreign experience of a clustering and features of the economic and social relations in the external environment of two states, we offer the following directions of the organization and development of cross-border tourist clusters between Russia and Kazakhstan (Fig. 3).

Creation and assistance to development of cross-border cluster educations will allow to increase significantly the level of competitiveness of the tourist sphere of border areas of both states as forms advantages:

Organizational and legal support for the formation of clusters	**Economic mechanism to stimulate cluster initiatives**	**Forms of promoting international clusters**
• development of methodological and practical materials on the creation of clusters to help regional leaders and entrepreneurs; • propaganda among community representatives of ideas and benefits related to the creation of clusters selection and training of specialists who are designed to spread the ideas of clusters; • identification of clusters in the region, analysis of their competitiveness; • development and implementation of cluster projects; • monitoring of state-supported clusters' activities	• financing (including on the basis of public-private partnership) creation of cluster infrastructure entities in the region (centers of cluster initiatives, centers of public-private partnership, industrial associations); • competitive financing of investment cluster projects (for example: technical development of sponsors, educational projects, projects for the creation of commodity distribution networks abroad, etc.): • provision of soft loans for investment projects aimed at the development of clusters; • provision of grants for training subjects of the cluster	• trade and economic relations • international conferences • negotiations with foreign investors and international donors • investment forums

Figure 3. The directions of the organization and development of cross-border tourist clusters between Russia and Kazakhstan

a) for entrepreneurs: cooperation of participants of a cluster for achievement of definite purposes, but, at the same time, the competition on sales markets; possibility of realization of non-profit partnership; ease and legality of application of various schemes of minimization of the taxation; increase in efficiency of interaction of the private sector, local governments, business associations, research and educational institutions in innovative process; dynamism and flexibility of functioning; optimization of economic processes on the basis of creation of new forms of combination of knowledge and production; decrease in barriers of an entry into the new markets due to standardization of requirements to production and services within a cluster; learning efficiency of personnel as a result of organized approach, a possibility of adaptation of system of professional education of the region to requirements of the enterprises of a cluster; efficiency of acquisition of technical means and software products; transfer of positive reputation of a cluster on its participants (a collective brand); general distributive network; economy on purchases due to collaboration with suppliers and intermediaries.

b) for regional economy: increase in employment rate; involvement of the qualified domestic and foreign experts; assistance to development of allied industries of economy and all services sector; increase in tax revenues; formation of new forms of public administration and transition from direct intervention of authorities to management by means of mediate incentives.

c) for the population: unemployment reduction; extension of the offer in the local markets of services and production; complexity of services and improvement of level of service; increase in opportunities of self-realization and introduction of scientific developments for scientists and researchers.

The created cross-border tourist cluster will also be capable to increase competitiveness of both countries at the same time developing business and introducing innovations through scientific cooperation. The cross-border cluster will provide export growth in two countries (by means of implementation of joint programs of marketing and sales of products abroad), stir up innovative investment activities as a result of joint investment projects within public-private partnership and attraction of foreign investments, will stimulate business activity in cross-border regions by means of implementation of programs of cross-border cooperation.

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Өңірлік туристік кластер Қазақстан мен Ресейдің шекаралас аумақтарында туризмді дамыту факторларының бірі ретінде

Мақала Қазақстан мен Ресейдің шекаралас аудандарында өңірлік туристік кластерлерді қалыптастыру мәселелеріне, сондай-ақ оларды құру мен одан әрі дамыту бойынша әдістемелерге арналған. Әлемдік туризм индустриясы едәуір жаһандану жағдайына жетті және дамудың қарқынды динамикасымен әлемдегі жетекші сала болуға үміткер болып отыр. Халықаралық туризм қазіргі уақытта сыртқы экономикалық қызметтің қарқынды дамып келе жатқан салаларының бірі болып табылады.Туризм Ресейде де, Қазақстанда да экономиканың шикізаттық емес секторындағы әртараптандыруға ықпал ететін ел дамуының басты басымдықтарының бірі болып табылады. Әлемдегі ең ірі және жылдам дамып келе жатқан салалардың бірі ретінде туризм телекоммуникация және көлік, құрылыс пен сауда, ауылшаруашылығы мен байланыс салаларына, өңірлердің әлеуметтік-экономикалық дамуына ықпал етеді. Рекреациялық бай әлеуеті бар Қазақстан туризмді дамыту жағдайында салыстырмалы түрде төмен деңгейімен сипатталады, оның дәлелі ретінде саланың еліміздің ЖІӨ-дегі үлесінің өте төмендігін айтуға болады. Көптеген ТМД елдерінде байқалған әлеуметтік-экономикалық өзгерістер, олардың әлемдік қауымдастықтағы интеграциялық процестердің ықпалында шекаралас өңірлердің ашықтығы көрші елдер арасындағы туристік мобильдікті нығайтуға ықпал етеді. Соңғы уақытта қазіргі заманғы ғылыми қоғамдастықта көрші елдердің шекаралас өңірлерін дамыту проблемалары мен трансшекаралық ынтымақтастықты дамыту перспективалары және бағыттары кеңінен талқылануда. «Кластерлік-ынталандырушы қоғамдық стратегия (cluster-activate public strategy (CAPS)» әдісін қолдану экономикалық өзара іс-қимылдың желілік ұйымдастырылуы ретінде, ішкі және сыртқы ортадағы кез келген өзгерістерге бейімделген өсу координаторларын оңтайлы бөлу, интеллектуалды капиталды ғылыми және технологиялық прогресс талаптарына сәйкестендіру, инновациялық аймақ экономикасының серпінді дамуын, кез келген өндірістік процестің негізгі міндеттерінің оңтайлы шешілуін және оның тұрақтылығы мен өнімділігінің артуын қамтамасыз етеді. Қазақстан мен Ресейдің шекаралас аумақтарында туристік кластерлерді құру және дамытудың негізгі бағыттары, сондай-ақ аймақтық туристік бағыттарды зерттеудің төрт ұйымдастырушылық деңгейінде берілген қазақстан-ресей туристік кластер моделі ұсынылды.

Кілт сөздер: туризм, трансшекаралық туризм, туристік кластер, инфрақұрылым, Адам ресурстарын дамыту институты.

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Региональный туристический кластер как один из факторов развития туризма на приграничных территориях Казахстана и России

Статья посвящена проблемам формирования региональных туристских кластеров на приграничных территориях Казахстана и России, а также методологии по их созданию и дальнейшему развитию. Мировая туристская индустрия значительно глобализировалась и своей стремительной динамикой развития стала претендентом на ведущую мировую отрасль. Международный туризм в настоящее время является одной из наиболее динамично развивающихся отраслей внешнеэкономической деятельности. Туризм как в России, так и в Казахстане признан одним из главных приоритетов развития страны, способствующих диверсификации экономики в недобывающем секторе. Являясь одним из крупнейших и динамично развивающихся отраслей в мире, туризм оказывает влияние на смежные отрасли, такие как телекоммуникации и транспорт, строительство и торговля, сельское хозяйство, содействуя социально-экономическому развитию регионов. Казахстан, имея богатый рекреационный потенциал, характеризуется сравнительно слабым уровнем развития туризма, о чем свидетельствует его недостаточная доля в ВВП страны. Социально-экономические преобразования, наблюдаемые во многих странах СНГ, их открытость приграничных регионов под влиянием интеграционных процессов в мировом сообществе способствуют усилению туристской мобильности между сопредельными государствами. В современном научном сообществе в последнее время достаточно широко обсуждаются проблемы развития приграничных регионов смежных государств и перспективы и направления развития приграничного сотрудничества. Использование метода «кластерно-стимулирующая общественная стратегия (CAPS)» как сетевой организации экономического взаимодействия, адаптированной к любым изменения внутренней и внешней среды с оптимальным распределением координаторов роста, сопряжением интеллектуального капитала с требованиями научно-технического прогресса, способно обеспечить инновационный прорыв экономики территории, удовлетворительное решение основных задач любого производственного процесса и обеспечение его устойчивости и воспроизводства. Предложена модель казахстанско-российского туристского кластера, представленная в разрезе четырех организационных уровней исследования региональных туристических дестинаций, а также основные направления по созданию и развитию туристских кластеров на приграничных территориях Казахстана и России.

Ключевые слова: туризм, трансграничный туризм, туристский кластер, инфраструктура, Институт развития человеческих ресурсов.

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Features of modern light industry of developing countries in global competition

In the article the features of the development of light industry sector in the consideration of the emergence in global market are discussed. The features of light industry are the insignificant need for capital investments, constant growth, rapid capital turnover. Therefore, this industry has become the starting point in the economics of developed countries, and in developing countries it is considered with high priority. This paper presents the experience of the development of light industry in China, Turkey and Kyrgyzstan, where there is a constant increase due to the steady increase in demand for products. Through the implementation of a well-thought-out strategy covering the macro, industry and micro level, the success of light industry development has been achieved in most countries. Light industry as an industry is a set of enterprises, producing goods that compete with each other and meet similar needs. The demand for light industry products is constantly growing. Buyers increasingly prefer high-quality goods, although in the recent yeas price was the determining factor when choosing a product. Light industry is a powerful diversified complex, both in the production of consumer and industrial goods, and carries out both the primary processing of raw materials and the production of finished products.

Keywords: light industry, global competition, competitive advantages, development strategy, product competitiveness.

Considerable attention is paid to the development of light industry in many countries of the world, since this industry has considerable socio-economic importance, ensuring high employment of the able-bodied population, particularly women’s population, reducing social tensions and improving the standard of living of the population. One of the main advantages of this industry is that in terms of consumption it occupies the second position after the food products consumption.

The share of light industry in total industrial production in developed countries (Germany, USA, Italy, France) is 6–12 %. In Korea and Japan, this industry positioning at the second place in terms of marketable products after the automotive industry. Therefore, up to 20 % of the budget of these countries is formed due to the sewing and textile enterprises. The production of ready-made clothes, fabrics, knitwear, shoes for 75–85 % satisfies domestic demand. Significant government support for light industry in developing countries (China, Turkey, India, Mexico) led to rapid growth in the industry. Over the past two decades, the production center (especially in the textile industry) has shifted to Asia and South America, gradually replacing the United States and Western Europe. This traces another feature of light industry — countries with low labor costs lead in it.

International experience shows that achieving competitiveness in the light industry is the result of well thought-out development strategy pursued at three levels: macro, sectoral and micro levels. Figure shows a diagram of the major events held at every level.

China's economy is a prime example that the development of light industry can be an effective basis for the construction of an industrial society. Light industry is traditional for this country. Nowadays, light industry leads China in industrial production and accounts for 21 % of total production (currently there are more than 360 industries in the country) [1].

Chinese textiles, clothing, leather goods, shoes are exported to almost all countries of the world. Today, China dominates the world trade in consumer goods accounting its share of 20 %. In competition, China gradually ousted its most important rivals — Turkey and Mexico, being the most important supplier of textile products in the United States.

The key factor in achieving the competitive advantages of Chinese products is their low cost. Annually, exports of Chinese textile products increase by an average of 6 %. Only in 2008, due to the global financial crisis, exports of Chinese textiles decreased by 9 % (in other countries this decrease reached 16 %). With the recovery of the economic situation, the growth of Chinese textile exports amounted to 23.6 %, and that of garments — 21 %.

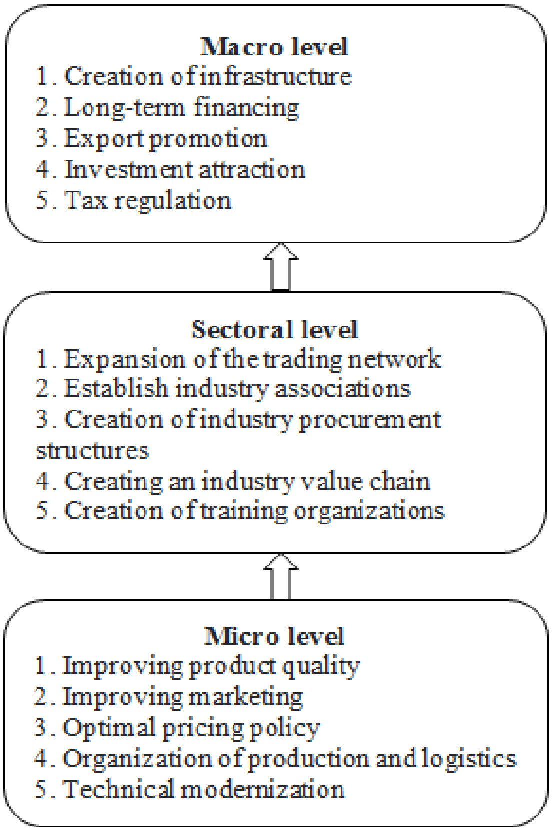

Figure. Diagram of measures in achieving the competitiveness of products in light industry

A sharp rise in China's light industry occurred in the 1980s, when this industry became a key link in the economy. The growth of the industry was promoted by the application of the experience of developed countries and the introduction of five-year development programs into practice by the government [2]. The textile industry developed most rapidly, and today it is predominant among other industries.

The success of the Chinese light industry contributed to a combination of factors, the main of which is the presence of a large number of cheap labor. Another very important aspect is the availability of its own raw materials, which fully meets the needs of the industry (China is the world leader in the production of flax, cotton, wool, etc.).

A major role in the growth of the industry was the creation of an industrial infrastructure. This was facilitated by the feature of concentration of industries in cities and provinces that specialize in the production of certain types of products. For instance, the textile industry is concentrated in small towns of the provinces of Guangdong, Zhejiang, Changshu, Liaoning. Some cities specialize in the production of certain products (for example, Shengzhou — the production of ties, Yuhan — the production of fabrics, Jimo — knitwear). Small towns and villages have a narrow specialization (for example, Datan specializes in the production of socks, Fengqiao — in the manufacture of men's shirts) [1].

At present, the state's economic policy is oriented in industry (including light) export. One of the major goals of the government is to increase the export of high value-added goods and reduce the export of commodities. For this purpose, incentive measures are applied — the provision of concessional targeted loans to produce finished products with high added value, intended for sale abroad.

Thanks to the achieved competitive advantages, China's light industry will lead the world market for many years. However, there are certain risks that the Chinese clothing and textile industry faces today.

Firstly, it is the increase in material costs. In the past 10 years, the cost of cotton has more than doubled and the trend is growing. The cost of synthetic fibers increases, which may cause the loss of cheap goods.

Secondly, the cost of labor increases, which relates to the introduction of new labor legislation since 2008.

Thirdly, the lack of qualified personnel. Low qualification of the staff does not allow to produce high-quality products. Today, buyers seek to choose good quality clothing and textiles at an affordable price.

Last, but not the least, the growth of the exchange rate of the Chinese yuan against the dollar leads to higher prices of exports.

Overview of light industry in Turkey

Due to a combination of different strategies, light industry in Turkey is actively developing.

Nowadays, this country is the largest supplier of textiles and clothing in the world market, and among exporters to EU countries, Turkey occupies the second position, second only to China. Turkish light industry accounts for 10 % of GDP and provides 40 % of budget revenues (in the country's economy, this sector is ahead of tourism only). The export of the country is also dominated by light industry products (ready-to-wear, textiles, products made of yarn, carpets, synthetic and textile fabrics, wool and articles thereof) — 40 % [3].

Since 1933, the Turkish government has fully taken the patronage of the industry. The textile industry has been declared a priority. Light industry was raised through lending, the use of own budget funds and foreign investment, the modernization of equipment and production, and the training of personnel abroad.

For purpose of lending to the light industry in 1933, the government of Turkey established the state holding Sumerbank, which functioned for several decades (Sumerbank was privatized in the early 1990s). As a result, over a short period, the volume of production of light industry increased by 60 %, including cotton fabrics — by 65 %, woolen clothes and fabrics — by 45 %, leather goods — by 36 %. The number of textile, shoe, and garment enterprises has increased significantly.

Until the 60s of XX century, the main goal of supporting the development of light industry in Turkey was to meet domestic demand, import substitution and market saturation with domestic goods. This goal was successfully implemented, and by 1970, Turkey almost completely abandoned clothing imports.

Since the early 1980s, the Turkish government has adopted a new strategy for the development of light industry, according to which the industry has become actively reoriented towards exports. The need for such an economic policy was caused by the acute need of the country for the inflow of foreign currency.

To implement the new strategy, a set of incentive measures was implemented:

– provision of preferential loans to exporters;

– state insurance of export operations;

– reimbursement of expenses for research and development;

– partial or full refund of taxes included in the cost of export goods;

– increase import duties on imported products.

The result of this policy was a sharp jump in exports of the Republic of Turkey (over ten years, the export of Turkish clothing and textiles increased almost 22 times). There was a significant increase in the number of enterprises operating in the light industry.

Due to the stable state of the industry and export growth, Turkey remained a relatively stable state before the global financial crises.

The next stage in the development of light industry in Turkey was the need to improve the quality and competitiveness of products. There was a demand for a new quality that meets European standards and a new image that would enhance the prestige of the goods. To achieve this goal, since the beginning of the 1990s, a massive technical and technological modernization of the industry has begun. This entailed significant investments and, as a result, light industry products lost their cheapness — the main factor in the competition. It was inevitable in the early stages of introducing new equipment. However, a new trump card was acquired — now the products meet European quality standards and meet modern fashion trends. In addition to the modernization of equipment and technologies, measures such as the introduction of modern principles of production and management, and staff development were taken.

Currently, the light industry of Turkey occupies one of the leading positions in the world. The leading role in this belongs to the textile industry, which competes with recognized world leaders — Germany and Italy. The textile industry in Turkey is rightfully considered the «face» of the republic's economy. Even the presence of many domestic raw materials is not able to meet the needs of the industry. Therefore, the country is forced to import raw cotton and cotton threads from Italy, India, Pakistan and Egypt.

In addition to textile production, Turkey has been successfully engaged in the apparel industry, synthetic fibers, wool and leather products, carpets, yarn and fabrics.

By equipment with technological equipment, Turkey occupies one of the leading places in the world. The use of high-quality raw materials allows to produce competitive products.

The success of the establishment and development of light industry in Turkey has contributed to:

– implementation of well-thought-out government strategies, timely and accurate implementation of state programs for the development of the industry;

– active interaction of business and government;

– attracting foreign direct investment;

– the presence of favorable climatic conditions for the cultivation of cotton crops and sheep (for wool);

– the timely creation of a well-established industry infrastructure, which was greatly facilitated by the presence of traditional ancestral and family ties;

– the creation of a closed industry cycle from the receipt of raw materials to the creation of finished products with high added value, established links between the links of the industry chain, business cooperation;

– active promotion of products to the market by manufacturers (in particular, holding of specialized exhibitions);

– orientation of the industry to the changing needs of the market.

However, Turkish light industry is not without its weaknesses:

– the complication of the supply of raw cotton (due to the increased demand for raw materials) to the country due to Turkey's accession to the EU Customs Union and the increase in customs tariffs on goods of supplying countries;

– low qualification of staff compared with EU countries, poor knowledge of foreign languages, which impedes international entrepreneurship;

– insufficiently adjusted management, which entails lower labor productivity than in competing countries;

– weak marketing, in particular, marketing communications.

The following measures are planned to support and grow Turkey's light industry [4]:

1) the involvement in the agricultural circulation of arid lands through the construction of dams, which will contribute to the growth of agricultural crops, diversification of the production of raw cotton;

2) professional development of production personnel, training of new generation specialists;

3) improving the organization of production and management;

4) further work on improving product quality.

Overview of light industry in Kyrgyzstan

The point of interest lays in the experience of development of light industry in Kyrgyzstan.

Over the past decade there was a sharp rise in the industry. The light industry of Kyrgyzstan forms more than 10 % of GDP, its share in total industrial production exceeds 16 %, it employs 30 % of the working-age population (about 150 thousand people). The garment industry is developing most successfully (other subsectors — textile, leather, footwear — are currently lagging in the development of the garment industry). Ready-made garments of Kyrgyzstan production are successfully sold in the CIS countries, especially in Russia and Kazakhstan, they are able to compete with similar products of Chinese and Turkish production due to acceptable quality at a low price [5].

The main target segment for Kyrgyz clothing manufacturers is the Russian market. Produced collections are intended mainly for the middle class. In general, products are sold in clothing markets. Models are developed by the owners of enterprises, considering the tastes of consumers. Information about fashion trends is obtained from fashion magazines, thus, professional fashion designers are usually not hired. Buyers' preferences are determined without marketing research, but by direct contact.

In recent years, the technical equipment of enterprises has significantly improved. However, the age of the equipment used at different enterprises varies: from Soviet technology, which is 50 years old, to the newest machines, equipment for design and cutting, as well as computer programs for modeling and design. Mainly technological equipment comes from China.

The emergence of Kyrgyz industry, including light, began even before the October Revolution. It was represented by workshops with a handicraft production method. From 1928 to 1940, the light industry of Kyrgyzstan began to develop intensively. Fifteen large factories were commissioned, including those for the production of garments, fabrics, wool processing, a shoe factory, two tanneries and a silk spinning mill. During the Great Patriotic War, light industry enterprises were evacuated to the territory of Kyrgyzstan, and on their basis knitwear and garment factories were established in the republic. During this period, the number of light industry enterprises doubled.

In the 1960s, there was a significant growth in the industry. The enterprises were reconstructed, the technological process was automated. In a relatively small area, all new enterprises were created. Thus, by the time independence was gained in Kyrgyzstan, light industry had become the most developed sector in the country's economy. Especially the textile industry was developed (knitwear, wool, cotton enterprises). The largest sewing enterprises are concentrated in the cities of Bishkek, Osh, Talas. The largest silk spinning mill functioned in the city of Osh. Wool sub-industry produced 90 % of all wool fabrics produced in Central Asia [5].

Since 1994, due to the economic crisis, there has been a decline in all industries, including the light one. The share of the industry in the total volume of industrial production gradually decreased and amounted to 8.5 % in 2000 (in 1994 this figure was 30.4 %). The decline was observed in almost all sectors of the light industry, only the garment industry was stable and growing.

Since 2000, the government of Kyrgyzstan began to take decisive measures for the rehabilitation of light industry. The main government measure was the provision of tax incentives to manufacturers. The situation began to improve in a short time.

However, related industries of light industry began to develop unevenly and independently from each other, a closed industry chain ceased to exist. Cotton production declined as farmers moved to grow more profitable crops. Wool production was also insufficient, as farmers switched to raising more profitable sheep meat breeds. As a result, the previously leading textile industry was in a critical condition. Silk production has almost stopped.

The exception was the production of ready-made clothes. This is due to the creation of competitive advantages. Today, the garment industry of Kyrgyzstan produces high-quality and low-cost products that can compete both in the domestic and foreign markets. This industry proved to be resistant to the global financial crisis of 2008 and difficulties in the country's energy sector. However, the garment industry of Kyrgyzstan is dependent on imported raw materials. Local manufacturers of textiles are not able to provide them with raw materials and materials either in quantity nor quality. In addition, local textiles are not able to compete with imported textile at a price. Therefore, 90 % of the raw materials used for the clothing industry are imported into the republic. Sewing accessories and accessories are also imported.

To resolve the situation, the Government of Kyrgyzstan adopted the «Strategy for the Development of the Textile and Clothing Industry of the Kyrgyz Republic for 2010–2011». This program was compiled within the framework of the overall development strategy of the country to improve the efficiency and competitiveness of industries based on funding and a clear business plan [5]. One of the most important planned measures is the restoration of the national value chain and a focus on the output of final products. The strategy provides for organizational and economic measures that are carried out at three levels: the macro level, the industry level and the micro level.

At the same time, the state pays attention to the garment sector as the most developed and strong, which makes it auspicious. The revitalization of the textile sector is considered possible with fundamental changes, including the rehabilitation of state enterprises operating in the industry, and the creation of favorable conditions for investors.

Thus, the features that give advantages to the Kyrgyz light industry are as follows:

1) low cost of labor, which allows to win in price competition;

2) favorable conditions for the import of products, especially to the Russian markets;

3) favorable financial conditions for the implementation of activities;

4) availability of state support in the tax direction;

5) the ability to produce good quality products at low cost. Weaknesses include:

6) the absence (or lack) of local raw materials, fabrics, accessories, as well as dependence on foreign suppliers;

7) high staff turnover (due to harsh working conditions);

8) low staff qualifications;

9) low level of marketing, insufficient knowledge of sales markets;

10) poor level of business relations with suppliers of raw materials as well as relations with consumers.

The danger for the light industry of Kyrgyzstan can be represented by the producers of Southeast Asia, whose products lead in sales in the world. Russia's accession to the WTO complicates the situation, as opportunities for imports of Chinese garments and textiles increase.

In such circumstances, the strategic directions of development of light industry should be based on the following principles:

1) careful study of demand, improvement of the range;

2) strengthening competitive advantages;

3) system regulation of the industry value chain;

4) creating a favorable investment climate and the development of public private partnership in light industry.

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Жаһандық бәсекелестікте дамушы елдердегі жеңіл өнеркәсіпті дамытудың қазіргі ерекшеліктері

Мақалада жаһандық нарықтардың пайда болу жағдайында жеңіл өнеркәсіп саласының даму ерекшеліктері қарастырылды. Жеңіл өнеркәсіптің ерекшелігі – бұл капиталдың дамуы, үнемі өсуі, капиталдың жылдам айналымы, бұл сала дамыған елдердің экономикасы үшін бастапқы нүктеге айналған, ал дамушы елдерде ол басымдыққа ие болып отыр. Жұмыста Қытай, Түркия және Қырғызстанның жеңіл өнеркәсіптің даму тәжірибесі ұсынылды, онда өнімдерге деген сұраныстың тұрақты өсуіне байланысты тұрақты өсім байқалады. Көптеген елдерде жеңіл өнеркәсіпті дамыту табысқа макродеңгейді, өнеркәсіп салаларын және микродеңгейді қамтитын жақсы ойластырылған стратегияны енгізу арқылы қолжеткізілді. Жеңіл өнеркәсіп индустрия ретінде бір-бірімен бәсекелесетін және ұқсас қажеттіліктерді қанағаттандыратын тауарлар шығаратын кәсіпорындардың жиынтығы. Жеңіл өнеркәсіп өнімдеріне сұраныс үнемі өсіп келеді. Сатып алушылар жоғары сапалы тауарларды көбірек көреді, бірақ соңғы уақытта баға өнімдерді таңдаған кезде айқындаушы фактор болды. Жеңіл өнеркәсіп – халық тұтынатын тауарлар мен өнеркәсіптік тауарлар өндірісінде де, шикізатты бастапқы қайта өңдеуді және дайын өнімді өндіру саласында да қуатты әртараптандырылған кешен.

Кілт сөздер: жеңіл өнеркәсіп, жаһандық бәсекелестік, бәсекелестік артықшылықтар, даму стратегиясы, өнімнің бәсекеге қабілеттілігі.

Г.С. Укубасова, А.Х. Галиева, С.А. Кожабаева, А.Б. Амирбекова

Современные особенности развития легкой промышленности развивающихся стран в глобальной конкуренции

В статье рассмотрены особенности развития сектора легкой промышленности в условиях возникновения глобальных рынков. Особенностью легкой промышленности является незначительная потребность в капиталовложениях, постоянный рост, быстрая оборачиваемость капитала, в связи с чем данная отрасль стала стартовой в экономике развитых стран, а в развивающихся странах выбрана приоритетной. В работе приведен опыт развития легкой промышленности Китая, Турции и Киргизии, где наблюдается постоянный рост, обусловленный неуклонным повышением спроса на продукцию. В большинстве стран успех развития легкой индустрии был достигнут благодаря реализации продуманной стратегии, охватывающей макроуровень, отраслевой уровень и микроуровень. Легкая промышленность как отрасль представляет совокупность предприятий, выпускающих товары, конкурирующих между собой и удовлетворяющих сходные потребности. Потребность в продукции легкой промышленности постоянно растет. Покупатели все больше предпочитают качественный товар, хотя в недалеком прошлом определяющей при выборе продукции была цена. Легкая промышленность представляет мощный многоотраслевой комплекс, как по

производству товаров народного потребления, так и товаров производственного назначения, и осуществляет как первичную обработку сырья, так и выпуск готовой продукции.

Ключевые слова: легкая промышленность, глобальная конкуренция, конкурентные преимущества, стратегия развития, конкурентоспособность продукции.

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Use of foreign experience in the hospitality and tourism industry in the Republic of Kazakhstan

The article is aimed at identifying foreign experience in the development of the hospitality and tourism industry and the possibilities of its use in Kazakhstan. It is noted that the concepts of hospitality and tourism are two interrelated terms. Tourists are potential consumers who have a variety of desires and needs, depending on the purpose of their travel. Hospitality and tourism industry is generally regarded as one of the key driving forces of national and regional economic development. The key actors in hospitality and tourism development are the state, market, tourists and local people. The interactions among these actors create both public and social institutions together with market mechanisms. Success in the tourism and hospitality sector also depends on nurturing a quality workforce that is capable of delivering excellent customer service. In conclusion of this part, it is clearly seen, that the governments play the most important role in hospitality and tourism industry development. The government has to control development of the industry. On the Kazakhstani market of educational services the activity on preparation of specialists for tourism — a relatively new phenomenon. The analysis of activity of the Kazakhstani tourist firms, hotels and restaurants shows that the level of personnel training and quality of services lag behind generally accepted international standards in the West. Educational standards for the training of personnel for tourism industry are also varied considerably with educational standards of Europe. Taking into account the world experience of personnel training in the field of tourism industry and in accordance with generally accepted international standards, possibly to consider the introduction in Kazakhstan of such directions of training of competent professionals at the level of postgraduate education as «Management of hospitality». It is revealed that the study of world experience and its application in Kazakhstan is important for the successful development of the domestic hospitality and tourism industry.

Keywords: hospitality and tourism industry, foreign experience, economic growth, tourism management, personnel for the tourism industry, needs satisfaction, customer focus.

The Republic of Kazakhstan has the huge climatic potential for the development of tourism and hospitality. Many regions of RK consider tourism as the perspective direction of economic activity capable to stimulate other spheres and to provide sustainable regional development. Tourism became the favorable and highly profitable industry comparable by efficiency of investment in oil and gas and processing industry and also automotive industry.

Today, the hospitality industry is a powerful system of economy of the region or tourist center and an important component of the tourism economy. The hospitality industry consists of various means of collective and individual accommodation: hotels, motels, hostels, apartments, as well as the private sector involved in the accommodation of tourists.

Hospitality industry is a business aimed at providing visitors with housing, food, as well as the organization of their leisure.

Tourist services, including hotel services, are classified as social and cultural services. They are based on the principles of modern hospitality, which increases their role in the development of domestic tourism, as well as poses certain tasks in the training system for tourist services.

Hospitality is one of the concepts of civilization, which thanks to progress and time has become a powerful industry in which millions of professionals work, creating the best for consumers (tourists). The hospitality industry includes various spheres of activity of people-tourism, recreation, entertainment, hotel and restaurant business, catering, excursion activities, organization of exhibitions and various scientific conferences.

Despite the period of economic growth in the country and the increase in income, the development of tourism in Kazakhstan can not be considered successful. But there is a global experience of successful development of the hospitality and tourism industry, and there are countries that have achieved high results.

The study of the world experience and application, taking into account the specifics in Kazakhstan, is important for the successful development of the domestic hospitality and tourism industry.

A wide range of problems of the Kazakh hospitality and tourism industry are actively discussed by the scientific community in numerous works of foreign and Kazakh scientists [1].

The practice of foreign countries-leaders of the hospitality and tourism industry (USA, Japan, UK, France, Germany, etc.) shows many advantages and opportunities for the development of tourism, not only as an industry that provides employment and replenishment of regional budgets, but also as an area to improve production efficiency, business development, small and medium-sized businesses; areas that contribute to the development of regional infrastructure, improve the quality of life of local residents, meeting needs.

Development of hospitality and tourism industry in Southeast Asia has been progressing remarkably over the last decade, displaying a strong and positive trend. Hospitality and tourism industry is generally regarded as one of the key driving forces of national and regional economic development. Although different countries have different approaches and policies towards development of the industry, they adopt the common theme that hospitality and tourism need to be managed in an effective and sustainable manner. The governments are active in promoting and developing tourism in response to national, regional and global tourism dynamism.

The key actors in hospitality and tourism development are the state, market, tourists and local people. The interactions among these actors create both public and social institutions together with market mechanisms. Through the process of negotiation, cooperation and communication between different actors and institutions, economic development and identity construction is generated.

Public-private partnership has played a significant role in tourism development in Southeast Asia. The private sector works together with the public sector to promote the tourism industry through marketing and investment to provide services and experiences to tourists. For instance, taking the case of Thailand, the government policy continuously played a major role in shaping tourism policy and supporting the growth of the private sector. In the case of Vietnam, the private sector is working closely with state institutions and officials to mediate, interpret and implement the rules and regulations, laws, policies and directives developed by the central government for governing private tourism business activity.

It is necessary for private industry, local governments and community groups to work in partnership in planning and developing tourist destinations which involve sensitive natural and cultural resources, identifying and providing readily available sources of financing for tourism projects, particularly those involving community-based projects, training and educating current and prospective tourism industry workers, promoting sustainable tourism advocacy campaigns on the national and local levels, and establishing a continuous and credible system of evaluation, monitoring and accrediting of tourism organizations, services and destinations.

The high vulnerability of the hospitality and tourism industry necessitates preventive mechanisms and crisis management systems. It therefore heightens the need for countries in a given region to further cooperate and coordinate in the security sector in order to create a favorable environment for hospitality and tourism industry development. Tourism cooperation can lead to the creation of a combined political will and efforts in other fields as well, such as regional cooperation to provide security and safety for international tourists in the region.

The hospitality and tourism development plan includes encouraging equitable economic and social development through the promotion of rural enterprises, accelerating urban-rural integration and cultural exchange, and encouraging ethnic community participation; developing environment-friendly tourism products, as well as promotion of cultural and natural heritage; provision of soft loans for small- and medium-size tourism-related projects; and adoption of an integrated approach to planning, continuing human resource development, and preservation and beautification of tourism and historical sites.

The government in Malaysia has played a crucial role in the adoption and formulation of various laws while providing the appropriate institutional and legal framework to ensure sustainable tourism. Two government bodies are in charge of the development of tourism in Malaysia. The first is Ministry of Tourism — Ministry of Culture, Arts and Tourism (MoCAT) prior to 2004, which is responsible for the planning, monitoring and coordinating policy with the government. The second is Malaysia Tourism Promotion Board (MTPB or Tourism Malaysia) whose main role is to market and promote tourism aspects and suggest investment opportunities. Some other federal agencies are also involved in hospitality and tourism development including: department of Agriculture (agrotourism), department of Forestry (ecotourism), department of Fisheries (coastal tourism), department of Wildlife and National Parks (ecotourism), department of Aborigines' Affairs (ethnic tourism) and department of Museums and Antiquities (heritage/cultural tourism).

Success in the tourism and hospitality sector also depends on nurturing a quality workforce that is capable of delivering excellent customer service. To do so, the Singapore Workforce Development Agency, Ministry of Manpower and Singapore Tourism Board (STB) launched a Tourism Talent Plan in 2007. Under this plan, $360 million was allocated to be spent over three years to train 74000 tourism industry workers, thus equipping Singapore with qualified manpower to cope with higher levels of visitor arrivals. Some 6000 students will also be trained to join the hospitality and tourism industry by 2010, while a $30-million scheme introduced by STB will support tourism establishments in developing their manpower by acquiring specialized tourism-related skills or new capabilities.

With the rapid rate at which major developments like the IRs are being built, employers and government agencies are upping efforts to train and recruit global talents to supplement the local workforce. A career in hospitality and tourism industry spans many areas such as customer service, guest relations, catering and banqueting, public relations and marketing, branding and communications, events management, and more. With the ball in your court, all you need to do is to make a decision that will open up endless career opportunities for yourself in a uniquely promising industry.

The Thai government has a vision to transform Thailand into the center of hospitality and tourism industry in Asia with quality and sustainability, in order to enable a thorough income distribution to the community by focusing on the distinctive and graceful Thai culture, and to develop national sports to become one of Asia's leading nations in sports as well as a center of sports that generates income, jobs, and sports excellence and develops a sustainable quality of life in society. The government has a mission to promote, support and develop tourism and sports with effective management in order to generate national revenue, to integrate and coordinate the tasks of tourism and sports which systematically link to all sectors in order to accomplish sustainable national economic and social development, and to enhance the regional and global competitiveness of the hospitality, tourism and sports industries.

In conclusion of this part, it is clearly seen, that the governments play the most important role in hospitality and tourism industry development. The government has to control development of the industry.

Historical retrospective and the lack of a strategic plan for the development of the tourism industry in the country led to a decline in tourist interest in Kazakhstan and the formation of the image of an expensive tourist center with low quality service.

Strengthened growing interest of Kazakhstan to foreign travel, which formed the quality base for the reception of travelers and tourists from the Republic of Kazakhstan. The lack of interest on the part of foreign and domestic travelers largely predetermined less interest in the organization of trips of foreigners to Kazakhstan, as well as the lack of interest in domestic tourism on the part of travel companies.

Foreign experience shows that the main purpose of managing customer relations in the hospitality and tourism industry at the present stage is to establish mutually beneficial relations between the client and the hotel company. The importance of such relationships is determined by the fact that to win a new customer for the hotel is becoming increasingly difficult. The process of studying customer needs and responding quickly to their changes has become the basis for achieving the high goals of many successful hotel corporations. One of the strongest trends in the development of customer relationship management is the shift of focus from meeting the needs of all consumers to the creation of full-fledged relationships and consumer networks aimed at satisfying each individual customer. This process is primarily focused on long-term mutually beneficial cooperation for both the hotel company and the client.

The tourism and hotel industry acts as one of the regulators of employment. About 3 million jobs are created annually in this sphere. For example, tourism accounts for 13 % of the European Union's job market. The world tourism system employs more than 130 million people, according to the International labour organization (ILO), and it is about 20 times cheaper to create a single job here than in the industrial sector of the economy.

Examples of developed tourist countries (Spain, Tunisia, Italy, Greece, France, Austria), where the service sector employs includes from 20 to 50 % of the employed population and show that of the three new professions, as a rule (especially for young people), two may arise in the tourism sector.

Worldwide training for tourism business is given considerable attention. Because for the tourism business the problem of qualified personnel is very important, because in tourism the product offered to the consumer is not a product, but a service.

Ensuring the quality of tourist services is directly related to the professionalism of specialists providing these services, knowledge of tourist resources and their quality. This means that the knowledge and skills of the Manager who offers this service depends on whether the consumer will purchase it or not.

Tourism management played a major integrative role. It is no accident the basis of professional tourist education are not technology, engineering, Economics, ecology, and even marketing-management as the direction in maximum extent is able to implement strategic and integrative generating function of tourism. Therefore, the Manager in the tourist activity should not only have knowledge about a certain tourist destination, but also be a psychologist who feels his client, have knowledge of the basics of international law and be ready to answer any question of the consumer.

The world's main training centers for the tourism industry were founded in the early and mid-twentieth century. Most educational institutions training staff for the tourism industry in the UK — 37, Spain and Italy — 28, France — 22; on the American continent are Canada — 25, USA — 22 and Chile — 12, and in the Asia-Pacific region — Australia — 16, China — 6, Philippines — 5, Japan — 4.

Travel specialists emphasize high quality educational programs in the field of tourism and hospitality management at Cornell University (Cornell University) in the United States, the Institute of international hospitality management (Institut de Management Hotelier International) in Switzerland, the Institute of tourism of economic University of Vienna (Institut fur Tourismus und Frezeitwirtschaft) in Austria.

The analysis of activity of the Kazakhstan tourist firms, hotels and restaurants shows that the level of personnel training and quality of services lag behind generally accepted international standards in the West [2]. Educational standards for the training of personnel for tourism industry are also varied considerably with educational standards of Europe. Methodological aspects of education and technical equipment of educational institutions differ, as well as a set of professions and positions in tourism, restaurant and hotel business.

On the Kazakhstani market of educational services the activity on preparation of specialists for tourism — a relatively new phenomenon [3].

A serious problem hindering the development of tourism in Kazakhstan is the inefficient system of training of tourist personnel. Until 1992, neither in Kazakhstan nor on the territory of all the republics that were previously part of the USSR, there was no experience of training specialists of tourist and hotel structures operating in the market conditions. Therefore, in the first universities of the Republic, preparing tourism managers, the preparation of curricula, programs, and the organization of the entire educational process was carried out mainly empirically, without sufficient scientific justification.

Now the Republic is working on training and retraining of professional personnel for the tourism industry, education in the field of tourism and hotel industry is dynamically developing and improving. Of course, it is still too early to compare the Kazakh tourist education with the foreign one, where it has existed for 50–80 years, but there is hope to overtake the Western countries in this indicator in about ten years.

World experience in the development of the tourism industry shows that professional education of employees is a prerequisite for the successful operation of the enterprise.

Every year an increasing number of specializations is in tourism and hospitality industry. Professional tourism education is offered mainly by higher education institutions. While in Europe, experts point out that tourism is one of those sectors where, under modern conditions it does not require extensive education. For example, in France, in just two years of training you will receive a competitive tourism education. It should be noted that the majority of all training takes place at the enterprise. The structure and content of curricula of universities that train specialists for the hospitality industry and tourism, differentiated depending on level of education, traditions of national education, competencies specific educational institutions.

Distinctive features of the world system of training personnel for the hospitality industry and tourism are:

– the applied nature of the training of the bulk of experts;

– a large number of elective courses, allowing students to expand their horizons and to master related (and sometimes quite remote) areas of activity;

– a high proportion in the curricula of the various types of practices, internships and sandwich-training technologies (training interrupted);

– active participation of almost all students in various forms of international exchange;

– extremely high level of students' assimilation of information technologies regardless of the chosen sphere of activity in the hospitality industry and tourism;

– the study of at least two and often three languages.

Naturally, the formation of specific educational programs and set of training courses is carried out in response to the requests of the markets of the hospitality and tourism.

When developing educational programs it is necessary to consider the main advantages of European models of vocational training for tourism and hospitality:

– most study time should be allotted to the acquisition of practical skills obtained during the practical training, internships in enterprises of the tourism industry and hospitality;

– to focus on the formation of the psychology of customer service students;

– to establish close cooperation between enterprises of the industry of tourism and hospitality and educational institutions;

– to increase the mobility of students.

The needs of the tourism sector in the new conditions are largely focused on the need for adequate staffing of all areas of development, types and forms of tourism. The main contradiction here lies in the multidisciplinary nature of tourist activity, which, on the one hand, needs personnel of various professions, specialties, qualifications, and on another — in fundamentally new technologies for servicing tourists, the needs of which arise as the development of related industries of the national economic complex and the formation of specialists in related professional activities.

The rapid globalization of the world economy, the development of means of communication, increased migration flows helps to ensure that issues of quality and standardization of tourist services is becoming one of the world's major problems [4]. Taking into account the world experience of personnel training in the field of tourism industry and in accordance with generally accepted international standards, possibly to consider the introduction in Kazakhstan of such directions of training of competent professionals at the level of postgraduate education as «Management of hospitality».

For Kazakhstan, the problem of improving the system of training for tourism is of particular importance due to the fact that the development of domestic and inbound tourism requires highly qualified specialists. Rapidly developing tourism industry of Kazakhstan in the near future will experience a lack of trained personnel.

As for Nur-Sultan, the development of the hotel industry is one of the most important elements of the hospitality industry.

Now we can say that the hospitality of the city at the level of development ranked first in the country. And this fact is not accidental. Today Astana is not only the administrative, cultural and scientific center with a rich history, beautiful landscapes, important shopping and business center. In the city there are prerequisites for the development of all types of tourism activities, and therefore, the flow of tourists of different categories will continue to grow. Therefore, the demand for the city's hotel enterprises of various types will continue to increase.

Therefore, the annual in the city's various congresses, symposiums and festivals, business meetings require high level of construction and development of the existing hotel companies category.

The development of trade relations requires the development of middle-class hotels and hotels located near shopping centers, railway stations and highways.

For the development of tourism requires the development of hotel enterprises in peri-urban areas.

Characteristically, the hotel enterprises of the city geographically concentrated few, in our opinion, specifically. Therefore, hotel complexes of luxury categories are mostly located either in downtown areas or in the suburban area. In turn, the peripheral areas with low income hotel companies [5].

For the solution of complex problems requires not only the construction of new facilities, but also modernization and expansion of existing hotel-type enterprises (such attempts have already been made), improvement of material-technical base and optimal use of tourist resources. Appropriate to a particular zoning in the village of Burabay according to the degree of intensity of development of hotel enterprises.

In turn, investment on construction and modernization of hotel complexes may come from the following sources:

– state financing;

– private investment;

– foreign investments;

– joint flow of funds from these three sources.

Currently, the share of private capital from the total amount of funding of the hospitality industry supplied very little as the risk associated with the investment of funds; due to the dynamic nature of tourist demand is often different today, the low level of profitability of the hotel enterprises and also in connection with long payback periods, making the construction of new hotel complexes are not attractive for private capital. This requires a clear thought-out government program to support private capital, directed at the tourism industry. The enabling environment for the infusion of private investments, in our opinion, can be summarized as follows:

– credit policy (subsidies, loans, etc.);
– tax policy;
– state land policy.

Granting to the enterprises of the tourism industry concessional loans will help to weaken the pressure exerted by the increased construction costs caused by inflation and rising prices for construction materials and equipment [6].

The holding of a special tax policy for enterprises in the tourism industry will be a confirmation of the recognition of the role of international tourism in the economic development of the city. An essential incentive for private investment in areas prospective for tourism development should be a national land policy, which refers not only to the laws of the area allocated for construction, but also the whole corpus of legislation related to the natural resources used in tourism production process. Not to mention that some steps in providing a legal framework tourism are already done. Great importance when creating hotel complexes have played and will play overseas.

Most important, in our opinion, is the direction of foreign investment in city areas that have less saturation, hotel companies, as well as in suburban areas — for development of tourist bases and recreation areas.

Of course, foreign investment can be successfully carried out only with the provision of the legal framework and government guarantees. The government, assume the task of providing such legal basis, thereby creating the preconditions for the effective functioning of the hospitality industry. Necessary legal framework involves measures such as granting legal status to private enterprises defines the right of private property and guarantees the observance of contracts. At the level of akimats of cities requires the adoption of the draft governing the relationship between the tourist enterprises, owners of recreational resources and consumers. Of great importance for the development of the hotel enterprises of Kokshetau plays and improving the level and range of services improved quality of service. Because they often show a clear discrepancy in the quality of service and prices charged. It can be noted that prices for hotel rooms in the city range from ten dollars and above, even in hotel companies low category, which corresponds to an average of world prices, and the level of comfort and level of service is much lower. In hotel complexes, there is practically no system of discounts and exemptions that, in principle, is important for attracting tourists.

Of great importance for the development of the hotel enterprises and attract foreign tourists it has and is. In addition, in my opinion, a significant step by the administration of hotel enterprises of the city, and cooperating travel agencies would be conducting familiarization tours for hotels and hotel for foreign partners.

Justification for territorial shifts is performed based on the maximum permissible recreational load. Newly created enterprises must meet all the requirements and comfort, to conform to the principles of the planning organization of the city.

Despite the social, cultural and economic importance of tourism for the development of Kazakhstan and its individual territories, this industry faces great challenges in its progressive development.

Successful international experience of some foreign countries gives an opportunity to take a fresh look at the problems of domestic tourism and hospitality and offer key areas that can make Kazakhstan more successful in this area.

Globalization of the economy leads to the fact that currently in the hospitality and tourism industry in the Republic of Kazakhstan requires the creation of flexible and responsible enterprises, based on modern science-based development strategies and capable of reform, taking into account the positive foreign experience in order to respond to new requirements and opportunities. Modern hotel companies need to invest more in improving the quality of service and increasing the perceived value of customers to achieve the most complete customer satisfaction and build loyalty. Quality customer relationships will create positive oral advertising and increase repeat customer visits, forming a sustainable customer base and return business for hotel businesses.

Using the experience of South-East Asia, it can be assumed that the creation of tourism enterprises in conjunction with the host territories spatially differentiated and seasonal tourism product, as well as the formation of a positive, different from the other, tourist image of the territory contributes to the growth of travel for tourist purposes within the country.

Taking into account the world experience, it can be argued that the achievements of the tourism and hospitality industry in Kazakhstan largely depend on how closely local and regional authorities, business and the scientific community will interact in the direction of finding ways to successfully develop the tourism and hospitality industry.

Therefore, from the foregoing, it can be noted that the hotel sector is under active development and has broad prospects for further development.

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Қазақстан Республикасында қонақжайлылық және туризм индустриясының шетелдік тәжірибесін пайдалану

Мақала қонақжайлылық пен туризм индустриясын дамытудың шетелдік тәжірибесін және оны Қазақстанда пайдалану мүмкіндіктерін анықтауға бағытталған. «Қонақжайлылық» пен «туризм» ұғымдары өзара байланысты екі термин екені атап өтілді. Туристер саяхат мақсаттарына тәуелді түрлі тілегі мен қажеттілігі бар әлеуетті тұтынушылар болып табылады. Қонақжайлылық және туризм индустриясы, тұтас алғанда, ұлттық және өңірлік экономикалық дамудың негізгі қозғаушы күштерінің бірі ретінде қарастырылды. Мемлекет, нарық, туристер және жергілікті халық қонақжайлылық пен туризмді дамытудың негізгі қатысушылары болып табылады. Бұл субъектілер арасындағы өзара іс-қимыл нарықтық тетіктермен бірге мемлекеттік және әлеуметтік институттарды да құрады. Туризм және қонақжайлылық саласындағы табыс клиенттерге жақсы қызмет көрсетуді қамтамасыз етуге қабілетті сапалы жұмыс күшін тәрбиелеуге байланысты. Үкімет қонақжайлылық пен туризм индустриясын дамытуда аса маңызды рөл атқаратыны айқын көрінеді. Үкімет саланың дамуын бақылауға тиіс. Қазақстандық білім беру қызметі нарығында туризм үшін мамандар даярлау бойынша қызмет — салыстырмалы түрде жаңа құбылыс. Қазақстандық туристік фирмалардың, қонақ үйлер мен мейрамханалардың қызметін талдау персоналдың дайындық деңгейі мен көрсетілетін қызметтердің сапасы Батыста жалпы қабылданған халықаралық стандарттардан артта қалғанын көрсетеді. Туристік сала үшін кадрларды даярлаудың білім беру стандарттары Еуропаның білім беру стандарттарынан айтарлықтай ерекшеленеді. Туризм индустриясы саласында кадрларды даярлаудың әлемдік тәжірибесін ескере отырып және жалпы қабылданған халықаралық стандарттарға сәйкес Қазақстанда «қонақжайлылық менеджменті» сияқты жоғары оқу орнынан кейінгі білім беру деңгейінде құзыретті мамандарды даярлаудың осындай бағытын енгізу туралы мәселені қарастыруға болады. Әлемдік тәжірибені зерделеу және оны Қазақстанда қолдану отандық қонақжайлылық пен туризм индустриясын табысты дамыту үшін маңызды болып табылады.

Кілт сөздер: қонақжайлылық және туризм индустриясы, шетелдік тәжірибе, экономикалық өсу, туризмдегі менеджмент, туристік сала үшін кадрлар қажеттіліктерін қанағаттандыру, клиентке бағдарлау.

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Использование зарубежного опыта в индустрии гостеприимства и туризма в Республике Казахстан

Статья направлена на выявление зарубежного опыта развития индустрии гостеприимства и туризма и возможностей его использования в Казахстане. Отмечено, что понятия «гостеприимство» и «туризм» — это два взаимосвязанных термина. Туристы являются потенциальными потребителями, имеющими разнообразные желания и потребности, зависящие от целей их путешествий. Индустрия гостеприимства и туризма в целом рассматривается как одна из ключевых движущих сил национального и регионального экономического развития. Ключевыми участниками развития гостеприимства и туризма являются государство, рынок, туристы и местное население. Взаимодействие между этими субъектами создает как государственные, так и социальные институты вместе с рыночными механизмами. Успех в сфере туризма и гостеприимства также зависит от воспитания качественной рабочей силы, способной обеспечить отличное обслуживание клиентов. Правительство играет наиболее важную роль в развитии индустрии гостеприимства и туризма. Оно должно контролировать развитие отрасли. На казахстанском рынке образовательных услуг деятельность по подготовке специалистов для туризма — относительно новое явление. Анализ деятельности казахстанских туристических фирм, гостиниц и ресторанов показывает, что уровень подготовки персонала и качество предоставляемых услуг отстают от общепринятых международных стандартов на Западе. Образовательные стандарты подготовки кадров для туристической отрасли также значительно отличаются от образовательных стандартов Европы. Учитывая мировой опыт подготовки кадров в сфере индустрии туризма и в соответствии с общепринятыми международными стандартами, возможно рассмотреть вопрос о внедрении в Казахстане такого направления подготовки компетентных специалистов на уровне послевузовского образования, как «менеджмент гостеприимства». Выявлено, что изучение мирового опыта и применение его в Казахстане представляется важным для успешного развития отечественной индустрии гостеприимства и туризма.

Ключевые слова: индустрия гостеприимства и туризма, зарубежный опыт, экономический рост, менеджмент в туризме, кадры для туристской отрасли, удовлетворение потребностей, клиентоориентированность.

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The formation and development of meat cluster in West Kazakhstan region

One of the key factors for the effective development of meat production is the rational use of existing production resources, natural and climatic conditions and organizational and economic factors of the region. The purpose of the study was the theoretical and methodological substantiation of the optimal conditions for the creation of meat cluster in West Kazakhstan region. For assessment of possibility of meat cluster creation, the analysis of the functioning livestock industry in the region and the peculiarities of organizational influence and economic mechanism of interrelations of the meat cluster participants was conducted. It has been established that West Kazakhstan region is bordered by 5 regions of Russian Federation, which allows to export meat products. So in 2017, the export of beef amounted to 1736,5 tons. One of the problems in the development of the industry is the insufficient workload of meat processing enterprises due to insufficient load of raw materials, the unfinished mechanism of relations between meat processing plants and agricultural producers. Therefore, the creation of meat cluster in the regions allows to effectively attract government stimulation of business and science to the cattle meat production, and due to technological modernization and the implementation of scientific research results, it is possible to reach steady positive dynamics of animal growth. The complex methods of research are used: the abstract, the study of dynamic trends. These methods of research allow to make logical analysis of the collected facts, to develop concepts and judgments, to make conclusions and theoretical generalizations.

Keywords: agriculture, meat cluster, state, science, business, meat processing enterprises, products, production, machinery, export, meat subcomplex.

The solution of the problem of providing the population of Kazakhstan with meat of own production is the priority direction of development of the agrarian sector of economy. For this purpose from the state budget considerable funds are allocated. Disqualification to solving the problem are, first of all, the violation of previously established organizational and economic ties and the imperfection of relations between individual industries and areas of the meat subcomplex in market conditions.

The current system of organizational and economic relations in the meat subcomplex is characterized by the imbalance of partners' interests and the costly nature of the production of final product, the increased monopolism of the processing enterprises and trade, the equivalence of exchange between the stages of production process. As a result of this, the surplus product produced in those branches of the animal husbandry, the integration with other areas of the agro industrial complex is not developed, the processors and the sphere of circulation are assigned. After selling of the made products, agricultural producers do not have means not only for expanded, but even for simple reproduction. In this regard, the industry of beef cattle is not attractive to investors, the modernization processes to them are slow.

Solving the problem of regulating system of organizational and economic relations, the spheres of meat subcomplex promoting strengthening of susceptibility, which makes the best use of the positive impact of external and internal factors to harmonize the interests of agricultural and meat processing enterprises, improve the efficiency and competitiveness of meat products, methodological and methodic support assuring the specificity of production in each sector, as well as features of the economic and social development of individual regions.

Industrial processing of agricultural raw materials of animal and associated economic activities connected with the common technological cycle, is the high socio-economic importance for the domestic economy. The situation in the production of food products from agricultural raw materials of animal is aggravated by the strong deterioration of production facilities; lack of financial resources for the technical modernization of production and development of innovative technology, the inability of existing business structures to withstand aggressive competitive pressure and to function effectively.

The methodological basis of the research is represented by the complex of fundamental methods of scientific knowledge: analysis, synthesis, dialectical unity of qualitative and quantitative assessment, and subject-object approach. In the process of substantiating theoretical propositions and conclusions, the variety of methodological tools and methods were used: systems analysis to determine theoretical, methodological and practical aspects of forming the cluster, logical generalization to form conclusions, determine theoretical principles and methods for evaluating the development of meat cluster; economic and mathematical methods — in the development of econometric models of the influence of factors on the generalizing indicator of economic development — the dynamics of the physical volume of meat sold for export; statistical methods — in determining the increase in the number of animals in the West Kazakhstan region.

The founder of the clustering development theory is a professor at Harvard Business School, Michael Porter, which is presented in his work «The Competitive Advantage of Nations» the comprehensive, evidence-based study with the rationale for the importance and prospects of clusters as the main tool in competition. According to M. Porter, the cluster is geographical concentration of competing and cooperating interconnected companies, specialized suppliers, service providers, firms in relevant industries, and related institutions in certain areas [1]. Porter Cluster Theory visually considers the question of a role of location of the enterprises in regions.

In D. Haag's handling, «the cluster is an industrial complex formed on the basis of the territorial concentration of specialized suppliers networks, main producers connected by the technological chain, and acting as an alternative to the sectoral approach» [2].

In various interpretations of concept the cluster is allowed to combine different views and definitions in several exemplary groups.

The first group includes definitions in which more attention is paid to the geographical component of the cluster.

The cluster is territorial association of interconnected enterprises and institutions within the relevant industrial region, which is directed their activities to producing world-class products [3, 7].

The second group of definitions is aimed to relationship of cluster members. According to the scientist A.M. Rakhmanov, the cluster is an innovation-oriented integrated structure, formed by principle of the technological chain and realizing the common economic interests of participants connected with relationships [4, 8].

The cluster is a set of subjects of the different industries of the regional market, united for joint activities aimed to production of a certain group of goods in order to increase the competitiveness of each subject (participant in the production process) separately, and the territory (where the product is made) as a whole [5, 9].

The third group of definitions considers the cluster as a complex socio-economic phenomenon, according to experts; the cluster approach is one of the most effective methods for sustainable socio-economic development and enhancing the competitiveness of national economies and interstate economic integration units. According to E.N. Criulina, before proceeding to the formation of territorial production cluster, it is reasonable to consider the existing socio-economic situation of the territories depending on the direction of economic activity of the business structures concentrated within their borders [6].

In general, the cluster is voluntary association of organizations that operate in a certain territory and participate in the production, promotion and sale of homogeneous and competitive products within the single product-technological chain, and the interaction between them is characterized by the simultaneous presence of high level of competition, cooperation and innovation activity [10].

The information base of the research was compiled by the Department of Agriculture of West Kazakhstan Region, the State Program for the Development of Agro-Industrial Complex of the Republic of Kazakhstan for 2017-2021. The statistical data of the Statistics Committee of the Republic of Kazakhstan was used. As information sources, publications in periodicals, materials of scientific and practical conferences, information resources of the worldwide Internet, etc were used.

Livestock is one of the leading branches of agro-industrial complex in West-Kazakhstan region. The number of cattle and sheep over the past 3 years tends to the increasing, so the number of cattle from 2015 to 2017 increased by 15,7 % and amounted to 542,5 thousand heads, sheep — by 2,8 % and amounted to 932,6 thousand heads (Fig. 1.).

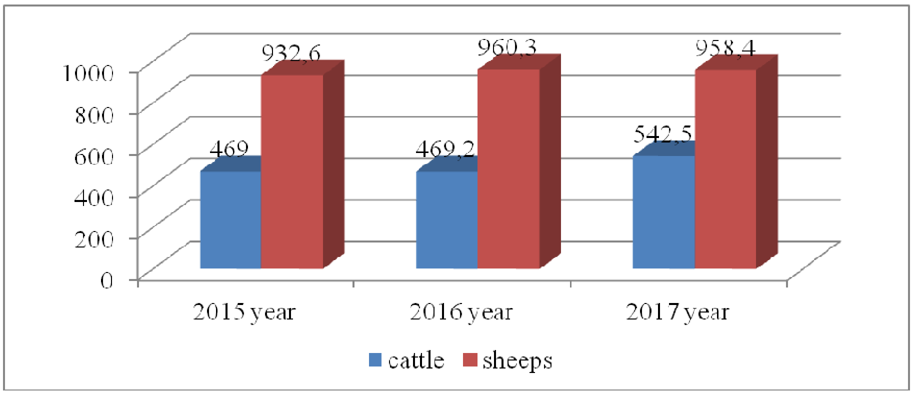

Figure 1. The number of animals in West Kazakhstan region, thousand heads

In the region, the largest share among agro formations engaged in cattle breeding and sheep breeding is assigned to peasant farms, which accounted for 56,4 % of the cattle and 50,9 % of sheep. And peasant farm is possible and necessary to introduce innovative technology.

The West Kazakhstan region is bordered by 5 regions of the Russian Federation, which allows for the export of meat products. So in 2017, exports of beef and mutton amounted to 1736,5 thousand tons and 505,7 thousand tons, respectively (Fig. 2.).

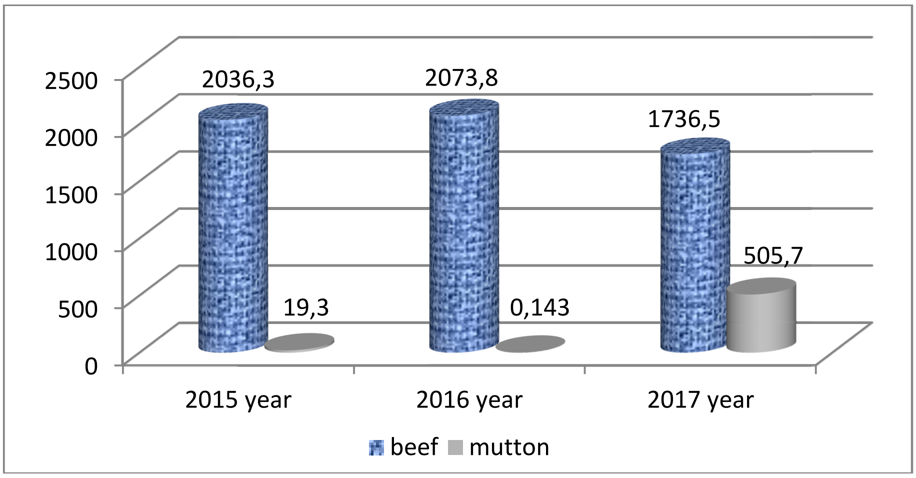

Figure 2. Sold for export in West Kazakhstan region, thousand tons

In Western Kazakhstan, the total area is 15,134 million hectares, including 10,2 million hectares of pasture, or 67,4 % of agricultural land, 1375,6 thousand hectares of unused land. However, in recent years, only about 30 % pastures have been practically used for grazing due to their lack of water and remoteness from settlements.

The surface water resources of the West Kazakhstan region are amounted 10,07 cubic meters. km, which 1,81, formed on its own territory, in the region the most common high groundwater and high salinity — from 10 to 300 g / l and more. The issue of water supply to remote pasture is not fully resolved; the object of hydro technical infrastructure is not developed. On the basis of these problems, and also because of the lack of mechanism of relations with agricultural producers, meat processing enterprises are not sufficiently loaded; therefore it is necessary to create the meat cluster. According to the principle of cluster, it is necessary to involve commodity producers, the state and science in joint cooperation for the production of high-quality and ecologically clean meat (Fig. 3.).

Based on the fundamental principles of the functioning of the meat cluster, the following advantages of creating the cluster would be highlighted:

– Stable sales network for agricultural producers;

– Export of goods for export, attraction of foreign investments;

– The creation of local food funds;

– Regulation of the local agro-food market;

– Improves of communication between commodity producers and the state;

– Reasonable price of agro-food products.

Meat cluster will work on the following mechanism. The meat clusters in two roles are acted: with one side, conduct procurement activities of production, with another one — provide agricultural producers with the necessary resources (financial, supply of cattle). Acting as a dual institutional organization, the cluster is self-contained inside the region, would be developed due to the use of the region's internal capabilities, which allows to be classified as income-generating, with pronounced social mission that would simultaneously provide both economic and social effects [11, 12].

Meat cluster will implementing for the following functions:

– Research of the agro-food market;

– Development of mechanisms to overcome the high costs of market entry (resource support for the implementation of business projects of cluster members);

– Order for the production of agricultural products;

– Price regulation for agro-food products;

– The creation of new jobs;

– Regulation of the market of agro-food products.

It should be noted that the development of the meat cluster is aimed, firstly, at increasing the supply of goods, mainly from local sources of resources, and on another — at ensuring employment of the rural population by involving the production activities of this system. Thus, the problem of ensuring the solvency of demand is solved, since the wages paid to the cluster workers «will return» in the form of turnover from the sale of goods [13].

The meat cluster sales system is focused both final consumers and on the markets connected to government procurement for the needs of social institutions (schools, hospitals, etc.).

The criterion for choosing one or another product market is, firstly, the magnitude of the costs, and secondly, the advantages obtained in each of its segments. Considering this fact, according to our opinion, the geographical criterion will become the basic for segmentation of consumers. It is expedient as the main expenses in a sales network the share of transport expenses [14]. The interrelation of the meat cluster with other organizations is shown in Figure 1.

The development of the meat cluster is determined by the increasing production volumes of processed products, the need to improve the efficiency system as a whole. The wholesale link of this activity should be considered both in terms of supplying the missing goods, and in terms of selling the harvested and manufactured products [15].

It is considered that the role of participants in the meat cluster in West Kazakhstan region. The role of the university meat cluster formation in West Kazakhstan region is determined by the development of science in the agricultural sector.

Zhangir Khan West Kazakhstan Agrarian Technical University (WKATU) is a regional educational, scientific and production center, which is characterized by the integrated approach to the study of agricultural technology and the intensification of agricultural production.

The expansion of fundamental and applied works, their full supporting and stimulation constitute one of the main directions of the university's scientific policy, focused on the implementation of scientific and technical programs and projects of national importance, which are of priority importance for the region and the state.

Scientists carry out the research and advise rural businessmen: the introduction of intensive technology for the cultivation of agricultural crops; diversification of acreage; the use of resource-saving technologies for the cultivation of agricultural crops. In animal husbandry and veterinary science, the teaching staff of the university conduct research and provide consulting services: for introducing innovative technology for the production, processing and storage of meat products; the introduction of innovative method of disease prevention and breeding of pedigree animals; prevention and treatment of epizootic diseases; organization of ant parasitic measures for invasions in animals; introduction of balanced feeding system for cattle fattening, etc.

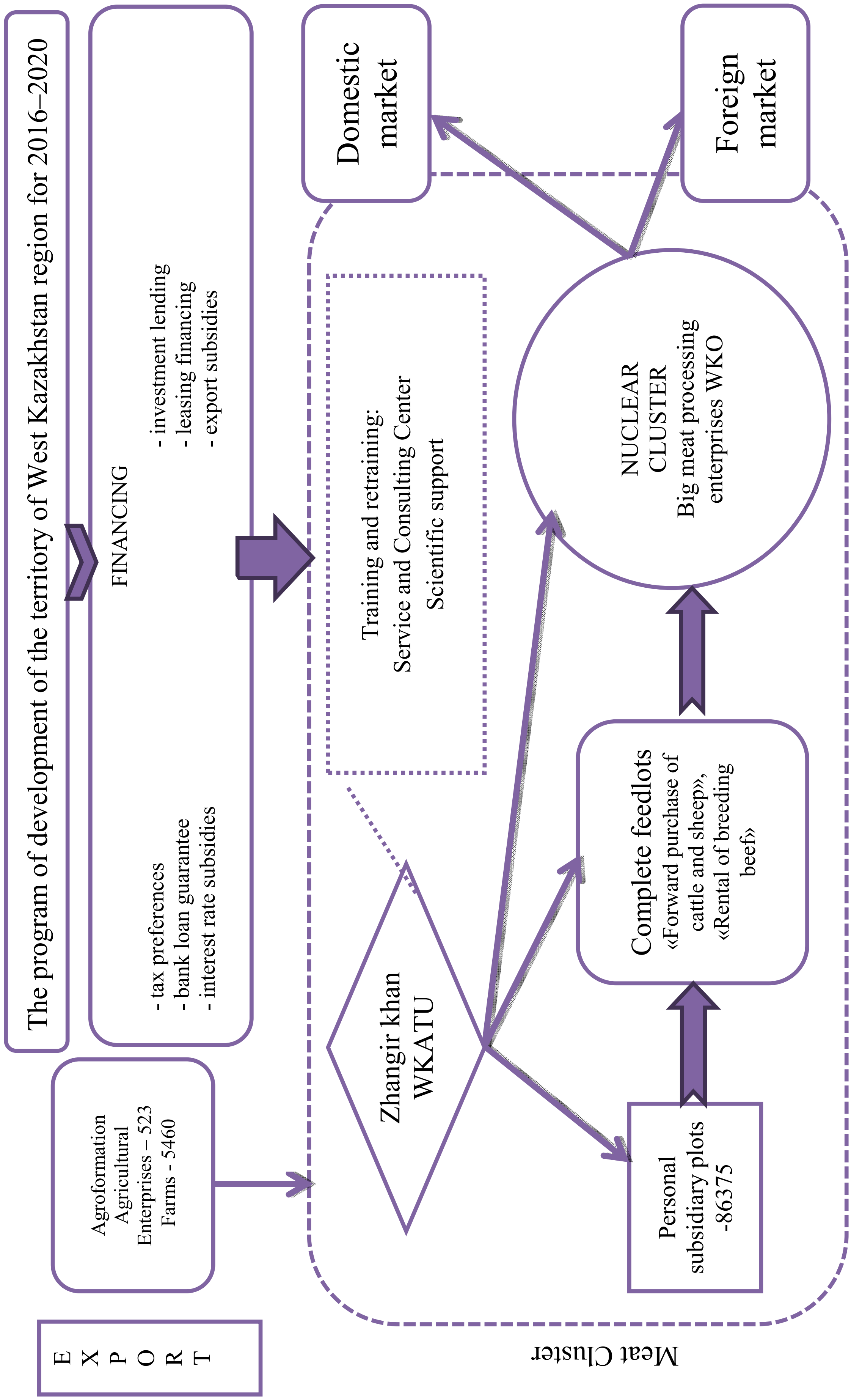

Figure 3. The organizational mechanism of the meat cluster of West Kazakhstan region

The participation of the university meat cluster formation of the West Kazakhstan region will allow the introduction of advanced production technology in the process of agricultural production. Due to this, the future meat cluster will rely on sophisticated technology, such as robots, temperature and humidity sensors, aerial photographs and GPS technology, etc. These achievements will allow organizations of the meat cluster to be profitable, efficient and environmentally safe.

In the development of the meat cluster, the state actively is assisting: coordination of the work at all levels of the system, state support for the development of cluster of various areas and the creation of an infrastructure for the sale of cluster products [16].

State support of the meat cluster provides for loans to rural producers at preferential rate, leasing equipment, subsidizing agricultural producers [17].

Instruments of state support of the meat cluster directed:

- creation of favorable conditions for the activities of agricultural producers of the cluster (tax preferences, interest rate subsidies, bank loan guarantee);
- raising the technical level in the countryside (investment loans, leasing, hydro geological study, watering of land);
- growth of personnel potential in agriculture;
- short-term and long-term crediting of peasant farms and personal subsidiary farms.

In the West Kazakhstan, the crediting of agriculture for 2018 amounted to 8582,6 million tenge, including lending to the population through the «Fund for financial support of agriculture» was issued for 3434,5 million tenge.

In order to increase the volume of agricultural production in rural areas, the state pays subsidies in the following direction:

- for the head of the breeding stock of cattle involved in breeding and breeding work and for the head of the breeding stock of cattle actually received the offspring, taking into account the output rate of the offspring;
- for the head of the breeding stock of sheep involved in breeding and pedigree work;
- for the head of actually artificially inseminated royal stock of cattle and sheep;
- for the head of the breeding sire producing in the reproduction of the herd;
- for the head of beef and lamb sold for slaughter or feeding platforms (from 1000 cattle places) or processed at meat processing enterprises, slaughter houses or slaughtering areas with refrigeration equipment that have accounting numbers;
- per kilogram of fine and semi-thin wool, sold or processed at the enterprises (workshops) of processing, having accounting numbers;
- per ton of feed sold.

One of the main participants of the meat cluster is agricultural producers, they are: agricultural enterprises (AE), peasant farms (PF), personal subsidiary farms (PSF).

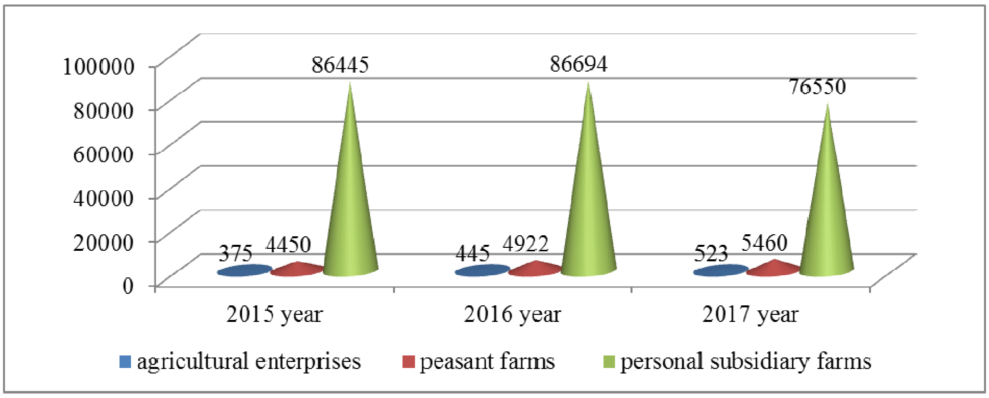

Figure 4. Number of agro formations in West Kazakhstan region

In West Kazakhstan region, agricultural production employs various forms of agro formations, among which are for 2015-2017. The number of agricultural enterprises were increased at higher rate (39,4 %) compared with peasant farms (22,7 %), which was associated with the creation of agricultural production cooperatives and active state support (Fig. 4).

In the context of agro formations in recent years, peasant farm is the tendency to increase the number of cattle by 34,5 %. There are also problems of incomplete coverage of selection and breeding work of small and medium-sized farms, deterioration of agricultural equipment — 70 %, for 3 years the update was only 3 % (with a norm of 10-12 %).

In the region, the largest share among agro formations engaged in cattle breeding is assigned to peasant farm, on average, which account for 56,4 % of the cattle. And peasant farm is possible and necessary to introduce innovative technology (Fig. 5).

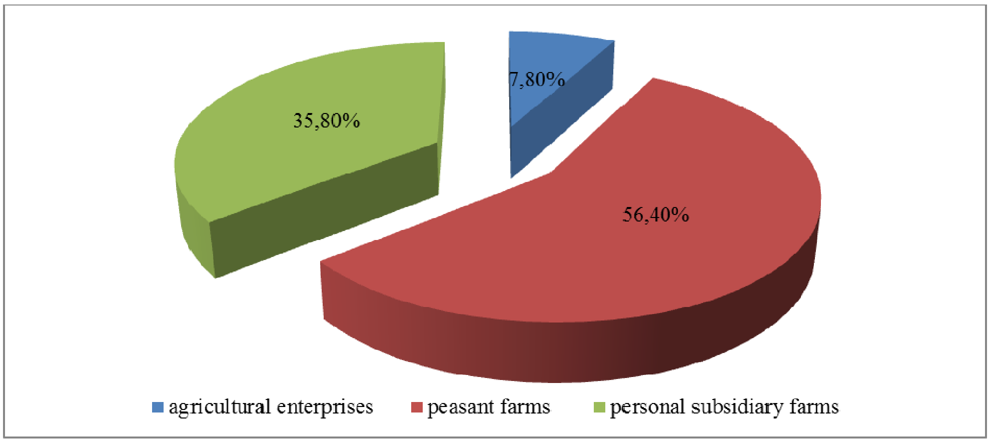

Figure 5. Share of the number of animals by farm category of the West Kazakhstan region, 2017

This form of agricultural production turned out to be the most flexible and easily adaptable to the changed economic conditions. Peasant farms, the main form of agricultural production, become to possess significant production potential and act as a significant reserve of economic activity of the meat cluster. The special role of peasant farm consists in providing the meat cluster with the necessary raw materials, supplying cattle meat [18].

Therefore, the main mission of creating the meat cluster on the basis of enterprise in the West Kazakhstan region is to form efficiency system for the production and sale of high-quality products and pool the resources of all interested participants and expanding the export of meat products.

One of tasks of the State program for the development of the agro-industrial complex of the Republic of Kazakhstan for 2017–2021 is to saturate the domestic market and develop the export potential of domestic products; therefore, in order to ensure the export potential of domestic products of the country, it is necessary to form the organized production. Improving the relations between the participants of the meat cluster will create the developed meat subcomplex in market conditions. It is necessary to develop organizational and economic ties between the participants of the meat cluster: science, government and business.

Implementation with scientific institutions to introduce the results of scientific research into production scientists is allowed to know their problems and needs more deeply, in common to find the ways to solve them, which contributes to improving the activities of scientific institution and improving the efficiency of agricultural production [19].

State stimulation of business will provide large-scale sales of high-quality agricultural products in the domestic and world markets, more reliable communication with banking, insurance, leasing and other organizations and government authorities. Agricultural producers, by expanding the production of livestock products will be able to increase the profitability of production, increase tax revenues to the budget, and develop production infrastructure in the countryside. In general, the construction of the cluster will allow achieving the increase in the production of meat and processed products. This will be achieved by: increasing productivity by automating and introducing modern technology; ensuring the growth of animal productivity (live weight, average daily gain); providing the industry with qualified personnel.

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А.М. Казамбаева, З.Х. Султанова

Батыс Қазақстан облысында ет кластерінің қалыптасуы және дамуы

Ет өндірісін тиімді дамытудың негізгі факторларының бірі — қолданыстағы өндіріс ресурстарын, климаттық жағдайлар мен өңірдің ұйымдастырушылық-экономикалық факторларын ұтымды пайдалану. Зерттеудің мақсаты Батыс Қазақстан облысында ет кластерін құрудың оңтайлы жағдайларын теориялық және әдіснамалық негіздеу болып табылады. Ет кластерін құру мүмкіндігін бағалау үшін облыстағы мал шаруашылығы саласының жұмыс істеуі және ет кластері қатысушыларының өзара іс-қимылының ұйымдық және экономикалық механизмінің ерекшеліктеріне талдау жүргізілді. Батыс Қазақстан облысы Ресей Федерациясының 5 өңірімен шектесетіндігі белгілі, сол себепті ет өнімдерін экспортқа шығаруға мүмкіндігі берілген. Мәселен, 2017 ж. сиыр етін экспорттау 1736,5 т құрады. Өнеркәсіпті дамытудағы проблемалардың бірі — шикізаттың біркелкі жеткізілмеуінде, ол, ең алдымен, ет өңдейтін зауыттар мен ауылшаруашылық тауар өндірушілерінің арасында қалыптасқан механизмдердің қалыпты жұмыс жасамауы салдарынан ет өңдеу кәсіпорындарындары толық өндіріс қуаты негізінде жұмыс жасамайды. Сондықтан өңірлерде ет кластерлерін құру арқылы мал шаруашылығының өндірісіне бизнес пен ғылымды ынталандыруды тиімді түрде тартуға болады және технологиялық жаңару мен ғылыми зерттеулердің нәтижелерін іске асыру есебінен мал шаруашылығының өнімділігін тұрақты өсуінің оң нәтижесіне қолжеткізуге болады. Зерттеу жұмысында келесі әдістерді пайдаландық: абстракты, қатарлардың динамикалық қарқынын зерттеу. Бұл зерттеу әдістері жиналған фактілерге логикалық талдау жасауға, ұғымдар мен тұжырымдарды қалыптастыруға, қорытындылар мен теориялық тұжырымдар жасауға мүмкіндік береді.

Кілт сөздер: ауыл шаруашылығы, ет кластері, мемлекет, ғылым, бизнес, ет өңдеу кәсіпорындары, өнімдер, өндіріс, механизм, экспорт, ет өндіру кешені.

А.М. Казамбаева, З.Х. Султанова

Формирование и развитие мясного кластера в Западно-Казахстанской области

Одним из ключевых факторов эффективного развития мясного производства является рациональное использование имеющихся производственных ресурсов, природно-климатические условия и организационно-экономические факторы региона. Целью данного исследования явилось теоретико-методологическое обоснование оптимальных условий создания мясного кластера в Западно-Казахстанской области. Для оценки возможности создания мясного кластера был проведен анализ функционирования животноводческой отрасли региона и особенностей организационного влияния и экономического механизма взаимоотношений участников мясного кластера. Установлено, что Западно-Казахстанская область граничит с 5 регионами Российской Федерации, что позволяет осуществлять экспортные поставки мясной продукции. Так, в 2017 г. экспорт говядины составил 1736,5 т. Одной из проблем развития отрасли является недостаточная загруженность мясоперерабатывающих предприятий из-за недостаточной загрузки сырья, незавершенного механизма взаимоотношений мясоперерабатывающих предприятий и сельскохозяйственных производителей. Таким образом, создание мясного кластера в регионах позволяет эффективно привлекать государственное стимулирование бизнеса и науки к производству мяса крупного рогатого скота, а за счет технологической модернизации и внедрения результатов научных исследований можно достичь устойчивой положительной динамики роста поголовья животных. В ходе исследования использованы такие методы исследования, как аннотация, исследование динамических тенденций. Эти методы исследования позволяют проводить логический анализ собранных фактов, разрабатывать концепции и суждения, делать выводы и теоретические обобщения.

Ключевые слова: сельское хозяйство, мясной кластер, государство, наука, бизнес, мясоперерабатывающие предприятия, продукция, производство, машины, экспорт, мясной подкомплекс.

UDC 338.2

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Transit economy: Kazakhstan trajectories

Since gaining independence in 1991 an issue of income inequality arised in the country. Sharp increase in income of people considered regional character of oil production boom. Author analyzed transition progress of Kazakhstani economy by drawing Lorenz curve and calculating Gini coefficient, as common methods of evaluating income inequality in economics. Also, author tested hypothesis of correlation between economic growth, increase in salaries and income inequality levels. After all calculations author concluded that country should closely monitor the expansion of oil field and oil-exploration. This has both direct and indirect effects on employment, inequality and overall growth of the economy in future. The government should be proactive in formulating macroeconomic policies, including tax reform, and creating trade opportunities beyond the hydrocarbon sector to improve income distribution. Investments in education in an active democratic environment will also further reduce income inequality. The current government's economic policy commonly known as «Nurly Zhol» emphasizes on economic growth, role of finance, industry and overall social welfare. Tighter control of national funds, increased economic diversification, investment in human capital, and continuing development of financial sector are some of the key areas needing close attention to reduce inequality in Kazakhstan in the foreseeable future. Formation of a developed market economy in Kazakhstan is possible only with a developed strategy, considering not only the past and present periods of its social development but also the future, which should be based on objective conditions and principles of functioning of transition economies. On a final note, the government should closely monitor the expansion of oil field and oil-exploration. This has both direct and indirect effects on employment, inequality and overall growth of the economy in future.

Keywords: transition economy, Kazakhstan economy, income inequality, Lorenz curve, Gini coefficient.

1. Introduction

Economic development of society is inevitably associated with the transition of economic systems from one state to another. Economic systems change and arise because of the development of the economy and society. The transition from one economic system to another creates a special transition state of the economy, which can exist in one or several countries and even on a global scale [1].

In recent years, more than 80 countries have carried out fundamental reforms aimed at creating a market economy. All of them recognized the fundamental fact of economic life: prosperity and high living standards are impossible without the creation of a market economic system. Transition economies undergo a set of structural transformations intended to develop market-based institutions. These include economic liberalization, where prices are set by market forces rather than by a central planning organization. The process has been applied in China, the former Soviet Union and Eastern block countries of Europe and some Third world countries, and detailed work has been undertaken on its economic and social effects [1].

At the end of the 20th century a mass transition of many countries from a socialist to a market economy began, and, therefore, a group of issues arises in the fields of economics, which had never been faced before. It became necessary to comprehend and generalize new economic phenomena, to revise the doctrines and strategies of domestic and foreign policy.

Analysis of transition economies plays great methodological importance about their growing role in modern economic development. Time has shown that there are certain patterns of transitional processes in the economy and society. It is a new direction of economic science built on a fundamentally new methodological approach.

The study of transition processes is important for revealing the fundamental and purely specific for the transition period of macroeconomic development trends and opens great opportunities for new theoretical generalizations, solutions to many practical problems.

Main studies on transition economies compromise widely used indicators such as price liberalization, macro-economic stabilization, restructuring and privatization, legal and institutional reforms.

Recent studies of transition economies include researches in topics of equality of opportunity, gender equality and income equality. These imply modern indicators of successful completion of transition [2].

Kazakhstan's course through transition period is exceptional. Since the country gained independence in 1990, income inequality has been a main concern for Kazakhstan.

The development of major oil fields in Kazakhstan began in 1989, with oil itself being the major export product. The second half of the 1990s reversed the earlier economic situation through oil exports, prudent macroeconomic policies by government, hard budget constraints on enterprises and the banking sector, the removal of trade distortions, and with liberalized pricing policies. Various economic reforms have resulted in unprecedented average growth rates of 6 % per annum between 1996 and 2013 [1]. The population below the poverty line has declined significantly. However, high levels of income inequality remain visible in rural areas [3; 4].Various policies such as cash transfer to migrants, tax on real estates, and price subsidies to the rural poor are being introduced to combat in reducing regional inequalities.

The time and practical difficulty of implementing privatization and stabilization measures have forced governments to liberalize first and only then to undertake stabilization and privatization initiatives. The improper sequencing of reforms is likely to have a significant impact on the stability of the transition to a market economy [5].

January 6, Kazakhstan issued a decree on the liberalization of prices — the state released the cost of almost all goods in free navigation. The step was important from the point of view of transition to a market economy, however, it caused a general price increase and chronic inflation. The annual inflation in 1992 exceeded 3000 % [6].

The liberalization of the economy on the principle of «shock therapy» was objectively the only correct direction for Kazakhstan, which after the collapse of the USSR did not have the possibility of a phased transfer of society to new business conditions, since it was completely dependent on the course of reforms in Russia (6). In 1993, the Program of Urgent Anti-Crisis Measures and Deepening of Social and Economic Reforms was adopted.

Through auctions and competitions during 1991–1992, 4770 objects were privatized, including 472 state farms transferred to collective ownership. Objects of retail trade, catering, consumer services, communal services accounted for 60 % of the total number of privatized enterprises [7].

In total, during the period 1991–2005, 39853 state-owned property was privatized, including 3709 state-owned blocks of shares in joint-stock companies and 36050 property complexes, real estate, unfinished construction and other facilities. The revenues from privatization for all these years totaled 334 billion 216 million tenges, including 68 billion 54 million tenges transferred to the National Fund of the Republic of Kazakhstan [7].

Transition Report published by EBRD in 2016 was the first one to deal exclusively with the important subject of inequality and economic inclusion. It focuses on several key aspects of inclusive growth: the distribution of income; the impact that the transition process has had on people's well-being and happiness; equality of opportunity; and financial inclusion. The analysis in this report draws on the third round of the Life in Transition Survey, a household survey conducted by the EBRD and the World Bank in 34 countries in late 2015 and the first half of 2016 [2].

In many foreign studies of new data, scientists concluded that Kuznets's hypothesis should rather be rejected: economic growth may be accompanied by a decrease, an increase or a conservation of inequality. Researchers note examples when the increase in inequality took place against a backdrop of not growth but a decline (the countries of Eastern Europe and Central Asia in the period 1985-1995, [8], as well as examples of the negative impact of inequality on economic growth.

Research question. Determine current stage of transition process of Kazakhstan by evaluating income inequality.

Research hypothesis. Positive correlation between economic growth and income equality in transition economies is constructed. Income inequality decreases linearly with economic growth in a long-run transitioning country.

Research objective. The purpose of the dissertation work is to study the essence of the transition processes of the economic system of modern Kazakhstan and evaluate income inequality by regions.

The following tasks serve to achieve these goals:

- to identify general theoretical approaches to the study of the transition processes of the economic system;
- based on the analysis of the main global transition indicators look through the historical path of Kazakhstani economy;
- to identify the current progress of transition process by calculating Gini coefficient and Lorenz curve;

• to propose and justify practical recommendations on the formation of economic and institutional policies for the withdrawal of the economy of Kazakhstan to the trajectory of sustainable development.

The scientific importance of the study is determined by the following:

– given an analysis of current results of market transformations are given;

– analyzed main transition indicators in a prospect of Kazakhstani economic path;

– estimated correlation between income inequality, economic growth and average salary; performed regression analysis;

– recommendations on the formation of economic and institutional policies of the state in the conditions of transition to a new model of management;

– methodological recommendations proposed by the author can serve as a basis for improving the activities of regional government bodies.

The *practical significance* of the work is that the results obtained during the analysis of transition processes can serve as a basis for the creation of a general theory of transition processes in Kazakhstan. Identified current level of progress by using modern statistical approach. The proposed recommendations in the field of formation of economic and institutional policies can be used during further reforming the Kazakhstani economic system.

2. Methodology

In this section, the number of methodological approaches in the fields of income inequality was described. First, as primary and common indicators of income inequality, represented Lorenz curve and Gini coefficient calculation methods. Secondly, there was constructed regression model regarding the hypothesis discussion above. Constrained sensitivity analysis between GDP per capita values and average salary as an economic growth indicators and income inequality level. Data from official statistical sources is used.

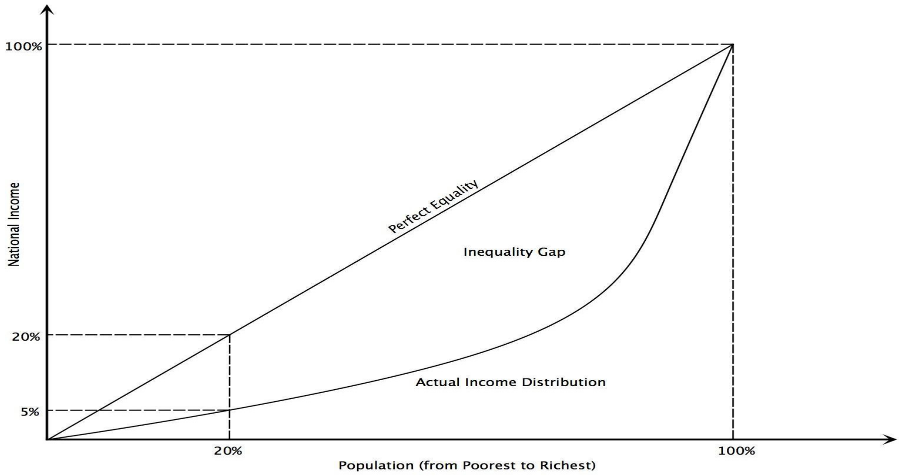
1. Lorenz curve

The Lorenz curve is a graphical representation of income inequality or wealth inequality developed by American economist Max Lorenz in 1905. The graph plots percentiles of the population based on income or wealth on the horizontal axis. The Lorenz curve is often accompanied by a straight diagonal line with a slope of 1, which represents perfect equality in income or wealth distribution; the Lorenz curve lies beneath it, showing the actual distribution. The area between the straight line and the curved line, expressed as a ratio of the area under the straight line, is the Gini coefficient, a measurement of inequality.

The Lorenz curve can usually be represented by a function L(F), where F, the cumulative portion of the population, is represented by the horizontal axis, and L, the cumulative portion of the total wealth or income, is represented by the vertical axis:

$$Y = L(X).$$

Please refer to Figure 1 to typical Lorenz curve example.



Note. Source: https://www.intelligenteconomist.com/lorenz-curve-gini-coefficient/.

Figure 1. Typical Lorenz curve example

A Lorenz curve always starts at (0,0) and ends at (1,1). The Lorenz curve is not defined if the mean of the probability distribution is zero or infinite.

The Lorenz curve for a probability distribution is a continuous function. However, Lorenz curves representing discontinuous functions can be constructed as the limit of Lorenz curves of probability distributions, the line of perfect inequality being an example.

The information in a Lorenz curve may be summarized by the Gini coefficient. The Lorenz curve cannot rise above the line of perfect equality. If the variable being measured cannot take negative values, the Lorenz curve:

– cannot sink below the line of perfect inequality;

– is increasing.

To draw Lorenz curve there were used official statistical data of labor force and average salary by regions as at first quarter of 2018. Please refer to Table 1 to see primary data used.

Table 1

Average salaries and labor force at the first quarter of 2018

№	Region	Labor force	Labor force, %	Cumulative, %	Average salary, KZT	Average salary, %	Cumulative, %
1	South Kazakhstan	1,197,038	13 %	13 %	102,080	4 %	4 %
2	Almaty region	1,037,531	11 %	25 %	108,727	5 %	9 %
3	Almaty city	939,190	10 %	35 %	187,791	8 %	17 %
4	East Kazakhstan	722,286	8 %	43 %	126,594	5 %	22 %
5	Karagandy	685,000	8 %	51 %	142,052	6 %	28 %
6	Zhambyl	531,067	6 %	57 %	102,134	4 %	32 %
7	Astana city	521,492	6 %	62 %	223,533	9 %	41 %
8	Kostanay	517,098	6 %	68 %	114,836	5 %	46 %
9	Aktobe	429,464	5 %	73 %	125,915	5 %	51 %
10	Akmola	428,878	5 %	78 %	110,395	5 %	56 %
11	Pavlodar	416,311	5 %	82 %	133,905	6 %	61 %
12	Kyzylorda	347,411	4 %	86 %	122,022	5 %	66 %
13	West Kazakhstan	336,605	4 %	90 %	145,999	6 %	72 %
14	Atyrau	315,711	3 %	93 %	279,850	12 %	84 %
15	North Kazakhstan	310,312	3 %	97 %	102,254	4 %	88 %
16	Mangystau	292,038	3 %	100 %	282,009	12 %	100 %
		9,027,432	**100 %**		**2,410,096**	**100 %**	

Note. Source: constructed by author.

2. Gini coefficient

The Gini coefficient is a measure of inequality of a distribution. It is defined as a ratio with values between 0 and 1: the numerator is the area between the Lorenz curve of the distribution and the uniform distribution line; the denominator is the area under the uniform distribution line. It was developed by the Italian statistician Corrado Gini and published in his 1912 paper «Variabilità e mutabilità» («Variability and Mutability»). The Gini index is the Gini coefficient expressed as a percentage, and is equal to the Gini coefficient multiplied by 100 (the Gini coefficient is equal to half of the relative mean difference).

The Gini coefficient is often used to measure income inequality. Here, 0 corresponds to perfect income equality (i.e. everyone has the same income) and 1 corresponds to perfect income inequality (i.e. one person has all the income, while everyone else has zero income).

The Gini coefficient is defined as a ratio of the areas on the Lorenz curve diagram. If the area between the line of perfect equality and Lorenz curve is A, and the area under the Lorenz curve is B, then the Gini coefficient is $A/(A+B)$. Since $A+B = 0.5$, the Gini coefficient, $G = 2A = 1–2B$. If the Lorenz curve is represented by the function $Y = L(X)$, the value of B can be found with integration and:

$$G = 1 - 2\int_0^1 L(X)dX.$$

3. Hypothesis testing, measurement and variables

In this part of section examined the link between economic growth and income inequality level. Constructed general function is following:

$$IE_t = f(Y_t; W_t),$$

Whereas, IE_t is income inequality, Y_t is GDP per capita and W_t is average salary since 1996 to 2015. Please refer to Table 2 for input variables used during the regression testing. During the testing used Gini index calculated by World bank since 1996.

Table 2

Gini index (World bank), GDP per capita and average salary

Year	Gini index	GDP per capita, KZT	Average salary, KZT
1996	35.4	90,880	6,841
2001	35.4	218,772	17,303
2002	34	254,142	20,323
2003	33	309,341	23,128
2004	31.4	391,004	28,329
2005	29.6	501,128	34,060
2006	30	667,212	40,790
2007	28.5	829,865	52,479
2008	29.1	1,024,175	60,805
2009	28.8	1,056,855	67,333
2010	28.6	1,336,606	77,611
2011	27.4	1,705,849	90,028
2012	27.5	1,847,085	101,263
2013	26.3	2,113,205	109,141
2014	26.5	2,294,830	121,021
2015	26.5	2,330,360	126,021

Note. Source: constructed by author.

Above hypothesis is tested using descriptive statistics and regression analysis.

Results of described methods discussed in next section.

3. Results

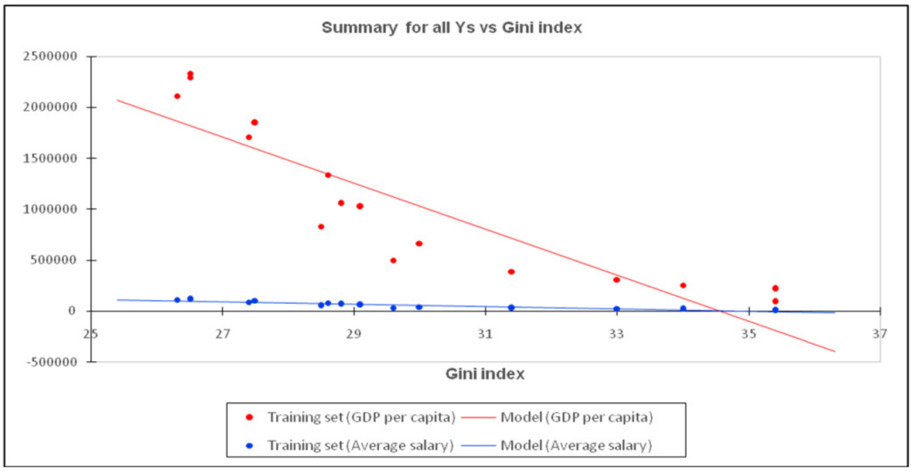
In this study inequality was calculated for Kazakhstani citizens monthly average salary by using Lorenz curve and Gini coefficients. Also, hypothesis of positive correlation between economic growth in early stages and income inequality is tested.

Lorenz curve results are seen from Figure 2. A popular measure of inequality is the Gini coefficient, derived from the Lorenz curve, which ranges from 0 (perfect equality) to 1 (perfect inequality or one has all the income; all others have none). The figure shows the existence of skewed distribution. The Lorenz curve is far from the equality distribution line. Gin-coefficient value of 0.17 also guarantees the existence of inequality in average salaries holding distribution among citizens in the area.

Note. Source: constructed by author.

Figure 2. Lorenz curve result

The biggest disruption has given by South Kazakhstan and Mangystau regions, where 13 % of labor force population earn 4 % of total income and 3 % of labor force population earn 12 % of total income, accordingly. It is explained by historical and economical differentiations of regions: Mangystau region is oil and gas producing GDP propel, whereas South Kazakhstan is more agriculture-orienteded. Economic growth has not been inclusive as new jobs are limited almost exclusively to the oil sector. There is therefore a significant need to develop the labour market through private sector investment outside the oil sector.



Note. Source: constructed by author.

Figure 3. Results of hypothesis testing

Overall, coefficient of income earnings by labor force is explainable by economic factors. Kazakhstani economy mainly based on raw materials exploration and supply, which effect average salaries in regions and clearly visible in results of the calculation.

Figure 3 summarized the results of hypothesis testing.

During the testing used time period of 20 years (1996–2015), which is considered to be long-run. Based on calculations, correlation between Gini index and GDP per capita is -0.89, whereas correlation between Gini index and average salary -0.90 (Table 3). It accepts hypothesis of positive correlation between income equality and economic growth in the long-run. Income inequality is closely correlated with economic growth, and the connection has a negative sign, that is, an improvement in this ratio (a decrease in the adjusted coefficient) is accompanied by economic growth. For the summary statistics results, please refer to Table 4 and for hypothesis testing summary for all variables, please refer to Table 5.

Table 3

Correlation matrix

Variable	Gini index	GDP per capita	Average salary
Gini index	1	-0.891	-0.907
GDP per capita	-0.891	1	0.997
Average salary	-0.907	0.997	1

Note. Source: constructed by author.

To decrease income inequality between the rich and poor, the financial sector in Kazakhstan should be socially inclusive over time, leading to benefits for all segments of society. The development of capital markets and greater access to the same is necessary in this respect. The relocation of resources beyond the oil sector, technological innovation and accumulation of human capital are also required to lift the poor and middle class. Suggestion is made that the economy should also diversify its industrial base beyond the oil sector to improve income distribution and job opportunities.

Table 4

Summary statistics

Variable	Observations	Minimum	Maximum	Mean	Std. deviation
GDP per capita	16	90880.000	2330360.000	1060706.813	782695.029
Average salary	16	6841.000	126021.000	61029.750	39271.141
Gini index	16	26.300	35.400	29.875	3.086

Note. Source: constructed by author.

Table 5

Hypothesis testing summary for all variables

Variable	GDP per capita	Average salary
R^2	0.794	0.823
F	53.909	65.231
Pr > F	< 0.0001	< 0.0001

Table 6

Chi-square test:

Chi-square (Observed value)	329.263
Chi-square (Critical value)	24.996
DF	15
p-value	< 0.0001
alpha	0.05

Note. Source: constructed by author.

Test interpretation Table 6:

H0: The rows and the columns of the table are independent.

Ha: There is a link between the rows and the columns of the table.

As the computed p-value is lower than the significance level alpha=0.05, one should reject the null hypothesis H0, and accept the alternative hypothesis Ha.

The risk to reject the null hypothesis H0 while it is true is lower than 0.01 %.

4. Conclusion

The model of transformation of Kazakhstani economic system should be based on an effective combination of the needs of modern economic development and clear determination of the government role. There are certain areas of macroeconomic management, where actions initiated by the state should be the norm.

The state should create reliable legal and social market conditions for the realization of economic goals, while at the same time there are vast areas of institutional transformation where state intervention is unacceptable.

Although the process of reform has been going on since the beginning of the 1990s, and to this day there is no clear model of the economy and society that would be desirable for most the population of the country and at the same time achievable. There are no targets in the sphere of economic policy. To act as a regulating factor in socio-economic life, it is necessary to radically change its functions in relation to the conditions and requirements of a market economy. It must be able to pursue a policy of compensation for the social costs that accompany reforms. Reforming Kazakhstan involves the development of a clear concept of a well-conceived and interrelated transformation plan.

The government should be proactive in formulating macroeconomic policies, including tax reform, and creating trade opportunities beyond the hydrocarbon sector to improve income distribution. Investments in education in an active democratic environment will also further reduce income inequality. The current government's economic policy commonly known as «Nurly Zhol» emphasizes on economic growth, role of finance, industry and overall social welfare. Tighter control of national funds, increased economic diversification, investment in human capital, and continuing development of financial sector are some of the key areas needing close attention to reduce inequality in Kazakhstan in the foreseeable future.

Formation of a developed market economy in Kazakhstan is possible only with a developed strategy, considering not only the past and present periods of its social development but also the future, which should be based on objective conditions and principles of functioning of transition economies.

On a final note, the government should closely monitor the expansion of oil field and oil-exploration. This has both direct and indirect effects on employment, inequality and overall growth of the economy in future.

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Транзиттік экономика: қазақстандық траекториясы

1991 ж. тәуелсіздік алғаннан бері Қазақстанда табыс теңсіздігі мәселесі әсіресе өзекті болып келеді. Елдегі табыс теңсіздігі аумақтық сипат алған. Мақалада табыс теңсіздігін өлшеудегі соңғы әдіснамаларды қолданып, Лоренц қисығы және Гини коэффициентін санады. Оған қоса, экономикалық өсу мен жалақы өсуінің табыс теңсіздігіне әсерін есептеп шығарды. Барлық есептеулерден кейін экономиканы диверсификациялау маңыздылығы қорытылды. Үкімет макроэкономикалық саясатты, оның ішінде салық реформасын, табыстарды бөлуді жақсарту үшін көмірсутегі секторынан тыс сауда мүмкіндіктерін жасауда белсенділігін көрсетті. Белсенді демократиялық ортадағы білімге инвестициялар кірістердің теңсіздігін одан әрі төмендетті. Қазіргі кездегі «Нұрлы жол» деп аталатын қазіргі экономикалық саясаттың экономикалық өсуі, қаржы, өнеркәсіп және жалпы әлеуметтік қамсыздандырудың рөлі ерекше. Ұлттық қорларды неғұрлым қатаң бақылау, экономикалық әртараптандыруды ұлғайту, адам капиталын инвестициялау және қаржы секторының тұрақты дамуы жақын болашақта Қазақстандағы теңсіздікті төмендету мәселелеріне баса назар аударуды қажет ететін негізгі салалардың бірі. Қазақстанда дамыған нарықтық экономиканың қалыптасуы тек әлеуметтік дамудың өткен және қазіргі кезеңдерін ғана емес, сондай-ақ өтпелі экономикасы бар елдердің объективті шарттары мен принциптеріне негізделетін болашақты ескеретін дамыған стратегиямен ғана мүмкін. Қорытындылай келе, үкімет мұнай кен орындарын кеңейтуді және мұнай барлауды мұқият бақылап отыру керектігін атап өтеміз. Бұл жұмыспен қамту теңсіздік және болашақта жалпы экономикалық өсімге тікелей және жанама әсер етеді.

Кілт сөздер: өтпелі экономика, Қазақстан экономикасы, табыс теңсіздігі, Лоренц қисығы, Гини коэффициенті.

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Транзитная экономика: казахстанские траектории

С момента получения независимости в 1991 г. в Казахстане остро возник вопрос неравенства доходов населения. Распределение доходов и уровень заработной платы в стране имеет региональный характер. Авторы провели расчеты неравенства доходов методами расчета коэффициента Гини и кривой Лоренца. Также показали корреляцию между экономическим ростом, увеличением заработной платы и уровнем неравенства доходов. После всех расчетов был сделан вывод о регуляции нефтяного производства и равного распределения доходов путем развития других секторов экономики. Это оказывает как прямое, так и косвенное влияние на занятость, неравенство и общий рост экономики в будущем. Правительство должно активно разрабатывать макроэкономическую политику, включая налоговую реформу, и создавать торговые возможности за пределами сектора углеводородов для улучшения распределения доходов. Инвестиции в образование в активной демократической среде также будут способствовать дальнейшему снижению неравенства доходов. Экономическая политика нынешнего правительства, широко известная как «Нурлы жол», делает упор на экономический рост, роль финансов, промышленности и общего социального обеспечения. Ужесточение контроля над национальными фондами, увеличение экономической диверсификации, инвестиции в человеческий капитал и постоянное развитие финансового сектора являются одними из ключевых областей, требующих пристального внимания к снижению неравенства в Казахстане в обозримом будущем. Формирование развитой рыночной экономики в Казахстане возможно только при разработанной стратегии, учитывающей не только прошлые и нынешние периоды ее социального развития, но и будущее, которое должно основываться на объективных условиях и принципах функционирования стран с переходной экономикой. В заключение отметим, что правительство должно внимательно следить за расширением нефтяных месторождений и разведкой нефти. Это оказывает как прямое, так и косвенное воздействие на занятость, неравенство и общий рост экономики в будущем.

Ключевые слова: переходная экономика, экономика Казахстана, неравенство доходов, кривая Лоренца, коэффициент Гини.

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Contemporary problems of energy security of agriculture

In the article the controversial questions of the nature and significance of management system of energy security are examined. The features of energy security classification levels are considered by following levels: nano-level, micro-level, meso-level, macro-level and mega-level. The authors of the article defined the place and role of agriculture in the structure of energy security. The article notes that the energy security of agriculture is associated with ensuring the progressive development of productive forces and improving the efficiency of production in the agricultural sector of the economy, as well as the creation of the necessary housing and social conditions in rural areas. The authors identified the main consumers of electric energy in rural areas: houses of workers and employees in settlements, farms; objects of social infrastructure; industrial consumers of farms; enterprises of agro-industrial complex, grain receiving points, enterprises for processing of agricultural products; other consumers. According to the authors, the electric load of rural areas is constantly changing, following the features of the structure of agricultural production and employment of the rural population, which are not constant, associated with both seasonality and employment during the day. In the article the factors influencing the energy security of agriculture are highlighted: socio-political factors; technogenic and natural factors; management and legal factors.

Keywords: agriculture, energy, energy security, levels of energy security, rural population.

In modern conditions, the energy security of agriculture is becoming one of the conditions for the sustainability of the socio-economic system and environmental parameters which determine the quality of life of the population and are an essential indicator of the effectiveness of public administration.

Features of energy security of agricultural consumers are associated with a large length of electrical networks, with a relatively low power of electrical installations and seasonal nature of the load. Also, the short-term use of installed capacity in agriculture causes significant losses of electricity and increases the cost of its transmission. In addition, there is a problem to ensure the reliability of power supply to these consumers due to the large deterioration of electrical networks. All of this, in turn, leads to a decrease in the efficiency of agricultural production.

For a very long period in the socio-economic development of the state and society, the issues of the nature and importance of the energy security management system cannot have a proper scientific justification. Therefore, the reasons for the growing interest of the scientific community in the issue of energy security vary considerably from country to country. For some, this is determined by a deep deficit of their own energy resources [1], as a result of which the economies of these countries become significantly dependent on the energy situation. For others, with their excess fuel resources [2, 3], the economy becomes dependent on energy as an industry. This situation can determine their successes and failures due to its large share in the economy.

Energy security, colloquially, is often portrayed as reduced dependence on imported energy, most significantly oil [4] (Böhringer & Keller, 2011).

Yergin's classic definition states that the cultural and political aspects are as an asset which safeguards energy security. The objective of energy security is «[...] *to assure adequate, reliable supplies of energy at reasonable prices and in ways that do not jeopardize major national values and objectives»* [5].

Studies of energy security have been conducted only in recent years in connection with the emergence of threats to both economic and energy security of the country and its regions. Prior to this, a fairly detailed analysis of the reliability of energy systems was carried out on the basis of their consideration as purely technical systems. Accordingly, the formed methods of studying such components reliability of systems of power as stability, reliability, maintainability, survivability, etc., the theory of reliability of energy systems was developed [6].

The concept of energy security has a significant difference between modern and «classical» discourse. In the 70-80-ies of the last century, energy security meant the stability of the supply of cheap oil under the threat of embargo and price manipulation of exporters [7]. The current importance of energy security issues has become much broader than just oil and includes a wide range of issues. Moreover, energy security is closely linked to other energy issues, such as ensuring equal access to energy, while mitigating the effects of climate change [8]. Thus, modern society faces the task of classifying energy security features.

Energy security is a state of security of the country (region), its citizens, society, the state serving their economy from the threat of shortage in providing energy needs with economically available fuel and energy resources of acceptable quality in normal conditions and under emergency circumstances, as well as from the threat of instability of fuel and energy supply [9].

According to Cherp, A., & Jewell, J. [10], energy security issues became the focus of attention in the 2000s due to the increased needs of Asian countries, disruption of gas supplies to Europe, as well as the need for countries to pursue a policy of decarbonisation of energy systems due to climate change.

The views of scientists indicate that the world community has faced fundamentally new problems that require a change of traditional approaches to the issue of economic security of the country, since the concept of «energy security» is currently interpreted by the scientific community more extensively and economists, lawyers, environmentalists, sociologists and even political scientists with state managers have joined its research, along with engineers and power engineers.

In the law on national security of the Republic of Kazakhstan [11], energy security is one of the components of economic security and is understood as «*...the state of protection of fuel and energy, oil and gas and nuclear energy complexes of the economy from real and potential threats, in which the state is able to ensure energy independence and sustainable development to meet the needs of society and the state in energy resources*».

Russian economist Maltseva P.N. [12] proposes to classify energy security by levels. Ranging from the nano-level – energy security of the individual to the micro-level – enterprise, meso-level – region or industry, macro-level – country-wide, as well as mega-level — energy security of the world as a whole.

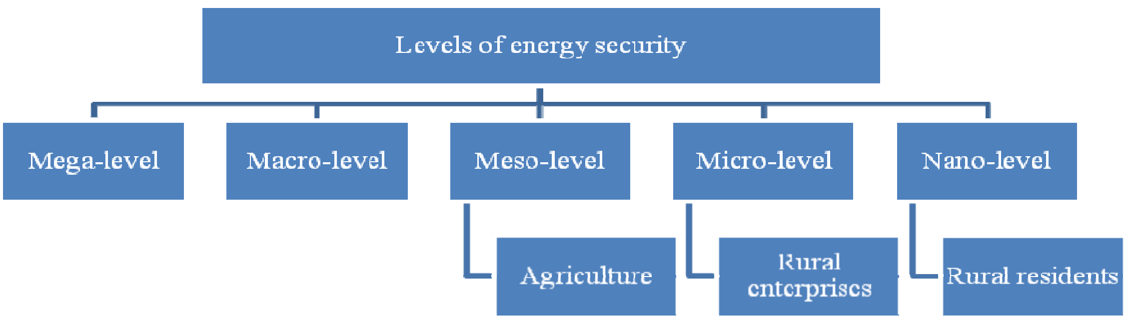
Energy security at the mega-level is a state of protection of the planet Earth from global threats of exhaustion and shortage of fuel and energy resources. In order to maintain this state, the world community pursues the main strategic goal, which is to preserve and save irreplaceable energy sources for future generations with rational current energy consumption, taking into account the interchange ability of energy resources.

International energy security can also be formed at the local (regional) international level in order to successfully address the internal problems of energy and fuel supply at the present time and taking into account the prospects for development.

At the macro-level, energy security involves ensuring the sustainable functioning of the fuel and energy complex, supplying it with the products of the national economy and achieving stability of export supplies without compromising the economy in fuel and energy resources.

The problems of energy security at the meso-level are related to the uneven geographical distribution of fuel and energy resources in conjunction with the socio-economic, geographical, natural and climatic specifics of the territorial entities, which create difficulties in the timely and full provision of the economy and population with energy resources.

Based on the proposed level of energy security, the place and role of agriculture can be determined (Fig.).



Note. Compiled by the author on [12].

Figure. Levels of energy security

As evidenced by the content of the figure, the nano-level is characterized by the need to achieve a state of full and timely provision of energy resources to rural residents. The micro-level involves the management of energy security of rural enterprises and farms in order to create a state of protection from threats to reliable fuel and energy supply, which ensures the stability of its functioning, financial and commercial success and social development. It should be noted that the achievement of full and timely provision of fuel and energy resources and regional energy security at the level of agricultural sectors (at the meso-level) is impossible without taking into account the energy needs of individual citizens living in rural areas and enterprises operating in rural areas.

It is obvious that it is a difficult task to formulate a fully universal and not too abstract definition of the energy security of agriculture, and this is explained by the fact that its main components can vary depending on the characteristics of the country and sectors of the economy. The question has a wide range depending on the purposes of further research.

Thus, the energy security of agriculture is an integral part of economic security, as well as the entire national security system of the country, ensuring the safety of fuel and energy facilities from internal and external threats. The main task of the state in ensuring the energy security of agriculture is to maintain the economy of the village at a level that would provide normal living conditions for the rural population, in particular, its employment, opportunities for further economic growth, maintenance of all fuel and energy facilities necessary for the economic development of rural areas.

Energy security of agriculture is associated with ensuring the progressive development of productive forces and increasing the efficiency of production in the agricultural sector of the economy, as well as the creation of the necessary housing and social conditions in rural areas.

Electrical networks in rural areas usually feed a large number of diverse consumers of electrical energy, which is understood as a receiver or a group of receivers of electrical energy unified by a technological process and located in a certain territory. The receiver of electric energy (electrical receiver), in turn, is a device, unit or mechanism designed to convert electrical energy into energy of another kind.

In rural areas, the following consumers of electricity are:

– houses of workers and employees in settlements, farms;

– hospitals, schools, clubs, shops, bakeries, laundries and other businesses serving the public;

– production consumers of farms (livestock farms, grain cleaning stations, greenhouses, storage of agricultural products, mills, garages, boilers, etc.);

– enterprises of the agro-industrial complex, grain receiving points, enterprises for processing of agricultural products (dairy plants, canneries, meat processing plants, etc.);

– other consumers, including industrial enterprises.

The electric load is constantly changing, following the peculiarities of the structure of agricultural production and employment of the rural population, which are not constant, associated with both seasonality and employment during the day. Some consumers turn on, others turn off. This is a characteristic feature of agriculture, which is not like the work of industrial production. These changes are usually random but they are subject to probabilistic laws, which can be established with great accuracy in the presence of a large number of experimental data used in their determination. Therefore, in order to identify trends and forecast the development of rural electricity, it is necessary to assess the threats to energy security, as their knowledge will allow to take timely measures to prevent the most real problems.

According to Voropai N.I. [13], at the national level of energy security, internal threats can also be divided into several groups: economic, socio-political, technological, natural and managerial-legal threats.

Meanwhile, Arginbaeva G.M. and Amirbekuly E. [14] as the main factors of energy security are relevant to most countries in the world, highlights the diversification of supplies, security of transit, the availability of the necessary reserves, quality and timeliness of information, security of infrastructure, stable functioning of international markets, improving energy efficiency, ensuring a steady flow of investment, scientific and technological progress, the protection of the environment.

Analysis and assessment of energy security levels can be carried out using the method of indicative analysis, which allows to solve the problems of functioning of large socio-technical and economic systems, which include the energy system. These systems are characterized by a variety of properties, parameters, complexity of internal and external relations, uncertainty of States and conditions of development [15].

As we can see, the existing discussions affect three defining aspects of energy security: as a functional property of energy systems; as a state of protection of energy interests from internal and external threats; as confidence in ensuring the protection of these interests.

In the conditions of power supply of agriculture, it is necessary to consider its features which are connected with the big dispersion of consumers of the electric power. The housing stock in rural areas is a small subsidiary farm, which is home to the rural population, occupying a large area. The electricity consumption of such households is small. However, the presence of large agricultural complexes as a whole, changes the picture of power supply, as the power of these complexes can reach hundreds or thousands of kilowatts.

The configuration of electric network schemes depends on a number of factors: the number of consumers, their location and categoricity in terms of reliability of power supply to consumers, the number and location of power system substations. The variety of these factors can lead to a large number of variants of schemes for the construction and configuration of networks with different technical and economic indicators.

The vast majority of agricultural consumers receive electricity from a centralized source – state power systems (National companies). Under these conditions, the basis of the rural power supply system — electrical networks. These include those for which more than 50 % of the design load is transferred and distributed among agricultural production consumers, as well as non-production and household consumers in rural areas.

Thus, threats to the energy security of agriculture are short-term or long-term events that can destabilize the operation of the energy complex limit or disrupt energy supply, which lead to accidents and other negative consequences. Therefore, to ensure the energy security of agriculture, the following factors should be taken into account:

– socio-political;

– man-made and natural;

– management and legal.

A group of socio-political factors, it would seem, with the relative political stability of Kazakhstan should be the least significant in this list of impacts on energy security. Meanwhile, regional and national (possibly ethnic) conflicts accompanied by force actions at the facilities of the fuel and energy complex (sabotage, terrorist acts), as well as extremist actions of social movements, expressed in the picketing or blockade of energy buildings, are now increasingly becoming a reality of our days, and therefore, are crucial for the energy security of agriculture.

In all branches of power engineering, including nuclear, coal, oil, gas industries, there is a probability of accidents, first of all for the technical reasons with the subsequent negative consequences on ecology, health of the population and process of fuel and power supply.

A special group of factors affecting the achievement of energy security is management and legal factors. Management here is understood in a broad sense – not only technological, but also economic management, as well as state and legal regulation of activities in the energy sector. What is most interesting, the imperfection of management, the inefficiency of public policy entail the implementation of the threat of economic, social and political nature.

The presented review of factors demonstrated possible events and various consequences in the event of such events, and management factors have a huge impact on all other factors of energy security. In this regard, the energy security management system of agriculture should be aimed at reducing the susceptibility of the economy or fuel and energy complex to threats, or mitigating the consequences of their implementation, contributing to the preservation or increase of energy security, reducing the risk of its weakening.

Thus, the generalization of theoretical issues of energy security of agriculture leads us to the following conclusions.

First, the energy security of agriculture is an integral part of economic security, as well as the entire system of national security. Therefore, it is associated with ensuring the progressive development of productive forces and increasing the efficiency of production in the agricultural sector of the economy, as well as the creation of the necessary housing and social conditions in rural areas.

Secondly, the electrical load of agriculture is not constant associated with both seasonality and employment of the rural population during the day. Short-term use of installed capacity in agriculture causes significant losses of electricity. This, in turn, threatens energy security, increasing the cost of its transmission.

Third, analyzing the factors of evaluation of the level of energy security highlights the different factors (socio-political, natural and technological, managerial law) by which possible risks and consequences for energy security of agriculture can be identified.

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Т.К. Болысов, Л. Тылл

Ауыл шаруашылығының энергетикалық қауіпсіздігін қамтудың қазіргі мәселелері

Мақалада энергетикалық қауіпсіздікті басқару жүйесінің мәні мен маңызының пікірталас сұрақтары зерттелген. Энергетикалық қауіпсіздіктің жіктелу белгілері қарастырылған: нанодеңгей, микродеңгей, мезодеңгей, макродеңгей, мегадеңгей. Авторлар энергетикалық қауіпсіздік құрылымындағы ауыл шаруашылығының орны мен рөлін анықтаған. Мақалада ауыл шаруашылығының энергетикалық қауіпсіздігі өндірістік күштердің үдемелі дамуын қамтамасыз етумен және экономиканың аграрлық секторындағы өндіріс тиімділігін арттырумен, сонымен қатар ауылдағы қажетті тұрғын үй-тұрмыстық және әлеуметтік өмір сүру жағдайларын жасаумен байланыстылығы көрсетілген. Ауылдық аумақтардағы электр энергиясының негізгі тұтынушылары анықталған: елді мекендердегі жұмысшылар мен қызметшілердің тұрғын үйлері, фермерлік шаруашылықтар; әлеуметтік инфрақұрылым нысандары; шаруашылықтардың өндірістік тұтынушылары; агроөнеркәсіптік кешен кәсіпорындары, астық қабылдау бөлімдері, ауыл шаруашылығы өнімдерін қайта өңдеу кәсіпорындары; өзге де тұтынушылар. Авторлардың пікірінше, ауылдық аумақтардың электр жүктемесі ауыл шаруашылығы өндірісінің өзіндік құрылымы мен ауыл халқының маусымдық және тәулік бойы жұмыспен қамтылуына байланысты тұрақты емес сипатта болатын жұмыспен қамтылу ерекшеліктеріне сәйкес үздіксіз өзгереді. Мақалада ауыл шаруашылығының энергетикалық қауіпсіздігіне әсер ететін факторлар айқындалған, яғни әлеуметтік-саяси; техногендік, табиғи, сондай-ақ басқару-құқықтық факторлар.

Кілт сөздер: ауыл шаруашылығы, энергетика, энергетикалық қауіпсіздік, энергетикалық қауіпсіздік деңгейлері, ауыл халқы.

Т.К. Болысов, Л. Тылл

Современные проблемы обеспечения энергетической безопасности сельского хозяйства

В статье исследованы дискуссионные вопросы сущности и значения системы управления энергетической безопасностью. Рассмотрены признаки классификации энергетической безопасности по уровням: наноуровень, микроуровень, мезоуровень, макроуровень, мегауровень. Авторами статьи определены место и роль сельского хозяйства в структуре энергетической безопасности. В статье отмечено, что энергетическая безопасность сельского хозяйства связана с обеспечением поступательного развития производительных сил и повышением эффективности производства в аграрном секторе экономики, а также созданием необходимых жилищно-бытовых и социальных условий жизни на селе. Кроме того, определены основные потребители электрической энергии в сельских территориях: жилые дома рабочих и служащих в населенных пунктах, фермерские хозяйства; объекты социальной инфраструктуры; производственные потребители хозяйств; предприятия агропромышленного комплекса, хлебоприемные пункты, предприятия по переработке сельскохозяйственной продукции; прочие потребители. По мнению авторов, электрическая нагрузка сельских территорий непрерывно изменяется, следуя особенностям самой структуры сельскохозяйственного производства и занятости сельского населения, носящих непостоянный характер, связанный как с сезонностью, так и с занятостью в течение суток. В статье определены факторы, влияющие на энергетическую безопасность сельского хозяйства, а именно социально-политические, техногенные и природные и управленческо-правовые факторы.

Ключевые слова: сельское хозяйство, энергетика, энергетическая безопасность, уровни энергетической безопасности, сельское население.

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Использование систем управленческого учета в гостинично-ресторанном бизнесе

В условиях высокой неопределенности, как в гостинично-ресторанной индустрии, крайне важно, чтобы менеджеры широко использовали информацию, включая систему управленческого учета для принятия решения. Соответствующая система управленческого учета может удовлетворить информационные потребности управляющих гостиниц и ресторанов, поскольку системы управленческого учета являются неотъемлемой частью информационных и контрольных систем бизнеса, направленных на поддержку принятия управленческих решений. На практике менеджеры должны использовать широкий спектр информации, как из внутренних, так и из внешних источников, и преобразовывать необработанные данные в полезную информацию при принятии решений, поскольку предприятия подвержены давлению как внутри, так и за пределами источников. В статье автором изучено использование систем управленческого учета менеджерами гостиниц и ресторанов. Удовлетворенность менеджеров деталями и доступностью информации оценивается системой управленческого учета. Для всесторонней оценки эффективности требуется сбалансированный акцент как на финансовых, так и на нефинансовых показателях. Оценки эффективности, основанные исключительно на финансовых мерах, могут оказать нежелательное влияние на поведение менеджеров. Результаты показывают, что генеральные менеджеры и менеджеры средних звеньев одинаково используют систему управленческого учета для краткосрочных и долгосрочных решений. Однако подробный анализ данных групп менеджеров требует дополнительных исследований.

Ключевые слова: система управленческого учета, гостинично-ресторанный бизнес, принятие решений, конкурентоспособность, генеральные менеджеры и менеджеры средних звеньев.

Деловая среда в гостинично-ресторанном бизнесе очень конкурентоспособна, каждый объект (гостиница и ресторан) в своей отрасли сталкивается с прямой и косвенной конкуренцией со стороны других объектов (гостиниц и ресторанов). Высококонкурентная среда побуждает менеджеров гостинично-ресторанного бизнеса отвечать ожиданиям своих клиентов, чтобы обеспечить выживание и успех бизнесу.

Соответствующая информационная система в гостинично-ресторанном бизнесе может помочь менеджерам удовлетворить их ожидания клиентов и достичь поставленных целей. Предоставление необходимой информации помогает менеджерам в улучшении качества принимаемых ими решений, тем самым улучшая их организационные способности [1]. Система управленческого учета в гостинично-ресторанном бизнесе будет доступна менеджерам в соответствующем формате и будет удовлетворять информационные потребности менеджеров по их требованию.

Целью этой статьи является изучение степени, в которой генеральные менеджеры и менеджеры среднего звена в гостинично-ресторанном бизнесе используют систему управленческого учета для принятия решений. Также нужно изучить удовлетворенность менеджеров детализацией данных в системе управленческого учета и сроками его доступности для принятия решений.

В обрабатывающей промышленности есть эмпирические данные, которые поддерживают положительную связь между использованием менеджерами систем управленческого учета и производительностью [2]. Однако подобных эмпирических или даже анекдотических данных о существовании таких отношений в гостинично-ресторанном бизнесе не хватает, несмотря на растущее экономическое значение отрасли. Эмпирические данные, имеющиеся в обрабатывающей промышленности, могут быть неприменимы в гостинично-ресторанном бизнесе. Менеджеры по маркетингу по сравнению с менеджерами по производству в обрабатывающей промышленности сталкиваются с более высоким уровнем неопределенности на работе. Это связано с тем, что менеджеры по маркетингу должны иметь дело с внешней средой, в частности, с клиентами и конкурентами, и поэтому они получают большую выгоду от использования систем управленческого учета [3]. Однако эти результаты обрабатывающей промышленности могут не применяться в гостинично-ресторанном бизнесе, так как все менеджеры в гостинично-ресторанном бизнесе, независимо от их уровня должности и функциональной ответственности, являются постоянно подвергающимися воздействию как внешних (клиентов и конкурентов), так и внутренних условий (производство/подготовка продуктов питания и предоставление услуг). Например, руководители отделов (например, отдел закупа продуктов питания и отдел уборки помещений или отдел обслуживания), в том числе их подчиненные, всегда участвуют в прямых контактах с клиентами, а также в подготовке и доставке продуктов и услуг.

Описанные выше функциональные характеристики указывают на то, что менеджеры в гостинично-ресторанном бизнесе участвуют в самых разных мероприятиях, не может быть различия между главными и средними менеджерами (например, генеральными менеджерами и менеджерами отделов) в отношении уровня неопределенности, с которой они сталкиваются в своей рабочей среде. Следствием подобной неопределенности, воспринимаемой двумя группами менеджеров, является то, что индивидуальные менеджеры обеих групп, независимо от их уровня позиции, должны самостоятельно принимать решения. Поэтому эти менеджеры, вероятно, будут использовать аналогичное использование систем управленческого учета для принятия решений. Однако на сегодняшний день нет доказательств эмпирической поддержки указанного выше аргумента.

Харрис и Брандер Браун указывают на три конкретные причины, по которым эмпирические данные об «отношениях использования систем управленческого учета и производительностью» в обрабатывающей промышленности могут не применяться в гостинично-ресторанном бизнесе [4]. А именно: во-первых, процесс производства в обрабатывающей промышленности может повторяться — продукция проходит через стандартный и механизированный производственный процессы. Это не относится к гостинично-ресторанному бизнесу, поскольку предоставление продуктов питания, а также размещение гостей связаны со значительным взаимодействием с клиентами. Например, гостиница или/и ресторан принимает клиентов, которые являются гетерогенными (мужчины, женщины, молодые, старые, разные культурные фонды и сочетание таких предприятий, как корпоративные, групповые или независимые путешественники и делегаты конвенций). Такая неоднородность клиентов создает спрос на несколько видов услуг, что, в свою очередь, создает высокую неопределенность в рабочей среде; во-вторых, из-за индивидуального и специализированного характера гостинично-ресторанного бизнеса предоставление продуктов и услуг является очень трудоемким, и в этом менеджеры играют ключевую роль в управлении качеством. Высокое участие менеджеров и прямые отношения с клиентами также создают неопределенность в их рабочей среде. С другой стороны, производство промышленных товаров может быть механизировано, где технология играет значительную роль в обеспечении качественных товаров; в-третьих, продукты и услуги в гостиницах и ресторанах скоропортящиеся и неосязаемые, на них влияет изменчивый спрос, и их производство, доставка и потребление происходят одновременно. Например, спрос на номер в гостинице и его столы в ресторане колеблется ежедневно и сезонно, и если номер или стол ресторана не продаются в день, то потенциал продажи комнаты или стола снова на этот день теряется навсегда. Принимая во внимание, что в обрабатывающей промышленности готовые товары могут быть сохранены и проданы позднее, чтобы в худшем случае восстановить часть стоимости. Одновременное производство, доставка и потребление номеров, продуктов питания не позволяют руководителям принимать меры по исправлению положения, если все не получится, как планировалось. Таким образом, работа менеджеров гостинично-ресторанного бизнеса является относительно более сложной, что приводит к высокому уровню воспринимаемой неопределенности на работе.

Гостинично-ресторанная индустрия в Казахстане очень конкурентоспособна из-за большого количества конкурентов, манипулирования ценами, внедрения новых продуктов и услуг. Например, на казахстанском рынке действуют местные и международные гостиничные (The Ritz-Carlton, Holiday Inn, Hilton, Marriott, Best Western, Ibis, Radisson, Ramada Worldwide, Rixos, St. Regisи т.д.) и ресторанные сети (AB Restaurants, Ocean Basket, Ассорти, Manga Sushi, Parmigiano Group, Korean House, Good Project, Americana Quality, Rumi, Тюбетейка и т.д.). Вход для новичков в гостинично-ресторанный бизнес прост и почти каждая гостиница и ресторан используют ценовые манипуляции, включая специальные скидки и пакетные предложения. Кроме того, некоторые сети предлагают широкий спектр дифференцированных продуктов и услуг, таких как бонусные баллы для постоянных клиентов. Отношение клиентов к экологической обстановке также может помочь менеджерам гостиниц и ресторанов в выявлении возможностей для расширения ассортимента продукции и услуг, таких как введение клубов для здоровья или широкий выбор экологических продуктов в ресторане.

Когда гостиница и ресторан вводят новый продукт или услугу, конкуренты склонны копировать идею и заполнять рынок, тем самым сокращая жизненный цикл конкретного продукта и услуги. Поэтому чтобы оставаться конкурентоспособными, лидеры рынка должны постоянно совершенствовать свои существующие продукты и услуги. Кроме того, осведомленность менеджеров гостиницы и ресторанов о своей рыночной доле и сегментах рынка может помочь им предпринять соответствующие действия для поддержания наиболее прибыльных продуктов, услуг и сегментов рынка, в то же время подчеркивая невыгодные и одновременно изучая новые возможности.

В условиях высокой неопределенности, как в гостинично-ресторанной индустрии, крайне важно, чтобы менеджеры широко использовали информацию, включая систему управленческого учета для принятия решения. Обработка и использование информации менеджеров в значительной степени определяются уровнем неопределенности, которую они воспринимают на работе. Благодаря высококонкурентному характеру рынка и индивидуальному характеру бизнеса в гостинично-ресторанном бизнесе руководители отрасли воспринимают высокий уровень неопределенности на работе. Поэтому у них будет особая потребность в информации. Соответствующая система управленческого учета может удовлетворить информационные потребности управляющих гостиниц и ресторанов, поскольку системы управленческого учета являются неотъемлемой частью информационных и контрольных систем бизнеса, направленных на поддержку принятия управленческих решений. На практике менеджеры должны использовать широкий спектр информации, как из внутренних, так и из внешних источников и преобразовывать необработанные данные в полезную информацию при принятии решений, поскольку предприятия подвержены давлению как внутри, так и за пределами источников. В условиях высокой неопределенности (например, повышенного уровня конкуренции) руководители вынуждены широко использовать информацию из системы управленческого учета в целях повышения эффективности решений.

Система управленческого учета в гостинично-ресторанном бизнесе может играть важную роль, предоставляя информацию об эффективности программы продвижения, о доходах по типу номера, продаваемых блюдах, категории клиентов и удовлетворенности клиентов. Это один из способов системы управленческого учета, который может помочь гостиницам и ресторанам в их стремлении к конкурентоспособной цене своих продуктов и услуг. Кроме того, использование систем управленческого учета менеджерами позволило бы им определить, предлагает ли их гостиница или ресторан, по сравнению с его конкурентами, конкурентоспособный пакет атрибутов продуктов и услуг для клиентов по конкурентоспособной цене, тем самым помогая им эффективно бороться с рыночной конкуренцией.

Менеджеры гостиниц и ресторанов могли также использовать систему управленческого учета для размещения своего предложения на конкурентном рынке. Чтобы эффективно позиционировать свои гостиницы и рестораны, менеджеры должны использовать информацию о том, что касается окружающей среды, в которой они работают. Другими словами, своевременность информации (наличие своевременного, точного и релевантного анализа затрат различных продуктов и услуг) имеет решающее значение для повышения эффективности процесса и сокращения потерь. В результате гостиницы и рестораны могут оказаться в более выгодном положении, чтобы предлагать конкурентоспособные цены на свои продукты и услуги. Кроме того, информация о степени удовлетворенности клиентов, изменения характеристик клиента (например, социальный и культурный фон, демография), состоянии экономики и государственной политики может влиять на тип и сроки запуска различных продуктов и услуг и их цены. Правильное позиционирование гостиницы и ресторана на конкурентном рынке имеет решающее значение для его способности поддерживать набор атрибутов продуктов и услуг, которые он предлагает клиентам. Достижение преимущества перед конкурентами является эффективной основой для такого позиционирования.

Портер утверждал, что для организации, чтобы выжить и добиться успеха на конкурентном рынке, она должна сканировать и контролировать свою окружающую среду в отношении угроз потенциальных конкурентов, угроз со стороны замещающих продуктов и услуг, характера и интенсивности конкуренции в отрасли. Чтобы успешно справляться с каждой из упомянутых выше угроз (факторов), организация может использовать информацию с помощью систем управленческого учета для сканирования своей среды и определять любые изменения в отрасли и в действиях конкурентов. Например, величина угрозы для гостиниц и ресторана от замещающих продуктов, услуг и их цены во многом зависит от характеристик и стоимости таких продуктов и услуг [5]. Соответствующая информация в системе управленческого учета может помочь менеджеру гостиницы и ресторана в оценке атрибутов продукта, цены и стоимости замещающих продуктов на рынке. Кроме того, информация может помочь гостинице и ресторану в определении возможностей увеличения клиентской ценности, таким образом, сохранение существующих клиентов и увеличение доли рынка. Многие организации излагают свои ключевые цели с точки зрения продаж или доли рынка, поскольку они являются хорошими основаниями для долгосрочной рентабельности [6].

Соответствующая система управленческого учета может предоставить обратную связь менеджерам гостиниц и ресторанов по их решениям, касающимся эффективности стимулирования сбыта, максимизации стоимости номера, блюд и повышения рентабельности. Примером такой обратной связи может служить отчет, сопоставляющий данные текущего периода по указанным выше вопросам с данными предыдущих периодов и конкурирующих гостиниц и ресторанов. Кенис и Мок поддерживают роль информации обратной связи в совершенствовании решений руководителей [7, 8]. Учитывая, что использование систем управленческого учета помогает менеджерам гостиниц и ресторанов принимать решения и повышать производительность, утверждается, что как генеральные менеджеры, так и руководители средних звеньев будут одинаково использовать эту информацию. Считается, что удовлетворенность менеджеров полезностью систем управленческого учета тесно связана с их использованием информации. Интуитивно, если информация не доступна вовремя, менеджеры не могли ее использовать, даже если они этого захотят. С другой стороны, если менеджеры не удовлетворены предоставленной им информацией, они не будут использовать эту информацию. Таким образом, удовлетворение менеджеров системой управленческого учета имеет важное значение.

Следуя приведенному выше обсуждению, считается, что как генеральные менеджеры, так и руководители средних звеньев в гостиницах и ресторанах будут использовать систему управленческого учета одинаково, тогда они одинаково будут удовлетворены деталями и доступностью информации. Предоставление информации для измерения эффективности является неотъемлемой частью систем управленческого учета. Измерение эффективности определяется как процессом количественного определения действий посредством действенности и эффективности. Эффективность измеряет степень, в которой ресурсы организации используются при предоставлении услуг клиентам и эффективности, в той степени, в которой удовлетворены требования клиентов [9].

Каплан и Нортон утверждали, что в нынешних динамических условиях выживание организаций зависит от их использования комплексных (включая как финансовые, так и нефинансовые показатели) оценок эффективности, которая включает в себя несколько показателей эффективности [10].

Кроме того, всесторонняя оценка эффективности может помочь менеджерам гостиниц и ресторанов посредством предоставления обратной связи по реализации планов и координации различных мероприятий. Обратная связь — это информация, отправленная получателю, относящаяся к поведению получателя. Предыдущие исследования показывают, что обратная связь менеджеров улучшает процесс принятия решений, поскольку позволяет им выявлять и исправлять ошибки. Обратная связь способствует успеху организации и направляет усилия менеджеров на те цели и поведения, которые оцениваются организацией [11].

Соответствующая схема оценки в гостинично-ресторанном бизнесе может предоставить ценную информацию для оценки эффективности различных центров затрат (маркетинг, человеческие ресурсы и обслуживание), центров прибыли (отдел уборки помещений, отдел обслуживания, отдел закупа продуктов питания и т.д.) и индивидуальных менеджеров. Оценка эффективности в гостинице и ресторане должна охватывать конкретные инициативы, которые осуществляются для улучшения рабочих процессов и текущих улучшений работы в разных областях.

Для всесторонней оценки эффективности требуется сбалансированный акцент как на финансовых, так и на нефинансовых показателях. Оценки эффективности, основанные исключительно на финансовых мерах, могут оказать нежелательное влияние на поведение менеджеров [12]. Например, если оценка управляющего гостиницы или ресторана оценивается по рентабельности инвестиций (ROI), они могут предпочесть игнорировать факторы, которые не влияют на рентабельность инвестиций в краткосрочной перспективе, хотя эти факторы могут быть важны для долгосрочных бизнес-решений. Благодаря методу расчета ROI менеджер может увеличить общую прибыль в краткосрочной перспективе, откладывая, скажем, дискреционные расходы, связанные с профилактическим обслуживанием, обучением сотрудников и маркетинговой деятельностью. Хотя экономия на этих дискреционных расходах улучшит прибыль в краткосрочной перспективе, постоянное отсрочка этих расходов может оказать негативное влияние на качество продуктов и услуг, что скажется на удовлетворенности клиентов и успехе в бизнесе в долгосрочной перспективе [13].

Джонсон, Каплан и Нортон в своих трудах критиковали менеджеров, которые полностью полагаются на финансовые меры для оценки эффективности, поскольку такие показатели неадекватны и во многих случаях препятствуют выживанию бизнеса. Тем не менее включение финансовых и нефинансовых мер, таких как прибыльность, удовлетворенность клиентов, время отклика, совместная работа и производительность, позволяет оценивать эффективность в соответствии с общим видением фирмы, тем самым облегчая работу менеджеров и делая механизм контроля более эффективным [14]. Гостинично-ресторанный бизнес — это индустрия, ориентированная на людей, и в значительной степени успех в бизнесе зависит от сочетания отношения и поведения сотрудника, разработки новых продуктов и удовлетворенности клиентов.

Следуя приведенному выше обсуждению, можно сказать, что генеральные менеджеры в гостиницах и ресторанах будут уделять одинаковое внимание как финансовым, так и нефинансовым мерам при оценке эффективности своих подчиненных (начальников департаментов). В системе управленческого учета его объекты имеют определенное специфическое отражение. Прежде всего, ресурсы отражаются по состоянию, в движении, по целесообразности использования в процессе хозяйственной деятельности предприятия.

Совокупность различных приемов и способов, посредством которых в системе управленческого учета отражаются объекты предприятия, называется методом управленческого учета. Он состоит из следующих элементов: документации; инвентаризации; оценки; группировки и обобщения; контрольных счетов; нормирования, планирования, прогноза; контроля и анализа.

Теоретической основой работы являются научные исследования зарубежных ученых в области теории управленческого учета. Методологическая база базируется на материалистических и диалектических подходах и системной методологии. В первую очередь использовались те фундаментальные диалектические принципы, в соответствии с которыми все познается в развитии, причинно-следственной соподчиненности изучаемых явлений.

Генеральные менеджеры и менеджеры средних звеньев в гостинично-ресторанном бизнесе одинаково используют все, кроме одного, сведения для принятия краткосрочных решений. Исключением является ссылка на информацию о рефералах. Результаты показывают, что, по сравнению с генеральными менеджерами, менеджеры отдела более активно используют информацию о рефералах для краткосрочных решений. Что касается долгосрочных решений, то нет разницы между двумя группами менеджеров.

Однако когда две группы менеджеров используют информацию как для краткосрочного, так и для долгосрочного принятия решений, обнаруживается интересный вывод. Результаты показывают, что генеральные менеджеры гораздо больше используют информацию о стимулировании сбыта, ценообразовании на продукты и услуги и рентабельности операционных отделов для принятия долгосрочных решений. Исключение составляет информация об удовлетворенности клиентов. Напротив, менеджеры отдела, как представляется, используют информацию о ценообразовании на продукты и услуги, рефералы и удовлетворенность клиентов при принятии аналогичных решений. Эти результаты указывают на разницу между двумя группами потребностей менеджеров в информации, которая может быть учтена при разработке новых или модернизации существующей систем управленческого учета в гостиницах и ресторанах.

Генеральные менеджеры и менеджеры средних звеньев активно используют информацию из системы управленческого учета для принятия решений. Результаты, касающиеся удовлетворенности менеджеров информацией (частотой и деталями), свидетельствуют, что, во-первых, существующая система управленческого учета в гостиницах и ресторанах может быть недостаточной для предоставления необходимой информации всем менеджерам. Однако поскольку генеральные менеджеры имеют право требовать информацию, в которой они нуждаются, они более чем удовлетворены менеджерами отдела, которые не удовлетворены. Во-вторых, установка системы может быть такой, что она обслуживает более высокопоставленных менеджеров в гостиницах и ресторанах.

Недостаточный акцент генеральных менеджеров на нефинансовых показателях при оценке эффективности их подчиненных менеджеров с точки зрения контроля за трудовым оборотом вызывает вопросы. Индустрия гостеприимства сформировала и сохранила высокую культуру трудового оборота и не предпринимала никаких действий для ее изменения. Во многих литературах показывается, что успех гостиницы и ресторана зависит от успешного взаимодействия между сотрудниками и клиентами. Таким образом, обеспечение качественного обслуживания становится труднодостижимой.

Недостаточный акцент генеральных менеджеров на усилиях подчиненных сотрудников по сокращению жалоб клиентов также указывает на то, что краткосрочный взгляд высшего руководства на достижение рентабельности за счет долгосрочного роста не работает. Неудовлетворенные клиенты будут не только ходить в другие гостиницы и рестораны, но и распространять свой негативный опыт на друзей и родственников. Последствия такой плохой гласности будут ощущаться в долгосрочной перспективе за счет снижения конкурентоспособности.

Низкий упор на усилия подчиненных менеджеров и качество услуг, предоставляемых клиентам, это узкий взгляд на руководителей высшего звена в конкурентной среде. Однако наиболее эффективный дифференцирующий аспект в гостиницах и ресторанах — это качество предлагаемого обслуживания клиентов и, как таковой, самый сложный аспект для копирования конкурентами. Поэтому отсутствие внимания руководства в отношении качества обслуживания может препятствовать конкурентному преимуществу. Слишком много внимания уделять финансовым мерам в конкурентной среде не только неэффективно, но и отрицательно сказывается на долгосрочном выживании бизнеса.

Также хочется остановиться на том, что существуют и другие данные системы управленческого учета, такие как бюджетирование, которые могут быть важны для работы гостиницы и ресторанов. Будущие исследования могут показать возможное влияние, скажем, стиля бюджетирования на прибыльность гостиницы и ресторанов и поведение сотрудников.

На нынешнем периоде развития бухгалтерского учета надобность внедрения системы управленческого учета как одной из важнейших подсистем учета в гостинично-ресторанном бизнесе не вызывает сомнения. Это обусловлено, прежде всего, тем, что система управленческого учета является основным источником достоверной, оперативной информации, необходимой для эффективного управления любой компанией, так как она позволяет не только осуществлять прогнозирование и планирование финансово-хозяйственной деятельности, но и своевременно выявлять проблемы компании для их оперативного устранения. Использование системы управленческого учета позволяет управлять совокупностью внешних и внутренних факторов, оказывающих влияние на деятельность компании, и с учетом этого определять наиболее перспективные направления ее будущей финансовой деятельности.

Выбор системы управленческого учета зависит от отраслевой принадлежности и размера бизнеса, применяемой технологии производства, ассортимента продукции и т.п. Организация такой системы — внутреннее дело предприятия и определяется исходя из целей и задач управления.

Высшее и среднее руководство имеет более или менее похожие информационные потребности для принятия решений, и это среднее звено относительно менее удовлетворено стоящим выше руководством в отношении информации из системы управленческого учета для принятия решений. Таким образом, исследование подчеркивает потребности как старшего, так и среднего руководства при разработке новых или модернизации существующих систем управленческого учета в гостиницах и ресторанах.

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Р.А. Ембергенов

Қонақ үй-мейрамхана бизнесіндегі басқару есеп жүйесін пайдалану

Қонақ үй-мейрамхана саласы секілді жоғары белгісіздік жағдайында менеджерлер шешімдер қабылдау үшін басқару есеп жүйесін қоса алғанда, басқа да ақпаратты кеңінен пайдалануы маңызды. Тиісті басқару есебі жүйесі қонақ үй және мейрамхана менеджерлерінің ақпараттық қажеттіліктерін қанағаттандыра алады, себебі басқарушылық есепке алу жүйесі басқару шешімдерін қабылдауды қолдауға бағытталған бизнес ақпарат пен басқару жүйелерінің ажырамас бөлігі болып табылады. Іс жүзінде менеджерлер ішкі және сыртқы көздерден ақпараттың кең ауқымын пайдалануы керек және шешімдер қабылдау кезінде өңделмеген ақпаратты пайдалы ақпаратқа айналдыруы тиіс, себебі кәсіпорындар ішкі және сыртқы көздердің қысымдарына іліккіш. Автор қонақ үй және мейрамхана менеджерлерінің басқаруда есеп жүйесін пайдалануды қарастырды. Менеджерлердің толық және ақпараттың қолжетімділігіне қанағатты болуы басқару есеп жүйесімен бағаланды. Қызметтің тиімділігін бағалау қаржылық және қаржылық емес көрсеткіштерге теңгерімді назар аударуды талап етеді. Тек қаржылық шараларға негізделген өнімділікті бағалау менеджерлердің мінез-құлқына жағымсыз әсер етуі мүмкін. Нәтиже бойынша, бас менеджерлер мен орта буын менеджерлері қысқа- және ұзақмерзімді шешімдерді қабылдау кезінде басқару есеп жүйесін бір деңгейде пайдаланады. Алайда бұл менеджерлер топтарының толық талдау қосымша зерттеулерді талап етеді.

Кілт сөздер: басқару есеп жүйесін, қонақ үй және мейрамхана бизнесі, шешімдер қабылдау, бәсекеге қабілеттілік, бас менеджерлер мен орта буын менеджерлері.

R.A. Yembergenov

Use of managament acounting systems in the hotel and restaurant business

In conditions of high uncertainty, as in the hotel-restaurant industry, it is imperative that managers make extensive use of information, including the management accounting system to make decisions. An appropriate management accounting system can satisfy the information needs of hotel and restaurant managers, since management accounting systems are an integral part of business information and control systems aimed at supporting management decision-making. In practice, managers must use a wide range of information, from both internal and external sources, and convert raw data into useful information when making decisions, because enterprises are under pressure both inside and outside sources. In this article the author explores the use of enterprise management systems. The satisfaction of managers with the details and availability of information is assessed by the management accounting system. A comprehensive performance assessment requires a balanced focus on both financial and non-financial indicators. Performance evaluations based solely on financial measures may have an undesirable effect on the behavior of managers. The results show that General managers and middle managers equally use the management accounting system for short-term and long-term decisions. However, a detailed analysis of group managers data requires additional research.

Keywords: management accounting system, hotel and restaurant business, decision making, competitiveness, general managers and middle managers.

ҚАЗАҚСТАННЫҢ ИННОВАЦИЯЛЫҚ ЖӘНЕ ПОСТИНДУСТРИАЛДЫҚ САЯСАТЫН ЖҮЗЕГЕ АСЫРУ ТИІМДІЛІГІ

ЭФФЕКТИВНОСТЬ РЕАЛИЗАЦИИ ИННОВАЦИОННОЙ И ПОСТИНДУСТРИАЛЬНОЙ ПОЛИТИКИ В КАЗАХСТАНЕ

EFFECTIVENESS OF IMPLEMENTATION THE POST-INDUSTRIAL AND INNOVATION POLICY IN KAZAKHSTAN

УДК 338.488.2:640.41

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Развитие инноваций как процесс преобразования ресурсом в инновационные результаты в туризме

Большинство гостиничных организаций работает в условиях постоянных изменений потребительских предпочтений, роста конкуренции и изменения технологических требований. Для достижения бизнес-целей, таких как увеличение прибыли и экономический рост, необходимо осуществлять непрерывный поток успешных инноваций. Многие зарубежные ученые, такие как Буйс, Агель, Госселинк, Ван дер Валк утверждают, что инновации являются необходимым условием для выживания гостиничных организаций. Их стратегическое положение зависит от способности предлагать качественные услуги, отвечающие потребностям рынка. Поэтому обеспечение непрерывного потока эффективных инноваций имеет важное значение. Многие предприниматели заинтересованы в поиске путей повышения интенсивности инновационной деятельности своих предприятий. Первая проблема, с которой приходится сталкиваться, заключается в том, что интенсивность инновационной деятельности представляет собой латентную переменную и поэтому не поддается прямому измерению. Необходимо решить проблему измерения интенсивности инновационной деятельности, прежде чем можно будет исследовать пути ее повышения. В экономической науке используется множество различных методик, что обеспечивают значительную путаницу и неопределенность в рамках изучения рассматриваемого понятия, а также осложняют его оценку. Таким образом, целью данной работы являются разработка и тестирование шкалы измерения интенсивности инновационной деятельности гостиничных организацией.

Ключевые слова: инновации, инновационная активность, интенсивность инновационной деятельности, гостиничный бизнес, гостиничные организации, конфирматорный факторный анализ.

Введение

Инновации разрабатываются и реализуются в рамках определённого процесса, который состоит из различных этапов. Существует несколько моделей, описывающих инновационный процесс. На этапе поиска организация определяет необходимость инноваций, генерирует идеи, делает предварительный выбор перспективных идей, оценивает рыночный потенциал и производственные возможности, определяет цели дальнейшего развития. Далее на этапе реализации идея трансформируется в продукт или услугу, проверяется и внедряется на рынок. Затем этот этап фокусируется на управлении изменениями.

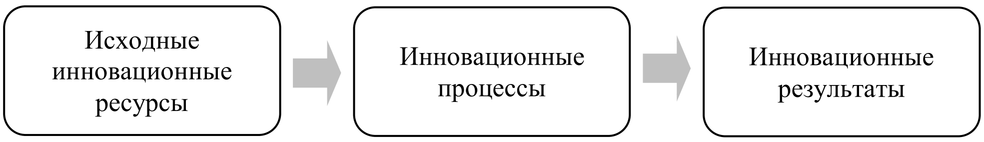
Постановка проблемы

Как уже было отмечено, в настоящее время существуют многочисленные модели инновационных процессов. В исследованиях указанной проблематики проявляется тенденция к переходу от простых линейных моделей к сложным. Простые линейные модели предполагают последовательность стадий инновационного процесса и предсказуемость результативных характеристик каждой из этих стадий. К их недостаткам можно отнести, в первую очередь, недооценку роли конечного результата, а также недостаточность внимания к максимизации финансовых результатов и оптимизации внутрипроизводственных затрат, то есть коммерческую составляющую инновационного процесса.

Модели, характеризующие инновационные процессы второго поколения, были ориентированы, прежде всего, на рыночные потребности. Сам инновационный процесс отображался в виде мультидисциплинарных проектов, в реализации которых принимали участие разнообразные предприятия, организации или их подразделения, объединённые в единую систему. Модели инновационных процессов последнего поколения ориентированы на целую сеть трансформационных взаимодействий, в рамках которых происходит распределение функций инновационной системы [1]. При этом осуществляются трансформации связей между ее составляющими и с внешними параметрами, то есть принимается в расчет интенсивность инновационной деятельности.

Исследование

В данном контексте нами предлагается трансформационная модель инновационного процесса в гостиничных организациях. В этой модели развитие инноваций является процессом, в котором исходные инновационные ресурсы преобразуются в инновационные результаты (рис. 1).



Примечание. Разработано авторами.

Рисунок 1. Трансформационная модель инновационного процесса

Инновационные ресурсы преобразуются в инновационные результаты. Другими словами, финансовые средства, человеческие знания и труд превращаются в новые или усовершенствованные продукты, услуги, рабочие процессы и т.д.

Для характеристики совокупности реализуемых в организации инновационных процессов наиболее подходящим показателем нами считается интенсивность инновационной деятельности [2]. Под интенсивностью инновационной деятельности можно подразумевать степень насыщенности инновационной деятельности предприятия во всей его хозяйственно-экономической деятельности, определяемую числом инноваций, осуществленных за определенный период времени, а также величиной расходов предприятия, направляемых на внедрение инноваций для совершенствования технологии производства продукта или оказания услуг [3; 11].

По сравнению с другими моделями, описывающими инновационный процесс, предлагаемая нами трансформационная модель имеет ряд основных преимуществ. Большинство моделей представляют развитие инноваций как логичный и структурированный процесс [4, 5]. Однако в реальности развитие, как правило, довольно расплывчато и туманно. Трансформационная модель не только преодолевает этот недостаток, но и подходит для проведения сравнений между организациями. При измерении интенсивности инновационной деятельности — это явное преимущество. Поэтому мы выбрали трансформационную модель в качестве основы для нашей измерительной шкалы.

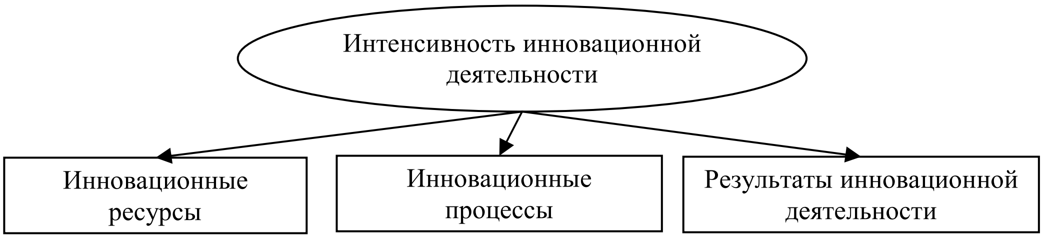
Используя трансформационную модель в качестве основы для нашей измерительной шкалы, мы исследуем, можно ли описать интенсивность инновационной деятельности гостиничных организаций путем композиции их инновационных ресурсов, процессов и результатов. Для построения шкалы измерений использовалась трехступенчатая методика:

– построение одномерной шкалы для оценки инновационных ресурсов, инновационных процессов и результатов инновационной деятельности гостиничных организаций. Для каждой шкалы используется несколько индикаторов;

– выполнение конфирматорного факторного анализа для проверки возможности объединения показателей соответствующих шкал в интегральный показатель, характеризующий интенсивность инновационной деятельности;

– формирование профиля интенсивности инновационной деятельности гостиничных организаций.

Была разработана факторная модель, в которой шкалы ресурсов, процессов и результатов детерминируются одним латентным фактором: интенсивность инновационной деятельности гостиничной организации. Эта модель отображена на рисунке 2.



Примечание. Разработано авторами.

Рисунок 2. Факторная модель интенсивности инновационной деятельности гостиничных организаций

Изначально нами было отобрано 17 индикаторов интенсивности инновационной деятельности организации [6, 7]: 5 ресурсных индикаторов, 8 процессных индикаторов и 4 индикатора результатов (табл. 1).

Таблица 1

Индикаторы интенсивности инновационной деятельности (ИД) гостиничных организаций

Фактор интенсивности ИД	Индикатор
Инновационные ресурсы	Коэффициент инновационности персонала гостиничной организации (ИР 1)
	Коэффициент интеллектуальной собственности гостиничной организации (ИР 2)
	Коэффициент инновационности гостиничных услуг (ИР 3)
	Коэффициент концентрации собственного капитала (ИР 4)
	Коэффициент оборачиваемости средств в активах гостиничной организации (ИР 5)
Инновационные процессы	Количество внедренных новых / усовершенствованных рабочих процессов за отчетный период (ИПр1)
	Удельный вес новых информационных технологий в гостиничной организации (ИПр 2)
	Коэффициент автоматизации производства гостиничных услуг (ИПр 3)
	Капитальные вложения на реализацию инновационных процессов в гостиничной организации (ИПр 4)
	Чистая текущая стоимость инновационных процессов (ИПр 5)
	Окупаемость инновационных процессов (ИПр 6)
	Индекс рентабельности инновационных процессов (ИПр 7)
	Коэффициент сравнительной эффективности инновационных процессов (ИПр 8)
Результаты инновационной деятельности	Повышение производительности труда (РИД 1)
	Повышение качественных и количественных характеристик гостиничного продукта (РИД 2)
	Снижение издержек на единицу продукции (РИД 3)
	Повышение спроса на гостиничные услуги (РИД 4)

Примечание. Использованы данные работы [2; 6, 7].

На основе упомянутых выше индикаторов были построены одномерные шкалы для оценки инновационных ресурсов, процессов и результатов. Для каждой шкалы мы использовали несколько индикаторов. В литературе рассматриваются различные методики построения одномерной шкалы из нескольких индикаторов [8–10]. В процессе построения шкал не обязательно придерживаться всех первоначальных индикаторов. Могут быть выбраны те индикаторы, которые дают наилучшую оценку рассматриваемого понятия. При построении шкалы имеет большое значение коэффициент однородности (H). Этот коэффициент дает нам информацию о том, в какой степени индикаторы удовлетворяют требованиям шкалы.

Обычно рассматриваются три вида коэффициентов однородности, чтобы судить о качестве шкалы:

1. *H* – значение между индикатором I и индикатором J.
2. *H* – значение по каждому индикатору.
3. *H* – значение для всей шкалы.

H – значение между индикатором I и индикатором J (Hij).

Мы вычислили *Hij*-значение для каждой пары индикаторов трёх выбранных нами гостиничных организаций г. Сочи. Выбор данных организаций обусловлен близкой категорийной принадлежностью (3–4 звезды), сопоставимым объемом номерного фонда и близостью в местоположении, что позволяет рассматривать их как конкурирующие, а также обосновывает возможность их сравнения [11, 12]. Названия организаций не разглашаются в целях сохранения конфиденциальной информации.

Все *Hij*-значения должны быть положительными. Если *Hij*-значение отрицательное, это указывает на нарушение необходимых условий шкалы. В этом случае необходимо исключить один или несколько индикаторов.

Hi вычисляется для каждого индикатора по сравнению с другими индикаторами в шкале. *Hi* должен иметь минимальное значение 0.3. Если нет, то это является причиной исключения индикатора из шкалы. Нами предложены следующие принципы интерпретации *Hi* (табл. 2):

Таблица 2

Интерпретация коэффициента однородности *Hi*

Качественное состояние шкалы	Hi
Хороший	>0,5
Достаточный	0,4 — 0,5
Приемлемый	0,3 — 0,4
Недостаточный	<0,3

Примечание. Использованы данные работы [8–10].

Наконец, мы можем вычислить коэффициент однородности для всей шкалы. *H*-значение можно рассматривать как меру внутренней согласованности. Оно оценивает формат модели: объем, в котором индикаторы соотносятся с основной величиной. Принципы интерпретации идентичны представленным в таблице 2.

Первичные шкалы инновационных ресурсов организаций состоят из пяти индикаторов. Коэффициент однородности для каждой пары индикаторов представлен в таблице 3.

Таблица 3

Коэффициенты однородности *Hij* для каждой пары индикаторов в шкале ресурсов

Гостиничная организация 1		I			
		ИР1	ИР2	ИР3	ИР4
1	2	3	4	5	6
J	ИР 2	0,13			
	ИР 3	0,8	0,17		
	ИР 4	0,37	0,11	0,31	
	ИР 5	0,5	0,14	0,53	0,16
Гостиничная организация 2		I			
		ИР1	ИР2	ИР3	ИР4
J	ИР 2	0,20			
	ИР 3	0,34	0,44		
	ИР 4	0,59	0,17	0,45	
	ИР 5	0,38	0,28	0,39	0,18

1	2	3	4	5	6
Гостиничная организация 3		I			
		ИР1	ИР2	ИР3	ИР4
J	ИР 2	0,23			
	ИР 3	0,29	0,40		
	ИР 4	0,38	0,22	0,20	
	ИР 5	0,16	0,39	0,52	0,26

Примечание. Использованы данные работы [8–10].

Все коэффициенты однородности являются положительными, поэтому нет необходимости исключения индикаторов. Нами был произведен расчет однородности коэффициентов *Hi* и *H* в каждой рассматриваемой гостиничной организации (табл. 4).

H-значения всех исследуемых организаций идентифицируют хорошую внутреннюю согласованность показателей инновационных ресурсов. Кроме того, каждый отдельный индикатор соответствует критическому значению 0,30.

Таблица 4

Коэффициенты однородности *Hi* и *H* для шкалы ресурсов на основе пяти индикаторов

Гостиничная организация 1		Гостиничная организация 2		Гостиничная организация 3	
Hi	Значение	Hi	Значение	Hi	Значение
ИР1	0,66	ИР1	0,32	ИР1	0,56
ИР2	0,41	ИР2	0,53	ИР2	0,42
ИР3	0,62	ИР3	0,52	ИР3	0,62
ИР4	0,33	ИР4	0,39	ИР4	0,45
ИР5	0,32	ИР5	0,47	ИР5	0,37
Итого H	0,46	Итого H	0,44	Итого H	0,48

Примечание. Использованы данные работы [8–10].

Шкала инновационных процессов изначально состоит из восьми индикаторов. Нами был рассчитан коэффициент однородности для каждой пары индикаторов (*Hij*) в каждой рассматриваемой гостиничной организации. В таблице 5 представлены результаты.

Таблица 5

Коэффициент однородности *Hij* для каждой пары показателей в шкале процессов

Гостиничная организация 1		I						
		ИПр1	ИПр2	ИПр3	ИПр4	ИПр5	ИПр6	ИПр7
1	2	3	4	5	6	7	8	9
J	ИПр2	0,36						
	ИПр3	0,44	1,0					
	ИПр4	0,25	0,2	0,5				
	ИПр5	0,26	0,34	0,52	0,31			
	ИПр6	0,28	0,34	0,4	0,3	0,35		
	ИПр7	0,24	0,27	0,26	0,24	0,24	0,24	
	ИПр8	0,49	0,51	0,35	0,27	0,33	0,32	0,28
Гостиничная организация 2		I						
		ИПр1	ИПр2	ИПр3	ИПр4	ИПр5	ИПр6	ИПр7
J	ИПр2	0,10						
	ИПр3	0,27	0,58					
	ИПр4	0,12	0,15	0,42				
	ИПр5	0,54	0,11	0,36	0,35			
	ИПр6	0,39	0,47	0,4	0,5	0,49		

1	2	3	4	5	6	7	8	9
	ИПр7	0,19	0,23	0,49	0,22	0,41	0,11	
	ИПр8	0,15	0,9	0,29	0,5	0,25	0,55	0,11
Гостиничная организация 3		I						
		ИПр1	ИПр2	ИПр3	ИПр4	ИПр5	ИПр6	ИПр7
J	ИПр2	0,28						
	ИПр3	0,28	0,12					
	ИПр4	0,48	0,15	0,56				
	ИПр5	0,39	0,7	0,60	0,38			
	ИПр6	0,48	0,18	0,45	0,38	0,4		
	ИПр7	0,17	0,49	0,45	0,60	0,34	0,47	
	ИПр8	0,4	0,9	0,53	0,21	0,50	0,40	0,60

Примечание. Использованы данные работы [8–10].

Все коэффициенты однородности являются положительными, поэтому нет необходимости исключения индикаторов на данном этапе. Нами был произведен расчет однородности коэффициентов *Hi* и *H* в каждой рассматриваемой гостиничной организации. В таблице 6 представлены результаты.

Таблица 6

Коэффициенты однородности *Hi* и *H* для шкалы процессов на основе восьми индикаторов

Гостиничная организация 1		Гостиничная организация 2		Гостиничная организация 3	
Hi	Значение	Hi	Значение	Hi	Значение
ИПр1	0,31	ИПр1	0,32	ИПр1	0,35
ИПр2	0,38	ИПр2	0,50	ИПр2	0,38
ИПр3	0,46	ИПр3	0,32	ИПр3	0,40
ИПр4	0,29	ИПр4	0,12	ИПр4	0,26
ИПр5	0,33	ИПр5	0,42	ИПр5	0,32
ИПр6	0,32	ИПр6	0,33	ИПр6	0,35
ИПр7	0,25	ИПр7	0,15	ИПр7	0,24
ИПр8	0,35	ИПр8	0,31	ИПр8	0,39
Итого Н	0,34	Итого Н	0,30	Итого Н	0,33

Примечание. Использованы данные работы [8–10].

Коэффициенты однородности индикаторов ИПр4 и ИПр7 не соответствуют критическому значению 0,30. Нами рекомендуется исключить данные индикаторы. В таблице 7 рассчитаны коэффициенты однородности для остальных индикаторов.

Таблица 7

Коэффициенты однородности *Hi* и *H* для шкалы процессов на основе шести индикаторов

Гостиничная организация 1		Гостиничная организация 2		Гостиничная организация 3	
Hi	Значение	Hi	Значение	Hi	Значение
ИПр1	0,34	ИПр1	0,32	ИПр1	0,39
ИПр2	0,46	ИПр2	0,34	ИПр2	0,41
ИПр3	0,52	ИПр3	0,49	ИПр3	0,45
ИПр5	0,36	ИПр5	0,39	ИПр5	0,38
ИПр6	0,34	ИПр6	0,33	ИПр6	0,41
ИПр8	0,38	ИПр8	0,40	ИПр8	0,35
Итого Н	0,4	Итого Н	0,37	Итого Н	0,39

Примечание. Использованы данные работы [8–10].

В таблице 7 *H*- значение, равное 0,4, указывает на достаточную внутреннюю согласованность индикаторов инновационного процесса в Гостиничной организации 1. Гостиничная организация 2 и Гостиничная организация 3 близки к этому пороговому значению, но их результаты 0,37 и 0,39 соответственно могут быть классифицированы лишь как приемлемые. Кроме того, каждый индикатор соответствует критическому значению 0,30. Индикаторы ИПр1, ИПр2, ИПр3, ИПр5, ИПр6 и ИПр8 были объединены в одномерную шкалу инновационных процессов.

Первичная шкала результатов инновационной деятельности состоит из четырех индикаторов. Во-первых, считаем необходимым вычислить коэффициент однородности для каждой пары индикаторов (*Hij*). В таблице 8 представлены результаты.

Таблица 8

Коэффициент однородности *Hij* для каждой пары индикаторов результатов инновационной деятельности

Гостиничная организация 1		I		
		РИД1	РИД2	РИД3
J	РИД2	1,0		
	РИД3	1,0	1,0	
	РИД4	0,73	0,56	0,59
Гостиничная организация 2		I		
		РИД1	РИД2	РИД3
J	РИД2	1,0		
	РИД3	0,88	0,81	
	РИД4	0,86	0,46	0,33
Гостиничная организация 3		I		
		РИД1	РИД2	РИД3
J	РИД2	0,86		
	РИД3	0,95	1,0	
	РИД4	0,81	0,41	0,64

Примечание. Использованы данные работы [8–10].

Поскольку каждое значение *Hij* является положительным, не было необходимости исключать какие-либо индикаторы из данной шкалы. Можно приступить к вычислению коэффициентов однородности *Hi* (для каждого индикатора) и *H* (для шкалы в целом). Результаты представлены в таблице 9.

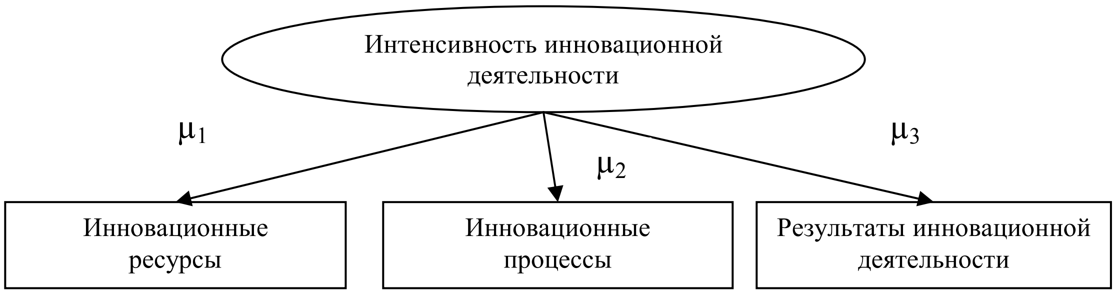
Таблица 9

Коэффициенты однородности Hi и H для шкалы результатов инновационной деятельности

Гостиничная организация 1		Гостиничная организация 2		Гостиничная организация 3	
Hi	Значение	Hi	Значение	Hi	Значение
РИД1	0,97	РИД1	0,79	РИД1	0,82
РИД2	0,94	РИД2	0,67	РИД2	0,77
РИД3	0,93	РИД3	0,67	РИД3	0,89
РИД4	0,61	РИД4	0,69	РИД4	0,67
Итого Н	0,90	Итого Н	0,64	Итого Н	0,79

На основе данных в таблице 9 мы пришли к выводу, что нет необходимости в исключении каких-либо индикаторов. Допустимо объединение индикаторов РИД1, РИД2, РИД3 и РИД4 в одномерную шкалу результатов инновационной деятельности организации. Значение Н в 0,90 в Гостиничной организации 1 указывает на очень высокую внутреннюю согласованность этих элементов.

На предшествующем этапе мы построили одномерные шкалы для инновационного ресурсов, процессов и результатов инновационной деятельности трёх гостиничных организаций г. Сочи. Для каждой шкалы можно вычислить суммы баллов. Необходимо проверить, можно ли объединить баллы по этим шкалам (ресурсы, процессы и результаты) в интегральный показатель для оценки интенсивности инновационной деятельности гостиничных организаций. Нами будет использована конфирматорная факторная модель, в которой баллы по шкалам ресурсов, процессов и результатов определяются общим фактором: интенсивностью инновационной деятельности организации. Эта модель показана на рисунке 3.



Примечание. Разработано авторами.

Рисунок 3. Конфирматорная факторная модель интенсивности инновационной деятельности гостиничной организации

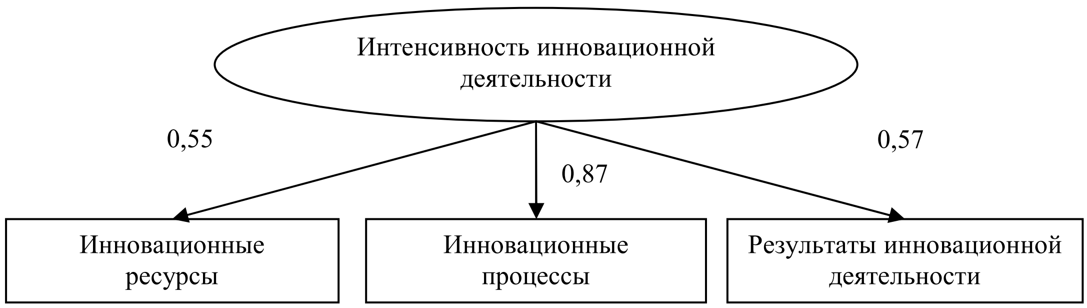
Данная модель была протестирована для оценки влияния параметра μ (факторная нагрузка) между интенсивностью инновационной деятельности и ресурсами, процессами и результатами. Была использована компьютерная программа LISREL.

Отметим, что индикаторы в нашей модели измеряются на порядковом уровне. Неправильно анализировать порядковые переменные, как если бы они были метрическими, так как это будет генерировать неправильные оценки коэффициентных нагрузок в модели. Оптимальным решением является построение полихорической корреляционной матрицы и оценка коэффициентных нагрузок с помощью метода наименьших квадратов (МНК). Для этой цели также должна быть построена асимптотическая ковариационная матрица полихорической корреляции.

Во-первых, для оценки нашей модели была построена матрица полихорической корреляции и ее асимптотическая ковариационная матрица. Для этой цели мы использовали программу PRELIS. Далее мы оценили нашу модель с помощью программы LISREL.

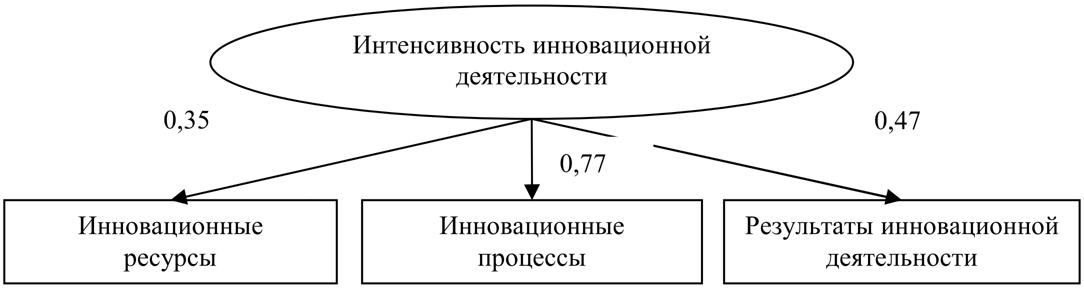
Для определения результатов в программе LISREL большое значение имеет ряд элементов. Существуют несколько способов, позволяющих судить о качестве оценки [13, 14]. В данном исследовании мы будем использовать значение коэффициента нагрузки (μ). В идеале каждый фактор нагрузки должен быть статистически значимым. В этом случае существует вероятность того, что каждый фактор (ресурсы, процессы и результаты) будет оказывать существенное влияние на интенсивность инновационной деятельности.

На рисунках 4–6 отображены результаты МНК-оценки нагрузки факторов трёх гостиничных организаций г. Сочи. Эти параметры сформированы на основе программы LISREL, в котором все показатели и факторы имеют единичную дисперсию.



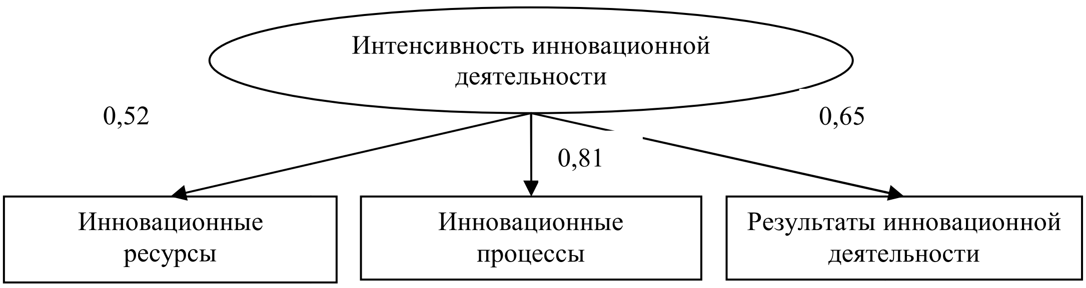
Примечание. Разработано авторами.

Рисунок 4. Результаты МНК-оценки нагрузки факторов инновационной интенсивности Гостиничной организации 1



Примечание. Разработано авторами.

Рисунок 5. Результаты МНК-оценки нагрузки факторов инновационной интенсивности Гостиничной организации 2



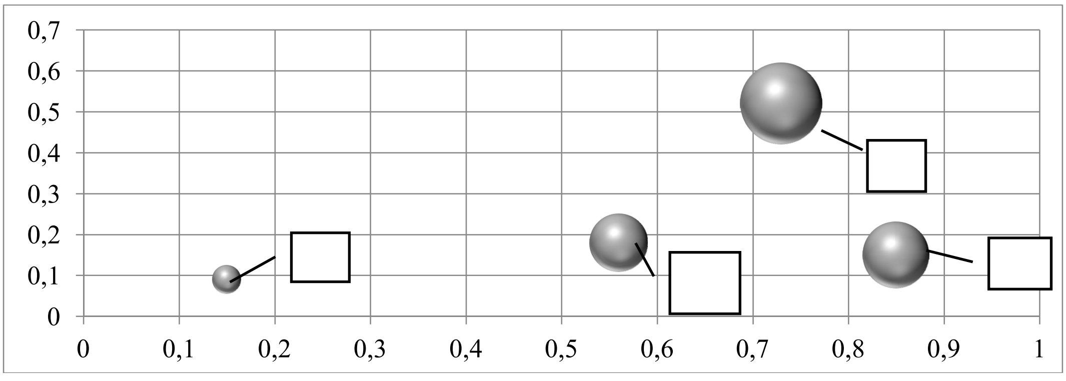
Примечание. Разработано авторами.

Рисунок 6. Результаты МНК-оценки нагрузки факторов инновационной интенсивности Гостиничной организации 3

Результаты свидетельствуют о том, что каждый фактор нагрузки является весьма значимым с вероятностью 95 процентов. Можно сделать вывод о том, что корреляция между шкалами достаточно велика, чтобы объединить их в единый показатель для оценки интенсивности инновационной деятельности.

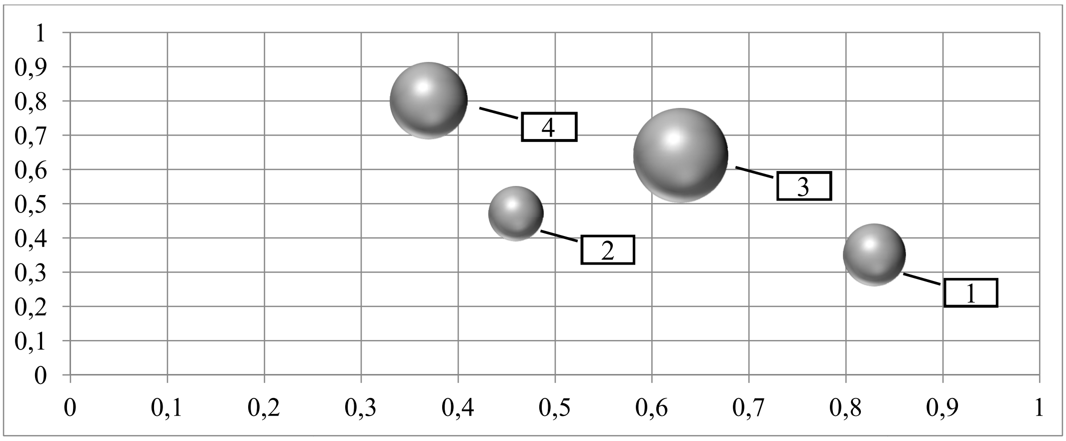
Совокупность основных типических черт и характеристик интенсивности инновационной деятельности гостиничных организаций может быть визуализирована посредством построения профиля их инновационной интенсивности [15, 16]. Такой подход является более информативным в сравнении с методиками построения единого синтетического показателя, так как позволяет интерпретировать сразу несколько блоков индикаторов.

На рисунках 7–9 нами был сформирован профиль инновационной интенсивности рассмотренных гостиничных организаций г. Сочи. В качестве графической интерпретации профиля предложена пузырьковая диаграмма, которая позволяет сравнить наборы из трех значений и наглядно представить на двумерной плоскости трехмерные данные. А с помощью диаметра или площади поверхности пузырьков можно отобразить различия в каком-либо показателе у исследуемых объектов [17, 1].



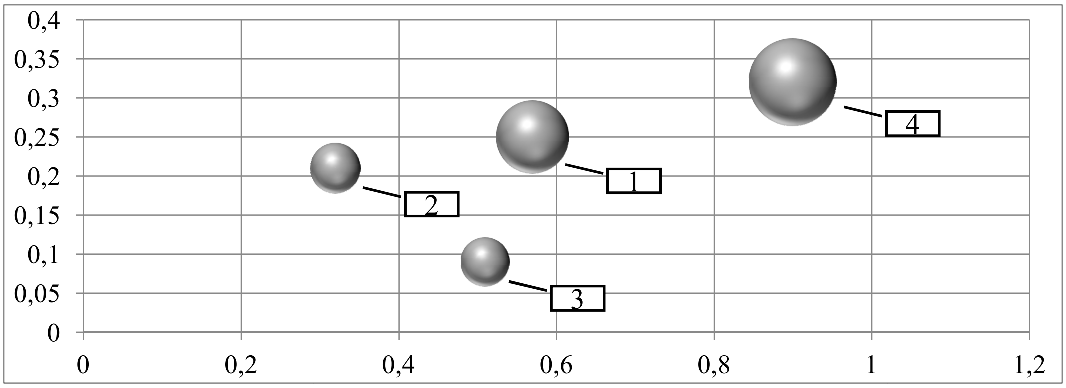
Примечание. Разработано авторами.

Рисунок 7. Инновационный профиль Гостиничной организации 1



Примечание. Разработано авторами.

Рисунок 8. Инновационный профиль Гостиничной организации 2



Примечание. Разработано авторами.

Рисунок 9. Инновационный профиль Гостиничной организации 3

По горизонтали отложены значения, характеризующие показатели реализации инновационных процессов в организациях. По вертикали — значения индикаторов блока инновационных ресурсов. Размер «пузырьков» соответствует результирующим показателям интенсивности инновационной деятельности. Для обеспечения наглядности введены следующие обозначения, применяемые в ходе построения инновационного профиля:

1) повышение производительности труда;
2) повышение качественных и количественных характеристик гостиничного продукта;
3) снижение издержек на единицу продукции;
4) повышение спроса на гостиничные услуги.

Максимальные значения агрегированного индикатора интенсивности инновационной деятельности демонстрируют показатель повышения спроса на гостиничные услуги. Несколько меньшую долю составляют показатели снижения издержек на единицу продукции.

Заключение

Целью данного исследования была разработка трансформационной модели инновационного процесса с целью измерения инновационной интенсивности гостиничных организаций. В качестве основы для нашей модели была использована шкала оценки интенсивности инновационной деятельности. Предлагаемая модель рассматривает развитие инноваций как процесс, в котором инновационные ресурсы преобразуются в инновационные результаты. Для построения шкалы измерений была использована трехэтапная процедура.

Во-первых, были построены одномерные шкалы для инновационных ресурсов, процессов и результатов. Во-вторых, был произведен подтверждающий факторный анализ, чтобы проверить, могут ли эти шкалы быть объединены в один балл для инновационной интенсивности небольшой компании. В-третьих, сформированы профили инновационной интенсивности исследуемых гостиничных организаций.

Таким образом, проведенное исследование показало, что, применяя предлагаемую трансформационную модель в практической деятельности гостиничных организаций, можно учитывать влияние на инновационный процесс, которое обусловлено степенью интенсивности инновационной деятельности, и соответственно принимать своевременные управленческие решения в целях оптимизации коммерческой деятельности.

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Инновацияларды дамыту туризмдегі инновациялық нәтижелер ресурстарын өзгерту үрдісі ретінде

Көптеген қонақ үй ұйымдары тұтынушылық преференциялардағы үнемі өзгерістер, бәсекелестікті арттыру және технологиялық талаптарды өзгерту жағдайында жұмыс істейді. Табысқа жету және экономикалық өсу сияқты бизнестің мақсаттарына қолжеткізу үшін табысты инновацияларды үздіксіз ағынмен жүзеге асыру қажет. Көптеген шетелдік ғалымдар, мысалы: Буис, Агель, Госселинк, Ван дер Вальк «инновациялар қонақ үй ұйымдарының өмір сүруінің алғышарты болып табылады», деп пайымдайды. Олардың стратегиялық жағдайы нарықтың қажеттіліктерін қанағаттандыратын сапалы қызметтерді ұсыну қабілетіне байланысты. Сондықтан тиімді инновациялардың үздіксіз ағынын қамтамасыз ету өте маңызды. Көптеген кәсіпкерлер өз кәсіпорындарының инновациялық қызметінің қарқындылығын арттыру жолдарын іздеуге мүдделі. Біріншіден, инновациялық қызметтің қарқындылығы жасырын айнымалы болып табылады, сондықтан тікелей өлшенбейді. Инновациялық қызметтің қарқындылығын өлшеу мәселесін оны арттыру жолдарын зерттемей тұрып шешу қажет.

Экономикада көптеген әдістер пайдаланылады, бұл қарастырылып отырған тұжырымдаманы зерттеуде елеулі шатасуы мен белгісіздігін қамтамасыз етеді, сондай-ақ оны бағалауды қиындатады. Осылайша, осы жұмыстың мақсаты қонақ үй ұйымдарының инновациялық белсенділігінің қарқынын өлшейтін ауқымды әзірлеу және тексеру болып табылады.

Кілт сөздер: инновациялар, инновациялық белсенділік, инновациялық қызметтің қарқындылығы, қонақ үй бизнесі, қонақ үй бизнесін ұйымдастыру, растайтын факторларды талдау.

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Development of innovations as a process of resource transformation into innovative results in tourism

Most hotel organizations operate in the context of constant changes in consumer preferences, increasing competition and changing of technological requirements. To achieve business goals, such as increasing of profits and economic growth, it is necessary to carry out a continuous stream of successful innovations. Many foreign scientists, such as Buys, Agel, Gosselink, Van der Valk, argue that innovation is a prerequisite for the survival of hotel organizations. Their strategic position depends on the ability to offer quality services that meet market needs. Therefore, ensuring a continuous flow of effective innovation is essential. Many entrepreneurs are interested in finding ways to increase the intensity of innovation activities of their enterprises. The first problem to be encountered is that the intensity of innovation activity is a latent variable and therefore cannot be directly measured. It is necessary to solve the problem of measuring the intensity of innovation activity before we can explore ways to increase it. Many different techniques are used in economics, which provide considerable confusion and uncertainty in the study of the concept under consideration and also complicate its assessment. Thus, the purpose of this work is to develop and test a scale measuring of the intensity of innovation activity of hotel organizations.

Keywords: innovations, innovation activity, intensity of innovation activity, hotel business, hotel organizations, confirmatory factor analysis.

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The use of digital technologies in the wholesale and retail trade of Nur-Sultan city

In the article the basic concepts of trade, logistics as a system of society, providing services both to suppliers of consumer goods and to consumers are discussed. Statistical information on the dynamics of wholesale and retail trade development, the distribution of the network of markets by type, product specialization and methods of transactions implementation in Nur-Sultan is provided. Monitoring the situation on the market of retailers of the Republic of Kazakhstan, as well as business through information services is presented. The logistics system is represented by the consolidation of trade, transport and production processes, which today requires the automation of the managerial processes of goods movement. The development of logistics systems in trade is due to the presence of network structures, which account for about 90 % of trade turnover. In the article, the authors highlight the changes in the realm of wholesale and retail trade in the city of Nur-Sultan, when business should be focused on modern achievements of scientific and technological progress. As a result, those achievements create and begin to be widely used in various means of labor for operating material and information flows. It is possible to use equipment that meets the specific conditions of logistic processes. The development of the warehouse fund for wholesale trade promotes the use of highly efficient cargo handling technologies. At the same time, computerization of logistics management plays a key role in the development of logistics.

Keywords: logistics, wholesale trade, retail trade, consumer market, commodity circulation, services, retailers, IT-technologies.

In the conditions of the formation of new economic relations in Kazakhstan through active integration into the global world economy, the issues of effective interaction between the state and the private sector were actualized. This phenomenon in the modern economy has already been formed as an independent institution called public-private partnership (PPP). This arouses considerable interest in this phenomenon as an effective form of interaction between the state and the private sector, which makes it possible to effectively address current social and economic problems in many countries of the world through the integration of state and private business resources.

Introduction

Today, the trade area is one of the fastest growing areas in Kazakhstan. The emergence of new formats, the changing role of wholesalers, the arrival of foreign capital, the improvement of communications — all of this together leads to tougher competition and raises the question of applying the most progressive management concepts, one of which is logistics [1].

Trade, by virtue of the social division of labor, is a representative of the tertiary sector of the economy, it is an important element of economic system, providing services to suppliers of consumer goods, and on another end of the spectrum to the end users or the population. The trade industry is represented by three sub-markets: wholesale, retail and catering, each of them performs its mission, functions and tasks, supported by resources [2].

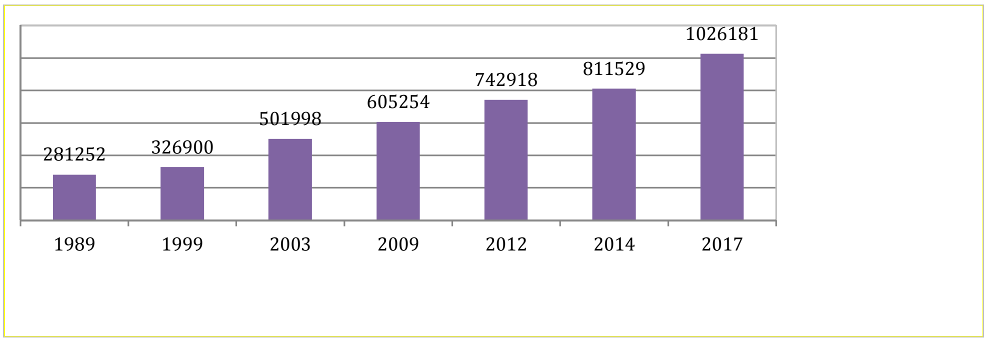
An effective solution to the problems of wholesale and retail trade provides for the availability of logistical support, existing and prospective market opportunities, making strategic and tactical decisions regarding the innovative development of trade enterprises in order to achieve sustainable competitive advantages, maximize profitability, ensure high level of consumer’s loyalty, etc. [3].

Logistics is an integral managerial tool that contributes to the achievement of the strategic, tactical or operational goals of a business organization through effective management of material and / or service, as well as associated flows (financial, information, etc.) [3].

The modern theory of logistics is conceptually based on a system analysis methodology; cybernetic approach; operations research; economic and mathematical modeling. At various levels of economic systems management, a range of methods is used to address specific problems, including targeted program planning, functional cost analysis, macro- and microeconomics, forecasting, modeling, etc.

As information and empirical base for substantiating and ensuring the scientific credibility of the findings and results of the study, the following were employed: data of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan, materials of publications and monographic studies of domestic and foreign authors, analytical reports, materials of scientific seminars and conferences.

Currently, dynamically developing wholesale and retail trade in Nur-Sultan is the main link in the consumer market system. It has become one of the leading budget-forming sectors of the economy in the Republic of Kazakhstan, where a unique transport, industrial and other infrastructures have been formed, to a certain extent, determining the specificity of consumer behavior of city residents. Today the city is one of the largest cities of Kazakhstan with a population of 1 026 181 people. Between 1989 and 2017 the number of city residents increased by more than half, by 57,2 % to be precise (Fig. 1). Replenishment of the population in the capital during this period occurred mainly due to migrants of working age (from 66 % to 74,2 %). The process of urbanization, as well as the observed construction boom led to the revision of the logistics concept of wholesale and retail trade in Nur-Sultan.



Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

Figure 1. Dynamics of change in the population of the city

The most important indicators of retail trade (along with indicators of the volume and structure of trade) are the number of trading enterprises and the availability of retail space. In 2016, the volume of wholesale trade amounted to more than 2 233 203,1 million tenge, and the volume of retail trade was 913 071,2 million tenge. As can be seen in Figure 2, the dynamics of retail trade is growing steadily, while the volume of wholesale trade fell in 2016.

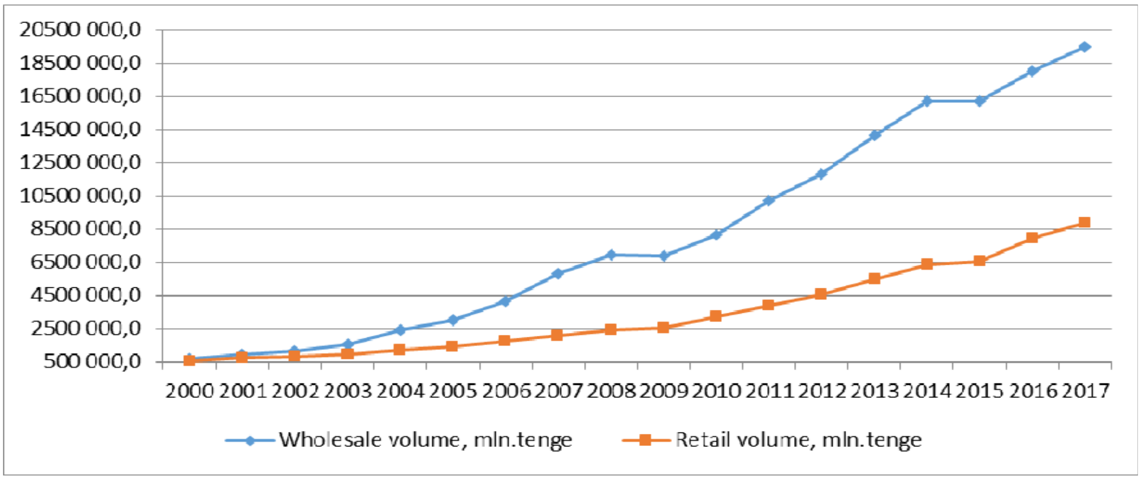


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Figure 2. Dynamics of wholesale and retail trade in Nur-Sultan

The main reasons for the decrease in the level of wholesale trade include the reduction in the number of wholesale enterprises engaged in self-delivery of products and their sale, is due to the next: the creation in Nur-Sultan of a large transport and logistics center (TLC) of A class, a dry warehouse of 29,300 sq.meters, climatic warehouse with the area of 13 300 square meters, 25 000 square meters under the distribution center, container site of 70 000 square meters. All necessary requirements for warehouse architecture, span width, height of storage racks, temperature conditions are met there. Infrastructure automation accompanies the process in real time manner. The use of advanced technologies can significantly increase the level and speed of operations for the loading and unloading of goods, handling up to 1 million tons of cargo per year. The infrastructure being built in Kazakhstan is gradually coming to international quality standards, including the prospect of multimodal services, which will significantly reduce logistics costs.

Meanwhile, the main indicators of turnover in retail and wholesale trade demonstrate significant growth (Table 1).

Table 1

Main indicators of trade in Nur-Sultan, mln. tg

Indicator	2017	2016	2015	Volume Index, %		
				2017/2016	2017/2015	2016/2015
Retail turnover, total	1 043 940,5	913 071,1	742 899,3	114,3	140,5	122,9
Wholesale turnover, total	2 409 758,6	2 233 203,1	2 866 934,8	107,9	84,0	77,8

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

The growth of retail trade in 2017 compared to the figures of 2016 and 2015 was 13 % and 29 %, respectively. Wholesale turnover in 2017 compared to 2016 increased by 7,3 %, while compared to 2015 decreased by 15 %. The decline in wholesale turnover in 2017 is primarily due to the activities of retailers, who were able to quickly distribute cargo through the A-class logistics center.

The markets of Nur-Sultan are represented by a separate property complex, designed for trading activities and provided with a platform for parking vehicles within the boundaries of its territory (Table 2, 3).

Markets are classified as follows:

by product specialization:

– food — for the sale of food products;

– non-food — for the realization of industrial goods, household appliances;

– specialized — for the sale of certain groups of goods;

– universal — for the sale of food and non-food products in specialized shopping areas;

by the volume of transactions and methods of their implementation:

– retail and wholesale;

by type:

– covered;

– communal.

Table 2

Distribution of the network of markets by types, product specialization and methods of transactions

	By type of market		By product specialization			By type of sales	
	Covered	Communal	Food	Non-food	Universal	Wholesale	Retail
Nur-Sultan city	7	2	1	4	20	3	25
Almaty district	3	-	-	-	10	1	10
Sary-arka district	4	2	1	4	10	2	15

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

Table 3

Material and technical base of markets

	Markets		Market area	Kiosks	Tents	Containers	Laboratories of veterinary and sanitary examination	Refri-gerators	Counters (tables)
	Units	Places	Sq.meters	Units	Units	Units	Units	Units	Running Meters
Nur-Sultan city	25	12 697	338 044	35	578	5 121	12	359	1 571
Almaty district	10	1 496	97 258	13	46	626	4	296	1 104
Esil district	-	-	-	-	-	-	-	-	-
Saryarka district	15	11 201	240 786	22	532	4 492	8	63	47

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

As of January 1, 2018, there were 25 markets in the city. The total number of trading places is 12,697 units. According to the types of markets, «covered» prevail — 7 units (28 % of the total number of markets), by product specialization «universal» — 20 units (80 %), and by retail types — 22 units (88 %).

According to Tables 2, 3, it can be seen that the main workload in the markets on the territory of Nur-Sultan falls on Almaty and Sary-arka districts, that is, the right bank of Nur-Sultan, and Esil district is positioned on the left bank, where large hypermarkets are concentrated mainly.

The structure of large new shopping centers development on the outskirts of Nur-Sultan, such as Mega Siklway, Metro, Kendala, Magnum, speaks about the correct concept of transport and logistics interchanges development regulated by the management of architecture, urban planning and land relations of Nur-Sultan.

Table 4

The volume of goods and services sales in Nur-Sultan

	2017, mln. tenge	2016, mln. tenge	2015, mln. tenge	Share in the volume of sales of goods and services, %		
				2017	2016	2015
Retail turnover, total	1 033 432,1	833 545,4	679 845,8	100,0	100,0	100,0
Retail turnover of registered trading enterprises and organizations	769 252,5	614 355,0	506 517,7	74,4	73,7	74,5
Retail turnover of individuals engaged in individual entrepreneurship	264 179,7	219 190,4	173 328,2	25,6	26,3	25,5
Wholesale turnover	3 143 300,4	3 213 056,2	2 986 351,9	-	-	-

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

The structure of goods and services sale presented in Table 5 shows that since 2015 there has been a constant annual increase in the volume of sales of goods and services. In 2017, the volume of goods and services sales, in comparison with 2015, has doubled.

The structural ratio of the retail turnover of registered trading enterprises and organizations and the retail turnover of individuals amounted to 74 % and 26 %, respectively, due to objective reasons, such as the lack of own funds at individuals.

Nevertheless, despite the fact that in recent years trade in the Republic of Kazakhstan has come a long way, today it still lags significantly behind the organization of trade in the developed countries, both in terms of the methods used for organizing the trading process and the overall level of customers' service.

Foreign operating experience of Russian trade organizations suggests that building a trading network is the best way to organize retail trade, the greater effectiveness of which compared to individual stores is due to economies of scale.

Analyzing the retail market in Kazakhstan according to the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan, 31,2 % of retail trade are represented by small businesses (convenience stores), 7,8 % are medium-sized trading companies, and only 15,7 % of commerce fall to large retail chains.

To date, Kazakhstan lacks modern retail space, for 1 thousand Kazakhstani people there is only 180 square meters of modern retail space. While in Russia this figure equals to 340 square meters, and in Belarus amounts to 230 square meters.

Regarding significant reduction in the purchasing power of Kazakhstani citizens, most of them chose the path of the lowest final cost, choosing for themselves bazaars and spontaneous markets. The current situation requires the retail to draw the attention and meet the preference of buyers through market methods, competing and adjusting to changes in the structure of demand. The issue of products' cost becomes the most crucial [4].

The market of retailers in the Republic of Kazakhstan is poorly developed (Table 5), it is characterized, on the one hand, by the absence of Russian, western retail chains and global brands, and on another hand by the lack of highly qualified retailer professionals. This is the main problem, and it affects the development of commercial real estate.

About 25-30 % of retail space in the shopping and entertainment center is empty, but this mainly relates to the centers, which have problems with their location, the top shopping and entertainment centers have little unoccupied spaces, amounting only to 5-10 % [5].

Table 5

The largest retailers in Kazakhstan

№	Companies	Type of activity	Characteristics
1	«WHITE WIND KZ» LLP	Retail sale of computers, software in specialized stores	Large enterprises (from 501 to 1000 employees)
2	«MAGNUM CASH & CARRY» LLP	Chain of supermarkets	Large enterprises (from 501 to 1000 employees)
3	«CENTER OF TRADE «ASTYḰZHAN»» LLP	Retail sale in non-specialized stores	Large enterprises (from 501 to 1000 employees)
4	«KENMART» LLP	Retail sale in non-specialized stores	Large enterprises (251-500 employees)
5	«IFC «GIPPOKRAT»» LLP	Retail sale of pharmaceutical goods in specialized stores	Large enterprises (251-500 employees)
6	«BAKHUS-CENTER» LLP	Retail sale in non-specialized stores	Large enterprises (251-500 employees)
7	«SPORTMASTER KAZAKHSTAN» LLP	Retail trade in specialized stores	Large enterprises (251-500 employees)

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

Today the world is actively entering the era of digital globalization. Information technology has become an essential part of transport and logistics in global trade of goods, services, and data exchange.

Table 6

Dynamics of communication services

	2011	2012	2013	2014	2015	2016	2017
Volume of communication services including	582 740 (100 %)	599 657 (100%)	647 332 (100 %)	680 814 (100 %)	702 148 (100 %)	677 700 (100 %)	710 900 (100 %)
Long distance and international telephone services	44 435 (8 %)	40 354 (7 %)	42 590 (7 %)	41 499 (6 %)	33 981 (5 %)	32461,83 (4,79 %)	30071,07 (4,23 %)
Local telephone services	41 467 (7 %)	45 241 (7 %)	51 553 (8 %)	51 408 (8 %)	47 826 (7 %)	43711,65 (6,45 %)	40947,84 (5,76 %)
Data services	14 323 (2 %)	15 003 (2 %)	20 340 (3 %)	21 795 (3 %)	23 799 (3 %)	23516,19 (3,47 %)	29573,44 (4,16%)
Internet services	96 324 (17 %)	116 007 (19 %)	137 865 (21 %)	168 455 (25 %)	190 438 (27 %)	195380,91 (28,83 %)	228625,44 (32,16 %)
Infrastructure software distribution services (cable, wireless and satellite)	12 221 (2 %)	14 140 (2 %)	18 192 (3 %)	21 531 (3 %)	28 026 (4 %)	28531,17 (4,21 %)	32630,31 (4,59 %)
Mobile services	294 721 (50 %)	297 647 (50 %)	296 615 (46 %)	281 259 (41 %)	257 461 (37 %)	202361,22 (29,86 %)	221018,81 (31,09 %)
Other communication services	79 249 (14 %)	71 267 (12 %)	80 176 (12 %)	94 867 (14 %)	120 618 (17 %)	151737,03 (22,39 %)	128033,09 (18,01 %)

Note. Official website of the Statistics Committee at the Ministry of National Economy of the Republic of Kazakhstan www.stat.gov.kz.

Based on the analysis of Table 6, it is clear that the Kazakhstani telecommunications market resumed its growth in 2017 (+ 4,6 %), after a decrease in the previous year (-1,0 %). Over the last 7 years, the dynamics of the «Internet services» has increased from an indicator of 17 % to 32 %, with a gradual decrease in the «Mobile communication services» from an indicator of 50 % to 31 %. The «big three» (Internet, mobile communications and other telecommunication services) account for 80 % of the revenues of the country's entire telecommunications market. The penetration of smartphones is about 55-60 %. Moreover, there is no doubt that this proportion will continue to grow. According to 4Service information, 83 % of all subscribers of mobile operators use the Internet on their smartphones. Significant growth in the machine-to-machine market and the Internet of Things is expected. This direction is currently experiencing a period of rapid growth. By 2020, the share of machine-to-machine interaction and the Internet of Things in the total revenue of the industry should increase from 2-3 % to 7 %. Experts predict that by 2025 there will be about 100 million devices connected to IoT in Kazakhstan, which will be 3,5 times more as compared to mobile market. The estimated market size in the country will reach $ 251 million by 2025 [6].

In general, information technologies are changing the economy of doing business across state borders, reducing the costs of international transactions and activities. They create entire markets and user communities on a global scale, providing businesses with a huge potential customer base and efficient ways to access them. Using digital platforms (such as eBay, Amazon, Facebook, Alibaba), small businesses around the world are turning into «micro-transnational companies». In the world, the time has come when IT is no longer viewed as a branch of the economy, but more as a second economy, because absolutely all industries are somehow dependent and developing thanks to IT.

The observed trend encourages representatives of the retail business and consultants to interact with customers through the Internet, smartphones and other programs or applications adapted to customers. Infobip Kazakhstan offers omni-communications. «Omni» means «present everywhere». Through the Omni-channel it is possible to reach out to any client communication channel.

The solution provided by Infobip allows any employee who does not possess specific knowledge in IT using simple and convenient personal account and designer to create the marketing communication that will be delivered as a message to the client via SMS channels, Viber, e-mail and other applications.

Thus, in order to improve logistics in the field of wholesale and retail trade in Nur-Sultan, it is first necessary to adhere to the following areas:

– creation of modern trade formats, representing a combination of two or more shopping facilities belonging to a single retail chain, having a common name, a single market concept, a single management, as well as a minimum aggregate sales area of a single retail facility or the entire retail network of 500 square meters or more, which will significantly reduce the costs per unit for transportation and storage (more efficient logistics);

– the retail network will reduce purchasing and retail prices and qualitatively influence the supplier through the sale of large volumes of goods and services;

– provision of the population with retail space and a wide range of goods will contribute to an increase in the volume of trade;

– retail network due to more rational use of their resources will be able to obtain loans on more favorable terms, etc.;

– in the conditions of the network, there is no need for wholesale intermediaries as independent subjects of commodity relations. The functions of wholesale trade (these functions, of course, do not disappear anywhere) are performed within the network by specialized units;

– many Internet resources that are ready to provide the necessary information to the client via smartphones, instant messengers and other electronic players begin to play an important role in a competitive wholesale-retail environment.

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Б. Сыздықбаева, Д. Сейдуалин, К. Мусина

Нұр-Сұлтан қ. көтерме және бөлшек саудада сандық технологияларды пайдалану

Мақалада тұтыну тауарларын жеткізушілерге, тұтынушыларға қызмет көрсететін қоғам жүйесі ретінде сауданың, логистиканың негізгі ұғымдары келтірілді. Нұр-Сұлтан қаласы бойынша нарықтар желісін бөлу, мәмілелер түрлері, тауарлық мамандануы және жүзеге асыру тәсілдері туралы динамикалық сауда-бөлшек сауданың даму статистикалық ақпарат берілді. Қазақстан Республикасының ритейлерлер нарығы, сондай-ақ ақпараттық қызметтер арқылы бизнесті жүргізу бойынша ахуалдың мониторингі ұсынылды. Логистикалық жүйе бүгінгі таңда тауар қозғалысын басқаруды автоматтандыруды талап ететін сауда, көлік және өндірістік процестерді шоғырландырумен ұсынылған. Саудадағы логистикалық жүйелердің дамуы желілік құрылымдардың болуына байланысты, олардың үлесіне сауда айналымының 90%-ға жуығы келеді. Авторлар Нұр-Сұлтан қаласында сауда-бөлшек сауданы жүргізудің өзгеруін көрсетеді, бизнес ғылыми-техникалық прогрестің қазіргі заманғы жетістіктеріне бағытталуы тиіс. Нәтижесінде ҒТП құрылады, сонымен қатар материалдық және ақпараттық ағындармен жұмыс істеу үшін әртүрлі еңбек құралдары кеңінен қолданыла бастайды. Логистикалық процестердің нақты шарттарына сәйкес келетін жабдықты пайдалану мүмкіндігі пайда болады. Көтерме сауда қойма қорының дамуына байланысты, жүк өңдеу технологиялары тиімді қолдануға ықпал етеді. Компьютерлендіру логистикалық үдерістерін басқаруда дәрежелі рөл атқарады.

Кілт сөздер: логистика, көтерме сауда, бөлшек сауда, тұтыну нарығы, тауар айналымы, қызметтер, ритейлерлер, ІТ-технологиялар.

Б. Сыздыкбаева, Д. Сейдуалин, К. Мусина

Применение цифровых технологий в оптово-розничной торговле г. Нур-Султан

В статье рассмотрены основные понятия торговли, логистики как системы общества, оказывающей услуги как поставщикам потребительских товаров, так и потребителям. Приведена статистическая информация по динамике развития торгово-розничной торговли, распределению сети рынков по типам, товарной специализации и способам осуществления сделок г. Нур-Султан. Представлен мониторинг ситуации по рынку ритейлеров Республики Казахстан, а также ведения бизнеса с использованием информационных технологий. Логистическая система представлена консолидацией торговых, транспортных и производственных процессов, которая на сегодняшний день требует автоматизации управления товародвижением. Развитие логистических систем в торговле обусловлено наличием сетевых структур, на долю которых приходится около 90 % торгового оборота. В статье авторы указывают на изменения в ведении торгово-розничной торговли в г. Нур-Султан в условиях, когда бизнес должен быть направлен на современные достижения научно-технического прогресса. В результате НТП создаются и начинают широко применяться разнообразные средства труда для работы с материальными и информационными потоками. Появляется возможность использовать оборудование, соответствующее конкретным условиям логистических процессов. Развитие складского фонда оптовой торговли способствует применению высокоэффективных технологий грузопереработки. При этом ключевое значение для развития логистики играет компьютеризация управления логистическими процессами.

Ключевые слова: логистика, оптовая торговля, розничная торговля, потребительский рынок, товарооборот, услуги, ритейлеры, IT-технологии.

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Ecological and economic differentiation of the urbanized territory of the regions of Kazakhstan

In this article a methodology of ecological and economic differentiation of cities of Kazakhstan is presented. Application of this method allows us to estimate the environmental impact on urban areas in the point system and classify them according to the degree of environmental impact. An ecological and economic differentiation of cities of Kazakhstan is conducted. The features of the structure of the urban area are examined, in which the main part is urban agglomeration. The advantages applying zoning of urban area are defined, also disadvantages and disruption of zoning principles are presented resulting to structural imbalance of urban agglomeration. The problem of the transformation of the functional structure of the urbanized territory is highlighted. The features of cities of Kazakhstan are identified due to the geography and history of the country, which must be taken into account in environmental and economic differentiation. The presented research methodology is based on 23 criteria, grouped into 3 main categories. The main risks impact on urbanization processes in Kazakhstan is revealed. The main types of environmental risks in urban areas are identified. An assessment of the environmental risks of Karaganda is realized. An ecological and economic differentiation of urban areas and cities of Kazakhstan is conducted.

Keywords: urbanized area, ecological and economic differentiation of cities, urban agglomeration, environmental impact, zoning of the urban area, environmental risks, natural and man-made risks, engineering risks, social and economic risks.

Modern understanding of the production is expanding its scope from the production of goods and services to the «production» of contamination (incorporation of external effects) and the effects on the environment, resulting in deterioration of the quality and therefore the quality of human life. Regulation of relations in the system «man - society - habitat - nature» becomes a systemic problem affecting the social, economic and natural systems with a large arsenal of mechanisms of action. In turn, the quality of the habitat gains deficiency property, and hence the pronounced economic character, which requires the development and use of appropriate economic instruments. Thus, environmentally oriented nature management and preservation of the natural environment and human health should determine the content and potential of the functioning of the economic system, and also become a real criterion for the effectiveness of the modern economy.

Integral indicators of environmental problems recognized the incidence of the population, because they reflect anthropogenic and technogenic impact. At the same time, emissions of pollutants into the atmosphere are one of the most important elements that shape the quality of the life environment of citizens.

In general, the complexity of the assessment of environment quality of the city is linked with the quality of life of the population. In other words, compliance with the habitat needs of society is characterized by an average life expectancy, health status and level (frequency) of the incidence of people. Environmental factors are mainly manifested indirectly: through the socio-economic (economic well-being, etc.); demographic factors (life expectancy, etc.).

The danger of pollution effects on health lies in the diverse spectrum of harmful substances and their combinations, and in the rate at which they enter the body through the respiratory tract. When harmful substances are introduced from the air to the human body there are no protective barriers, therefore air pollution has a direct effect on all groups of the population during the shortest time period from release to exposure to a living organism. Consequently, the incidence of the population reflects, according to medical professionals, the intensity of air pollution, proving the environmental conditioning of negative changes in people's health.

We put forward, as an initial principle, the maximization of the decisive criterion for the effectiveness of the functioning of the economy — the level of welfare and the quality of life of the population. In accordance with this guideline of economic policy, the principles of economic efficiency and social responsibility must be transferred from the sphere of theoretical abstraction to a universal moral prescription, becoming a kind of imperative. At the same time, the population is understood not only as living at the moment in the territory of the country, but also future generations of citizens. From the point of ecologizing the economy, traditional economic development and progress indicators, such as per capita income, gross national product, etc., need to be adjusted. Such an approach often places uneven development of business, for example, in the field of extraction of energy resources, on the one hand, and in the field of energy conservation, on another. Meanwhile, the significant growth of traditional economic indicators may hide the degradation of nature, the possibility of a sharp decline in these indicators in the case of rapid degradation of natural resources and the environment [1].

There are many approaches to the definition of «critical» anthropogenic pressures on the territory within urban agglomerations and its rational use in accordance with the needs of the population. Most of them come from sanitary-hygienic criteria or from town-planning standards for the provision of urban residents with zones of functional purpose. The convergence of the results is quite large, although there are differences, which is due, not so much, to the difference in the understanding of the «critical» population density, as to the different approaches to delineating the boundaries of urbanized territories.

German planners, for example, consider the urban agglomeration «critical» population density in the range of 1000 to 1500 people per square kilometer. At the same time, the territory of urban agglomerations should be distributed according to their structural and functional zones in the following proportions: industry and transport communications — 28 %, agricultural and recreation areas — 42 %, water areas, forests and other lands — 30 % [2].

As you know, the main component of any urbanized area is the urban agglomeration, consisting of a central city and satellite cities. As part of an urbanized area, urban agglomerations play a key role in terms of its functional specialization, which determines its overall structure. At the same time, it should be remembered that along with the city administration, the urbanized territories also include so-called «monotowns» that do not have satellite cities, and functional structure of which is of the same type. In Kazakhstan, such cities are cities that have emerged on the basis of one or two city-forming mining enterprises, usually small in population (Ridder, Zyryanovsk, Satpayev, Stepnogorsk, etc.).

In the beginning, we will consider the features of the structure of an urbanized territory, in which the urban agglomerations, which differ from simply large cities by their spatial structure, are predominant, and therefore, as the well-known Russian urban geographer G.M. Lappo, the urban agglomeration «... has much more resources and extends the advantages of a large center to the surrounding area, being a socially and economically efficient form of resettlement» [3]. In the spatial structure of any region, urban agglomerations play the role of the so-called supporting framework of the territory — the core of the territorial structure of the economy, its most stable and simultaneously dynamically developing part.

However, the urban agglomerations themselves also have an internal stable functional framework consisting of economic, social and environmental constituent parts of the territorial system of population organization. The stability of the internal framework of the city administration is ensured by the balance of these three functional components. Violations of this balance lead to negative consequences, expressed by the general discomfort for people and their livelihoods within the boundaries of the city administration.

Based on the sector approach to the definition of the functional structure of any urbanized area, many specialists in urban planning use the method of internal functional zoning, which seeks to take into account the proportionality and optimality of the socio-economic conditions that ensure the structural equilibrium of the urbanized territory.

In many developed countries of the world, laws have been adopted that regulate the functional zoning of urban areas. The greatest results in the field of studies of the internal structure of urbanized areas have been achieved by scientists from the United States, Germany, Britain and France. The legislation on the zoning of urban areas in these countries is mainly aimed at restricting free competition, as a separate legal or natural person can exploit the potential of his site for the purpose of extracting income only in the framework established by law. [4]

The consequences of these legislative measures are particularly evident within the areas that were empty before their publication, as well as in the suburban areas of urbanized territories. As a rule, in such sections of the urban agglomeration the zoning value is determined much more accurately. Since, it is the zoning effect that can be attributed to the absence of institutions and large industrial enterprises in the newest comfortable residential areas of many cities. Zoning also helps to explain the concentration of industrial enterprises in the peripheral areas of urbanized areas, which resulted from their inclusion in the industrial zone somewhat earlier. Thanks to the zoning that long distances remain between different types of structures in suburban areas where the size of the sites allocated for development has been deliberately increased in order to prevent high population density.

However, with the growth of cities, their problems are growing and becoming more complex. The complexity of the functional and territorial structures of large cities, its infrastructure systems makes it difficult to manage these complex social organisms and technical complexes. The vast territory, the intertwining of sometimes difficult-to-match industries and activities, the transport system that is constantly lagging behind the needs of the city and the population, the difficulty of maintaining ecological well-being is usually a secondary problem.

All the above noted refers to those cases when the division of the territory into zones was scientifically sound and thoughtful. But, unfortunately, at the present time there are many reverse examples. Often it can be observed that there are too many industrial or commercial enterprises, or, on the contrary, too little territory, which leads to a structural imbalance. Often there are violations associated with mixed use of urban land within the functional zones. So, for example, in the zone reserved for industrial enterprises, you can find trade enterprises, offices of insurance, travel and transport companies, and even residential buildings.

It should not be forgotten that any expansion of the set of functions of an urbanized area can lead to a disruption of existing internal structural links, especially in cases of expansion of industrial zones. In this connection, the previously existing zones of ecological balance may be violated. The conditions of ecological balance with respect to local systems of settlement (agglomeration, city) are only partially fulfilled.

To one of the most important and complex problems of urban economic development urban scientists attribute the problem of transforming the functional structure of urbanized territories, the solution of which is to establish as much as possible the correspondence of the functional structure of the city to its economic and geographical location and place in the regional settlement system. The transformation of the structure of urbanized areas, in many circumstances, is objective and natural in nature, as in a market economy the city is consistently exempted from those functions that do not withstand competition due to increased economic costs when using expensive urban resources.

Along with the common properties inherent in the cities of different countries and having a worldwide character, the cities of Kazakhstan have their own peculiarities, conditioned by the geography and history of the country, which must be taken into account in environmental and economic differentiation.

1. The leading role in the formation of the functional structure of the cities of Kazakhstan belonged to and belongs to industry. The number of large, medium and small cities in the country has grown, thanks primarily to industry. The exception can be Astana. But taking into account the requirements of the modern market and in the capital, territories for industry are actively being developed. In particular, the strategic development of the industry in the agglomeration zone of Astana city is closely dependent on the strength of the impact of a set of contradictory and multidirectional external and internal factors and conditions on urbanization processes.

External factors include the economic-geographic and geopolitical situation, natural and climatic conditions, the world economic situation, the main trends in the functioning and development of the world and national economies, and the general policy of the capital.

Internal factors include an assessment of the natural resource potential, characteristics and indicators that assess the population and human potential, the state of the economy and the production potential of the city of Astana and Akmola region.

Creation of conditions for the transition to economic growth with a qualitative improvement of the reproduction process raises the need to search for a fundamental direction for the development of economic system adequate to existing systems, but with a new content of a transformative nature. The solution of such problems predetermines the existence of certain strategic positions reflecting the direction of development of industry, its branches and primary links to strengthen the material and technical base, the creation of an effective management system, and the expansion and deepening of economic ties of a market nature.

The ongoing processes of urbanization in Astana and the structural changes in the city's economy, the disproportion in the residential, industrial and administrative part of the city, tensions, the weakening of the material and technical base of enterprises, social tension and the deterioration of the ecological environment pose acute challenges for the transition to a new stage of social and economic development.

Currently, in the metropolitan area of Astana, there is a clear division of the territory into a core and a peripheral part, which differ in both quantitative and qualitative indices of the development of industrial production.

The main economic advantage of the agglomeration core is the special economic zone «Astana — new city», created by the Decree of the Head of State in 2001. Initially, the goal of its creation was the accelerated construction of the left bank. In 2007, after the accession of the Industrial Park, the purpose of the FEZ was supplemented by the opening of new production facilities, and the validity period was prolonged until 2027.

The territory of the FEZ today is 7634,7 hectares (or 15 % of the entire territory of the city of Astana) and consists of an administrative and business center (with an area of 6603,51 ha.) located mainly on the left bank, Industrial Park No. 1 (598,1 ha.) and Industrial park number 2 (433,1 ha.).

To date, on the territory of Industrial Park No. 1, there have been implemented and are in the process of realizing 50 projects amounting to KZT 168 billion, of which 21 production facilities have been launched, 17 projects are under construction and 12 projects — at the design stage.

In view of the occupancy rates of the Industrial Park No. 1 projects, the May 3, 2012 Presidential Decree No. 314 extended the boundaries of the existing industrial zone — Industrial Park No. 2 was established on an area of 433,1 hectares.

A number of industrial enterprises located in the old city is located in the industrial zone of the railway station district, the territory of the former village of Silikatny, the territory of the «fortieth» station, about 40 hectares in total. The basis of these industrial zones is a historically formed city; there is a constant reduction of labor-intensive enterprises focused on raw materials, which inefficiently take advantage of the agglomerated placement due to the specifics of their specialization.

In a densely urbanized, socially developed, contact-congested environment of agglomerations, with an acute shortage of a number of economic factors in the development of enterprises (primarily land and capital), competition for them among the various economic agents is significantly intensified. Within the city limits, production resources are depleted or close to exhaustion. Further continuous (perimeter) expansion of the urban area is associated with negative consequences.

2. Stable rural features are manifested in cities of Kazakhstan of all categories. Not to mention small and medium-sized cities, even in regional centers, vast areas, especially inconvenient for multi-storey buildings, are occupied by low-rise buildings in one or two floors, in which there are gardens and vegetable gardens, courtyards with household buildings for keeping livestock and poultry.

A significant part of the urban population consisted of immigrants from rural areas. These people have ceased to be peasants, but in the way of life and mentality, behavior and habits have not become towns people yet.

3. A sufficiently high degree of renewal of old cities. The main update was related to the development of the largest and very important for the country mineral deposits: oil and gas (Atyrau, Aktau), coal, iron and copper (Karaganda, Temirtau, Ekibastuz), the creation of large engineering enterprises (Astana, Petropavlovsk). It is necessary to note, the renewal of cities due to migration flows — Almaty, Shymkent.

The functional structure of many urbanized territories in Kazakhstan requires a significant transformation. Here the brightest example of such a successful transformation is undoubtedly its capital — Astana — the city with which the future of the country is connected. But you can also bring hard-to-transform urbanized areas of Kazakhstan, where today, without state intervention, it is impossible to solve this problem. Therefore, with the example of the already successfully carried out structural transformations of urban areas of a number of developed countries, using their experience, it is possible to draw a very conditional analogy of the establishment in the republic in the future of the «Kazakhstani Ruhr» on the basis of the Karaganda agglomeration, «Kazakhstan's Texas» in the urban centers of Atyrau and Aktau, «Kazakhstan Montreal and Quebec» in the cities of Kostanay, Petropavlovsk and Pavlodar.

The research methodology is based on 23 criteria, grouped in 3 main categories. The system weighs each category to reflect its importance in the overall index of the ecological quality of life of the urban population, i.e. the degree of attractiveness of each specific place of residence in the interaction of socio-economic and environmental factors of the city is assessed.

The classification was based on the assessment of ecological risks of the urbanized territory by 3 aggregated groups of criteria:

Natural and man-made — risks of earthquakes, tornadoes, mudflows, floods and flooding, fires, the presence of large-scale production, which poses an industrial hazard for the urbanized area;

Engineering — risks of the state of resource-supplying engineering and technical systems that divert engineering and technical systems, as well as the availability of transport and roads were selected;

Socio-economic risks — the most important group in the classification of environmentally sustainable urbanized areas, in which indicators of social and environmental protection of the urban population were identified, as well as a group of indicators characterizing the economy of cities.

Table 1 shows the main effects on risks urbanization in Kazakhstan.

For each type of risk, a set of scales A, B, C is defined. Scale A reflects the severity of the consequences, B — the possibility of occurrence of a risk event, C — the level of possibility of advance warning, Z — risk assessment. The scales A, B and C are accepted with the adjustment of values from 1 to 10, while the score 10 reflects the maximum negative consequences, the maximum probability of the risk occurrence and the absolute unpredictability of the risk event [5].

Each of the 6 experts working separately presents a list of possible risks and proposes to assess the severity of the consequences, the possibility of occurrence of a risk event and the possibility of its early warning, based on the following qualimetric scale:

Factor A (severity of consequences):

1 - very low (negative effects are minimal);

2 - low (risk consequences do not affect the possibility of the project);

3 - not very serious (the onset of a risk situation does not entail serious consequences for the implementation of the project);

4 - lower than the average (risk effects do not significantly affect the ability of the project);

5 - average (overcoming the consequences of risk requires a cost comparable to current costs of the organization and does not require a substantial period of time);

6 - higher than the average (financial loss in the event of the risk of a negative impact on the main indicators of project efficiency and overcome for prolonged periods of time);

7 - rather high (risk of consequences significantly affect the ability of the project);

8 - high (risk consequences may lead to a sharp deterioration of project performance indicators);

9 - very high (to neutralize the effects of the risk is very expensive);

10 - disastrous (maximum negative consequences — the risk of failure of the project).

Table 1

The main types of environmental risks in urban areas

The main criteria	Effect and examples
1	2
Natural and man-made	
Risks of earthquakes, tornadoes, floods, flood and flooding, fires (4 values)	This type of risks are the main barriers to development when designing new cities or increasing the boundaries of an existing city. Almost all cities of Almaty oblast are limited in their development due to high seismicity.
The presence of large industries, representing the man-made threat to the urban area (2 values)	Technogenic systems can act as a limiting barrier to the development of the city. The development of Karaganda in the northeastern direction is impossible due to subsidence of the soil from mine workings.
Engineering and technical	
The state of resource-supply engineering and technical systems, diverting engineering systems (6 values)	The proper condition of the city's engineering and technical systems determines the sanitary and technical comfort of living in the city. Practically in every city of Kazakhstan there are problems in the communal sphere.
Sufficiency and quality of road junctions, the number of transportation and congestion (3 values)	Transport infrastructure is one of the necessary conditions for the development of the city. Large environmental pollution of the atmosphere by motor transport experienced in Almaty, Astana, Shymkent

1	2
Socio-economic	
Indicators of the state of atmospheric air, water, land resources of the city, as well as solid waste, indicators of the incidence of the city's population (5 values)	Anthropogenic impact on the environment of the city is an indispensable element of any environmental assessment of the project. In most cities, especially industrialized, urban environment is experiencing an enormous environmental impact.
The level of development of the city economy, the industrial production of goods and services (3 values)	The city's economy is the determining factor for urbanization, point magnet of migration flows. Kazakhstan's largest city is a place of resettlement of the population from the rural areas.

Note. Compiled by the authors.

Factor B (probability of occurrence):
1 - very low (onset risk situation unlikely);
2 - low;
3 - not too low;
4 - below the average;
5 - average (risky situation has an equal chance occurrence or non-occurrence);
6 - above average (risky situation is likely to occur);
7 - close to high;
8 - high (onset of risk situation is probably enough);
9 - very high;
10 - it will happen (the maximum probability of adverse events).
Factor C (level of early warning capabilities):
1 almost certainly (the maximum possibility of preventive measures);
2 - very good (the ability to carry out activities in advance of significant changes in high-risk settings);
3 - good (the ability to carry out activities in advance of significant changes in the risk parameters close to high);
4 - moderately good (it is possible to successfully implement corrective actions);
5 - moderate (it is possible to implement corrective actions);
6 - weak (early warning system is possible, but the impact of events is difficult to verify);
7 - very weak (to carry out in advance preventive measures is difficult);
8 - bad (to carry out in advance preventive measures very difficult);
9 - very bad (to carry out in advance preventive measures is virtually impossible);
10 - absolute unpredictability.

For each stage of the innovation process, critical risk boundaries are determined based on the minimum expected performance for each scale, based on an optimistic forecast. Risks lying above critical boundaries require primary attention and corrective actions.

Further assessments of experts are checked for inconsistency in accordance with the rule:

$$\max | ai - bi | < 5, \qquad (1)$$

where a, b — vectors assessments of each of the two experts; i — type of evaluated risk.

Risk assessment is carried out by multiplying all three factors. If the event has the most serious consequences, the greatest probability that it will happen, and there is no possibility of warning about it in advance, the risk assessment will be 1000 points = 10 x 10 x 10.

On the example of the city of Karaganda, it is possible to show the average values for the ecological risks selected for analysis of urbanized areas (Table 2).

From the point of view of the ecological load, the urbanized territory of Kazakhstan can be divided according to the following classification:

– Ecologically clean urbanized territories (0-50 points);
– Urbanized areas with insignificant environmental load (51-100 points);
– Urbanized territories with significant ecological load (100-250 points);
– Urbanized areas with acute environmental problems (over 250 points).

Table 2

Environmental risk assessment of Karaganda

№	Risks	Factor A (severity of consequences)	Factor B (probability of occurrence)	Factor C (level of early warning capabilities)	Risk assessment
1	Technological risks of earthquakes, tornadoes	5	0	1	0.0
2	Technological risks debris flows	6.8	1.2	1	8.2
3	Man-made risks of flooding and waterlogging	2	0.8	1	1.6
4	Man-made fire risks	8	7.7	5	308.0
5	The presence of man-made production	5	2.2	2	22.0
6	The presence of man-made waste in the city, projecting constraint	9.2	9.2	5.5	465.5
7	Deterioration and lack of central water	6.2	4.2	5	130.2
8	Deterioration and lack of central drainage	6	3.5	3	63.0
9	Deterioration and lack of central heating	5.2	2.8	2.4	34.9
10	Deterioration and lack of electricity	5.8	3.6	3.1	64.7
11	Deterioration and lack of gas supply	5.1	4.1	2.5	52.3
12	Deterioration and lack of telecommunications	3.5	1.2	1.3	5.5
13	Deterioration and lack of transport infrastructure	6.8	5.6	4.2	159.9
14	The presence of traffic jams and congestion	3.2	2.5	3.5	28.0
15	Emissions from mobile sources (vehicles)	5.6	4.8	4.2	112.9
16	Emissions from stationary sources	7.7	6.5	6.8	340.3
17	The state of the city water	3.5	4.5	3.5	55.1
18	Status of Land Resources	4.5	5.6	4.8	121.0
19	Volume and quantity of MSW	7.8	7.6	7.3	432.7
20	The incidence of urban population	4.5	7.1	3.8	121.4
21	The risk of reduction of industrial production	7.6	5.9	7.4	331.8
22	Reducing the risk of investment in the city's economy	6.5	7	7.6	345.8
23	The risk of reduction in the number of employed	5.3	4.6	5.2	126.8
The average assessment of environmental risks					145.2

Note. Based on the authors' calculations.

As can be seen from Table 2, Karaganda is referred to the 3 group of cities with significant environmental impact, due to man-caused waste (the presence of troughs due to mine workings), a large number of landfills, a high degree of air pollution. The results of the assessment are summarized in Table 3.

Table 3

Ecological and economic differentiation of the urbanized territory of Kazakhstan

№	Regions	Urbanization of the territory				Ecological and economic differentiation of the urban area			
		Number of cities	Area of the cities to the area of the region, %	The share of urban population %	Population density, thousand / square kilometers	Type 1	Type 2	Type 3	Type 4
1	Akmola	10	1.37	47.2	5	2	8		
2	Aktobe	8	0.53	62.4	2.7		5	3	
3	Almaty	10	1.34	24.2	8.5	6	2	2	
4	Atyrau	2	0.67	47.7	4.8			2	
5	East Kazakhstan	2	0.53	49.8	4.1		2		
6	Zhambyl	4	0.55	40.5	7.6		3	1	
7	West Kazakhstan	11	0.90	79.2	3.2		7	3	1
8	Karaganda	5	0.51	52.9	4.5		4	1	
9	Kostanay	4	0.35	43.6	3.3		4		
10	Kyzyl-Orda	3	0.36	48.2	3.6		3		
11	Mangistau	8	2.73	45.0	23.5	2	3	3	
12	Pavlodar	3	0.72	70.5	6		1	2	
13	North Kazakhstan	5	1.02	43.7	5.9	4	1		
14	South Kazakhstan	10	1.41	59.9	4.9	1	6	2	1
15	Astana	1	100.00	100.0	1190.9			1	
16	Almaty	1	100.00	100.0	2317.0				1
	The Republic of Kazakhstan					15	49	20	3

Note. Compiled on the basis of the authors' calculations.

Table 4 shows cities by the degree of environmental attractiveness.

The first group of urbanized areas includes 15 small towns, with a total of less than 10 % of the urban population of Kazakhstan.

The ecological risk of development of these cities is low due to the lack of industrial production with a high anthropogenic load, the presence of favorable natural and climatic conditions, positively affecting the living and health conditions of the population.

The second group is the largest in its quantitative composition — more than 56 % of all cities in 49 small and medium-sized cities, by population — about 45 %.

The second group of cities is characterized by separate apparent environmental restrictions for the population.

For a number of cities, they can have a natural character, in particular, the threat of mudflows, floods, etc. For certain cities there are problems of high depreciation of utility networks, lack of sufficient sources of drinking water, and absence of solid waste landfills. A number of single-industry towns has environmental restrictions due to the narrowly focused specialization of a particular city-forming industry.

The third group is represented by 20 cities in Kazakhstan, where about 5 million people live. In these cities, there is «historical» environmental pollution, which require significant budgetary funds for their solution; there is a very high impact on the environment, atmosphere, water and land resources from industrial facilities.

Table 4

Ecological and economic differentiation of cities of Kazakhstan

Regions	Type 1: Environmentally friendly urban areas	Type 2: Urbanized areas with low environmental load	Type 3: Urbanized areas with significant environmental load	Type 4: Urbanized areas with acute in environmental issues
Akmola	Schuchinsk, Akkol	Kokshetau, Stepnogorsk, Atbasar, Makinsk, Stepnyak, Yereimentau, Yesil, Derzhavinsk		
Aktobe		Alga, Gemme, Temir, Shalkar, Emba	Khromtau, Kandyagash, Aktobe	
Almaty	Kapchagay, Zharkent, Sarkand, Talgar, Usharal, Ushtobe	Taldykorgan Kaskelen	Esik, Tekeli	
Atyrau			Atyrau, Kulsary	
West Kazakhstan		Uralsk, Aksai		
Zhambyl		Taraz, Karatau, Shu	Zhanatas	
Karaganda		Abay, Karazhal, Karkaralinsk, Priozersk Saran Satpayev, Shakhtinsk	Balkhash, Zhezkazgan, Karaganda	Temirtau
Kostanay		Arkalyk, Kostanay, Rudny, Zhitikara	Lisakovsk	
Kyzylorda		Aralsk, Baikonur, Casale Kyzylorda		
Mangistau		Zhanaozen, Fort-Shevchenko Aktau		
South Kazakhstan	Saryagash, Zhetysai	Arys, Shardara, Turkestan	Shymkent, Lenger, Kentau	
Pavlodar		Aksu	Pavlodar, Ekibastuz	
North Kazakhstan	Bulaevo, Mamlyutka, Taiynsha, Sergeevka	Petropavlovsk		
East Kazakhstan	Zaisan	Kurchatov, Ayagoz, Zyryanovsk, Serebryansk, Shemonaikha, Ball	Ridder, Semey	Ust-Kamenogorsk
Astana			Astana	
Almaty				Almaty

Note. Compiled on the basis of the authors' calculations.

The fourth group included 3 cities: Almaty, Ust-Kamenogorsk and Temirtau. Almaty has a high risk of mudflow and flooding, seismic activity, noted the problem of transport infrastructure and a high level of air pollution from vehicles. Ust-Kamenogorsk accounts for more than 40 % of all emissions, salvo emissions are frequent. And the sources of pollution (3 large metallurgical plants) are in the city, in the immediate vicinity of the residential zone, and Ust-Kamenogorsk is located in the lowland, surrounded by mountains, so all harmful substances remain in the city. In addition, the city has an unfavorable radiation situation. The main cause of radioactive contamination of the city is the waste from the debarking factories of the former «Kalbaolovo» trust. During the period of the operation of the finishing plants (1940-1950) in Ust-Kamenogorsk, there were no tailing dumps and special disposal facilities for storing tailings for the processing of concentrates. In addition, the tailings of the finishing factories were located in factories, further dispersed in wastelands around the objects themselves, and were also used to fill ruts, repair ground roads.

Annually, industrial enterprises of Temirtau throw about 400 thousand tons of harmful substances into the air, in the same Ust-Kamenogorsk annual amount of emissions is 65-70 thousand tons.

In Temirtau, to date, the problem of safe storage and disposal of toxic waste has not been solved. The important problem of pollution of land resources is the excess of volumes of formation of wastes of metallurgical production over the volumes of their use. In the city of Temirtau, about 43-44 million tons of waste are generated annually (on average 70 % of the raw materials), more than 981,5 million tons have been accumulated. It can be stated that, unlike foreign enterprises, waste is not processed and accumulated on the territory of industrial facilities. Virtually the entire volume (99,9 %) of toxic waste on the territory of the reporting enterprises is waste of the 4th class of danger (extremely dangerous) — metal slags and slimes.

The main problem of water resources pollution is mercury contamination of the bottom sediments of the Nura River and the industrial site of the former JSC «Karbid» in the city of Temirtau. In 2003, Kazakhstan signed an agreement with the International Bank for Reconstruction and Development on the implementation of the Nura River cleanup project. The project cost was almost 98 million dollars. For the disposal of waste, a special landfill was built three kilometers from Temirtau. In 2011, the project was completed: more than 700 thousand tons of polluted soil was taken to the landfill site, from the floodplain of the river itself — 1 million 400 thousand tons. At the present time, a repeated contamination of the river with mercury is observed, due to the fact that the factory collector, where half a century of toxic wastewater was discharged, was not cleaned. This underground concrete box is more than 4 km long, all «saturated» with mercury, which during flash floods gets to Nuru, cleared for 100 million US dollars.

This method of environmental-economic differentiation is fairly simple to use. Its main advantage is the completeness of the picture of obvious environmental threats and the likelihood of this risk, which in turn can be the initial step in the formation of environmental policy based on corrective actions to manage environmental risks.

Thus, the methodological basis for the ecological and economic differentiation of the cities of Kazakhstan has been developed according to the following classification:

– environmentally friendly urbanized areas;
– urbanized areas with low ecological load;
– urbanized areas with significant environmental impact;
– urbanized areas with acute environmental problems.

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Қазақстан аймақтарының урбандалған өңірлерінің экология-экономикалық дифференциясы

Мақалада Қазақстанның қалаларының экология-экономикалық дифференциясының әдістемесі ұсынылған. Бәрілген әдістемені қолдану урбандалған аймақтардың экологиялық жүгін балдық жүйеде және оларды экологиялық жүктеме бойынша жіктеуді бағалауға мүмкіндік береді. Қазақстанның қалаларының экология-экономикалық дифференциясы жүргізілді. Құрамының негізі қала агломерациясы болып табылатын урбандалған аймақтардың құрылымының ерекшеліктері қарастырылған. Урбандалған аймақтарға зоналауды қолдану артықшылықтары анықталған, сондай-ақ қала агломератының аймағының құрылымдық дисбалансына әкелетін зоналау қағидаларының кемшіліктері мен бұзушылықтары ұсынылған. Урбандалған аймақтардың функционалдық құрылымын трансформациялау мәселесі айқындалған. Экология-экономикалық дифференциясы кезінде ескеруге қажетті мемлекеттің географиясымен және тарихымен байланысты Қазақстан қалаларының ерекшеліктері анықталған. Зерттеудің берілген әдістемесі 3 негізгі санатта топталған 23 белгілерге негізделді. Қазақстандағы урбанизация үрдісіне әсер ететін негізгі тәуекелдер айқындалды. Урбандалған аймақтардағы экологиялық тәуекелдің негізгі түрлері анықталды. Қарағанды қаласының экологиялық тәуекелдері бағаланды. Қазақстан қалалары мен урбандалған аймақтардың экология-экономикалық дифференциясы жүргізілген.

Кілт сөздер: урбандалған өңірлер, қалалардың экология-экономикалық дифференциясы, қала агломерациясы, экологиялық жүктеме, урбандалған өңірлерді зоналау, экологиялық тәуекелдер, табиғи-техногендік тәуекелдер, инженерлік-техникалық тәуекелдер, әлеуметтік-экономикалық тәуекелдер.

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Эколого-экономическая дифференциация урбанизированной территории регионов Казахстана

В статье представлена методика эколого-экономической дифференциации городов Казахстана. Применение данной методики позволяет оценить экологическую нагрузку на урбанизированные территории в балльной системе и классифицировать их по степени экологической нагрузки. Проведена эколого-экономическая дифференциация городов Казахстана. Рассмотрены особенности структуры урбанизированной территории, в составе которой основной является городская агломерация. Определены преимущества применения зонирования урбанизированной территории, также представлены недостатки и нарушение принципов зонирования, что приводит к структурному дисбалансу территории городской агломерации. Выделена проблема трансформации функциональной структуры урбанизированной территории. Определены особенности городов Казахстана, обусловленные географией и историей страны, которые необходимо учитывать при эколого-экономической дифференциации. Представленная методика исследования основывается на 23 критериях, сгруппированных в 3 основных категориях. Раскрыто основное влияние рисков на процессы урбанизации в Казахстане. Определены основные виды экологических рисков на урбанизированных территориях. Проведена оценка экологических рисков г.Караганды, а также эколого-экономическая дифференциация урбанизированной территории и городов Казахстана.

Ключевые слова: урбанизированная территория, эколого-экономическая дифференциация городов, городская агломерация, экологическая нагрузка, зонирование урбанизированной территории, экологические риски, природно-техногенные риски, инженерно-технические риски, социально-экономические риски.

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Инновационный потенциал малых форм предпринимательства в Казахстане, основные проблемы, пути и критерии развития

В статье дано обоснование роли и значения развития инновационного потенциала малых и средних форм предпринимательства в условиях нарастания числа и частоты различных межнациональных и социальных конфликтов и при переходе современного общества на новый технологический уклад. Проведено исследование понятия «инновационный потенциал» малых форм предпринимательства, и рассмотрены подходы к его изучению. В ходе исследования было выявлено, что общим для рассмотренных подходов является отношение к раскрытию понятия «инновационный потенциал» через изучение его составляющих «потенциал» и «инновации». При этом различия возникают при выборе методической сущности понятия. Было выведено авторское определение понятия «инновационный потенциал» применительно к малым формам бизнеса как способности руководства и коллектива таких предприятий, используя имеющиеся ресурсы создавать новшества в соответствующей отрасли в наиболее короткие сроки, а также быстро адаптироваться к изменениям на рынке в условиях неопределенности, высокого риска и многофакторной внешней среды. Были изучены основные направления и особенности развития инновационного потенциала малых форм предпринимательства в стране, к которым были отнесены такие критерии, как малочисленность сотрудников, оперативность инновационного процесса, наличие инновационного инженера, инновационная активность сотрудников, диверсификация инновационной деятельности, необходимость активного поиска новых идей, использование всего инфраструктурного потенциала страны и социальная направленность инновационной деятельности. В заключение статьи кратко описаны основные проблемы развития инновационного предпринимательства в ВКО и дан анализ текущего положения дел в области развития инновационной деятельности. Результаты анализа показали, что, несмотря на наличие очень больших барьеров в полноценном использовании инновационного потенциала малых форм бизнеса в стране и в регионе, для этого возможности есть и это позволит повысить эффективность участия малого бизнеса в процессах модернизации экономики.

Ключевые слова: инновационный потенциал, инновационный процесс, малое предпринимательство, экономическое развитие, конкурентное преимущество.

Возрастание количества политических, финансово-экономических и социальных кризисов в мире поставили перед Казахстаном важную задачу повышения независимости экономики страны от влияния данных явлений. Решение данной задачи требует выхода страны из статуса сырьевого, нефтегазового донора развитых стран мира, что определяет необходимость постоянной диверсификации и реструктуризации экономики, а также всемерного развития субъектов малого и среднего бизнеса, обеспечивающего повышение благосостояния и занятости населения и увеличивающего источники производства товаров (услуг, работ).

Отсутствие перспектив экспортно-сырьевого развития нашей страны и необходимость перехода к индустриально-инновационному пути было неоднократно отмечено Президентом РК Н.Назарбаевым в его выступлениях, в частности, он отметил: «Весь мир конкурирует, борется. Смотрите, как все кипит. Если мы не будем заниматься инновациями, наукой, производить новейшую продукцию, мы не сможем конкурировать, отстанем» [1].

Для обеспечения решения данной задачи, намеченной в национальных программах и проектах планируется осуществление всесторонней, системной модернизации экономики. Обеспечение этой модернизации экономики без соответствующего развития малых форм предпринимательства может привести к созданию экономического уклада с гипертрофированной долей государственного влияния. А это, в свою очередь, может привести к уменьшению доли среднего класса в обществе, являющегося основной целью любой экономики, и к появлению серьезных социальных конфликтов. Немаловажным фактором обеспечения доминирования среднего класса в обществе и развития конкуренции на рынке является малое и среднее предпринимательство. На сегодняшний день удельный вес малых форм бизнеса в таких развитых странах мира, как США, Германия, Япония очень велик и составляет от 97–99 %, в нем занято 50–70 % работающего населения страны и создается до 55 % ВВП страны.

Аналогичные параметры по Республике Казахстан разительно отличаются от данных результатов, так доля малого и среднего предпринимательства в ВВП страны составляет около 27 %, доля работников в общей численности занятых — 37,4 % [2]. При этом доля малых предприятий в сфере инноваций совсем мала, имеется лишь 3–5 % малых предприятий в Казахстане. Поэтому для решения важной задачи по развитию экономики страны путем развития малого и среднего предпринимательства необходимо особое внимание уделить эффективному и наиболее полному использованию инновационного потенциала малых и средних форм бизнеса.

Еще в первой половине прошлого века австрийский и американский ученый экономист Йозеф Шумпетер утверждал о важной роли предпринимателей — новаторов, которые создают нововведения, или инновации, под которыми он предлагал понимать такие результаты деятельности, как создание нового изделия или улучшение существующего, создание и внедрение новых методов производства, выход на новые рынки и т.д. Все эти виды деятельности позволят конкретному предпринимателю-новатору получить экономию затрат и увеличить размер прибыли, тем самым получая конкурентные преимущества на рынке [3]. Но для достижения этих целей данному предпринимателю необходимо обладать определенными ресурсами и возможностями, т.е. обладать так называемым «инновационным потенциалом».

В научной и экономической литературе прошла целая эволюция характеристики определения «инновационный потенциал фирмы», причем определяющие взгляды на данный термин можно условно разделить на мнения ученых экономистов так называемой классической эпохи и современные взгляды, учитывающие усиление роли инновационного предпринимательства в информационном обществе. Надо отметить, что все ученые сходятся во мнении, что термин «инновационный потенциал» необходимо раскрыть через изучение составляющих данный термин определений «потенциал» и «инновации». Разница во взглядах в основном касается в рассмотрении методической сущности инновационного потенциала.

Так, например, Н.Д. Кондратьев в своем труде «Проблемы экономической динамики» при изложении своей знаменитой теории длинных волн считал, что основным фактором неравномерности экономических процессов являются технологические изменения, которые подталкивали следующую волну повышения. Й. Шумпетер, в свою очередь, особое внимание уделил необходимости рассмотрения факторов инновации в их взаимодействии, причем понятие «технический прогресс» он рассматривал лишь как форму инновационного процесса развития экономики. К. Фримен впервые ввел понятие «нововведения» и определил потенциал предприятия как основной базис для новшеств [4].

Современные взгляды ученых также имеют различные методологические подходы к пониманию определения «инновационный потенциал». Одна часть современных ученых понимают под инновационным потенциалом способность предприятия осуществлять инновации за счет эффективного использования имеющихся и привлекаемых ресурсов. Другие же под инновационным потенциалом предлагают понимать всю совокупность ресурсов предприятия, которые определяют меру готовности фирмы достигать инновационных целей. Также отличаются и целевые установки в разработке определения понятия «инновационный потенциал». Если одни считают, что целью инновационного потенциала является собственно внедрение инноваций с получением конкретных экономических выгод (повышение прибыли, снижение затрат), другие рассматривают инновационный потенциал как совокупность факторов для обеспечения получения лидерства в воспроизводстве научно-технических новшеств на рынке для обеспечения устойчивого развития фирмы.

Надо признать, что в настоящее время идет тенденция перехода мнения об инновационном потенциале как совокупности ресурсов для осуществления инновационной деятельности к такому более продвинутому взгляду, как рассмотрение ее в качестве восприимчивости руководства и коллектива к осуществлению инновационного процесса на всех его стадиях (от появления идеи до продвижения на рынке) с учетом масштаба предприятия, т.е. для малых и средних форм бизнеса необходимо учитывать такие их характеристики, как быстрая адаптация к изменениям на рынке и высокий уровень риска.

Таким образом, мы считаем, что под инновационным потенциалом малых форм предпринимательства нужно понимать способность руководства и коллектива данного предприятия, используя имеющиеся ресурсы создавать новшества в соответствующей отрасли в наиболее короткие сроки, а также быстро адаптироваться к изменениям на рынке в условиях неопределенности, высокого риска и многофакторной внешней среды.

В целом, можно выделить следующие направления инновационной деятельности малых предприятий в современной экономике [5]:

Материальное производство. Новые изделия в различных отраслях материальной сферы экономики.

Методологическая деятельность. Разработка новых методик и технологических решений во всех сферах жизнедеятельности общества.

Информационные технологии. Разработка программного обеспечения и сетевых приложений.

Технико-технологические и логистические системы. Создание новых технических систем в различных сферах.

На сегодняшний день можно отметить такие особенности малых форм отечественного инновационного предпринимательства, которые необходимо будет задействовать для реализации его инновационного потенциала. При этом следует учесть специфику экономических отношений в Казахстане:

1. Небольшое количество сотрудников предприятия. Данный критерий, как показывает практика, благоприятно влияет на уровень восприимчивости руководства и персонала к внедрению инноваций, но этот же критерий предъявляет и большие требования к уровню квалификации работников, универсальности их знаний.

2. Оперативность реализации инновационного процесса, т.е. требуется меньше времени с момента создания новой идеи до его коммерческой реализации в сравнении с другими фирмами. Этот критерий является требованием современного технологического уклада развития экономики и инновационной фирмы для получения статуса лидера в своей отрасли надо обязательно использовать его.

3. Внедрение на предприятии инновационного инжиниринга, т.е. наличие на предприятии специалиста (инновационного инженера), который способен работать на нескольких этапах инновационного процесса, успешно сотрудничая с другими специалистами предприятия. Этот специалист преимущественно самостоятелен в превращении идеи в конкретный инновационный продукт и лишь в завершающей стадии, возможно, потребуется помощь других специалистов, например, маркетолога, экономиста в продвижении товара.

4. Инновационная активность всех работников такого предприятия, связанная с острой заинтересованностью участников в результатах, так как от этого будет зависеть, получит фирма конкурентное преимущество на рынке или нет.

5. Необходимость работы инновационного предприятия не только в сфере выработки процессных и продуктовых инноваций, но и в таких сферах как организационные, маркетинговые и финансовые инновации. Важно также идти в ногу со временем и учитывая изменения в экономике уметь их анализировать и прогнозировать с предложением различных инклюзивных инноваций.

6. Инновационные предприятия в настоящее время должны уметь и стараться активно работать со всеми источниками новых идей, начиная с создания своих до заимствования чужих. Для этого будет целесообразным повышение уровня сотрудничества с крупными предприятиями на условиях аутсорсинга, а также сотрудничество с государственными научными учреждениями. Надо отметить, что в Казахстане далеко не совершенная система интеллектуальной собственности и ее защиты и поэтому важным является проработка вопросов по поиску идей, их продвижению и защите. По большей части в Казахстане научные разработки сосредоточены в научно-исследовательских институтах и конструкторских бюро. Хотя отечественная наука в последнее время переживает не самые лучшие времена, но все еще имеются разработки наших специалистов, которые требуют к себе внимания и могут быть вполне конкурентоспособны на рынке.

7. Инновационное предприятие должно максимально использовать имеющуюся в стране и регионе инфраструктуру поддержки предпринимательства. Это и созданные на сегодня в стране технопарки, наукограды, бизнес-инкубаторы, венчурные фонды и т.д. На сегодняшний день Республика Казахстан занимает лидирующие позиции в рейтинге стран, поддерживающих молодых изобретателей. Со дня обретения независимости жителями оформлено более 30 тысяч патентов, а инновации в Казахстане стали не только национальной политикой, но и своего рода общественным движением [6].

8. Стратегия и тактика работы малых инновационных фирм в конечном счете должна иметь целью совершенствование социально-экономического состояния всего региона и страны (открытие рабочих мест, социальные инновации, экологические решения, ресурсосбережение и т.д.).

Таким образом, инновационное предприятие должно действовать в наукоемких областях и вести деятельность на всех уровнях, начиная с исполнительского и заканчивая региональным, национальным уровнем.

Рассмотрим некоторые параметры инновационного потенциала малого и среднего предпринимательства по Восточно-Казахстанской области и проблемы, препятствующие их деятельности.

Общий уровень инновационной активности предприятий ВКО за 2017 г. составил 15,1 %. При рассмотрении инновационной активности по типам предприятия (рис. 1) можно увидеть, что инновационная активность малых предприятий составляет лишь 11,1 %, средних – 24,9 % и крупных – почти 48 %. Это свидетельствует о низком уровне вовлеченности малых фирм в процессы инноваций.

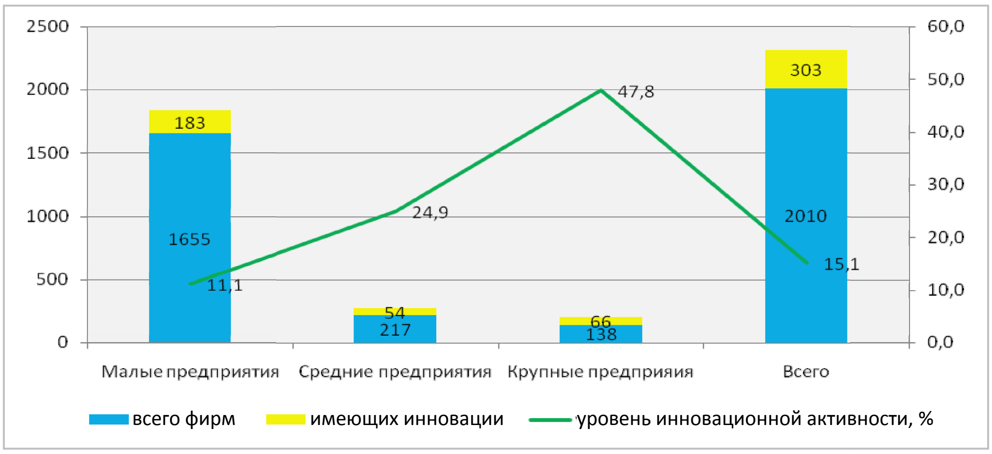

Рисунок 1. Инновационная активность предприятий в ВКО за 2017 г. [7]

При рассмотрении структуры произведенных инноваций предприятиями ВКО (рис. 2) можно наблюдать, что по большей части фирмы занимаются процессными и организационными инновациями (в сумме 66 %), на продуктовые и маркетинговые инновации активность намного ниже, в финансовой сфере их вообще нет. Это можно объяснить недостатком знаний в области маркетинга и финансов, тем более, что большая часть таких инноваций трудно просчитываема.

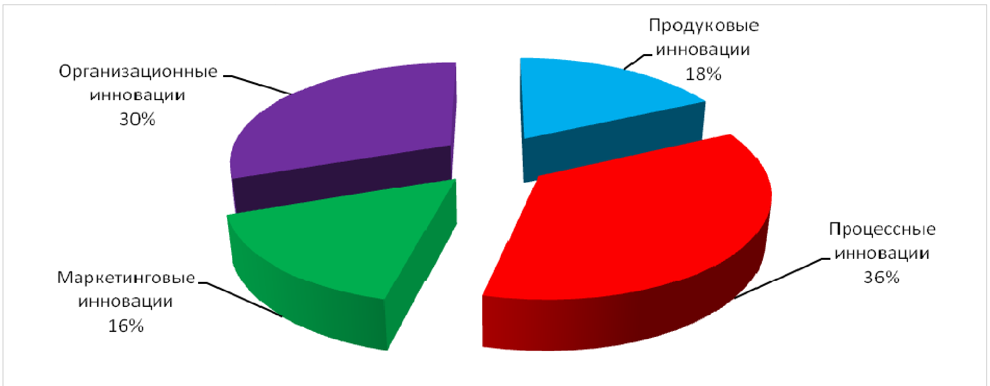

Рисунок 2. Структура видов инноваций на предприятиях ВКО в 2017 г.

Рассматривая источники финансирования инновационной деятельности в регионе (рис. 3) можно отметить, что доля собственных средств составляет 33,6 %, а привлеченных средств частных организаций (кредиты, средства юридических лиц) – около 60 %, средства бюджета — чуть более 6 %.

Данные результаты показывают, что почти две трети субъектов малого и среднего бизнеса привлекают для инновационной деятельности кредиты и средства частных инвесторов, в принципе это является позитивным фактором развития инновационного потенциала данных предприятий, так как показывает расширение круга возможностей субъектов предпринимательства в выборе источников затрат на инновации. Напротив, низкая доля субъектов бизнеса, использующих ресурсы различных грантов, венчурных фондов и иностранных инвесторов, говорит о слабой развитости данных источников средств либо о низком уровне внимания или недооценки со стороны субъектов предпринимательства.

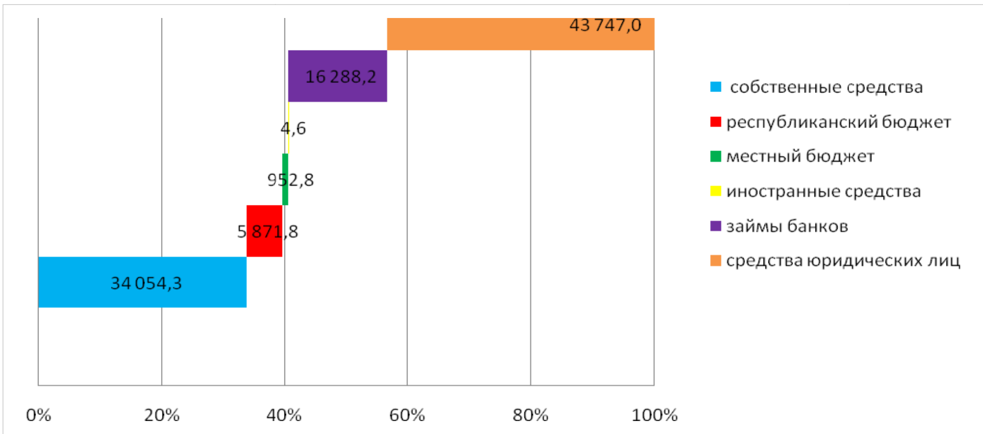

Рисунок 3. Источники финансирования затрат на инновации, млн тг

Основные причины, по которым не осуществлялась инновационная деятельность, отражены на рисунке 4. Как видно из рисунка, основные проблемы, которые стоят перед предприятиями в области инноваций, связаны с денежными проблемами (нехватка денег и дороговизна инноваций), которые составляют свыше 46 % и из-за отсутствия необходимости в этой деятельности (отсутствие спроса или наличие более ранних инноваций) — почти 44 %. Другие же факторы, связанные с нехваткой компетентного персонала, отсутствие информации, рыночные факторы и т.д., как видно, не являются определяющими на сегодняшний день.

Рисунок 4. Причины, по которым не осуществлялась инновационная деятельность на предприятиях в 2017 г.

Таким образом, как и в большинстве стран постсоветского пространства, инновационная деятельность субъектов малых форм предпринимательства подвергается давлению со стороны таких факторов, как высокий уровень риска, т.е. страх перед возможным отсутствием спроса на инновационную продукцию, слабый уровень развития законодательной и нормативной защищенности в области прав интеллектуальной собственности на инновации, крайне высокая стоимость качественных научных разработок (особенно в области обеспечения оборудованием и стартовых прикладных исследований) и слабый спрос со стороны рынка на отечественные разработки. В качестве положительных сторон развития инновационного потенциала в стране можно назвать ориентацию государственной политики в сторону поддержки инновационных стартапов и инновационной деятельности частных предпринимательских структур, выраженную в виде разработки и внедрения различных национальных проектов, стратегий в области инновационно-индустриального развития экономики страны.

Кроме того, будет нелишним отметить и такие преграды в развитии инновационного потенциала малых форм предпринимательства в стране и в в рассматриваемом регионе, как низкий уровень развития сектора информационного и образовательного обеспечения, а также отсутствие должной связи между научной сферой, практическим бизнесом и системой образования. Надо отметить и наличие, а также и заметное влияние административных барьеров и коррупционных механизмов.

По результатам исследования можно сделать вывод о том, что требования, предъявляемые к инновационному потенциалу малого предприятия, в условиях современной казахстанской экономики будет достаточно трудно реализовать, но это вполне возможно и позволит повысить эффективность участия малого и среднего бизнеса в процессах модернизации экономики страны.

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Қазақстандағы шағын кәсіпкерліктің инновациялық әлеуеті, негізгі мәселелері, даму жолдары мен белгілері

Мақала міндеттерінің бірі ретінде әртүрлі ұлтаралық және әлеуметтік қақтығыстардың шиеленісе түсу және қазіргі заманғы қоғамның жаңа технологиялық құрылысқа өту жағдайларында шағын және орташа кәсіпкерліктің инновациялық әлеуетін дамытудың рөлін және мәнін дәлелдеу болды. Авторлар кәсіпкерліктің шағын формаларына қатысты «инновациялық әлеует» ұғымын қарастырып, оны зерттеу тәсілдерін айқындады. Зерттеу барысында қарастырылған тәсілдердің ортақ белгісі ретінде «инновациялық әлеует» ұғымын, оны құрайтын «әлеует» және «инновация» түсініктерін зерттеу арқылы ашып көрсетілуін атап өту керек. Сонымен бірге ұғымның әдістемелік мәнін таңдау барысында көзқарастардың айырмашылығы бар болғаны белгілі болды. Бизнестің шағын формаларына қатысты «инновациялық әлеует» ұғымына авторлық анықтама берілді, яғни бұл осындай кәсіпорындардың жетекшілігі мен ұжымының бар қорларды пайдаланып, сәйкес салада ең қысқа мерзім ішінде жаңалық жасауға, сондай-ақ белгісіздік, жоғары тәуекел және көпфакторлы сыртқы орта жағдайларында нарықтағы өзгерістерге тез арада бейімделуге қабілеті. Еліміздегі шағын кәсіпкерліктің инновациялық әлеуетін дамытудың негізгі бағыттары мен ерекшеліктері зерттелді, олардың негізгілеріне келесі жатқызылды: қызметкерлердің аздығы, инновациялық процестің жеделдігі, инновациялық инженердің бар болуы, қызметкерлердің инновациялық белсенділігі, инновациялық қызметтің әртараптануы, жаңа ойларды белсенді іздеу қажеттілігі, еліміздің инфрақұрылымдық әлеуетін пайдалану және инновациялық қызметтің әлеуметтік бағыттануы. Мақаланың соңында Шығыс Қазақстан өңірінде инновациялық кәсіпкерліктің дамуына кедергі болатын негізгі мәселелерге қысқаша сипаттама жасалынып, инновациялық қызметті дамыту облысындағы қазіргі жағдайға талдау жүргізілді. Талдау көрсеткендей, елімізде және аймақта бизнестің шағын формаларының инновациялық әлеуетін толыққанды пайдалануға өте үлкен кедергілердің бар болуына қарамастан, ондай мүмкіндіктер әлі де бар және оның шағын бизнестің экономиканы жаңғырту процесіне қатысу тиімділігін көтерітіні сөзсіз.

Кілт сөздер: инновациялық әлеует, инновациялық процесс, шағын кәсіпкерлік, экономикалық даму, бәсекелестік артықшылық.

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Innovative potential of small-sized enterprises in Kazakhstan, key problems, ways and criteria for development

One of the main aims of this article is to substantiate the role and importance of the development of the innovative potential of small and medium-sized entrepreneurship within the conditions of increasing the number and frequency of various ethnic and social conflicts and during the transition of modern society to a new technological structure. The article provides a study of the concept of «innovation potential» of small enterprises and considers approaches to research this sphere. In the course of the study, it was revealed that a thing that the considered approaches have in common is the attitude towards disclosure of notion of «innovative potential» through the study of its components «potential» and «innovation». Nevertheless, differences arise when choosing the methodological essence of the concept. The author's own definition of the concept of «innovation potential» was invented, applicable to small business forms as the abilities of the management and employee teams of such enterprises using available resources to create innovations in the relevant industry as fast as possible, also to quickly adapt to changes in the market in conditions of uncertainty, high risk and multi-factor external environment. The main directions and features of the development of the countries' innovative potential of small-sized enterprises were investigated, the investigation included such criteria as the small number of employees, the efficiency of the innovation process, the presence of an innovative engineer, the innovative activity of employees, the diversification of innovation actions, the need to actively search for new ideas, the utilization of the whole country's infrastructure potential and the social direction of innovation activities. In conclusion of the article, brief description of the main problems of the development of innovative entrepreneurship in the East Kazakhstan region and an analysis of the current state of affairs in the field of innovation development are provided. The analysis showed that, despite the presence of very large barriers in the maximum utilization of the innovative potential of small businesses both in the country and in the region, the opportunities for this are present and this will increase the effectiveness of small business participation in the processes of economic modernization.

Keywords: innovation potential, innovation process, small business, economic development, competitive advantage.

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Factors affecting the efficiency of energy-saving projects in market conditions

The article discusses the factors affecting energy-saving projects including administrative, legislative, economic, social and environmental, scientific and technical and other processes. The authors of the article note that the introduction of energy-saving projects is associated with significant capital costs, which include the replacement of technologies and reconstruction of existing production, the introduction of less energy-intensive materials, reduction of the material and electrical capacity of products due to innovations. The article classifies the factors affecting energy-saving projects by the degree of influence and the nature of the impact. All factors influencing the efficiency of energy saving regime implementation in real life are divided into two groups: subjective (psychological, motivational, and informational) and objective (social, investment, technological). The article indicates the tax (decrease or increase of the general level of taxation; tax discounts on investment projects; a variety of special tax incentives) and economic (introduction of a system of loans, grants, instalment payments, concessional and interest-free energy efficiency loans; promoting energy efficiency through environmental mechanisms of influence; attraction of investments into development of energy saving potential due to saving resources for the future) tools to encourage energy conservation. The authors of the article classify the factors by the nature of the impact on energy-saving projects: technical and technological factors; organizational factors (legislative and regulatory, informational and analytical); socio-economic factors (financial and economic, motivational and stimulating).

Keywords: energy saving project, energy saving, energy saving measures, factors, subjective factors, objective factors.

In modern conditions, all production and non-production systems operate on the basis of the use of energy resources. The level of consumption, which largely determines the development of all economic systems and the costs of society as a whole for the maintenance of production and non-production funds. The demand of such systems for energy resources is determined along with other factors by energy saving, the dynamics of which, in turn, is influenced by general economic conditions and factors due to administrative, legislative, economic, social, environmental, scientific, technical and other processes.

Considering energy-saving projects as a large open system with internal (at the enterprise level) and external (at the world, state and regional levels) links, it is possible to formulate the main factors, that is, particularly important elements or significant circumstances that affect the possibility and results of energy-saving measures.

Currently, experts identify three main areas of energy saving implementation [1]:

1. Implementation of organizational and economic measures for energy saving. Experts attribute this mainly to the improvement of accounting and rationing of fuel and energy resources, the establishment of technological order, the strengthening of production discipline, the increasing role of economic incentives and the elimination of elementary losses.

2. The second direction involves the implementation of technological measures, the content of which is technological reconstruction of the production rationalization, replacement and modernization of outdated energy and manufacturing equipment, improving the quality of supply. This direction is recognized by experts as low-cost and can be financed from the company's own funds.

3. The third direction is associated with the introduction of energy-saving projects, which include the replacement of technologies and reconstruction of existing production, the introduction of less energy-intensive materials, reducing the material and electrical capacity of products due to innovations. This direction, of course, is associated with significant capital costs.

Thus, each of these areas of energy conservation provides for the results from the elimination of the causes of irrational use and losses at each stage of the life cycle of the energy resource.

By functionality, energy-saving measures can be classified as follows [2]:

– «passive» — measures to reduce the required design capacity of engineering systems of lighting, heating, ventilation, air conditioning;

– «active» — measures to reduce energy consumption during operation by regulating heat, electricity or water consumption;

– additional technical measures to ensure energy savings through the use of waste, secondary, renewable energy resources;

– organizational, informational and non-technical measures to stimulate energy and resource saving.

Meanwhile, the objective nature of energy saving and the presence of conditions that increase the importance of this process, as studies show, are not a guarantee of its implementation. A necessary condition for this is the activation of a complex of factors that affect the conservation of energy resources. The diversity and ambiguity of these factors determine the need for a systematic approach to their analysis. However, some authors in their studies do not adhere to a certain classification of factors affecting energy saving, while highlighting the most significant aspects of energy saving and characteristics in certain economic conditions. Therefore, we consider different classifications of factors affecting energy-saving projects by different authors (Table).

Table

Classification of factors affecting energy-saving projects by different authors

Authors	Type of factors	Content
Bashmakov I.A., Habibrakhmanov R.R., Ryzhkova L.V.	–climatic; –technical and technological; –economic; –structural; –standard of living.	The value of a comprehensive classification of factors is that it can be used to model economic activity, to carry out a comprehensive search for farm reserves in order to improve production efficiency.
Golovanova L.A.	–climatic; –technical and technological; –economic; –financial; –structural; –political; –environmental.	
Pavlova A.S., Sergienko O.I.	–economic; –social; –political; –related to technology and science; –environmental.	This classification is based on external factors associated with the integration of the state and several industries to solve the problems of rational use of energy resources on the basis of the implementation of reserves of every industry, the development of cooperation between them and obtaining a synergetic effect on this basis.
Sergeyev N.N.	–technical and technological; –legislative and regulatory; –information and analytical; –financial and economic; –motivational and stimulating.	

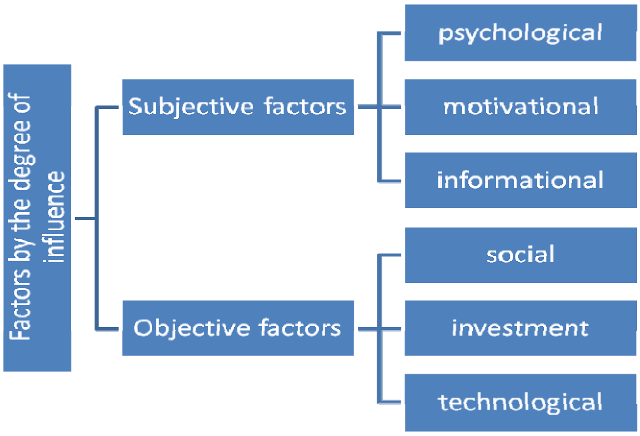
Note. Compiled by the authors [3–7].

The analysis of factors showed that economic, structural, climatic, technological conditions are presented in almost all analyzed authors. Individual authors (Pavlova A.S., Sergienko O.I., Golovanova L.A.) also take into account the influence of political and environmental factors. Bashmakov I.A., Habibrakhmanov R.R. and Ryzhkova L.V. additionally include the structure factor and the standard of living of the population. Sergeyev N.N. – legislative and regulatory factors, analytical factors, financial and economic factors, motivational and stimulating factors.

Modern approaches to energy saving and energy efficiency allow not only to reduce energy losses, but also to ensure environmental safety through the rational use of energy resources, reducing emissions into the environment, the use of alternative and renewable energy sources. Environmental factors are often not considered in the development of energy efficiency strategies in companies, and energy efficiency is not recognized as a component of corporate social and environmental responsibility.

Despite the grouping of factors that affect energy-saving projects, energy sales companies are primarily interested in increasing profits. As a result, the interest in energy saving is quite low. Also, the lack of motivation in the development of energy efficiency is due to the ability to shift the growth of costs to the consumer. A complex system of electricity pricing, non-transparency of tariffs, sale of electricity at contractual prices agreed with the consumer, and not at prices (tariffs) set by the regulatory authorities, the increase in prices in the supply chain (from the generating company to the consumer) are barriers to energy efficiency.

The company's priorities in energy saving are set depending on the share of energy costs. Apparently, energy-intensive production is primarily interested in the introduction of energy-efficient technologies as it reduces the cost of production. However, for companies energy costs of which are insignificant, or which have a number of other more pressing problems, the issue of energy saving development is relegated to the background. Therefore, we have identified subjective and objective factors affecting energy-saving projects (Fig. 1).



Note. Compiled by the authors.

Figure 1. Classification of factors by the degree of influence on energy-saving projects

All factors affecting the efficiency of the implementation of the energy saving regime in life can be divided into two groups: subjective and objective.

Subjective factors reflect the psychological and motivational features of the individual to innovation. Under the subjective factors resistant should be taken to the desire of the people to keep wasteful attitude to the consumption of fuel and energy due to lack of skills, not of knowledge and culture.

Objective factors can be used to achieve success or to ensure efficient management of energy-saving projects. Objective factors affecting the efficiency of energy use are: investment costs and fuel costs; production costs and costs of maintenance and repair; reliability of equipment; social factors (environmental protection, labour protection, etc.).

In the system of state, motivation of energy saving is necessary to distinguish between incentive measures and measures aimed at ensuring responsibility for the achievement of regulated results of activity. One of the tools to stimulate energy saving is tax regulation which includes the following elements:

– reduction or increase of the general level of taxation;

– tax discounts on investment projects;

– variety of special tax benefits that encourage business activity of the enterprise in the field of energy saving or increasing the interest of economic entities in energy-saving measures.

In addition, economic measures to promote energy conservation should include:

– introduction of a system of loans, grants, instalment payments, preferential and interest-free lending of energy saving measures;

– realization of privileges, including tax, for the enterprises which are turning out production conforming to the international standards on indicators of energy consumption, depreciation privileges, privileges on the income tax, privileges on customs duties on the energy saving equipment, tax credits on energy saving projects, including with participation of the foreign capital;

– promotion of energy saving through environmental impact mechanisms;

– attracting investment in the development of energy saving potential through future resource savings and reinvestment, the gradual inclusion of state subsidies;

– organization of bonus funds in the state organizations for achievement of the set indicators of energy saving.

Responsibility for the implementation of measures aimed at energy conservation and energy efficiency should be not only encouraging, but also punitive. These measures should be applied to economic entities both for the irrational use of energy resources and for the incomplete use of the contractual volume of energy supply.

According to Moruleva, L.A. [8] it is possible to allocate the so-called factors — the reasons that in one way or another have an impact on energy conservation. These factors influencing energy saving and energy efficiency include: the size and structure of GDP, the level of physical and moral deterioration of equipment, the state of the legislative framework in the field of energy saving and energy efficiency, the potential for energy saving in various sectors of the economy, the use of various tools and methods in the field of energy saving, the level of awareness and interest of personnel in the field of energy saving and efficient use of energy resources. It is important to note that the importance of efficient energy consumption is very high. It is necessary to properly manage these factors, which will be accompanied by movement towards a more sustainable energy future and energy-efficient economy.

A.M. Nevelev, V.A. Sirenko [9] distinguish the following factors of resource saving:

– structural factor due to the optimization of the structure of consumed resources (the use of new resources – effective substitutes for traditional resources, the use of local fuels, materials and raw materials);

– the design factor causing creation of essentially new types of production with certain consumer properties and low material consumption and also decrease in weight characteristics of products;

– the technological factor causing full use of primary raw materials, decrease in production waste and losses, involvement in production of secondary resources on the basis of their preliminary preparation for production consumption according to requirements of technological process;

– organizational factor that causes the involvement in the production of available but unused resources and the mobilization of internal reserves (involvement in the production process of excess reserves, illiquid balances).

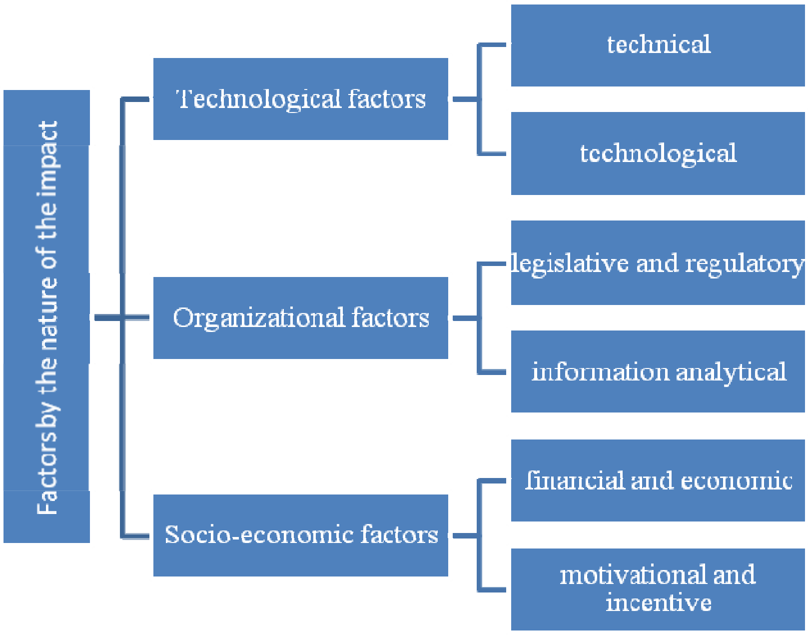
Based on the classification of the factors of energy saving (Bondarev V.A. and Semenov A.S. [10]) the factors of efficiency of the enlarged region are divided into the work of the external and internal conditions. External conditions are formed outside the region, but have an impact on the energy efficiency of the subject. Internal ones are components that are controlled by local authorities.

Sokolovskaya G.A., Sigareva T.S., isolated groups of factors of resource as the scope of environmental, social, foreign, and function factors to improve the economic mechanism and the factors of infrastructure development [11].

All of these factors, to some extent, have a direct impact on the formation of the energy saving potential of industrial enterprises. In addition, there are several classifications of energy saving factors.

In any classification adopted by a gradation of characteristics. Based on this, at the first level of the classification there are two groups of factors: regulatory due to public administration and regulation of the process of saving energy resources; resulting, allowing to obtain a certain economic, social, environmental and other results in the implementation of energy saving policies. At the second level of classification, based on the special organizational and economic role of energy saving, the following groups of factors are identified: market, administrative, economic, socio-environmental, organizational, scientific and technical, information and psychological [5].

In this regard, it is possible to identify factors by the nature of the impact on energy-saving projects (Fig. 2).



Note. Compiled by the authors on [5, 7, 8].

Figure 2. Classification of factors by the nature of the impact on energy-saving projects

The first group of factors is associated with technical and technological methods of energy saving and is expressed in the state of technical and technological bases of the industrial enterprise. For example, the material and technical base of many industrial enterprises is outdated equipment, which greatly complicates the process of implementing energy saving. These methods are related to technological energy saving and can be quantified. The market of energy-saving equipment and technologies is limited today. Taking into account the characteristics and specifics of production, the pace of energy efficiency development in companies is reduced due to the lack of own structures that would work on the modernization of equipment and improvement of the technological process. The most environmentally responsible companies work closely with equipment suppliers to optimize energy consumption. The possibilities of technical re-equipment are often limited because of the high wear and tear of technological equipment and power supply systems.

The second group of factors relate to organizational methods. For assess the legal factors, it is necessary to analyze the existing legal framework of energy saving. Such a base should exist not only at the state and regional levels, but also at the municipal level. Information support of energy saving is necessary for making adequate management decisions aimed at improving the energy efficiency of industrial enterprises. The importance of education and information in the field of energy conservation cannot be underestimated. Legislative, self-regulatory and evaluation measures will not be effective without understanding and justification. To date, the information support of energy saving is not sufficiently developed. There are no information and analytical centers to provide consulting on the world and advanced domestic experience in the field of energy efficiency. There is a weak level of training of energy auditors.

The third group of factors is socio-economic. These factors depend primarily upon the amount of the company's own funds, the possibility of borrowing. For these groups, it is not always possible to give an unambiguous assessment of the effectiveness. The lack of own funds of the organizations, as well as the lack of opportunities to attract budget resources makes it difficult to implement projects in the field of energy saving. At the same time, financial institutions are unable to provide the necessary financial support. However, even if there is a budget, the management of companies is not always ready to finance energy efficiency projects because of the long payback period and the lack of mass examples of the practical application of energy-efficient technologies, as well as the use of energy services. This is one of the reasons for the identified insufficiency of their development and application in industrial enterprises. Simultaneously, the factors that determine the organizational and socio-economic methods of energy saving largely affect the feasibility of technical and technological methods and are low and medium-cost measures.

Thus, the definition of the main directions of improving the efficiency of energy-saving projects, the classification of factors of this activity will allow for further research to fully identify opportunities for improving energy management in enterprises implementing energy projects.

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Ф. Курбанов, Л. Тылл

Нарық жағдайындағы энергия үнемдеу жобаларының тиімділігіне әсер ететін факторлар

Мақалада әкімшілік, заңнамалық, экономикалық, әлеуметтік-экологиялық, ғылыми-техникалық және өзге де үдерістерге негізделген энергия үнемдеу жобаларына әсер ететін факторлар қарастырылды. Мақала авторларының айтуынша, энергия үнемдейтін жобаларды енгізу технологияларды ауыстыру мен жұмыс істеп тұрған өндірістерді қайта құру, энергияны аз қажет ететін материалдарды енгізу, жаңа енгізілімдер есебінен өнімнің материалсыйымдылығын және электрсыйымдылығын төмендету сияқты елеулі күрделі шығындармен байланысты. Мақалада энергия үнемдеу жобаларына әсер ететін факторлар әсер ету дәрежесі және әсер ету сипаты бойынша жіктелген. Энергия үнемдеу режимін өмірге енгізудің тиімділігіне әсер ететін барлық факторларды авторлар екі топқа бөлген: субъективті (психологиялық, мотивациялық, ақпараттық) және объективті (әлеуметтік, инвестициялық, технологиялық). Мақалада салық (төмендету немесе көтеру, салық салудың жалпы деңгейі; инвестициялық жобаларға салық жеңілдіктері көрсетілген; түрлі арнайы салық жеңілдіктері) және экономикалық (қарыз, дотация, төлемдерді кейінге қалдыру, энергия үнемдеуші іс-шараларға жеңілдік және пайызсыз несие беру жүйесін енгізу; экологиялық ықпал ету тетіктері арқылы энергия үнемдеуді ынталандыру; ресурстарды болашақ үнемдеу есебінен энергия үнемдеу әлеуетін игеруге инвестициялар тарту) энергия үнемдеуді ынталандыру құралдары. Мақала авторларымен энергия үнемдеу жобаларына әсер ету сипаты бойынша факторлар жіктелген: техникалық-технологиялық факторлар (техникалық, технологиялық); ұйымдастыру факторлары (заңнамалық және нормативтік, ақпараттық және сараптамалық); әлеуметтік-экономикалық факторлар (қаржылық-экономикалық, мотивациялық және ынталандырушы).

Кілт сөздер: энергия үнемдейтін жоба, энергия үнемдеу, энергия үнемдейтін іс-шаралар, факторлар, субъективті факторлар, объективті факторлар.

Ф. Курбанов, Л. Тылл

Факторы, влияющие на эффективность энергосберегающих проектов в рыночных условиях

В статье рассмотрены факторы, влияющие на энергосберегающие проекты, обусловленные административными, законодательными, экономическими, социально-экологическими, научно-техническими и иными процессами. Авторы отмечают, что внедрение энергосберегающих проектов связано со значительными капитальными затратами, которые включают в себя замену технологий и реконструкцию действующих производств, внедрение менее энергоемких материалов, снижение материалоемкости и электроемкости продукции за счет нововведений. В статье классифицированы факторы, влияющие на энергосберегающие проекты: по степени влияния и по характеру воздействия. Все факторы, влияющие на эффективность внедрения режима энергосбережения в жизнь, разделены на две группы: субъективные (психологические, мотивационные, информационные) и объективные (социальные, инвестиционные, технологические). В статье указаны налоговые (понижение, или повышение, общего уровня налогообложения; налоговые скидки на инвестиционные проекты; разнообразные специальные налоговые льготы) и экономические (введение системы ссуд, дотаций, рассрочек платежей, льготного и беспроцентного кредитования энергосберегающих мероприятий; стимулирование энергосбережения через экологические механизмы воздействия; привлечение инвестиций в освоение потенциала энергосбережения за счет будущей экономии ресурсов) инструменты стимулирования энергосбережения. Авторами статьи классифицированы факторы по характеру воздействия на энергосберегающие проекты: технико-технологические (технические, технологические); организационные (законодательные и нормативные, информационные и аналитические) и социально-экономические факторы (финансово-экономические, мотивационные и стимулирующие).

Ключевые слова: энергосберегающий проект, энергосбережение, энергосберегающие мероприятия, факторы, субъективные факторы, объективные факторы.

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Innovative entrepreneurship in the Republic of Kazakhstan: the role of the state in a forming of the institutional conditions for the development of innovative activity of enterprises

In the article the participation of the state in the creation of institutional prerequisites that contribute to the development and revitalization of innovative business entities is considered. The definition of innovative entrepreneurship as a specific actor of innovative relations is given. Its internal characteristics are highlighted. We study the relationship of small, medium and large businesses to innovative processes. This is done on the basis of the proportion of innovatively active enterprises in Kazakhstan at the country level and in the regional context. The general and specific problems that hinder the innovation processes faced by enterprises of various sizes are described. It is noted that Kazakhstani businessmen to a greater extent demonstrate the imitative nature of production behavior, regardless of the scale of the enterprise, which carries out various types of innovation. It is also revealed that large companies are the most innovative in Kazakhstan, because they are largely provided with the necessary conditions for this. Several priority areas of state participation in terms of accelerating the development of innovation activities are highlighted. Proposals for improving public administration in the formation of institutional conditions for innovative entrepreneurship are made.

Keywords: state, public administration, innovative entrepreneurship, Republic of Kazakhstan, innovative activity, national innovation system.

The state as a subject of public relations and public administration are important components of the innovation system. From direct financing of education and R&D to the creation of various regulatory and legal conditions, they can have a significant impact on innovation activities. Obviously, full-fledged public administration, implemented through innovation policy, will be implemented in a wide range of «traditional policy areas», and will go far beyond a narrow understanding of innovation, including education, industry, taxation, ecology, finance, etc.

Targets of the modern innovative development of the Republic of Kazakhstan are determined taking into account the implementation of the main directions reflected in the annual Presidential Address to the people of Kazakhstan, the strategic document «Kazakhstan-2050», the State Program of Forced Industrial-Innovative Development for 2015-2019, the Strategic Development Plan of Kazakhstan until 2020 of the year, «The Concept of entering Kazakhstan among the 30 most developed countries in the world», etc.

Leading Kazakhstan scientists and their co-authors emphasize that many program-targeted initiatives have low performance due to the presence of serious problems, despite the active reform of Kazakhstan society [1]:

– The existence of administrative obstacles, in particular in the licensing system when creating a business for entrepreneurs;

– Inefficient system of organization of export-import operations in the presence of relative openness of market relations;

– Inefficient organization of the customs system;

– Lack of clear definition of performance targets in a significant part of state development programs;

– Inefficiency in the use of budget funds allocated for the implementation of state programs.

The state remains a decisive participant in innovation processes at this stage of development of all system elements of the national innovation system of Kazakhstan. However, the efforts of only states will not have a positive result if other participants of the innovation system will take passive positions. Therefore, it is necessary to emphasize the importance of other actors directly involved in innovative relations. It is also necessary to consider the conditions created for the development of innovative processes in Kazakhstan.

Innovative entrepreneurship is one of those. This is the part of the innovation system that most influences the effectiveness of measures taken to create and implement a country's scientific, technological and innovation policy. Representatives of innovative entrepreneurship are the main indicator of the susceptibility of society to innovation.

Various factors contribute to the formation of innovative entrepreneurship. These include: the type of socio-economic system of the state, the structure or level of scientific and technological development, the potential for human development, the openness of the country's economy, etc. Note also that countries with an identical type of socio-economic relations often have differences in the scientific and technological sphere and focus on different levels of research cycles in research and development (fundamental and / or applied). In this connection, the national specificity of innovative entrepreneurship is manifested in the contours of the overall national innovation model.

Although the models differ from each other by [2]:

- the role and extent of state presence in innovation;
- the participation of the private sector in innovatively active industries;
- the relative importance and place of large, medium and small businesses;
- the correlation between fundamental and applied research and development, etc.

While state authorities unite their efforts in solving various social problems, innovative entrepreneurship can play a key role in creating and expanding the labor market and new jobs. It can solve social and economic problems in general in Kazakhstan and its regions in particular.

According to the World Bank's approach to the essence of innovative entrepreneurship, it cannot be described only as: an enterprise introducing innovations, small and medium-sized businesses or young and fast-growing participants in modern economic relations. Innovative entrepreneurship is formed at the intersection of these three characteristics (Fig. 1):

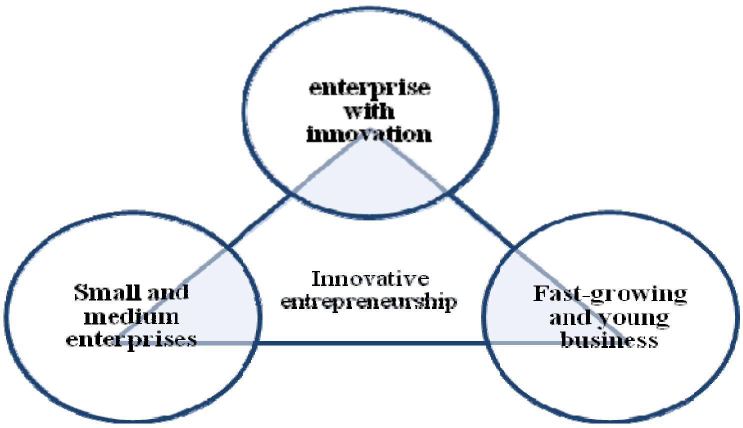
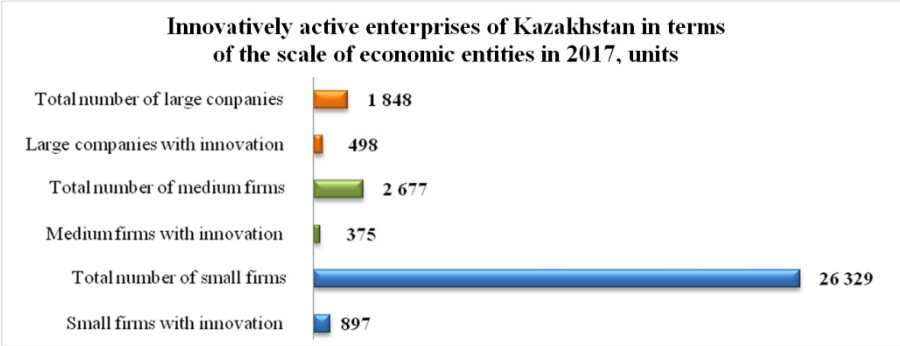


Figure 1. The content of the module «innovative entrepreneurship» according to the World Bank [3]

Quite often, the concept of «innovative entrepreneurship» is associated with small and medium-sized businesses. Although in our opinion, this is not entirely consistent with reality. In fact, economic entities of various sizes are interested in innovative entrepreneurship. This is evidenced by the data provided annually by the Committee on Statistics of the Republic of Kazakhstan. So, for example, in 2017, the innovation activity of Kazakhstani enterprises of different scales looked like that shown in Figure 2.

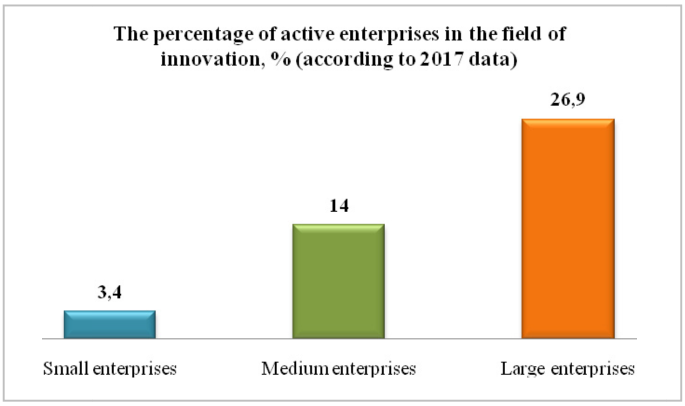
The figure shows that representatives of small businesses carried out various kinds of innovations in the volume (897 units), almost twice the figures of medium (375 units) and large (498 units) enterprises in 2017. Also, data show that large enterprises in terms of innovation were more active than medium ones. Thereby, the existing stereotype does not confirm that big business is the most disinterested in introducing innovations.



Note. Compiled according to the source [4].

Figure 2. Large, medium and small enterprises of Kazakhstan that have innovations in 2017

In addition, when analyzing the coefficient of innovation activity, determined by the ratio of subjects with innovations, and their total number (Fig. 3), it is Kazakhstan's large business that is the most innovatively active.



Note. Compiled according to the source [4].

Figure 3. The percentage of innovation activity of Kazakhstan enterprises depending on the scale of the economic entity in 2017

Figure 3 demonstrates that large enterprises are almost twice as fast in innovation activity of medium-sized businesses and almost eight times more active than small businesses. Indeed, large corporations have more opportunities and tools to innovate, providing the opposition, thus the competition.

Nevertheless, regardless of the scale of activity, the subjects of innovative entrepreneurship of the country make greater use of the imitative nature of production behavior. Enterprises in the country do not create radical innovative business conditions on their own. The practice of borrowing ready-made innovations and new technologies by the Kazakhstani business indicates this. According to Andreeva G.M., Kazakhstani enterprises are more prone to adapting ready-made technological solutions and absorbing innovations than to offering and using their own innovations [5; 33]. Therefore, the state occupies a leading position in the modern innovation system of Kazakhstan, and offers to all interested in the innovation processes structures, all its existing backup capabilities.

The overall success of innovation activity undoubtedly depends on the degree of interaction of state authorities, science, education, and innovative entrepreneurship in the regions. Taking into account the existing trends and fulfilling one of its main functions (managing regional innovation processes) the state should promote and ensure the formation of extensive innovative connections.

An analysis of the innovation activity of enterprises in Kazakhstan's regions, in general, demonstrates a situation similar to the general state of innovation in the country (Table).

Table

Innovative activity of Kazakhstan enterprises in 2017 (in terms of regions and scale of business)

Region	Small enterprises			Medium enterprises			Large companies		
	Number of units	Innovative enterprises	Percentage of innovation activity, %	Number of units	Innovative enterprises	Percentage of innovation activity, %	Number of units	Innovative enterprises	Percentage of innovation activity, %
Akmola	1 054	36	3,4	155	13	8,4	90	23	25,6
Aktobe	911	26	2,9	130	25	19,2	108	36	33,3
Almaty	1 550	47	3,0	156	16	10,3	91	27	29,7
Atyrau	952	22	2,3	97	12	12,4	96	22	22,9
West Kazakhstan	757	2	0,3	93	7	7,5	82	5	6,1
Zhambyl	702	29	4,1	73	14	19,2	71	16	22,5
Karaganda	1 896	74	3,9	236	35	14,8	177	39	22,0
Kostanay	1 181	52	4,4	189	25	13,2	105	30	28,6
Kyzylorda	619	21	3,4	91	11	12,1	74	14	18,9
Mangistau	952	8	0,8	112	11	9,8	67	9	13,4
South Kazakhstan	2 143	77	3,6	193	32	16,6	163	40	24,5
Pavlodar	1 057	35	3,3	133	12	9,0	102	32	31,4
North Kazakhstan	816	37	4,5	150	30	20,0	57	27	47,4
East Kazakhstan	1 655	79	4,8	217	32	14,7	138	55	39,9
Astana city	3 668	171	4,7	227	38	16,7	144	42	29,2
Almaty city	6 416	181	2,8	425	62	14,6	283	81	28,6
The Republic of Kazakhstan	26 329	897	3,4	2 677	375	14,0	1 848	498	26,9

Note. Source [4].

Most of the large companies of Kazakhstan are organizationally represented by transnational and national corporations, for which innovation activity is a constant and necessary condition for functioning. In addition, large enterprises more often become executors of state orders, which are accompanied by the allocation of state funds. The high cost of innovation is one of the main reasons for innovation passivity for small and medium enterprises, regarding their ability to invest in innovations.

Issues of state management and regulation are closely related to the pace and scale of the growth of innovative entrepreneurship. The historical and economic experience of innovatively developed countries shows that states that try to abandon the management of innovation processes lose the growth prospects of the entire system. The national innovation systems of the overwhelming majority of developing and developed countries indicate that the state is very actively involved in the activities of innovative entrepreneurship. Therefore, the crux of the matter is not whether or not to support, regulate or not regulate innovative entrepreneurship, as part of the innovation system. The essence is what kind of support to provide and what effective regulatory tools to choose [6].

The dynamics of the development of innovative entrepreneurship in Kazakhstan, as well as in other countries, is determined by the state innovation policy using a variety of tools. It should include regulatory support of innovation, forms of direct and indirect state regulation, the impact on the state of the potential of scientific, technological and industrial complexes, the creation of conditions for the domestic market, as well as the traditionally-specific features of the country.

We agree with the opinion of A.N. Toxanova and her co-authors, that in order to accelerate innovation development, in which the state is directly involved, several priority ways can be distinguished [7; 27, 28]. There are:

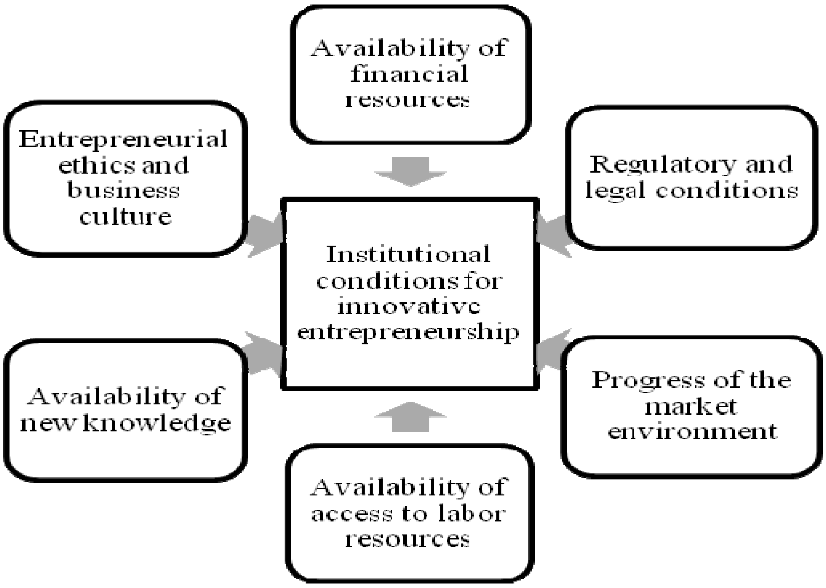
1. Creation of special measures that increase innovation activity: financial support and maintenance of innovative projects, improvement of fiscal policy measures for innovative entrepreneurship of various sizes (tax preferences, etc.).

2. Improving the innovation infrastructure: developing research structures and their interrelations, increasing the quality of innovative intellectual resources through modernizing educational programs of universities, creating regional consortia for interaction between scientific organizations, entrepreneurs and development institutions of the regions.

3. Modernization of the state order system, which is able to stimulate the demand for innovation in the promising sectors of each region.

The state should in every way help to create a favorable institutional environment and exert its managerial influence on the national innovation system. It should work through it on its elements, one of which is innovative entrepreneurship.

Accordingly, it is necessary to take into account the possibility of improving the following aspects of public administration and state innovation policy that are relevant for innovative entrepreneurship (Fig. 4):



Note. Based on data from the source [3].

Figure 4. Institutional conditions for the development of innovative entrepreneurship in Kazakhstan

1. Increasing the availability of financial resources. Access to financial resources is a major factor in the creation and growth of innovative entrepreneurship and includes a credit facility, venture capital, funds of «business angels». It allows enterprises to invest in investment-costly innovative projects, funding is not only by their own expense.

2. Improving regulatory and legal conditions for innovative entrepreneurship. In particular, this refers to the normative and legal acts that regulate the early stages of the development of new businesses, such as those associated with administrative matters, tax conditions and bankruptcy procedures.

3. Impact on the sphere of market relations (progress of the market environment). State influence on innovative entrepreneurship contains several aspects through market relations. These include increasing the availability of domestic and foreign markets, the development of a competitive environment, the implementation of public procurement, as measures to stimulate industries with high local content.

4. Facilitate access to labor resources. This condition is connected with the behavior of the subjects of innovative entrepreneurship in the labor market and their desire to acquire highly qualified personnel. It forms stable labor relations about hiring and firing workers, about migration processes and interest in increasing the potential of human capital.

5. Availability of new knowledge. This aspect is extremely important for innovative entrepreneurship, as it represents the main source of new opportunities in the innovation sphere. Access to knowledge reserves encompasses public and private academic relations that fuel the activities of innovative entrepreneurs. They relate to inter-firm scientific and technological cooperation, interaction between universities and industrial

enterprises, investments in research and development, and other forms of investment in innovation processes. In addition, such links allow the progressive development of intellectual property relations and increase the penetration of information and communication technologies in the business environment.

6. Entrepreneurial ethics and business culture. The capabilities of entrepreneurs play a crucial role in entering the market and predetermine the success of new enterprises, since they contribute to the emergence of innovative approaches to the functioning of new industries, the introduction of innovations, as well as training and adaptation to changing circumstances. The state should take into account the need to develop a socio-cultural infrastructure, the elements of which are business support infrastructure, experience and skills of businessmen and entrepreneurs. A special attitude towards entrepreneurship is also being formed. Culture can also have an impact on innovative entrepreneurship, influencing the inclination and desire of people to engage in entrepreneurial activity.

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Қазақстан Республикасындағы инновациялық кәсіпкерлік: инновациялық белсенді кәсіпорындарды дамыту үшін институционалды шарттарды қалыптастырудағы мемлекеттің рөлі

Мақалада инновациялық кәсіпкерлік субъектілерінің іс-әрекетін дамыту және белсендендіруге ықпал ететін институционалды алғышарттарды қалыптастыруға мемлекеттің қатысуы қарастырылды. Инновациялық қатынастардың ерекше акторы ретіндегі инновациялық кәсіпкерлікке анықтама берілген. Оның ішкі сипаттамалары анықталған. Ел және өңірлік деңгейдегі Қазақстанның инновациялық белсенді кәсіпорындарының үлес салмағы негізінде инновациялық процестерге шағын, орта және ірі бизнестің қатынасы зерттелді. Түрлі ауқымдағы кәсіпорындар тап болатын, инновациялық процестерді бәсеңдететін жалпы және ерекше мәселелер сипатталады. Әртүрлі инновацияларды іске асыратын кәсіпорын ауқымынан тәуелсіз түрде қазақстандық кәсіпорындардың өндірістік іс-әрекеттің инновациялық сипатын білдіретіні көрсетілген. Сонымен қатар Қазақстанда қажетті шарттарға ие ірі компаниялар жоғары инновациялық белсенділікті көрсететіні анықталған. Инновациялық іс-әрекеттің дамуын жылдамдатуға қатысты мемлекеттік қатысудың бірнеше басымды бағыттары бөлініп қарастырылған. Инновациялық кәсіпкерлік үшін институционалды жағдайды қалыптастыру барысында мемлекеттік басқаруды жетілдіру бойынша ұсыныстар жасалған.

Кілт сөздер: мемлекеттік басқару, инновациялық кәсіпкерлік, Қазақстан Республикасы, инновациялық қызмет, ұлттық инновациялық жүйе.

Е.А. Ставбуник, А.С. Нурмаганбетов

Инновационное предпринимательство в Республике Казахстан: роль государства в формировании институциональных условий для развития инновационно активных предприятий

В статье рассмотрено участие государства в создании институциональных предпосылок, способствующих развитию и активизации деятельности субъектов инновационного предпринимательства. Дано определение инновационного предпринимательства как специфического актора инновационных отношений. Выделены его внутренние характеристики. Исследовано отношение малого, среднего и крупного бизнеса к инновационным процессам на основе удельного веса инновационно активных предприятий Казахстана на уровне страны и в региональном разрезе. Описаны общие и особые проблемы, с которыми сталкиваются предприятия разного масштаба, тормозящие инновационные процессы. Отмечено, что, независимо от масштаба предприятия, осуществляющего различного вида инновации, казахстанские предприниматели в большей степени демонстрируют имитационный характер производственного поведения. Также выявлено, что наибольшую инновационную активность в Казахстане проявляют крупные компании, обеспеченные в большей степени необходимыми для этого условиями. В плане ускорения развития инновационной деятельности выделено несколько приоритетных направлений государственного участия. Сделаны предложения по совершенствованию государственного управления при формировании институциональных условий для инновационного предпринимательства.

Ключевые слова: государство, государственное управление, инновационное предпринимательство, Республика Казахстан, инновационная активность, национальная инновационная система.

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The EAEU and the problems of development of integration (on the example of Kazakhstan and Belarus)

In the article the theoretical aspect of such concepts as integration, economic integration, international integration is discussed. The main economic indicators of interaction of the Republic of Kazakhstan and the Republic of Belarus in the framework of the integration are reviewed. The data on the export and import of the main types of goods to the Republic of Kazakhstan and the Republic of Belarus are studied in detail. The main groups of export-import goods for 2018 are singled out, and the dynamics in comparison with 2017 is analyzed. It is noted that the main import strategic goods from Republic of Kazakhstan are oil and oil products, and from the Republic of Belarus to the Republic of Kazakhstan — dairy products and milk products. The narrow sides of this cooperation are revealed. Ways of improvement of economic cooperation between the countries are offered that is almost significant element of a research.

Keywords: integration, economic integration, EAEU, economic cooperation of the Republic of Kazakhstan and the Republic of Belarus.

Since the mid-twentieth century, and especially in recent decades, globalization and integration have been major trends in the internationalization of the world economy.

The study of the mechanisms of integration of the countries of the world into the world economy during the last two decades is one of the main directions of economic science. This is explained by the fact that the most important feature of our time is the growing interdependence of national economies, the intensive transition of civilized countries from closed economies to an open economy, facing the outside world [1].

Integration (from lat. integer-whole) means Association of economic entities, deepening of their interaction, development of relations between them. Economic integration takes place both at the level of national economies of whole countries and between enterprises, firms, companies and corporations. Economic integration is manifested in the expansion and deepening of production and technological ties, the joint use of resources, the unification of capital, the creation of favorable conditions for each other to carry out economic activities, the removal of mutual barriers.

Economic integration (from lat. *integratio-recovery*) — an interaction and mutual adaptation of national economies of different countries, leading to their gradual economic merger. At the interstate level, integration takes place through the formation of regional economic associations of states and the harmonization of their domestic and foreign economic policies. Interaction and mutual adaptation of national economies is manifested, first of all, in the gradual creation of a «common market» — in the liberalization of commodity exchange conditions and the movement of production resources (capital, labor, information) between countries.

The proposed approach to the definition of international economic integration as an economic category is perhaps not indisputable, especially since, as R.I. Khasbulatov notes, «... international economic integration as an economic category still has a rather abstract character, since nowhere in the world has full integration been achieved...», assuming the formation of a single economic complex. However, the need to define MEI (international economic integration) as an economic category is obvious. It makes it possible to identify and take into account new facets of such a complex, ambiguous phenomenon in the world economy, which has a huge impact on social, cultural, political and other relations within and between states and to reveal its economic essence [2].

On September 16, 1992, bilateral diplomatic relations between the Republic of Kazakhstan and the Republic of Belarus were approved. It should be noted that mutually beneficial cooperation and quality relations between the two countries are developing quite intensively, the positions of Kazakhstan and Belarus on most international political issues are identical. This is evidenced by the high dynamics of contacts at different levels of relations. Today, Kazakhstan and Belarus are strategic partners within the EAEU.

The Republic of Belarus provides national treatment in respect of goods of the Republic of Kazakhstan in accordance with the Agreement on free trade zone dated 18 October 2011 and the Agreement on the Eurasian economic Union of 29 May 2014, the volume of Belarusian exports, Kazakhstan is among the ten major partners of the Republic of Belarus, is the third among CIS countries (after Russia and Ukraine).

Table 1

Export and import of goods by the member states of the Eurasian economic union

	January-October 2017, million dollars USA	January-October 2018, million dollars USA	January-October 2018, January-October 2017, %
Kazakhstan			
turnover	555,7	766,4	137,9
export	483,4	674,6	139,6
import	72,3	91,8	91,8
balance	411,1	582,8	

Note. Compiled by the author.

In 2018, the trade turnover of the Republic of Belarus with the Republic of Kazakhstan amounted to 766.4 million dollars, which is 137 % more than in the previous period. At the same time, Belarusian exports of goods to Kazakhstan amounted to 674.6 million dollars, 139.6 % higher than the same period last year, imports from Kazakhstan – 91.8 million dollars increased by 91.8 %. The trade surplus 582.8 million dollars [3, 4].

The leading export positions to Kazakhstan in 2018 were: milk and dairy products; trucks, tractors; alcoholic beverages; furniture, sugar.

Table 2

Data on export of main types of goods to the Republic of Kazakhstan

Goods	January-October 2018		January-October 2018 January-October 2017, %	
	quantity	cost, million dollars USA	quantity	by cost
1	2	3	4	5
Trucks, pieces	108	42 310,5	122,7	124,1
Special purpose vehicles, pieces	24	4 552,7	77,4	147,9
Tractors and truck tractors, units	2 135	34 957,0	94,3	89,6
Agricultural machinery, pieces	1 486	18 569,4	131,2	94,9
Parts and accessories for cars and tractors, tons	1 195	7 145,7	82,1	99,4
Machines and devices for lifting, moving, loading or unloading, pieces	575	5 814,0	75,3	78,8
Tires, thousand, pcs.	167,6	10 846,6	68,7	83,5
Plastic containers, tons	1 123	4 070,5	53,2	56,2
Ceramic tiles, thousand m^2	1 780,1	7 382,1	100,2	98,7
Insulated wires, cables, tons	1 509	6 206,1	65,7	71,6
Wallpapers and similar wall coverings, tons	5 122	15 692,3	x 233,4	x 243,7
Oilproducts, tons	23 461	15 836,3	103,4	121,3
Joiner's products construction, tons	4 052	8 255,2	124,0	121,6
Refrigerators, freezers and refrigeration equipment, thousand pcs.	42,8	7 797,0	128,4	116,6
Furniture, including medical, thousand tons	18,4	33 941,7	113,2	113,9
Medicines packaged for retail sale, tons	589,4	13 311,6	95,8	99,9
Spirits, thousand liters of 100 % alcohol	1 224,9	5 654,6	224,1	189,9
Meat and meat by-products, tons	11 074	22 797,9	94,8	96,6
Condensed and dry milk and cream, tons	42 787	72 467,3	248,0	201,4
Butter, tons	22 445	92 900,4	x 12	x 10
Cheese and cottage cheese, tons	3 481	14 970,6	204,5	187,8
Sausages and similar meat products, tons	3 074	9 549,5	116,8	128,3
Sugar, thousand tons	66,5	27 331,3	207,8	173,5

Note. Compiled by the author.

The main import items from Kazakhstan to Belarus in 2018: crude oil and gas condensate, coal, raw aluminum [5, 6].

Table 3

Data on import of main types of goods from the Republic of Kazakhstan

Goods	January-October 2018			January-October 2018 January-October 2017, %
Oilproducts, thousand tons	76,9	35 948,1	166,5	243,0
Coal, thousand tons	336,5	18 341,5	160,3	168,1
Liquefied gas, thousand tons	14,5	6 564,7	–	–
Ferrous metals, tons	7 505	5 433,8	126,9	118,0
Rails, tons	2 427	2 353,7	x 22	x 34
Ferrous metal pipes, tons	2 029	1 967,0	101,5	109,8
Untreated aluminum, tons	2 677	6 142,6	222,4	239,5
Communication equipment and parts to it, pieces	9 695	1 332,5	220,5	212,5
Cotton non-combed fiber, tons	1 008	1 899,5	54,4	57,5

Note. Compiled by the author.

The implementation of joint ventures in the field of mechanical engineering was carried out within the framework of the «Road map» for the development of bilateral cooperation between the Government of the Republic of Kazakhstan and the Government of the Republic of Belarus for 2017-2018. During the study period, 6 projects were launched for the production of agricultural machinery, automotive and quarry equipment, Elevator equipment. 29 Mar 2018 LLP «Aktobe rail and beam plant» the invitation of «Belarusian Railways» for participation in the tender for the procurement of rails R65 category DT350 in the volume — 30 000 tons. «ARBZ» LLP took part in the competition, which was held on April 18, 2018 in Minsk [7].

A contract for the supply of 5000 tons of rail R65 to October 2018. At the moment, 550 tons of rails have been delivered.

There are 39 enterprises with Kazakh capital in Belarus, including 15 joint ventures and 28 foreign ones, and 256 companies with Belarusian participation in Kazakhstan.

The fundamental document in the field of trade and economic cooperation is the Agreement between the Republic of Belarus and the Republic of Kazakhstan on socio-economic cooperation until 2026. With the program of socio-economic cooperation of the Republic of Belarus with the Republic of Kazakhstan until 2026 and the «Road map» for the development of bilateral cooperation between the Government of the Republic of Kazakhstan and the Government of the Republic of Belarus for 2017-2018.

It should be noted that the dynamics of trade and economic relations gains steam every year, which indicates the potential of development of relations between the republics. However, there are certain imbalances that require study and special attention, as it contradicts the objectives of the EAEU.

The creation of the EAEU was made possible, thanks to the increased interest of a number of post-Soviet countries in deepening cooperation on a multilateral basis, which was preceded by a number of integration projects. At the same time, the creation of the Customs Union and then the EAEU faced a number of problems [8].

Firstly, significant differences remained in the national legislations of the parties. This made it difficult to form common principles of tax and customs administration.

Secondly, the countries participating in integration projects sought to defend first of all their own national interests, paying little attention to the interests of their partners.

Thirdly, quite a strong influence on the post-Soviet countries had an external factor.

Belarus sought to maintain economic relations within the framework of the Union state with Russia and at the same time advocated the expansion of cooperation with the European Union. Kazakhstan was interested in expanding economic relations with the countries of the former Soviet Union, and in the political sphere actively advocated the expansion of relations with the EU, the USA and China.

The presidents of Belarus, Kazakhstan and Russia have been discussing the nature and principles of the new Association for several years. The parties offered their vision of the integration Union based solely on their national interests. Belarus and Kazakhstan were not satisfied with the political elements of integration. As a result, Astana insisted on the purely economic nature of the Eurasian integration project.

The creation of the EAEU took place against the background of negative processes in the economies of the participating countries. In 2014, the economies of the countries of the Customs Union / Common economic space experienced a slowdown in economic growth, uncertainty and instability. Despite this, Russia, Belarus and Kazakhstan did not abandon the integration project.

The main risk factors for Eurasian integration in Kazakhstan and Belarus include the unequal readiness of the Eurasian States due to differences in the level of economic development and economic openness. Astana and Minsk pay attention to the lack of support and inconsistency of macroeconomic policies of the countries, as well as income inequality, poor product quality, the need to modernize production, the need for investment and new technologies.

Each of the countries considers the EAEU through the prism of its geopolitical and economic interests, hoping to solve its own problems. In particular, the problems faced by the economies of Belarus and Kazakhstan increase their interest in the EAEU. They consider participation in the EAEU as an opportunity to industrialize and overcome current economic problems.

The most important tasks of Kazakhstan and Belarus within the EAEU include the expansion of trade and economic cooperation. Kazakhstan and Belarus expect to increase trade turnover between the two countries. This strategic objective is in the interest of all states parties, as it is expected to have a positive impact on their economic development. Kazakhstan, through access to the Russian capital market and markets, expects to reduce the economy's dependence on the oil and gas sector and overcome the raw material orientation of the economy.

Creation of stable trade and economic relations with partners in Eurasian integration would allow to count on expansion of sales markets for the goods produced in the country. Belarus intended to get additional opportunities to enter the Russian market and ensure the receipt of the most important resources at domestic prices. In turn, Russia seeks to increase the level of cooperation with Belarus and Kazakhstan within the framework of the EAEU, relations with which have been developing dynamically over the past 20 years. First of all, this applies to cooperation in the fuel and energy, space, shipbuilding, mechanical engineering, agriculture.

Cooperation within the framework of the EAEU should open up additional opportunities for the member states, primarily through the unification of legislation and coordinated macroeconomic policy, technical regulation system, tariffs of natural monopolies, etc.

Participation of Kazakhstan and Belarus in the Eurasian integration is determined by the desire for an optimal combination of capabilities of all countries and assessments of regional development problems. In addition, Kazakhstan and Belarus consider participation in the EAEU as a means to gain access to the Russian market for their national producers and attract additional financial resources to the economy. Armenia and Kyrgyzstan view Eurasian integration through the prism of their economic problems and geopolitical interests.

The interest of Russia, Belarus and Kazakhstan in regional cooperation was also influenced by increased pressure from the EU, the USA and China. It encouraged some post-Soviet countries to seek alternative forms of cooperation aimed at creating a counterbalance to the ambitions of external forces. Kazakhstan and Kyrgyzstan's participation in Eurasian economic integration contradicts China's plans to increase its influence in Central Asia. The customs Union can change the economic conditions for China in Central Asia. First of all, it may be that companies of the Customs Union countries will gain competitive advantages, and Chinese enterprises will face tougher competition in regional investments.

China is looking for various ways to slow down the implementation of the Eurasian economic Union. The Chinese side is persistently promoting the project of creating a free trade zone (FTZ) within the framework of the Shanghai cooperation organization (SCO), which includes a number of Central Asian States. However, the creation of the FTZ, which implies the abolition of customs duties and quantitative restrictions in mutual trade between the SCO members, does not meet the interests of Russia, as it will primarily contribute to the expansion of sales of cheap Chinese products to the detriment of Russian producers.

China persistently promotes the idea of cooperation between the EAEU and the project of the revival of the great Silk Road. It is believed that the Eurasian Economic Union, along with the initiative of the land «economic belt of the great silk road» should play an important role in the formation of a new Russian-Chinese partnership. However, such proposals can create conditions for strengthening China's positions and have a negative impact on cooperation within the EAEU.

Prospects for the development of the EAEU will be determined by the level of development of trade and economic relations between its participants, as well as the dynamics of relations with the main foreign economic and foreign policy partners. In this context, there are three scenarios for further development of integration processes within the EAEU.

The first scenario involves the successful development of integration within the EAEU. To this end, the participating countries must overcome internal differences, strengthen coordination of foreign economic activity and move to the implementation of joint steps in foreign policy. The script comes from the fact that the countries belonging to the EAEC will be able to withstand pressure from the USA, EU and China. At the same time, the development of the situation in accordance with this scenario will lead to a sharp strengthening of Russia's foreign policy positions.

Within the EAEU, Kazakhstan and Kyrgyzstan have an opportunity to intensify mutual relations and resolve existing contradictions. First of all, it concerns the problems related to the use of water and energy resources of Transboundary Rivers, as well as the implementation of regional transport projects [9].

The second scenario can be called moderately optimistic. The current development of the EAEU is taking place in the context of sanctions imposed on Russia, the fall in oil prices, which affects the filling of the budgets of Russia and Kazakhstan, as well as the sharp activation of China in Central Asia. The preservation of these trends allows us to expect the lack of qualitative improvement in relations between the EAEU member States and, accordingly, the Eurasian integration risks becoming a sluggish process.

The third, negative scenario comes from the fact that the EAEU member states will not be able to cope with the existing contradictions between them and find effective mechanisms to counter external pressure. Under these conditions, the EAEU can comprehend the fate of other integration projects that the post-Soviet countries have been trying to implement for 25 years.

The implementation of the third scenario will mean enormous foreign policy losses (primarily for the Russian Federation): further reduction of influence in the post — Soviet space, as well as economic losses associated with the strengthening of the positions of third countries in the post-Soviet states. Thus, China's influence will increase in Central Asia. The positive dynamics of China's trade with Kyrgyzstan and Kazakhstan, as well as the existence of a long-term strategy for the region, supported by financial resources, will create difficulties for the Russian policy aimed at the reintegration of part of the post-Soviet space.

The EAEU is at the beginning of its formation, which inevitably generates conflicts between its participants due to the collision of interests of individual countries. After all, initially unification projects were conceived as political or geopolitical, and the economic consequences were not fully calculated.

The prospects of Eurasian integration are related to the internal political development of the member States of the Eurasian economic Union, as well as their ability to coordinate national interests. The creation of the EAEU opens up opportunities for stabilizing the economic situation in the countries participating in the Eurasian integration, and in the future – for modernization and reindustrialization. Although it is obvious that the benefits of integration processes can not be obtained instantly.

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Н.В. Юрова, Н.С. Перова

ЕАЭО және интеграцияны дамыту мәселелері

Қазақстан мен Беларусь мысалында

Мақалада интеграция, экономикалық құлдырау, халықаралық интеграция сияқты ұғымдардың теориялық қырлары қарастырылды. ЕАЭО интеграциялық бірлестігі шеңберінде Қазақстан Республикасы мен Беларусь Республикасының өзара іс-қимылының негізгі экономикалық көрсеткіштеріне шолу жүргізілді. Қазақстан Республикасы мен Беларусь Республикасына тауарлардың негізгі түрлерінің экспорты мен импорты туралы мәліметтер егжей-тегжейлі зерттелді. 2018 ж. экспорттық-импорттық тауарлардың негізгі топтары бөлініп, 2017 ж. салыстырғанда, динамикасы талданды. Қазақстан Республикасынан негізгі импорттық стратегиялық тауар мұнай мен мұнай өнімдері, ал Беларусь Республикасынан Қазақстан Республикасына сүт өнімдері мен сүт өнімдерінен жасалатын азық-түлік болып табылатындығын атап өтті. Осы ынтымақтастықтың тар жақтары анықталды. Елдер арасындағы экономикалық ынтымақтастықты жетілдіру жолдары ұсынылды, бұл зерттеудің іс жүзінде маңызды элементі болып табылады.

Кілт сөздер: интеграция, экономикалық интеграция, ЕАЭО, Қазақстан Республикасы мен Беларусь Республикасының экономикалық ынтымақтастығы.

Н.В. Юрова, Н.С. Перова

ЕАЭС и проблемы развития интеграции

на примере Казахстана и Беларуси

В статье рассмотрен теоретический аспект таких понятий, как интеграция, экономическая интеграция, международная интеграция. Произведен обзор основных экономических показателей взаимодействия Республики Казахстан и Республики Беларусь в рамках интеграционного объединения ЕАЭС. Подробно исследованы данные об экспорте и импорте основных видов товаров в Республику Казахстан и Республику Беларусь. Выделены основные группы экспортно-импортных товаров за 2018 г., проанализирована динамика по сравнению с 2017 г. Отмечено, что основными импортными стратегическими товарами из Республики Казахстан являются нефть и нефтепродукты, а из Республики Беларусь в Республику Казахстан – молочная продукция и продукты из молока. Выявлены узкие стороны данного сотрудничества. Предложены пути совершенствования экономического сотрудничества между странами, что является практически значимым элементом исследования.

Ключевые слова: интеграция, экономическая интеграция, ЕАЭС, экономическое сотрудничество Республики Казахстан и Республики Беларусь.

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Стимулирование обрабатывающей промышленности в Республике Казахстан

В статье рассмотрены вопросы стратегического развития обрабатывающей промышленности в Республике Казахстан, отдельные программы с реализацией собственного плана целей и задач, предлагающие способы и мероприятия по господдержке для каждой наиболее важной отрасли обрабатывающей промышленности. Изучена взаимосвязь промышленности с другими экономическими категориями, предусматривающими основной анализ программ поддержки, ежегодно предлагаемые в Посланиях Президента Республики Казахстан. Основная проблема изучения вопросов, касающаяся отрасли обрабатывающей промышленности, объясняется тем, что посредством воспроизводства всегда создаются новые технологии, которые часто способствуют росту и других отраслей экономики. Новые стратегии обрабатывающей промышленности позволят увеличить экспорт производимой отечественной продукции, что означает рост экспорта в обрабатывающей индустрии. В работе исследована проблема анализа тенденций развития сегмента обрабатывающей промышленности, выявлены факторы роста отраслей машиностроения, определяющие инновационно-технологическое развитие и обеспечение перехода на новый уровень промышленного производства. Рассмотрена структура доиндустриального цикла, проанализированы тенденции инновационного роста и адекватная стратегия развития. Дан анализ программ государственной поддержки промышленного производства с учетом факторов формы организации и типа стратегии инновационно-технологического развития.

Ключевые слова: обрабатывающая промышленность, стимулирование, государственные программы, стратегия развития, формы стимулирования, стратегии стимулирования, Послания Президента Республики Казахстан.

В данное время в Казахстане остро обозначен вопрос усовершенствования и расширения организаций индустрии в отрасли обработки. Современные данные статистики по обрабатывающей промышленности показывают менее 7 % занятости данным сектором от всей индустрии и менее 11 % валовой добавленной стоимости экономики страны. В Казахстане степень эффективности обрабатывающей промышленности в 2 раза ниже, чем усредненное значение по странам-членам Организации экономического сотрудничества и развития (ОЭСР), по проценту занятых — находится на последней позиции среди ОЭСР.

По Программе «Казахстан – 2030» в республике развитию промышленного сектора отводят немаловажное значение, разработаны непосредственные и дополнительные механизмы регулирования промышленности [1]. Трудности перерабатывающей отрасли появляются как показатель, зависящий от возможностей внутреннего рынка, возможности доступа к рынкам других стран, от инвестиционной привлекательности несырьевого сектора по сравнению с такими отраслями, как нефтегазовая или металлургическая.

Для продолжения стабильного динамического роста страны необходимым остается прогресс производства по обработке и выпуску продукции с высокой добавленной стоимостью, в этой связи государством внедряется и продвигается ряд мероприятий по активному содействию обрабатывающей промышленности страны. Именно в здесь возникают технологические инновации, которые служат подспорьем для стабильного роста многих экономических областей. Высокий культурный и образовательный уровень населения позволяет получить отличную рабочую силу с высоким квалификационным уровнем подготовки и минимальными затратами; огромный потенциал природных богатств в виде полезных ископаемых и удобное географическое положение Казахстана; значительные масштабы свободных промышленных предприятий и их незадействованных мощностей, на которых можно запустить производство новых видов продукции. Все это можно, несомненно, отнести к главным преимуществам Республики Казахстан.

Общими приоритетами для всех предприятий обрабатывающей отрасли по развитию являются техническое обновление производства; сбережение энергии и ресурсов, а также их рациональное использование; обеспечение технической безопасности и повышение экологичности применяемых технологий; снижение потерь и рисков производства.

Начиная с 2005 г. ПИИ помогает значительно увеличить отдельные взятые отрасли, например горнодобывающую отрасль Казахстана. Среднее значение части ПИИ, направленных в отрасль обрабатывающей промышленности, составило 11 %. Однако приток ПИИ сделал экономику государства высокоспециализированной, вследствии чего в стране начинают происходить структурные перекосы в рамках экономики. С целью поддержки и развития обрабатывающей промышленности Республики Казахстан были выработан ряд государственных программ и концепций развития отдельных областей национальной экономики. Главный акцент был сделан на стимулирование рынка обрабатывающей промышленности и создание новых производств. Следующая модернизация стартовала в 2015 г. Именно тогда Главой государства был предложен путь «Пять институциональных реформ». В Послании народу Казахстана «Третья модернизация Казахстана: глобальная конкурентоспособность» Н.А. Назарбаев подчеркнул, что эта модернизация — не план борьбы с текущими глобальными вызовами, а надежный мост в будущее, навстречу целям «Стратегии – 2050». Она будет проводиться на базе Плана нации «100 конкретных шагов» и призвана обеспечить темпы роста экономики выше среднемировых и устойчивое продвижение в число 30 передовых стран [2].

Для дальнейшего развития обрабатывающей промышленности, необходимо рассмотреть основные методы стимулирования рынка обрабатывающей промышленности на рисунке 1.

Рисунок 1. Основные методы стимулирования рынка обрабатывающей промышленности

Рассмотрим все методы стимулирования отдельно, их анализ и взаимосвязь. Так, в 2010 г. была разработана Государственная программа форсированного индустриально-инновационного развития Республики Казахстан на 2010–2014 гг. (ГПФИИР 2010–2014). В рамках программы ГПФИИР 2010–2014 гг. были разработаны отдельные программы с реализацией собственного плана целей и задач для каждой наиболее важной отрасти обрабатывающей промышленности. Главными задачами Программы были совершенствование имеющихся технологических мощностей действующих предприятий и создание новых с помощью передовых технологий, обеспечение обрабатывающих предприятий ресурсами и создание конкурентной продукции с высокой добавленной стоимостью, ориентированной на экспорт. В 2015 г. началась реализация ГПИИР до 2019 г. Программа является логическим продолжением первой пятилетки индустриализации и частью экономической политики страны [3]. Основной целью Программы является стимулирование конкурентоспособности обрабатывающей промышленности, повышение производительности труда и увеличение объемов экспорта обработанных товаров (рис. 2).

ИТОГИ ГПФИИР 2010–2014 гг.:

- Введено 1060 проектов на общую сумму 5,1 трл тг.
- Создано 100,2 постоянных рабочих мест.
- Введены в эксплуатацию крупные проекты (рельсобалочный завод, производство хлор-щелочной продукции, производство пассажирских вагонов

ГПИИР 2015–2019 гг.

Прогноз к 2019 г. по итогам продвижения и внедрения предложений ГПИИР. Ожидаются результаты по следующим экономическим показателям:

– прирост эффективности обрабатывающей промышленности по выпускаемой продукции и производительности труда;

– не менее чем в 1,4 раза увеличение валовой добавленной стоимости;

– не менее чем в 1,1 раза увеличение стоимостного объема вышедшей на экспорт продукции;

– снижение энергоемкости обрабатывающей промышленности не менее чем на 15%;

– подъем вовлечения квалифицированного трудового населения в обрабатывающей промышленности на 29,2 тыс. трудовых единиц

Рисунок 2. ГПФИИР 2010–2019 гг.

Из рисунка 2 видно, что по итогам 2014 г. не все планы программ были полностью осуществлены. Благодаря принятым решениям Казахстан входит в семерку стран с наиболее быстрорастущим обрабатывающим сектором. Среди стран Таможенного союза наша страна стала лидером по реальному росту обрабатывающей промышленности. Показатель производительности труда повысился на 67 %. Обрабатывающий сектор продемонстрировал положительную динамику по номинальному объему продукции за 2 последних года Программы и превысил объем производства в нефтегазовом секторе. Добавились 26 новых секторов обрабатывающей отрасли (автопром, железнодорожное машиностроение, титановая промышленность, производство медтехники и оборудования, солнечная и ветряная энергетика и др.). 2014 г. была создана Государственная программа индустриально-инновационного развития Республики Казахстан на 2015–2019 гг. (ГПИИР 2015–2019 гг.), которая стала логическим продолжением ГПФИИР 2010–2014. Целью данной Программы для обрабатывающей индустрии стало поощрение и активизация развития разнообразия организаций обрпрома и повышения их конкурентоспособности. Ключевыми задачами программы являются:

– опережающий прогресс обрабатывающей промышленности;

– увеличение результативности и полезной действенности и повышение добавленной стоимости в наиболее важных областях;

– шаг на следующую ступень технологичности по главным сферам обрабатывающей промышленности и создание базиса для эволюции следующих появляющихся секторов путем генерирования инновационных кластеров;

– содействие и поддержка предпринимателей малого и среднего бизнеса в обрабатывающей индустрии [4].

В 2017 г. проведена работа по разработке мер по технологическому перевооружению промышленности, включающего элементы Четвертой промышленности революции.

Разработаны меры, которые направлены на создание необходимой экосистемы для поддержки наших предприятий, планирующих цифровизацию и стимулирование более активного внедрения цифровых технологий. Данные меры вошли в Государственную программу «Цифровой Казахстан».

Одним из основных проектов является создание модельных цифровых фабрик на базе действующих предприятий. В связи с этим отобрано семь предприятий и продолжена работа с институтом имени Фраунгофера для проведения технологической диагностики и разработки планов цифровизации.

1. АО «Кентауский трансформаторный завод» (машиностроение).
2. АО «Евразиан фудс» (пищевая промышленность).
3. АО «Химфарм» (фармацевтическая промышленность).
4. АО «АК Алтыналмас» (металлургия).
5. ТОО «Карлскрона» (машиностроение).
6. ТОО «Алматинский вентиляторный завод» (машиностроение).
7. ТОО «Бал Текстиль» (легкая промышленность) [5].

В настоящее время завершена работа по технологической диагностике отобранных предприятий и разработке дорожных карт по внедрению на них цифровых технологий.

Следующая программа, рассмотренная как метод стимулирование, является «10 шагов «Атамекен» для развития бизнеса».

В 2016 г. в НПП предложили создание Центра импортозамещения (ЦИ), что должен простимулировать рост внутригосударственного производства товаров в рамках программы «10 шагов «Атамекен» для развития бизнеса». ЦИ — пллатформа аккумулирования приоритетных направлений в бизнес-проектов.

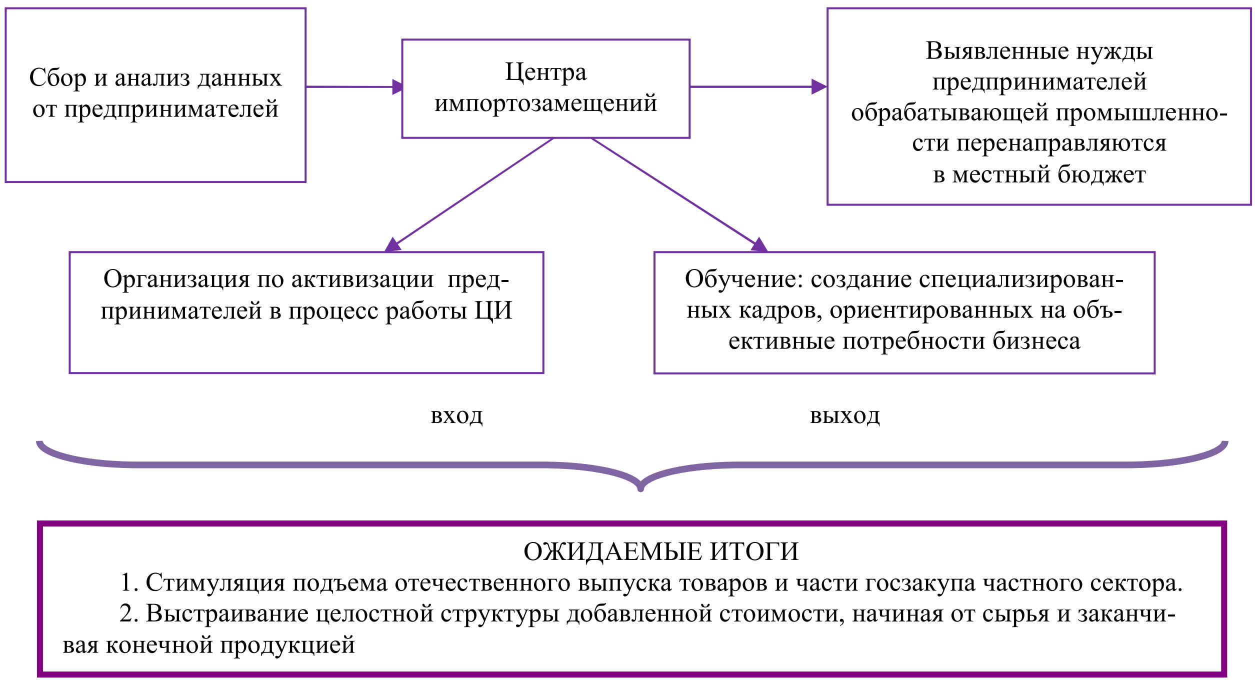

Рисунок 3. Программа «10 шагов «Атамекен» для развития бизнеса»

Из рисунка 3 видно, что в компетенции Центра импортозамещения входят:

1. Создание площадки, на которой будут аккумулированы стратегически важные направления бизнес-процессов.

2. Проведение сбора и анализа исходных данных от предпринимателей (актуальные потребности по закупу сырья, материалов, недостатку производственных мощностей, данных о проектах усовершенствования и потребность в профессиональных кадрах).

3. Вовлечение самих предпринимателей-владельцев обрабатывающую промышленность в работу ЦИ

Создание Учебного центра внутри ЦИ для обеспечения владельцев бизнеса обрабатывающей промышленностью профессиональными кадрами, ориентированными на современные реалии и нужды бизнеса.

Третим методом стимулирования послужила программа «Производительность – 2020», рассмотренная на рисунке 4.

Рисунок 4. Программа «Производительность – 2020»

Из рисунка 4 следует, что рост конкурентоспособности организаций обрабатывающей отрасли в приоритетных областях экономики через повышение продуктивности труда стало целью Программы «Производительность – 2020».

В рамках данной Программы бизнесу предоставляются мероприятия государственной поддержки, вектор которых застрагивает повышение производительности труда и эффективности предприятия в целом. Оператором мер поддержки является АО «Казахстанский институт развития индустрии».

Программа предлагает следующие способы и мероприятия по господдержке:

– долгосрочное лизинговое финансирование;

– оплата за составление и/или проверку полномасштабного плана инвестиционного проекта;

– возмещение расходов на рост компетенции организации;

– возмещение расходов на модернизацию процессов технологизации (энергоаудит, консалтинг в области IT, создание промышленного дизайна и т.д.);

– возмещение расходов на увеличение эффективности структурирования и организации производственных процессов (автоматизированные системы управления, энергоэффективные и зеленые технологии и т.д.);

– возмещение расходов за разработку Стратегии и Дорожной карты развития сектора обрпрома на конкретной территории [6].

И последний из методов стимулирования — Программу поддержки МСБ в сфере обрабатывающей промышленности 3 транш (ДАМУ) покажем на рисунке 5.

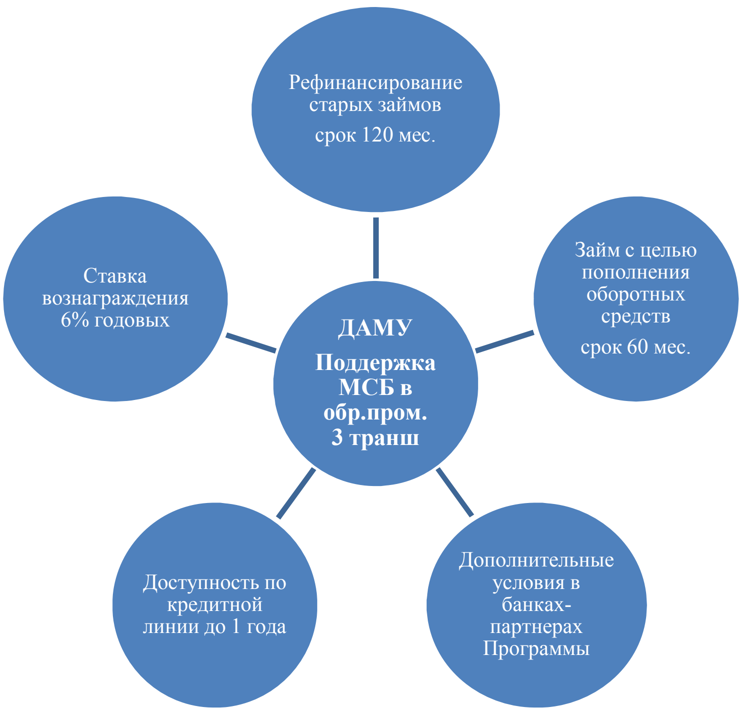

Рисунок 5. Программа поддержки МСБ в сфере обрабатывающей промышленности

Целевым сегментом данной программы являются субъекты малого и среднего предпринимательства (СМСП), которые реализуют собственные проекты в области обрабатывающей промышленности. Программа предусматривает денежные займы на цели: покупки, создание и усовершенствование основных средств, рефинансирование имеющихся займов (на те же цели) на срок не более 120 месяцев; по займам, выдаваемым на цели пополнения оборотных средств, и рефинансирование действующих таких же займов — не более 60 месяцев номинальной ставкой вознаграждения до 6 % годовых и периодом доступности по кредитной линии до 1 года. Дополнительные условия предприниматель может получить непосредственно в самом банке, где будет оформлять займ. Перечень сфер обрабатывающей промышленности для финансирования проектов конечных заемщиков достаточно обширен.

В перспективе эволюционного прогресса обрабатывающей промышленности имеем пролонгированную государственную Программу индустриального развития страны 2020–2025 гг., которая будет уже третьей пятилеткой, реализующей Программу – 2030, учитывающей задачи Программы – 2050. Она последует принципам преемственности индустриально-инновационной политики, поддержке эффективных производителей, развитие «экономики простых вещей», сопряжение индустриально-инновационного и пространственного развития, синергия индустриально-инновационного развития и цифровых технологий. Задача цифровизации данной программы в области обрабатывающей промышленности позволит еще более качественно модернизировать производство и снизить затраты [7]. По данным предыдущей пятилетки 13 % из всех открывшихся предприятий в области обрабатывающей промышленности сейчас простаивает по причинам нехватки ресурсов, нерентабельности и, как следствие, невозможности выплатить кредит. Поэтому поддержка именно инновационных проектов и эффективных производителей поможет захватить и использовать простаивающие предприятия (выполнив слияние), а также исключить возможность нецелесообразного финансирования и поддержания малоэффективных проектов.

Именно Программа ГПИИР будет четко направлена на решении проблем обрабатывающей промышленности. Она содержит не только общие принципы и подходы, но и конкретные предложения и рекомендации для прямой и комлексной поддержки государства индустриальной системы и созданию благоприятных условий поддержания работы механизмов формирования промышленности. Она будет сопряжена с программами инвестиционного климата, привлечения и удержания иностранных инвестиций, продвижения экспорта, обеспечения массовой занятости, развитию общей и цифровой инфраструктуры, а также регионов. Конечным результатом Программы является конкурентоспособность предприятий обрабатывающей промышленности на внутреннем и внешнем рынке. Освоение новой номенклатуры предприятиями и усложнение уже имеющейся, производство товаров народного потребления, пользующегося спросом на мировых рынках, — все это будет считаться подтверждением достижения указанного выше результата.

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Д.С. Тасбулатова

Қазақстан Республикасындағы өңдеуші өнеркәсіпті ынталандыру

Мақалада Қазақстан Республикасындағы өңдеу өнеркәсібінің стратегиялық дамуы, өңдеу өнеркәсібінің маңызды салаларының әрқайсысына мемлекеттік қолдау көрсетудің әдістері мен шараларын ұсыну, мақсаттар мен міндеттердің өз жоспарларын жүзеге асырудың бөлек бағдарламалары қарастырылған. Индустрияны басқа экономикалық санаттармен өзара байланыстыру, жыл сайын Қазақстан Республикасы Президентінің Жолдауында ұсынылатын қолдау бағдарламаларын талдау өңдеу өнеркәсібіне қатысты мәселелерді зерттеудің негізгі мәселесі көбею арқылы жаңа технологиялардың әрдайым құрылатындығымен түсіндіріледі, бұл көбінесе экономиканың басқа секторларының өсуіне ықпал етеді. Өңдеуші өнеркәсіптің жаңа стратегиясы өндірілген отандық өнімдердің экспортын арттырады, бұл өңдеу өнеркәсібіндегі экспорттың өсуін білдіреді. Автор өңдеуші өнеркәсіп сегментінің даму тенденцияларын талдап, инжинирингтік өндірістердің өсу факторларын айқындады. Сонымен қатар инновациялық-технологиялық дамуды анықтап, өнеркәсіптік өндірістің жаңа деңгейіне көшуді қамтамасыз ету мәселесін зерттеген. Өнеркәсіптік циклдің құрылымы қарастырған, инновацияларды дамыту үрдістері және тиісті даму стратегиясы жан-жақты талдаған. Индустриалды өнімді мемлекеттік қолдау бағдарламасы, ұйымның формасы мен инновациялық-технологиялық даму стратегиясының түрлерін ескере отырып ұсынылды.

Кілт сөздер: өңдеу өнеркәсібі, ынталандыру, мемлекеттік бағдарламалар, даму стратегиясы, ынталандыру түрлері, ынталандыру стратегиясы, Қазақстан Республикасы Президентінің Жолдауы.

D.S. Tasbulatova

Stimulation of the manufacturing industry in the Republic of Kazakhstan

In the article the issues of the strategic development of the manufacturing industry in the Republic of Kazakhstan are considered, as well as separate programs with the implementation of their own plan of goals and objectives, offering methods and measures for state support for each of the most important branches of the manufacturing industry. The relationship of industry with other economic categories, providing a basic analysis of support programs offered annually in the Messages of the President of the Republic of Kazakhstan. The main problem of studying issues related to the manufacturing industry is explained by the fact that through reproduction new technologies are always created, which often contribute to the growth of other sectors of the economy. New strategies of the manufacturing industry will increase the export of manufactured domestic products, which means the growth of exports in the manufacturing industry. The paper studies the problem of analyzing the trends in the development of the manufacturing industry segment, identifies the growth factors of the engineering industries, determining innovative and technological development and ensuring the transition to a new level of industrial production. The structure of the pre-industrial cycle is considered, trends in innovation growth and an adequate development strategy are analyzed. The analysis of programs of state support of industrial production is given, taking into account the factors of the form of the organization and the type of strategy of innovation and technological development.

Keywords: manufacturing industry, incentives, government programs, development strategy, forms of incentives, incentive strategies, Messages from the President of the Republic of Kazakhstan.

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ҚАЗІРГІ ЗАМАНҒЫ МЕНЕДЖМЕНТ ЖӘНЕ МАРКЕТИНГТІҢ ӨЗЕКТІ МӘСЕЛЕЛЕРІ

АКТУАЛЬНЫЕ ПРОБЛЕМЫ СОВРЕМЕННОГО МЕНЕДЖМЕНТА И МАРКЕТИНГА

ACTUAL PROBLEMS OF MODERN MANAGEMENT AND MARKETING

УДК 351:323.2

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Теоретические основы общественного участия в государственном управлении

В современную эпоху в системе государственного управления наблюдается поддерживаемый всеми государствами тренд принятия государственных решений посредством вовлечения общественности. При этом предполагается, что общественное участие должно охватывать весь процесс принятия решения. Кроме того, процесс участия общественности должен отражать следующие принципы: открытость, просвещение, измерение, убеждение и законность. Однако такая практика не является абсолютно новой в государственном управлении и имеет определенную историю развития, которая напрямую связана с институтом демократии. В этой связи в данной исследовательской работе изучен ряд теорий, касательно общественного участия в государственном управлении (теории процедурной, представительной, совещательной демократии, теория демократии участия, социальная и административная теории). Изложены концептуальные рамки, отличающие данные теории по отношению к роли общественного участия в процессе принятия решений. В результате выявлено, что роль общественного участия в государственном управлении определяется в зависимости от приоритетов государственной политики касательно демократизации гражданского общества. Также обсуждены перспективы и взаимные преимущества альянса прямого и косвенного участия общественности в государственном управлении. Предположено, что данная работа внесет вклад в изучение государственного управления в контексте взаимосвязи между демократией и участием общественности на уровне органов государственной власти.

Ключевые слова: государственное управление, общественное участие, участие общественности, процедурная демократия, представительная демократия, совещательная демократия, демократия участия.

Общественное участие в государственном управлении рассматривается как ключевой компонент процесса принятия государственных управленческих решений и широко признается в качестве инструмента для получения желаемого результата. Так, общественное участие в процессе принятия государственных управленческих решений направлено на демократизацию государственного управления путем образования «общественного диалога». При этом данный общественный диалог крайне важен для обоих его участников, в ходе которого возможно принятие наиболее эффективного решения, учитывающего интересы общества и государства.

В демократических странах участие общественности в государственном управлении является основополагающей частью отношений между общественностью и правительством [1]. Считается, что граждане как важная заинтересованная сторона должны иметь возможность прямо или косвенно через избранных представителей участвовать в формировании, принятии и осуществлении политики, затрагивающей их интересы. Данному международно-политическому требованию соответствует п. 1 ст. 33 действующей Конституции Республики Казахстан 1995 г. [2], согласно которому граждане

Республики Казахстан имеют право участвовать в управлении делами государства непосредственно и через своих представителей, обращаться лично, а также направлять индивидуальные и коллективные обращения в государственные органы и органы местного самоуправления (степень участия населения и полная реализация данного права не входит в объект данного исследования).

Возможность для общественного участия может создаваться путем «приглашения (invite)», когда общественность участвует в государственном управлении через официальные каналы созданные правительством («приглашения») или «изобретения (invent)», когда участие происходит, как правило, в нарушение существующих законов и самостоятельно создается диалог с правительством через протесты, демонстрации и забастовки [3; 25–41]. Правительством Казахстана установлен конституционный контрмеханизм данному «изобретению (invent)» посредством предоставления гражданам Республики Казахстан права мирно и без оружия собираться, проводить собрания, митинги и демонстрации, шествия и пикетирование (ст. 32 Конституции Республики Казахстан 1995 г.) [2].

В свою очередь, понятие общественности включает в себя всех субъектов общества — отдельных граждан, общественные и неправительственные организации, представителей научного сообщества [4].

Таким образом, участие общественности — это процесс, который предоставляет всем субъектам общества возможность влиять как на принятие государственного решения, так и на его реализацию. Участие общественности в государственном управлении предполагает прямое или косвенное участие заинтересованных сторон в принятии решений о государственной политике, планах или программах. Заинтересованными сторонами выступают сами граждане, группа лиц или организаций, ученые, которые могут иметь влияние или быть затронутыми в отношении государственных управленческих решений [5] или в последующем могут обжаловать результат реализации принятых решений [6].

Исторически, участие граждан в принятии решений на уровне общин упоминается в Республике Платона (Republicby Plato). Платоновские концепции свободы слова, собраний, голосования и равного представительства эволюционировали на протяжении многих лет, в последующем сформировав основные столпы, на которых основыватся современная демократия [7].

Общественное участие в лице граждан в современном понимании данного понятия впервые был применен в таких городах, основанных в начале освоения американской территорий как Джеймстаун, Плимути, вскоре распространился на новые поселения по мере их создания. Со временем многие из этих приграничных деревень начали расти и расширяться, как численно, так и экономически. В связи с чем гражданам поселений стало сложнее активно участвовать во всех решениях сообщества. Люди стали делегировать свое участие представителям, либо непосредственно, либо через группу сообщества. Это привело к созданию систем отбора должностных лиц путем публичных выборов [8]. Примерно такая же практика была опробована на территории современной Аргентины. Например, городские органы власти и управления — кабильды (cabildo) в своей работе практиковали открытые заседания (cabildoabierto), в которых участвовало все взрослое население города [7]. Таким образом общественное участие в государственном управлении развивалось в рамках представительной демократии, в которой избирательные процессы были установлены как проявление участия граждан в процессах принятия решений.

В начале и середине XX в. наблюдался рост числа других форм прямого участия общественности в государственные дела. Они включали добровольное городское и региональное планирование, попытки улучшить состояние окружающей среды с помощью движения «За красоту города» и ликвидацию трущоб [9]. В шестидесятых годах местные жители активно вовлекались в разработку программ развития городов (местностей), что в последующем повлекло переход от «планирования для граждан» к «планированию с гражданами» [10]. Однако фокус в вопросе общественного участия в делах государства с тех пор изменился. В последние два десятилетия XX в. возрос спрос на непосредственное участие граждан в решении вопросов базового благосостояния и качества жизни. Стечение голосов студентов и иной молодежи, членов профсоюзов, рабочих и среднего класса, государственных служащих, экологов, феминисток и потребителей усилило движение. Активисты всех убеждений хотели более прямого контроля и власти в решениях, которые их затрагивали [11].

В научной литературе существует ряд теории касательно общественного участия в государственном управлении, некоторые из которых будут рассмотрены нами в качестве основополагающих. Общественное участие в политической жизни государства заложено в основе теории процедурной демократии, так как в ней рассматриваются такие институциональные механизмы демократии, как выборы, участие общественности в государственных делах, верховенство закона и верховенство конституции. Концепция процедурной демократии связана с идеей Р. Даля о полиархии, согласно которой определяющей чертой демократических правительств является способность эффективно реагировать на предпочтения граждан без дискриминации между ними. Речь идет об участии различных расовых и этнических групп в демократической системе [12].

Сторонники процедурной демократии утверждают, что истинная демократия означает свободу, эффективный гражданский контроль над государственной политикой со стороны граждан, благое управление, честность, прозрачность и открытость в политике, информированные и активные дебаты, максимальное участие и различные другие гражданские достоинства. Они утверждают, что демократия подразумевает, что люди имеют возможность принять или отвергнуть людей, которые должны управлять ими [13; 35–47].

Свобода занимает центральное место в концепции процедурной демократии. По сути, она рассматривается как краеугольный камень демократии и, в первую очередь, означает, что все граждане имеют право выбирать правительство по своему выбору [14]. Примером реализации данного права является формирование состава законодательного органа, широко известного как парламент. Таким образом, процедурная демократия переходит в представительную демократию.

Для любой демократической системы существует два центральных вопроса: кто должен править и как это правило должно быть настроено на практике? В свою очередь ответ сторонников представительной демократии заключается в том, что элитная группа граждан должна править через представительную систему управления. Например, Д.Гамильтон утверждал, что нет необходимости в прямом участии граждан, так как надежная административная система сохранит лояльность людей [15], Д.Мэдисон вовсе отвергал прямую роль граждан во избежание ошибок и заблуждений [16].

Однако в противовес основной идее представительной демократии приходится «демократия участия» (Participatory democracy), разработанная в ответ на недостатки репрезентативной системы. Демократия участия предполагает активное непосредственное участие граждан в принятии государственных решений. То есть общественное участие не должно ограничиваться реализацией избирательного выбора, в последующем граждане должны иметь возможность влиять на каждое решение этого совего избранника касательно их прав и законных интересов [17].

Демократия участия утверждает, что качество демократического правительства зависит от информированного, активного населения. В демократическом обществе, основанном на широком участии, человек как индивидуум знает, что лучше для него самого, а коллективная частная воля является наилучшим определением общественной воли. Установлено, что в демократической мысли каждый взрослый считается лучшим проводником к своему благосостоянию, и что все люди одинаково важны в определении общественного благосостояния [18; 33–35]. Поэтому в теории демократии участия участие граждан рассматривается как жизненно важное условие стабильности правительства в условиях представительной демократии.

Сегодня общественное участие пересекается с многочисленными другими ключевыми концепциями государственного управления, в которых обеспечение подотчетности и транспарентности правительства является общей мотивацией.

В этой связи есть основание полагать, что теория совещательной демократии наиболее согласуется с реалиями современного государственного управления. Данное обстоятельство обусловлено усилением гражданской активности в политической жизни государства.

В отличие от названных выше подходов к участию общественности в государственное управление, «совещательная демократия» не является единой теорией. Тем не менее любая концепция совещательной демократии организована вокруг идеала политической справедливости, требующего свободного публичного рассуждения равноправных граждан. Продвижение совещательной практики связано с новой административной реформой государственного управления, мотивированной повышением подотчетности и прозрачности формирования государственной политики [19]. В концепции совещательной демократии поощряется прямое участие в процессе принятия государственных решений путем их обсуждения, при этом другие атрибуты демократии, как верховенство права или голосование, не игнорируются [20].

Сущность теории совещательной демократии направляет внимание на процессы принятия решений и, в частности, инклюзивность, равноправие участников и качество аргументации. Основная презумпция заключается в достижении легитимности принятия решений посредством «соответствующих общественных процессов обсуждения свободными и равными гражданами» [21].

Равноправный диалог осуществляется на основе различных дискуссионных площадок, в рамках которых различные точки зрения выражаются и оцениваются как таковые, не подвергаясь при этом пренебрежению или игнорированию. В идеале, после вступительных заявлений различных экспертов, таких как ученые и экономисты, обмена мнениями и глубоких размышлений по рассматриваемому вопросу, делается и представляется вывод, к которому могут прийти все участники обсуждения [22].

Большинство теоретиков совещательной демократии придерживаются идеи Ю. Хабермаса, которая подчеркивает неоднородность группы, вовлеченной в дискуссию, чтобы обеспечить разнообразие представленных аргументов и включить демографически репрезентативную популяцию в стремлении к оптимальным решениям [23].

Наряду с различными теориями демократии, имеются социальная и административная теории. Социальная теория описывает склонность граждан к участию в политической деятельности с различными личностными особенностями, установками, навыками и опытом, которые находятся на разных позициях в социальной структуре. Степень гражданской активности зависит от социально-экономического статуса людей. К примеру люди, которые состоялись в личной жизни и обладают высоким уровнем образования, являются эффективными в общественной жизни. В целом, социологи сосредоточились на том, как общественное участие приносит пользу политической системе в целом, а не отдельным группам [24].

Какова роль гражданина в демократическом обществе? Этот вопрос занимает центральное место в административной теории. Ответы на него многочисленны и варьировались на протяжении многих лет, в зависимости от контекста и исторических обстоятельств. В развитом постиндустриальном обществе роли граждан и администраторов тесно переплетены: граждане нуждаются в администраторах, а администраторы — в гражданах. В идеале изменения в одном определении роли должны происходить параллельно с изменениями в другом. Если граждане будут активными «потребителями», то от администраторов ожидалось бы, что они будут предоставлять государственные услуги более качественно. В наиболее известных моделях управления роли граждан определены различным образом.

Первое, гражданин как субъект в системе власти. Предполагается, что существует власть (может быть религиозная или политическая), которая правит через прямую связь с божественным. Администратор служит связующим звеном между правителем и гражданами. Его долг — исполнять волю правителя. Долг гражданина — повиноваться и правителю, и его административному голосу.

Второе, гражданин как избиратель в представительной системе. Данная модель требует расширения роли гражданина, сосредоточен на избирательном процессе, который позволяет гражданину голосовать за кандидатов, которые будут представлять его интересы в законодательном органе. Она также включает такие виды деятельности, как участие партий и политический вклад, а также другие официальные «конституционные» обязательства, такие как служба в Вооруженных Силах или в составе присяжных. Администраторы подотчетны непосредственно избранным представителям. Их роль заключается в осуществлении законодательной воли, выраженной в законах и мандатах.

Третье, гражданин как клиент в административном государстве. Основной ценностью в принятии решений является эффективность, определяемая как наибольший результат при наименьших затратах. Хорошие государственные решения зависят от планирования и централизованного финансового управления. Избранный глава исполнительной власти, представляющий интересы всего народа, активизирует и координирует все звенья политической и бюрократической системы. Граждане являются клиентами в этой модели. Они должны уважать и полагаться на опыт и компетентность профессиональных бюрократов, которые отвечают перед политиками за осуществление политики, принятие рациональных решений в общественных интересах и обеспечение равных и справедливых процессов и результатов. Поскольку граждане не обладают специальными навыками, знаниями или способностью принимать непосредственное участие в принятии правительственных решений, их роль заключается в предоставлении необходимого вклада и поддержки администраторам, с тем чтобы программы и мероприятия могли быть надлежащим образом разработаны, осуществлены и оценены.

Четвертое, гражданин как защитник интересов группы в плюралистической системе. Данная модель основывается на предположении, что демократия наилучшим образом достигается посредством коллективных действий. Ожидается, что граждане будут более эффективно отстаивать свои интересы в группах, а не работать как отдельные лица. Кроме того, в результате конфликтов групп интересов может быть представлено все разнообразие затрагиваемых интересов и может быть разработана разумное решение.

Со своей стороны правительство обеспечивает конкурирующим заинтересованным группам многочисленные точки доступа и средства участия в политическом процессе. Рассредоточенные центры власти расположены как вертикально, так и горизонтально, что позволяет активным и легитимным группам быть услышанными на критических этапах процесса принятия решений. В этой системе состязательной демократии амбиции противостоят амбициям, и абсолютная власть сдерживается.

Предполагается, что граждане должны быть осведомлены о своих интересах, поддерживать создание и поддержание групп интересов для защиты своих интересов, избирать государственных должностных лиц, которые представляют их интересы и полагаться на суды для разрешения споров между конкурирующими интересами. Роль администратора заключается в том, чтобы быть арбитром и посредником в этой системе, чтобы обеспечить равный доступ и равное отношение ко всем заинтересованным группам в административной системе.

Пятое, гражданин как потребитель. В этой модели ценятся индивидуализм и стремление к личной выгоде. Если администраторы не удовлетворяют потребности граждан, то граждане должны иметь возможность свободно использовать другие возможности в государственном или частном и некоммерческом секторах. В такой сложной системе администраторы выступают в качестве связующих звеньев. Они должны понимать и применять принципы управления бизнесом, быть универсальными для государственных и частных организаций, а также некоммерческих организаций.

Шестое, гражданин как доброволец и сопродюсер в гражданском обществе. Эта модель ориентирована на гражданское общество — институты, отделенные от государства и частного сектора.

Гражданская активность создает две роли для гражданина. Первая роль добровольцев, состоящая в осуществлении неоплачиваемой деятельности в целях улучшения общественной жизни в целом. Например, волонтеры которые содействуют работе правоохранительных органов, медицинских и образовательных организаций. Вторая роль сопродюсера. Граждане и администраторы сотрудничают друг с другом через местные ассоциации, общественные организации и другие клиентские группы для реорганизации и предоставления государственных услуг [11].

Лестница гражданского участия, разработанная в 1969 г. Ш.Арнштейн в какой-то степени объединяет все концепции касательно роли граждан в моделях управления с точки зрения участия в государственном управлении (см. рис.).

Примечание. Составлено автором на основе данных из статьи Ш. Арнштейна [25]

Рисунок. Лестница гражданского участия

Исходя из теоретических научных работ по вопросам общественного участия в государственном управлении, выявлено, что многими авторами термины «гражданское участие» и «общественное участие» часто используются как взаимозаменяемые и, как правило, употребляются для обозначения процесса, посредством которого граждане имеют право голоса в решениях в области государственной политики [26]. Такая же взаимозаменяемость присуща терминам «участие общественности/граждан» и «вовлечение общественности/граждан. Однако мы не разделяем такой подход в применении указанных выше терминов по следующим основаниям.

Как уже выше отмечалось, участие общественности в государственном управлении может быть прямым и/или косвенным. При этом прямое участие предполагает участие граждан непосредственно, то есть обеспечивает его личное участие в голосованиях, в публичных слушаниях, в рабочих группах и т.д. Тогда как косвенное участие предполагает участие граждан через определенные лица и/или организации — лоббисты, неправительственные организации, депутаты и т.д. В этой связи мы предлагаем применять термин «гражданское участие» только тогда, когда речь идет о непосредственной форме участия. Между тем термины «участие общественности» и «общественное участие» охватывают обе формы участия и более того понятие «общественность» включает в себя всех субъектов общества — отдельных граждан, общественных и неправительственных организаций, представителей научного сообщества. Касательно терминов «участие» и «вовлечение» авторы также не разделяют их взаимозамену, тем более если эти термины касаются вопросов государственного управления. Так, «участие общественности в государственном управлении» обозначает процесс, посредством которого граждане непосредственно или косвенно реализовывают свое право голоса в принятии политических решений. В свою очередь, «вовлечение общественности в государственное управление» предполагает процесс, в котором органы государственного управления работают над обеспечением общественного участия в деятельности государства. То есть если в первом случае требуются активные действия от представителей общества, то во втором случае необходима активная работа со стороны органов государственного управления.

Подведя итоги, отметим, что тема участия общественности в государственном управлении имеет достаточно давнюю историю и занимает центральное место в нем с самого начала его зарождения и по сей день. По ней исследователи могут занять две различные позиции: те, кто ценит косвенное участие граждан или представительную демократию, указывают на опасность, издержки и материально-технические трудности, связанные с вовлечением всех членов общества, тогда как сторонники непосредственного участия граждан в дела государственные ссылаются на то, что различные политические представители имеют различный политический выбор, в силу разнообразия идеологий, которые они разделяют.

Таким образом, при любом раскладе сил в обществе может возникнуть опасность, заключающаяся в том, что в представительных демократиях большинство может проводить политику, которая поставит меньшинство в невыгодное положение и не все народные предпочтения дойдут до их избранников.

Что касается нас, то мы поддерживаем существование обеих форм общественного участия в государственнном управлении — будь это косвенное или непосредственное участие. Одно другому не мешает, наоборот, их надо воспринимать как взаимовыгодную поддержку в решении социально значимых вопросов. Так, если представитель одной партии в законодательном органе не убеждает представителей другой партии в определенном вопросе, данный вопрос можно вынести на публичное обсуждение всей общественности, в результате которого можно увидеть реальную картину и принять наиболее оптимальное для всех решение. Своего рода «альянс» прямого и косвенного участия общественности в государственном управлении особенно необходим для таких стран, как Казахстан и другие, которые находятся на пути формирования открытого, транспарентного и подотчетного государства.

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Е.М. Мұхаметқалиева, Н.М. Примашев

Жұртшылықтың мемлекеттік басқаруға қатысуының теориялық негіздері

Соңғы жылдары мемлекеттік басқару жүйесінде мемлекеттік шешімдерді жұртшылықты қатыстыра отырып шығару тәжірибесі кеңінен таралуда. Бұл орайда жұртшылықты қатыстыру мемлекеттік шешімді қабылдаудың барлық кезеңін қамтуы тиіс. Сонымен қатар қоғамдық қатысу процесі келесі принциптерді ұстануы қажет: ашықтық, ағартушылық, өлшемділік, сенім және заңдылық. Алайда мұндай тәжірибе мемлекеттік басқару жүйесі үшін жаңалық болып табылмайды және демократия институтымен байланысты бұрыннан келе жатқан өзіндік даму тарихы бар. Осы орайда зерттеу жұмысымызда жұртшылықтың мемлекеттік басқаруға қатысуына байланысты бірқатар теориялар зерттелген (процедуралық, өкілдік және кеңесу демократия теориясы, қатысу демократия теориясы, әлеуметтік және әкімшілік теориялар). Аталған теориялардың мемлекеттік басқаруға жұртшылықты қатыстыру бойынша көзқарастары негізінде бір-бірінен айыратын тұжырымдамалық ерекшеліктері мен шектері көрсетілген. Нәтижесінде, қоғамдық қатысудың мемлекеттік басқарудағы рөлі азаматтық қоғамды демократияландыру бағытындағы мемлекеттік саясаттың басымдықтарына сәйкес айқындалатыны белгілі болды. Сонымен бірге мемлекеттік басқаруға жұртшылықтың қатысуының тікелей және жанама формаларының қатар іске асырылуының оңтайлы жақтары талқыланды. Аталған зерттеу жұмысы демократия мен мемлекеттік билік органдары деңгейінде қоғамдық қатысуды өзара байланыстыру тұрғысынан мемлекеттік басқаруды зерттеу жұмыстарына өз үлесін қосады деп күтіледі.

Кілт сөздер: мемлекеттік басқару, қоғамдық қатысу, жұртшылықтың қатысуы, процедуралық демократия, өкілдік демократия, кеңесу демократиясы, қатысу демократиясы.

Y.M. Mukhametkaliyeva, N.M. Primashev

Theoretical foundations of public participation in public administration

Today public administration tries to make political decisions by public involvement. It is assumed that public participation should cover the entire decision-making process. In addition, the process of public participation should reflect the following principles: openness, education, measurement, conviction and legitimacy. However, this practice is not entirely new and has its history of development which is directly linked to the institution of democracy. In this regard, this research paper examines a number of theories concerning public participation in public administration (the theory of procedural, representative, deliberative democracy, the theory of participatory democracy, social and administrative theory). Authors presented the conceptual framework that distinguishes mentioned theories in relation to the role of public participation in decision-making process. As a result, it is revealed that the role of public participation in public administration is determined process depending on the priorities of public policy regarding the democratization of civil society. Also, this research contains discussions about the prospects and mutual advantages of the alliance of direct and indirect public participation in public administration. It is expected that this work will contribute to the study of public administration in the context of the relationship between democracy and public participation at the level of public authorities.

Keywords: public administration, public participation, citizen participation, procedural democracy, representative democracy, deliberative democracy, participatory democracy.

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The effectiveness of decision making in the development of enterprise personnel

Today, the urgency of developing ways to increase the efficiency of making and implementing decisions in the development of enterprise personnel include the quality and level of enterprise management in modern conditions and they can be measured by the ability of employees to make decisions in a timely manner and organize their implementation within the required time frame. The management process in the enterprise is a process of continuous adoption and implementation of management decisions. The purpose of the analyzed enterprise LLP «Trans Serves Group» is to meet the needs of the population for quality products, works and services for greening the territory of the city of Almaty, building residential houses and maximizing profit volumes of the enterprise and implementing a growth strategy for production and marketing activities. We have conducted a study on theoretical aspects of development and decision making in the field of developing the potential of employees of LLP «ATS Trans Group». All methods of development and decision making in the assessment of enterprise personnel have been investigated; the effectiveness of development and decision-making in the field of personnel management were analyzed, the ways of improving their efficiency are identified, recommendations for improving the efficiency of personnel decisions were developed, sociological studies of the effectiveness of decisions on the development of personnel in the enterprise were conducted and an economic assessment of measures to improve the efficiency of personnel decisions in the company LLP «ATS Trans Group» was given.

Keywords: efficiency, decision making, research, personnel development, methods, assessment, process, management, analysis, labor potential.

The management process is a set of management operations that are characterized by homogeneity and qualitative certainty, reflecting the need for their implementation. The need for a solution is manifested either as a problem or as an opportunity. The problem arises when the results obtained by the organization do not meet the goals which mean that some aspects of its activity require improvement. Opportunity means that managers see the potential for improving the performance of organizations, allowing them to exceed current goals.

At the implementation stage, managers need managerial and administrative skills and the ability to convince other people. The process of implementing a solution is a lot like the process of implementing a strategy, and its success is determined by the fact. Will management succeed in transforming leadership ideas into practical actions?

Therefore, for a modern enterprise, it is important to have qualified personnel capable of achieving the goals of the enterprise and ensuring the solution of production problems. All this requires taking into account a variety of characteristics and making appropriate effective management decisions: qualitative, quantitative, temporal and spatial parameters. In this regard, more and more enterprises are making decisions on finding and retaining qualified workers, as well as their professional development and training.

The urgency of the problem lies in the fact that today the modern economy has turned the costs of an enterprise into the formation and development of the labor potential of its personnel into investments that bring substantial commercial returns. The aim of our study was to study the theoretical and practical aspects of the methods of developing and making decisions in the field of personnel development and to identify the main directions of increasing their effectiveness.

In accordance with the goal in this paper, the following tasks are considered to:

– study the theoretical aspects of development and decision making;

– explore all the methods of development and decision making in assessing the personnel of the enterprise;

– adopt the international decision making experience in the development of the potential of the company's employees;

– analyze the effectiveness of the development and decision-making in the field of personnel management in the company LLP «ATS Trans Group»;

– identify ways to improve the efficiency of decision-making and implementation of decisions in the field of personnel development in the enterprise;

– develop measures to improve the efficiency of personnel decisions;

– conduct a sociological study of the effectiveness of decisions taken on the development of personnel in the enterprise;

– give an economic assessment of measures to improve the efficiency of personnel decisions in the enterprise.

Studying the specific problems of making management decisions in the field of personnel policy, a set of the following economic research methods were used: monographic, program-oriented, abstract-logical, expert assessments. We also used such theoretical research methods as comparisons and generalizations, scientific abstraction and synthesis [1]. Methods of economic and statistical analysis, the quantitative and qualitative research methods were applied for analyzing the study of theoretical and practical aspects of methods for developing and making decisions in the field of personnel development and identifying the main directions of increasing their efficiency. In the research work, method of analysis of time series, index method, method of organizational experiment and sociological survey were also used [2].

The practical value of this study is due to the fact that the theoretical assumptions and recommendations contained in the work can be used in the study of problems in the field of personnel management strategy. The material of the study was the results of the analysis of personnel, resource support, as well as a sociological survey of the analyzed company, the study of the dynamics of its current state.

Competent management in three main areas of managerial decision making is common to the successful operation of all enterprises:

– obtaining maximum profit from current activities through the effective use of labor resources;

– cautious financing of business, that is a conscious combination of risk and benefit when using external sources of financing;

– the choice and use of investments based on sound management and economic analysis [3–5].

Therefore, the decision-making is the final stage of the enterprise management process. It represents finding the right ways to solve the problem, as well as organizational work on its practical resolution in the managed subsystem of the company [6, 7].

Development and decision making has its features in every enterprises, which are determined by the specifics and nature of its activities, the communications system, organizational structure, and internal culture. The whole process of development and decision-making in the majority consists of standard three stages:

– preparation of the decision;

– decision-making;

– implementation of the solution.

At the first stage, it is important to identify the essence of the problem [8, 9]. At the second stage, the most important procedure is the assessment of alternatives, which is carried out with the aim of eliminating obviously uncompetitive, non-viable options for management decisions. For this, highly professional specialists should be involved who are able to select alternative management solutions that are worthy of further, in-depth study and comparative evaluation. At the third stage, for the successful implementation of the decision, it is necessary to develop an action plan, outline, plan the necessary resources for the implementation of actions and designate executors.

The decision-making methods for evaluating the personnel of an enterprise are the basis of many activities in the field of personnel management of an enterprise. Methods of developing and making management decisions can be divided into 2 main classes: modeling methods and expert assessment methods (qualitative methods).

Methods of modeling management decisions based on the use of mathematical apparatus to solve the most common management problems.

Expert assessment methods are widely used to solve unstructured problems in an enterprise. To conduct such an examination, an organizational group is formed that provides the conditions for the effective work of experts [10, 11].

It is advisable to conduct surveys of workers, questioning. The use of sociological research methods (survey) will help to identify problems in the use of labor resources in the enterprise. At the stage of the development of the hypothesis and the research toolkit, the need to attract expert assessments was identified. For this you need to conduct a questionnaire survey of employees. The purpose of expert sociological research is to analyze the effectiveness of management decisions in the field of labor resources of an enterprise.

We have investigated methods of decision-making support in evaluating the work of enterprise personnel. The decision-making methods for evaluating the personnel of an enterprise are the basis of many activities in the field of personnel management of an enterprise [12–14]. Depending on the purpose and objectives of the management measure, in each particular case of the assessment a set of criteria and a methodology are needed to assess the labor potential. To solve the task of improving the efficiency of managerial decisions in the field of personnel of the enterprise, the assessment of labor potential should be the starting element of our research.

There is no uniform methodology for assessing the labor potential of workers. We have studied the existing approaches for assessing the potential of workers [15–18], where it is possible to identify groups of methods for assessing the labor potential with their characteristics. Each of the methods for assessing the labor potential of workers has both advantages and disadvantages.

An important goal of assessing the potential of employees, planning and implementing further measures of its development is to ensure that the labor potential of the staff matches the long-term strategy of the enterprise. In this regard, among the criteria for assessing the labor potential should include both quantitative indicators for evaluating the performance of employees and qualitative indicators of the labor potential, which characterize the personal and qualification potential of employees [19, 20].

The following indicators are used to assess the labor potential of workers:

– assessment of compliance with the position;

– competency assessment;

– performance evaluation;

– assessment of professional knowledge [21, 22].

We have evaluated the main financial and economic indicators of the activity of LLP «ATS Trans Group» for 2015–2017 period which showed that the growth rate of the total property at the beginning of 2017 was 2.2 %. The average cost of accounts receivable in 2017 amounted to 244,498 thousand tenge, the growth rate was 8.8 %. Indicators of net profit for the study period were dynamic. The net profit in 2017 amounted to 6982.0 thousand tenge, the growth rate was 28 % [23].

In general, the financial and economic position of LLP «ATS Trans Group» for 2015–2017 was sustainable, the efficiency of use of the company's assets has increased, which confirms the possibility of ensuring the prospects for the further development of the analyzed company’s activities on the regional market.

Therefore, in order to assess the current situation of personnel management and personnel potential of the company LLP «ATS Trans Group», it is necessary to analyze the personnel structure and movement (turnover) of the personnel of the enterprise for the period 2015–2017. According to this, an assessment of the availability of labor resources of this enterprise was carried out and revealed that the number of personnel was increased by 15 people in the period 2015–2017. The main increase occurred among professionals, managers and employees, therefore, the increase occurred among more qualified staff. Due to the change in the number of personnel, there was a shift in the structure of this enterprise into categories of specialists and employees.

Analysis of the personnel structure by age criterion showed that the main number of employees of this enterprise are employees at the age of 18–30 (the main share in the total mass of employees is 73.8 %), there were no changes in the number of employees at the age of 51–60, but decreased number of employees at the age of 31–50 years or it increased by 8.4 %. Consequently, the composition of the company’s employees is increasingly rejuvenated by ages. So LLP «ATS Trans Group» should take into account this tendency in its further activity when organizing an employee motivation program.

The coefficient of constancy of personnel shows how stable the composition of personnel has been over the years. The replacement ratio shows the replacement of workers who left the company for the newly hired and, in this case, this indicator is positive and shows us an increase of 0.47 or 50 %.

But in practice, a small enterprise like LLP «ATS Trans Group», these figures are significant, so excessive staff turnover affects the moral climate of all the staff and accordingly this affects the quality of work. On the basis of the study, there is an urgent need to solve problems urgently with staff turnover in an enterprise, i.e. develop a new personnel policy, based on international experience in personnel management. If we analyze the behavior of personnel and the functions performed by the personnel management of an enterprise, then special attention, in our opinion, should be paid to the role-based management structure.

Personnel productivity is a complex indicator that is influenced by the economic policy in the company and the system of personnel motivation. Thus, labor productivity in the company LLP «ATS Trans Group» amounted to 4589 thousand tenge / person in 2017, it increased by 1248 thousand tenge / person. In comparison with 2015, the company has increased the proportion of workers with higher professional education.

To determine the effectiveness of decisions taken on the development of personnel at the enterprise of LLP «ATS Trans Group». The survey was conducted to determine the degree of satisfaction of the organization's employees with their work. The purpose of the survey is to analyze the labor potential of the company's employees and the possibility of its further development [24].

The survey was conducted among the employees of LLP «ATS Trans Group» in Almaty. It showed that 58 % of respondents have been working in the company for 1–3 years, 26 % — for about a year, 8 % — for more than 5 years, 9 % — for 3–5 years. 78 % of the respondents were satisfied with their work and 22 % were dissatisfied with their work activities in the company.

According to the results of the respondents' answers (Fig. 1), the material incentives are an important aspect for 41 % of respondents in their work activity; relationship with directors — 28 %; non-material incentives — 14 %; labor conditions — 8 %; collective awareness — 6 %; organization of labor discipline — 4 %; the ability to protect against injustice — 3 %.

Note. Compiled by the authors on the basis of a questionnaire.

Figure 1. Respondents' answers to the question: «Which of the following aspects are most important for you and your colleagues?»

To the question: «Is moral incentive able to increase labor productivity in the workplace?» — 75 % of the respondents gave a positive answer, respectively, the rest of the company's employees are inclined to assert that moral incentive does not affect labor productivity.

Figure 2 shows that the factors influencing labor productivity in a company are arranged in the following order:

– The level of qualification of employees — 27 %;

– Labor organization — 23 %;

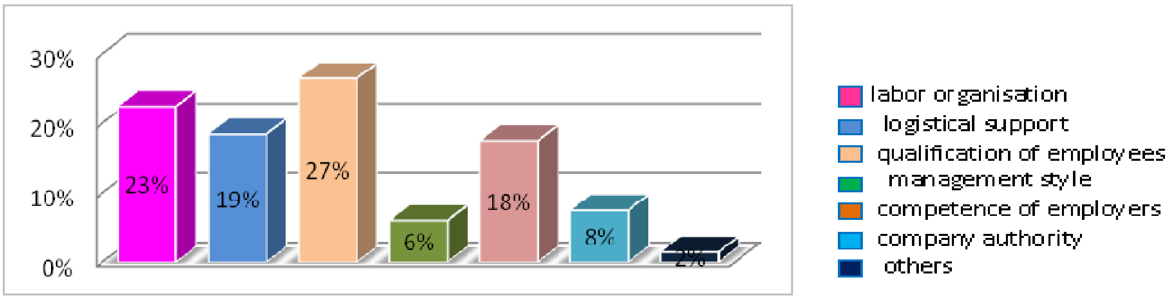
– Logistical support — 19 %;

– Competence of the employers — 18 %;

– Authority of the company — 8 %;

– Management style — 6 %;

– Others — remuneration of labor, coherence of actions of divisions, interest in their work, discipline, team atmosphere, personal factor.



Note. Compiled by the authors on the basis of a questionnaire.

Figure 2. Respondents' answers to the question: «Which factors do you think most influence labor productivity?»

When asked about the effectiveness of spending time in the workplace, the majority of respondents noted average efficiency, because they believe that the results of labor can be improved with further improvement of labor organizations and working conditions.

To the question: «Do you express your ideas and suggestions directly to the manager?» — 55 % of the respondents answered «Yes», which indicates that the company has feedback from the management. However, 45 % of employees answered «No», because they believe that their opinion does not affect the management process in the company.

As a result of the survey, the advantages and disadvantages in the formation and development of the labor potential of the employees of LLP «ATS Trans Group» were identified. We also carried out a SWOT (S= Strengths, W=Weaknesses, O=Opportunities, T=Threats) analysis of the labor potential of the company's employees based on the results of the analysis and sociological research. A SWOT analysis (Table) of the effectiveness of decisions taken on the development of personnel in a company considers internal and external factors that may impede or contribute to the development of labor resources in a company.

Table

SWOT-analysis of the effectiveness of decisions taken on the development of personnel in the company LLP «ATS Trans Group»

Strengths	Weaknesses
Stable growth in company productivity over the past 5 years; Availability of personnel policy; Regulatory framework — the basis of doing business; The introduction of automated technologies in the production process.	Insufficient organization of staff training and development; Insufficient financing of training and retraining of labor resources; Lack of motivation and psychological support for employees; Narrow specialization of staff.
Opportunities	**Threats**
Cooperation with specialized educational institutions, with health, medical, sports centers, etc.; Organization of training within the organization by managers and key employees; Involvement in dual education.	Increased competition in the industry; Leaked key personnel.

Note. Compiled by the authors.

As a result of the SWOT-analysis, a number of problems were identified in the formation and development of the labor potential of employees of LLP «ATS Trans Group»:

– insufficient organization of the system of training and development of employees;
– insufficient funding for training and retraining of labor resources;
– insufficient level of motivation and psychological support of employees;
– narrow specialization of staff.

Thus, in the company LLP «ATS Trans Group», there is a need for the implementation on a permanent basis of continuous education of employees, that is, the constant deepening and updating of knowledge and professional competencies during the entire period of their professional activities.

An analysis of theoretical sources showed that after its implementation, all foreign management systems tried not only to identify their strengths and weaknesses, but also to compare them with each other. The basis of their comparison has always been a feature as the psychological orientation of the staff towards individualism or collectivism. Nevertheless, new publications indicate that today in world practice there is a tendency towards reciprocal movement of economic entrepreneurial cultures of the West and the East. The West borrows from the Eastern culture of management the principles of collectivism and such value orientations as a sense of belonging to the company, their identity with the company, fuller use of human potential, involvement of employees in the decision-making process, collective recreation and entertainment, etc., and in the East attempts to use individual entrepreneurial motivation, e.g. a life-long employment is replaced by a softer form — long-term hiring, payment according to seniority goes into payment, depending on the results and quality of work.

It occurs due to the interpenetration of Western and Eastern business cultures, which testifies to the universality of management methods and their globalization. At the same time, the latest scientific publications demonstrate only the tendency towards rapprochement, but there is no serious analysis of the transition from traditional management models to more adequate models of the present modernity. Namely, this process, in our opinion, is of the greatest interest for the Kazakhstani practice of personnel management of the enterprise, especially the transition from the traditional Japanese management system to the more modern one.

The image of the enterprise depends on each of its employees. The motivation for retaining workers in their workplaces and increasing labor productivity is based on a set of corporate measures; the employee is also provided with certain individual conditions for receiving signals about his possible care. Therefore, there was a need to analyze employee satisfaction with their work in the enterprise.

In order to identify problems at the enterprise of LLP «ATS Trans Group», we studied the qualification requirements of the enterprise and conducted a survey to examine the causes of dissatisfaction with personnel of different categories with management methods existing in the enterprise. As a result of the study, it became possible to make an analysis of the motivation levels.

According to the results of the survey among the personnel of the enterprise, the reasons for dissatisfaction with the management system at the enterprise of LLP «ATS Trans Group» were identified. The most common reasons for staff dissatisfaction with their work and management were:

1. Great staff turnover;
2. Lack of additional incentive payments;
3. Lack of proper attention to staff.

The analysis showed that the management of this enterprise should pay special attention to the Japanese wage system. Development of a motivational environment in Japanese enterprises is to introduce the most important incentive methods of remuneration, whereas in Kazakhstani enterprises, the remuneration of employees is mandatory minimum, accordingly, this salary does not give any motivation to increase labor productivity and fulfillment of high-quality production functions.

The basic salary mainly includes such forms of payment as salary under the contract, sometimes small bonuses that do not depend on the qualifications of the employee, his actual labor contribution or the results of the company's economic activity. Therefore, in our opinion, the Kazakhstani enterprises need to use appropriately the most rational methods of the Japanese wage system, which have a bright motivating effect on the behavior and performance of people in the enterprise. Therefore, a Japanese method of personnel management experience is the most stimulating method of «floating» salaries or distribution of employee income based on expert judgment.

These methods of additional encouragement of workers definitely demonstrate economic rationality, higher productivity of personnel and, accordingly, increased economic efficiency of enterprises, which determines the possibility of their use in personnel management at the enterprise.

Analyzing the data obtained during the study of the personnel policy of LLP «ATS Trans Group», we can conclude that the biggest dissatisfaction is dissatisfaction with wages, which is explained by the unstable economic situation in the country, increasing inflation, etc.

The growth of in-shift downtime at the analyzed company is associated with the constant breakdown of equipment (machines, cranes and other equipments), the lack of workers in the workplace (illness), and the failure of suppliers to comply with the delivery time of material for repair and construction.

We have considered ways of improving the organization of labor in this enterprise. In the production of the enterprise, most often there is an increase in working time due to the imperfection of the planning of the working time of employees of the organization and the supply of necessary raw materials for their work. Therefore, there is a shift of working time and rest time of employees of LLP «ATS Trans Group».

If the management of the enterprise follows the regime of work and rest of its working staff, the period of downtime will be reduced and increased the phase of sustainable performance and its productivity. A well-organized daily work and rest schedule should include a lunch break and short rest breaks. Rest must be regulated. The management of the enterprise needs to select the appropriate typical work and rest schedule in each specific case either by the indicator of fatigue established on the basis of physiological research data or by the indicator of a quantitative assessment of working conditions based on an assessment of individual factors of working conditions.

Optimizing the labor of workers and increasing its productivity, each workplace must be equipped with different auxiliary equipment for:

– providing the most convenient working time for professional workers;
– ensuring safe and stable conditions for workers;
– providing employees with a room for eating and relaxing;
– developing a system of incentives for employees;
– improving the qualifications of workers which will allow to distribute correctly the working time of workers according to their specialization and skills.

Thus, there is a need to change the wage conditions of staff in the enterprise namely to develop a new wage system. This salary system includes the basic monthly salary and plus bonuses for the observance of labor discipline and labor contribution to the work of the enterprise. Therefore, the company stimulates workers to quality work.

To take into account and minimize turnover, as well as to strengthen and influence all types of motivational factors on the employees of LLP «ATS Trans Group», some changes in the structure of labor remuneration need to be made. In order to solve this question qualitatively it is necessary:

– to create additionally a surplus wage fund;
– to develop and organize the methods for the payment of premiums and allowances at the enterprise.

The fund of additional (surplus) wages is supposed the creation from the net profit of the organization with the help of quarterly deductions in the amount of 7 % of the net profit. According to this newly developed method of bonuses, all bonuses and allowances to employees will be paid according to individual results of work, in direct dependence on the quantity and quality of work and services performed. Also a monthly plan will be established for construction works, as well as for landscaping work for the next month, conditionally equal to 100 % of salary. Thus, when the plan is executed and it is exceeded, the employee will be paid 50 % of the bonus or a bonus with a multiplying factor, if the plan is not fulfilled, the salary will be paid to the employees.

If an employee has a violation of labor discipline or a violation of the production process (lack of a welding mask from an electric welder, or an electrician's protective gloves, etc.), he will be deprived of the right to receive a bonus for the month. Thus, each employee will be interested in coming to work constantly and striving to produce as much work and services as possible in order to get more remuneration.

Further, the work of the organization’s staff as a team will also be strengthened because the quality of work of one employee, the so-called «feeling of an elbow», will depend on the quality of work of another employee. So, for example, success in the work of the foreman will be directly dependent on the quality of work of the builder, welder, locksmith, etc. It will depend on their productivity and quality of construction works.

There is an urgent need to organize recreation facilities for workers in production facilities. At present, employees at LLP «ATS Trans Group» cover their own expenses on meal, as they can, because there are no catering establishments nearby or food is expensive, which negatively affects the overall quality of performed work. Therefore, to increase working capacity, reduce fatigue and preserve the health of workers it is of great importance to create comfortable conditions for rest and food directly at work. The study proposes to develop and establish a rest room and a meal for production workers.

Creating comfortable working conditions is of great importance for increasing labor productivity, and a high-quality and ergonomically equipped workplace creates conditions for coordinated work. Rest during work (especially if work is associated with physical activity and psychological tension) largely determines the psychological satisfaction of workers from work, their desire to come back to the workplace and work effectively.

We have provided a calculation of the effectiveness of this proposal. Assume that the revenue for 2018, taking into account the implementation of measures to improve working and rest conditions, will increase by 10 %:1 5185.20 thousand tenge multiply by 10 % = 1518.52 thousand tenge.

A well-organized staff development will enable employees of the enterprise to acquire the necessary knowledge and skills for the qualitative solution of the tasks set for them, for enhancing the professional level and development necessary for the work of business skills. Since one of the goals of increasing labor productivity in LLP «ATS Trans Group» is to reduce the loss of working time, it is proposed to train staff on the job. In this case, it is planned that revenue for 2018. Taking into account the implementation of measures for staff development will increase by 5 %:15185.20 x 5 % = 75926 thousand tenge.

Creating optimal working conditions is the desire to improve the overall activity of the enterprise, beneficial for both the managers of the enterprise and for the employees. Employees of LLP «ATS Trans Group» are eager to ensure that management responds promptly to changes in the workforce in relation to working conditions, in order to continue to faithfully carry out their responsibilities, and not to look for a new job. Therefore, there is a need to monitor employee satisfaction with existing working conditions regularly. Monitoring is a continuous observation of the behavior of workers in order to identify any deviations from the compliance with the desired result. Periodic assessment of the staff's work in the monitoring system allows employees to evaluate their personal characteristics according to the criteria relevant to the development of the enterprise. That is, after the monitoring, the employee receives a generalized description of his status position, both personal and professional, according to certain criteria.

Monitoring employee satisfaction with existing working conditions at LLP «ATS Trans Group» allows you to work on changes, i.e. decrease in staff turnover and, accordingly, increase labor productivity. Thus, accounting by the manager of a number of conditions ensuring the optimal functioning of an enterprise, to a large extent, can reduce staff dissatisfaction with working conditions, reduce staff turnover, and increase labor productivity.

Consequently, the monitoring will improve the satisfaction of workers with working conditions at LLP «ATS Trans Group», and as a result, will reduce the number of employees who leave at their own will, which in turn will reduce the costs of searching and selecting personnel. The implementation and adaptation of the proposed measures will improve the efficiency of the personnel policy of LLP «ATS Trans Group», which is possible with the implementation of the following activities: a) improvement of working conditions; b) staff development; c) personnel monitoring.

Thus, after the implementation of the above activities, LLP «ATS Trans Group» will be able to increase its profits by 77504.52 thousand tenge, which will allow using these funds to further improve personnel decisions in the enterprise.

Improving the efficiency of management decisions in the field of personnel policy in LLP «ATS Trans Group» should be carried out periodically, as management needs to know the picture of employee satisfaction with working conditions, and also be able to identify cases of remuneration to those employees who did not work or did not come to work at all. Also, the management of the company needs to pay attention to the quality of supply of raw materials. The delay in deliveries causes downtime among the workers of the main production, reduction in the level of labor and interest in it among the employees of the enterprise.

As a result of the analysis of decision-making methods in the field of personnel management of the enterprise, we developed recommendations for improving the efficiency of personnel decisions of the enterprise at LLP «ATS Trans Group»:

1. To monitor the proper selection and proper placement of personnel, to certify their work;
2. To raise the level of motivation and psychological support of employees of the enterprise;
3. Competently approach to the stimulation of labor remuneration (preparation of differentiated remuneration and remuneration);
4. Competently and objectively approach the assessment of the work of employees and its performance, based on clearly defined service functions and criteria;
5. Regularly monitor employee satisfaction with existing working conditions, in order to identify any deviations;
6. To enable the development of personality with a focus on the qualitative growth of the level and the expansion of the specialization of personnel in the field of activity; professional development and development;

7. To raise the level of organization of the system of training and development of employees, and retraining of labor resources.

According to the results of the analysis of the decision-making system for the development of personnel potential of the company LLP «ATS Trans Group», the following main conclusions can be made:

1. Analysis of the assessment of the main financial and economic indicators confirms that the overall financial and economic situation of LLP «ATS Trans Group» for 2015–2017 is sustainable; the efficiency of use of the company's assets is increasing, which shows the possibility of ensuring the prospects for its further development in the regional market.

2. Determination the effectiveness of decisions taken on the development of personnel in the analyzed company, a survey was conducted to determine the degree of satisfaction of the organization's employees with their work.

A) Ranking in order of importance showed:

– 41 % — financial incentives for employees;
– 28 % — relationship with management;
– 14 % — non-financial incentives;
– 8 % — working conditions;
– 6 % — informing the team;
– 4 % — organization of labor discipline;
– 3 % — the ability to protect against injustice.

B) The role of moral incentives to increase labor productivity in the workplace was confirmed by 75 % of respondents, gave a positive response, respectively, the remaining interviewed employees of the company tend to argue that moral incentives do not affect productivity.

C) Factors that have an impact on labor productivity in «ATS Trans Group», according to the survey data, are located in the following order:

– The level of education of employees — 27 %;
– Labor organization — 23 %;
– Technical security — 19 %;
– Competence of the manager — 18 %;
– Authority of the company — 8 %;
– Management style — 6 %.

D) The efficiency of time spent in the workplace, most of the respondents noted average efficiency, who believes that the results of work can be improved with further improvement of labor organizations and working conditions.

E) 55 % of respondents confirmed their ideas and proposals directly to the manager, which indicates the presence of feedback from management in the company.

3. A SWOT analysis of the labor potential of the company's employees was carried out. The strengths determined the type of competitive advantage of the company and became the basis of its basic strategy. Weaknesses allowed identifying vulnerabilities in the company and required the development of corrective actions. Opportunities and threats characterize the external environment, while strengths and weaknesses are characteristics of the internal environment of the organization. A SWOT analysis of the labor potential of the company's employees will contribute to the development of human resources in the company.

4. In order to improve the financial position of LLP «ATS Trans Group», the management of the enterprise studied the possibilities of introducing international experience in enterprise management and the following strategic directions.

5. On the basis of sociological research and a SWOT analysis of the labor potential of the company's employees, the authors identified a number of problems in the formation and development of the labor potential of the employees of LLP «ATS Trans Group», the implementation of which will allow to:

– improve the organization of labor in this enterprise;
– increase labor productivity in the workplace;
– stimulate the remuneration of employees of the company;
– create optimal working conditions;
– insufficient funding for training and retraining of labor resources;
– insufficient level of motivation and psychological support of employees;
– narrow specialization of staff.

Thus, the company of LLP «ATS Trans Group» revealed the need for continuous implementation of continuous education of employees, that is, the constant deepening and updating of knowledge and professional competence during the entire period of their professional activities.

6. To improve working efficiency, reduce fatigue and preserve the health of workers, it is of great importance to create comfortable conditions for rest and food directly at work, which has a great influence on the increase in labor productivity, and a well-equipped and ergonomically equipped workplace creates conditions for harmonious work, which is discussed in this work.

In conclusion, the study should say that the increase in the effectiveness of management decisions in the field of personnel policy of LLP «ATS Trans Group» should be carried out periodically, as management needs to know the picture of employee satisfaction with working conditions, and also be able to identify cases of remuneration to those employees who are ill worked or did not come to work at all. In order to obtain forecast indicators of economic profit, the management should clearly work out further management of the activities of the company's employees and the construction of a perfect personnel policy.

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Кәсіпорынның персоналын дамытуда шешім қабылдаудың тиімділігі

Кәсіпорын қызметкерлерін дамытудағы шешімдерді қабылдаудың тиімділігін арттыру жолдарын дамытудың өзектілігі қазіргі заманғы жағдайларда кәсіпорындарды басқарудың сапасы мен деңгейін қызметкерлердің уақтылы шешімдер қабылдауға қабілеттілігі мен олардың орындалуын қажетті мерзімде ұйымдастыру арқылы өлшеуге болады. Кәсіпорындағы басқару үдерісі басқарушылық шешімдерді үнемі қабылдау мен жүзеге асыру үдерісі болып табылады. «АТС Транс Групп» ЖШС кәсіпорынның мақсаты Алматы қаласының аумағын көгалдандыру, тұрғын үйлер салу, сондай-ақ кәсіпорынның пайда көлемін барынша арттыру және өндіріс пен маркетингтік қызметтің өсу стратегиясын жүзеге асыру үшін сапалы өнімдерге, жұмыстар мен қызметтерге халықтың қажеттіліктерін қанағаттандыру болып табылады. Авторлар «АТС Транс Групп» ЖШС қызметкерлерінің әлеуетін дамыту саласындағы дамудың және шешімдер қабылдаудың теориялық аспектілеріне зерттеу жүргізді, кәсіпорынның қызметкерлерін бағалауда шешімдерді әзірлеу мен қабылдаудың барлық әдістерін зерттеді, қызметкерлерді басқару саласындағы дамудың және шешімдер қабылдаудың тиімділігін талдап, олардың тиімділігін арттыру жолдарын анықталды және қызметкерлік шешімдердің тиімділігін арттыру бойынша ұсыныстар әзірледі. Кәсіпорындағы қызметкерлерді дамыту туралы шешімдердің тиімділігіне әлеуметтік зерттеу жүргізді; «АТС Транс Групп» ЖШС компаниясында қызметкерлерлік шешімдердің тиімділігін арттыру бойынша шараларға экономикалық баға берді.

Кілт сөздер: тиімділік, шешім қабылдау, зерттеу, қызметкерлерді дамыту, әдістер, бағалау, процесс, басқару, талдау, еңбек әлеуеті.

З. Карбетова, Ш. Карбетова, К. Отызбаева, К. Сыздыкова

Эффективность принятия решений в развитии персонала предприятия

Актуальность разработки путей повышения эффективности принятия и реализации решений в сфере развития персонала предприятия состоит в том, что сегодня качество и уровень управления предприятием в современных условиях могут быть измерены способностью сотрудников своевременно принимать решения и организовывать их выполнение в необходимые сроки. Процесс управления на предприятии представляет собой процесс постоянного принятия и реализации управленческих решений. Целью деятельности анализируемого предприятия ТОО «АТС Транс Групп» являются удовлетворение потребностей населения в качественной продукции, работах и услугах по озеленению территории города Алматы, возведению домов жилого назначения, а также максимизация объемов прибыли предприятия и реализация стратегии роста производственной и сбытовой деятельности. Нами проведено исследование по изучению теоретических аспектов разработки и принятия решений в сфере развития потенциала работников ТОО «АТС Транс Групп»: исследованы все методы разработки и принятия решения при оценке персонала предприятия, проанализированы эффективность разработки и принятия решений в сфере управления персоналом и выявлены пути повышения их эффективности и разработаны рекомендации по повышению эффективности кадровых решений, проведены социологические исследования эффективности принятых решений по развитию персонала на предприятии, дана экономическая оценка мероприятий по повышению эффективности кадровых решений в компании ТОО «АТС Транс Групп».

Ключевые слова: эффективность, принятие решений, исследование, развитие персонала, методы, оценка, процесс, управление, анализ, трудовой потенциал.

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Priority directions of development of transport and logistics infrastructure of Kazakhstan at the present stage

In the article the main directions of further improvement of socio-economic modernization of Kazakhstan are revealed, the role of transport and logistics infrastructure is growing rapidly, taking an international scale and highlighting transport transit as one of the leading functions of the national transport system. In this regard, the priority task for Kazakhstan in the development of the national transport and communication complex is to ensure its competitiveness in the world market of services and, accordingly, to stimulate the growth of transportation of goods through Kazakhstan. The transport system in its current state cannot fully meet the needs of the economy, given the vast territory of Kazakhstan and the ambitious plans of the government for the long-term development of the economic potential of the Republic. The tasks of the upcoming stage of development of the transport industry in Kazakhstan include improving the efficiency of activities, new construction of transport infrastructure, modernization of existing infrastructure, acceleration of goods movement and reduction of transport costs, improvement of the safety and sustainability of the industry, as well as the availability of transport services for the population. Kazakhstan is developing international cooperation in the field of transport, thanks to which the country receives new equipment and technologies, introduces international experience. In this direction, it is necessary to establish the main trends in the development of the international market of logistics services. To determine the directions of influence of integration associations as the Eurasian economic Union and the initiatives of the «Silk Road Economic belt» on the development of transport and logistics infrastructure of Kazakhstan.

Keywords: transport and logistics infrastructure, international logistics centers, world market of transport services, transit service.

The active processes of globalization, the growth of the scale and the number of transnational corporations have created the need to introduce global logistics chains and channels into the business system, primarily in the distribution of goods, and determined the formation of an independent market for logistics services. International practice shows that the effective development of transport-related systems at the national level stimulates the accelerated development of related industries and spheres of the economy [1].

For the Republic of Kazakhstan, located at the crossroads of international transport routes, the problem of conformity with the general world tendencies and strengthening of its positions in the market of transport and logistics services as the most important sector of logistics becomes increasingly urgent [2, 3].

In the international market of logistics services, there is a number of characteristic trends in its development [4].

1. The processes of globalization of security companies are actively involved in the process of mergers and acquisitions, and the consolidation of their business. As a result, there is an increase in the positions of companies with a developed logistics network, representing a range of services and a broad geography of the internationalization of business.

The world market of logistic services has been steadily expanding over the past 20 years, offering complex functional solutions from multimodal transport services to distribution centers with sophisticated technologies for picking and pre-sales preparation of commodity flows, management of distribution channels, up to the control of receivables. Expanding the scope of the services provided entails an increase in the scale of the companies and, as a consequence, a reduction in costs.

Examples of the activities of the largest international companies in the market of transport research services confirm the trend of their geographical and assortment diversification in the region of Central and Eastern Europe.

2. The formation of branded logistics networks and international logistics centers (ILC) is another characteristic trend of the logistics services market. The largest corporations to increase the efficiency of logistics functions create such centers.

3. Despite the high degree of effectiveness of intra-company logistics chains, the most important trend in the logistics market is the outsourcing of services, which in foreign practice has been called «contract lo-

gistics». The attraction of services from the outside gives maximum flexibility, since it allows you to get almost immediate access to new markets and offer customers personalized service. According to Cap Gemini Ernst & Young, by 2008, North American companies outsourced an average of 56 % of their logistics budgets, and Western Europe and Asia Pacific — 81 and 60 % respectively.

Along with the notion of «contract logistics», the term «3PL technology» (Third Party Logistics) was actively used. 3PL technology includes the organization and management of transportation, accounting and inventory management, the preparation of import-export and freight documentation, warehousing, cargo handling, delivery to the end user. The client receives a full complex of all necessary services, which fully meets his logistics needs. The use of such services allows the client to save time and switch the released resources to the main business projects, quickly and adequately respond to changes in consumer preferences, use the experience and resources of direct participants in the supply chain, apply their specific technologies and a number of other advantages.

The key participants in the logistics 3PL outsourcing market are international companies that have grown from express delivery services and have come to countries with economies in transition to serve large production and trade structures.

4. The role of marketing strategies in the competitive struggle of logistics companies in the international market is growing. The marketing strategies of large logistics companies are dominated by the orientation toward creating a positive image of the company and the individual needs of the client, the use of so-called client-oriented marketing (a complex of communication tools aimed at building a client base and meeting the individual needs of customers).

So, in working with clients of the American company DHL, there is a differentiated approach to the needs of customers. The focus is on the use of commodity (diversification of markets, adaptation to local markets and work with target groups) and communication strategies (direct marketing, various types of advertising, public relations). The company analyzes the peculiarities of the environment of local markets, creating a positive and well-recognized image of the firm, examines the level of customer satisfaction when using the company's services.

Thus, the main competitive advantages of companies in the world market of logistics services are determined by the main trends of its development.

The largest supplier of transport services to the world market for many years now is the United States. In 2014, the aggregate market of US transport logistics services amounted to about 1141.9 billion dollars (RBK Research). However, over the past sixteen years, the US has gradually, but invariably, lost its share in the global market for the export of transportation services, while the economic giants such as China and India have entered the arena [5].

The leading positions of these countries in the world market are explained by the active participation of these countries in the world trade and in the international division of labor.

Thus, the world market of transport services is gradually developing. The main mode of transport, participating in international transport, remains sea transport; in the second place is the carriage of goods by rail; automobile and air transportation occupy a small share in the market, but they also play an important role. All the processes taking place on the world market sites, one way or another, are reflected in the domestic market.

First, it is expedient to consider the development of transit container transportations through the territory of Kazakhstan in the context of China's deployment of the multi-purpose project One Belt, One Way, which has both a land (the Economic Silk Way belt project) and a maritime part. «Economic belt of the sea Silk Road of the XXI century») components, with the main focus on the development of a new economic space with the dominant role of China [6].

The potential for container traffic growth in the Euro-Asian direction is very significant, the revenues from sea freight from China to Europe are about $23 billion per year, while expert estimates for transit freight by land routes can attract up to 500 thousand twenty-foot equivalent unit (TEU) per year with potential income up to 4 billion USA dollars [6].

In May 2015, the leaders of Russia and China signed a joint statement on cooperation in combining the construction of the Eurasian Economic Union (EEU) and the economic belt of the Silk Road project (the land component of the project). However, the main volumes of Chinese transit follow through the territory of Kazakhstan, and the configuration of the land route of the «Silk Road» project includes passing around Russia through the territories of Kazakhstan, Azerbaijan, Georgia and Ukraine, or along the route of the TRACECA corridor (China-Kazakhstan-Uzbekistan-Turkmenistan-Azerbaijan-Georgia — Romania) [7].

In this aspect, one could view Kazakhstan as Russia's main competitor for Chinese transit, which, in fact, is not entirely true. Given the geographic gravitation of China's central and southern provinces to the route through Kazakhstan and the use of the transport infrastructure of China at a significant distance, which is cheaper than the Russian one, the priority choice of Kazakhstan is logical.

Priority of transit through Kazakhstan is confirmed by the main direction of the Northern Corridor «Silk Road» through the territories of China, Kazakhstan and Russia with further access to European countries via the Baltic Sea and the Republic of Belarus ports, and the choice of this route as the base for the United Transport and Logistics Company (JSC «UTLC»), established on November 13, 2014 by the railway administrations of Russia, Belarus and Kazakhstan [8].

Thus, the emergence of Kazakhstan as a key player in the EEU area in terms of promoting Chinese transit is in fact a reality that has taken place. And the purposeful policy of the leadership of Kazakhstan allowed to form the transport infrastructure of the country really as a «transit» one. For example, in the structure of income of the national company Kazakhstan Temir Zholy (railways of Kazakhstan) in 2015, 30 % were revenues from international transit [9].

The issue of price competitiveness of the Transsib is topical. Transit Transsiberian services are rendered by a rather large number of companies of different jurisdictions. As a rule, these are subsidiaries and joint companies of national railways of Russia, Belarus, Kazakhstan and Germany (DB Schenker): «RR Logistics» JSC; «Transcontainer» PJSC (operator of specialized platforms); BELINTERTRANS — Transport and Logistics Center; KTZ Express; DB Schenker Rail; «Far East Land Bridge» Ltd (FELB); «UTLC» JSC; Trans-Eurasia Logistics. And large international forwarders, for example, InterRail Holding AG.

Data through rate or the possibility of its self-calculation for a particular transportation, as well as the components of the transit service on the sites of these companies could not be found. The exception is the information of FELB company, from the resulted terms of which follow the approximate delivery time, the procedure for payments for the use of containers and the required documentation for transportation in the message China-Europe (Official site Far East Land Bridge Ltd, 2016). Nevertheless, based on the information of the above-mentioned companies, it was possible in general to create price parameters for transit container transportation by the Trans-Siberian Railway (Table). With comparable conditions, the cost of sea transportation will be 1200–1600 US dollars with delivery time 35–40 days.

Table

Comparison of cargo delivery options in a 40-foot container from the countries of the Asia-Pacific region to Germany (Duisburg)

A country of departure	A country appointments	Route	Cost of delivery, thousand USA dollars	Delivery time, day
China (Chongqing)		through the station Dostyk	5	14
China (Chongqing)		through the station Zabaikalsk	7,5	18
China (Chongqing)	Germany (Duisburg)	through the station Naushki (through Mongolia)	7	20
Japan (Yokohama)		Port Vostochny (Russia)	6,5	25–30
Korea (Pusan)		Port of Dalian (China) — the station Zabaikalsk	6	20–25

Note. Source: [10].

Thus, from a price point of view, the Trans-Siberian transit significantly loses the main sea route. However, in this case it is necessary to take into account the following fact: through rate for the example of the multimodal route of Yokohama (Japan) — Duisburg (Germany), only 20 % is attributed to the railway tariff in Russia, about 30 % to sea freight and 28 % to the railway tariff across Europe, which is a fairly wide range for research into the causes of the specified price imbalance and the possibility of its optimization.

In terms of delivery time, Trans-Siberian has significant advantages, but due to various organizational and technological difficulties, they are, rather, a potential nature.

The task of searching for the most effective ways to realize the transport transit potential (TTP) of the republic was set by the country's leadership practically from the first years of gaining independence. A number of important state documents related to the development of transport have been developed and adopted in the regulatory and legal framework. Among them: The Nation Plan — 100 concrete steps to implement the five institutional reforms of the President of the Republic of Kazakhstan, N. Nazarbayev, the State Program «Nurly Zhol» [11], the Long-term Development Strategy of Kazakhstan for the period up to 2050, a number of sectoral programs on transport development RK, etc.

To create favorable conditions for increasing freight traffic inside the country and cargo turnover in the direction of Iran, China, Russia, the EU countries, projects will be implemented to eliminate «bottlenecks» in the organization of train traffic in the south and the connection of transit nodes in the west.

The multifunctionality of the ferry transport system will allow increasing the turnover with neighboring Caspian states (Iran, Azerbaijan) to provide cargoes necessary for the western region of the country, such as consumer goods, equipment, building materials, etc.

The development of the free economic zone (FEZ) «Khorgos — Eastern Gate» will have a decisive influence on the development of the petrochemical industry and the increase in transit potential, which are the priority tasks of the state programs of industrial and innovative development and development of the transport system infrastructure.

Creation of FEZ «Khorgos — Eastern Gate» in technological connection with the railway «Zhetygen — Korgas», automobile corridor «Western Europe — Western China» will create a powerful industrial and logistics hub that will provide the shortest access to Europe and Asia.

In the logistic zone of the FEZ «Khorgos-Vostochnye Vorota», a «Dry Port» will be built, which will serve the railway trains from China with a narrow gauge and Kazakhstan railroad trains with a wide track. The railways leading inward and outward of the Dry Port will leave the territory via a overpass, crossing the Western Europe-Western China highway.

The construction of the infrastructure of the FEZ «Khorgos-Eastern Gate» will allow it to become a center of consolidation and distribution of Eurasian cargo flows.

The basis for the project of the «New Silk Road» on the territory of Kazakhstan was the Eurasian transcontinental corridor, which President Nursultan Nazarbayev proposed to create, speaking at the Astana Economic Forum in May 2015.

It is proposed to create a new high-speed multimodal transport route «Eurasian transcontinental corridor».

The Eurasian transcontinental corridor will run through the entire country, allow unimpeded transit of goods from Asia to Europe and back.

This corridor will connect the countries among themselves and ensure the security and stability of all states through which the routes pass. The transport artery will give impetus to the development of production in all countries.

As a result of this project, it will be possible to:

- become the central transport and logistics hub in the Eurasian region;
- double the volume of transit between East and West until 2020;
- attract investment in the development of the transport and logistics industry of the country;
- increase the political and economic potential of the republic.

Within the framework of the «New Silk Road» project, it can be pointed out that the direction from China to Europe is a strategic direction of transit traffic.

At the same time, the national transport policy of Kazakhstan, which is an inland country, is currently being built with an emphasis on the development of land transport modes — rail and road.

In the Message of the Head of the State to the people of Kazakhstan Strategy «Kazakhstan — 2050: the new political course of the held state» the task is set to increase the transit traffic twice through Kazakhstan by 2020 and 10 times by 2050.

According to the calculations of the Ministry of Transport and Communications of the Republic of Kazakhstan, presented in the Transport Strategy of the Republic of Kazakhstan until 2020, the volumes of transit by land transport through the territory of the Republic of Kazakhstan will increase to 50 million tons of cargo by 2020.

There are four areas, the changes in which affect the share of rail transport in the structure of world cargo transportation [12]:

1. Increasing competition in the railway services market affects the wider supply of these services, which increases the share of rail transport in freight turnover. The use of «large data» allows railway companies to increase the degree of convenience of services provided and their predictability, which also increases the share of rail traffic. In turn, the reduction in carload shipments in Europe reduces the share of railway freight turnover.

2. Changes in technology have a high degree of influence on the industry and mean a possible expansion of the infrastructure, as well as the creation of a developed transport network, which, in general, should have a positive effect on capacity growth, ease of use of services and predictability of their provision. In the context of environmental friendliness, the effect of the development of technology on the rail transport sector is expected to be negative, due to the increase in the energy efficiency of trucking.

3. Regulatory changes mean an increase in the infrastructure tariff (which will lead to higher costs and prices), a reduction in the traffic flow schedule and a tightening of the noise level from the railway (which means automatic capacity reduction and reduced predictability of service delivery). On another hand, more stringent regulation of truck transport means a potential advantage for the rail transport segment in terms of ease of use.

4. Changes in the behavior of shippers will positively affect the industry in the context of containerization of goods and growth in the demand for «green logistics» — the first means improving convenience for customers, and the second — increasing the degree of environmental friendliness of the service.

The greatest effect and relevance to the structure of transport in Kazakhstan can be made by increasing the energy efficiency of trucks. In the long term, this can lead to a reduction in the costs of motor vehicles, which will lead to an increase in its competitiveness. A deeper analysis shows that truck transport still has a fuel saving potential of 50–65 % due to the use of available technologies. They include:

– measures related to improving the efficiency of diesel fuel use;

– the introduction of hybrid models;

– use of natural gas.

Separately, containerization growth can also be noted, the share of container transportations in trade in goods delivered by the sea is constantly growing under the influence of two factors: the movement to this segment of goods that were previously transported in bulk, as well as the rapid growth of trade in goods that have traditionally been transported in containers. As a result, the overall rate of growth in the share of container cargo grew at a rate of ~ 8 % in the period 1995–2008. Despite the high share of container shipments, in some product groups, the growth potential remains (in particular, for petroleum products and goods such as cork and wood).

Thus, in general, for the cargo transportation system in the next 10 years, the most relevant will be:

– increased competition within the segment, which leads to increased efficiency and turnover, as well as lower prices;

– regulation of road freight transport and, as a result, increase in road charges, which increase the relative attractiveness of railways.

During the specified period, within the framework of the declared measures for reforming the industry, the following were implemented:

– introduction of amendments and additions to international agreements (agreements) and national legislation of the Republic of Kazakhstan on railway transport issues within the Single Economic Space;

– unification of tariffs for cargo transportation by types of messages;

– large-scale investment program for the renewal of rolling stock and the construction and modernization of the railway infrastructure;

– initiation of work on the introduction of a new mechanism for subsidizing the losses of carriers engaged in railway passenger transportation along socially significant inter-oblast reports;

– optimization of the holding structure of JSC «NC KTZ» and the alienation of non-core and profile-supporting assets in a competitive environment;

– development of the railway transport engineering industry.

At the same time, there is a number of unresolved issues:

1) cross-subsidization of passenger transportation due to freight and low-income ones at the expense of high-yield ones;

2) the shortness of the right to carry out passenger transportation, which does not allow to include in the contract between the private carrier and the state, the obligation to purchase own rolling stock, the development of infrastructure;

3) incompleteness of institutional reforms in the industry;

4) preservation of state price regulation of transportation activities.

To date, rail transport is regulated by the state in terms of pricing, service parameters and contractual conditions, which does not meet modern requirements of a diversified market of transport and logistics services.

The target model of the railway industry assumes the organizational separation of the transportation activity from the infrastructure services and the formation of a competitive market of services for the transport of goods by opening the access of independent carriers to the backbone railway network.

However, the integration processes within the framework of the Eurasian Economic Union and the need to harmonize the national legislations of the participating countries led to the postponement of the opening of access to the backbone railway network to private freight carriers to ensure the equal conditions for the functioning of railway transport entities on the market by eliminating state price regulation of transportation activities and 100 % of state subsidies for carriers' losses i.e. organization of railway passenger traffic (communication to break even).

The opening of access to infrastructure without the implementation of these measures puts the National Freight Forwarder in unequal conditions in relation to independent carriers and entails the risk of losing the national freight market, in general.

Currently, for Kazakhstan, which does not have access to the world ocean, but has a significant transit potential, being between world economic centers, the development of container transportation is especially topical.

At the present stage of social and economic modernization of Kazakhstan, the role of the transport-logistics industry is growing rapidly, taking an international scale and allocating transport transit as one of the leading functions of the national transport system. In this regard, the priority task for the republic in the development of the national transport and communications complex is to ensure its competitiveness in the world market of services and, accordingly, to stimulate the growth of transportation of goods through Kazakhstan territory.

JSC «KTZ Express», being a national multimodal operator, bases its strategy on the Strategy 100 % of the founder of JSC «NC KTZ» [13], government programs and initiatives, and also adheres to the international trend of development of the logistics industry.

JSC «KTZ Express» is the national operator of Kazakhstan for transportation of mixed (multimodal) modes of transport. It integrates rail, trucking, sea and air transport, port, airport infrastructure, a network of terminals and warehouses, as well as cargo loading operations at key transport hubs.

The main strategic goals of JSC «KTZ Express» are:

• Creation of a permanent route for transportation by land transport from China to Europe through the territory of Kazakhstan on the principle of «one window» and ensuring competitiveness compared to sea transport between China and Europe, based on a shorter duration of transportation;

• The offer to transport electronic equipment through a transport scheme of mixed modes of transport — rail and air routes;

• Creation of consolidation and distribution centers in Lianyungang (China) and free economic zone Khorgos — Eastern Gate» (Kazakhstan) as a measure of response to the growth of e-commerce and the market for goods on the Internet;

• to become the leading shipping company for maritime transport, operating in the Caspian Sea from the Aktau seaport;

• to become a leading provider of logistics services in Kazakhstan, offering transportation by rail, road, air, transport and mixed (multimodal) modes of transport, cargo warehousing services in cargo hubs (points) throughout the country, as well as shipment of smaller shipments cargo capacity of the car and consignment smaller than the cargo capacity of the truck to the final recipient (last mile transportation), up to the delivery of parcels to the door of customers.

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Заманауи кезеңдегі Қазақстанның көліктік-логистикалық инфрақұрылымын дамытудың басымдылықты бағыттары

Мақалада Қазақстанның әлеуметтік-экономикалық жаңғыртылуын одан әрі жетілдірудің негізгі бағыттары ашылды, яғни халықаралық ауқымды қабылдай отырып және ұлттық көлік жүйесінің жетекші функцияларының бірі ретінде көлік транзитін бөліп көрсете отырып, көлік-логистикалық инфрақұрылымның рөлі қарқынды өсуін көрсету. Осыған байланысты ұлттық көлік-коммуникация кешенін дамыту саласындағы Қазақстан үшін басым міндет оның әлемдік қызметтер нарығында бәсекеге қабілеттілігін қамтамасыз ету және, тиісінше, Қазақстан арқылы жүктасымалының өсуін ынталандыру болып табылады. Қазақстанның орасан зор аумағын және республиканың экономикалық әлеуетін ұзақмерзімді дамыту жөніндегі Үкіметтің амбициялық жоспарларын ескере отырып, көлік жүйесі қазіргі жағдайда экономиканың қажеттілігін толық қанағаттандыра алмайды. Қазақстанның көлік саласын дамытудың алдағы кезеңінің міндеттері қызметтің тиімділігін арттыруды, көлік инфрақұрылымының жаңа құрылысын, қолданыстағы инфрақұрылымды жаңғыртуды, тауар қозғалысын жеделдетуді және көлік шығындарын азайтуды, саланың қауіпсіздігі мен тұрақтылығын, сондай-ақ көлік қызметтерінің халық үшін қолжетімділігін арттыруды қамтиды. Қазақстан көлік саласындағы халықаралық ынтымақтастықты дамытуда, соның арқасында ел жаңа жабдықтар мен технологияларды алып, халықаралық тәжірибені енгізуде. Бұл бағытта логистикалық қызметтердің халықаралық нарығын дамытудың негізгі үрдістерін белгілеу қажет. Еуразиялық экономикалық одақ және Қазақстанның көлік-логистикалық инфрақұрылымын дамыту жөніндегі «Жібек жолының экономикалық белдеуі» бастамалары сияқты интеграциялық бірлестіктердің ықпал ету бағыттарын айқындау қарастырылған.

Кілт сөздер: көлік-логистикалық инфрақұрылым, халықаралық логистикалық орталықтар, көлік қызметтерінің әлемдік нарығы, транзиттік сервис.

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Приоритетные направления развития транспортно-логистической инфраструктуры Казахстана на современном этапе

В статье раскрыты основные направления дальнейшего совершенствования социально-экономической модернизации Казахстана, возрастающая роль транспортно-логистической инфраструктуры, которая принимает международный масштаб и выделяет транспортный транзит как одну из ведущих функций национальной транспортной системы. В этой связи приоритетной задачей для Казахстана в области развития национального транспортно-коммуникационного комплекса является обеспечение его конкурентоспособности на мировом рынке услуг и, соответственно, стимулирование роста перевозок грузов через Казахстан. Транспортная система в ее нынешнем состоянии не может полностью удовлетворить потребности экономики, учитывая огромные территории Казахстана и амбициозные планы правительства по долгосрочному развитию экономического потенциала Республики. Задачи предстоящего этапа развития транспортной отрасли Казахстана включают повышение эффективности деятельности, новое строительство транспортной инфраструктуры, модернизацию существующей инфраструктуры, ускорение товародвижения и снижение транспортных издержек, повышение безопасности и устойчивости отрасли, а также доступности транспортных услуг для населения. Казахстан развивает международное сотрудничество в области транспорта, благодаря которой страна получает новое оборудование и технологии, внедряет международный опыт. В этом направлении необходимо установить основные тенденции развития международного рынка логистических услуг, а также определить направления влияния интеграционных объединений, как Евразийский экономический союз и инициативы «Экономического пояса Шелкового пути» по развитию транспортно-логистической инфраструктуры Казахстана.

Ключевые слова: транспортно-логистическая инфраструктура, международные логистические центры, мировой рынок транспортных услуг, транзитный сервис.

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Построение системы бюджетного управления

Построение системы бюджетирования – чрезвычайно важный этап в организации и развитии предприятия. При этом не стоит полагать, что внедрение системы бюджетирования в организации потребует только соответствующей настройки информационной автоматизированной системы управления организации. Конечно, от информационной обеспеченности предприятия зависит многое в этом непростом процессе бюджетирования, но далеко не все. Определяющую роль в постановке системы бюджетирования и совершенствовании существующей системы бюджетного управления на предприятии играют профессионализм и вовлеченность финансового менеджмента. Переход на систему полноценного бюджетирования в компании и систему бюджетного управления невозможен без серьезного структурного изменения всей организации, поскольку постановка системы эффективного бюджетирования требует от менеджмента и сотрудников серьезной, выверенной, скоординированной и направленной работы. Бюджет является ключевым инструментом управления. Целью данного исследования является поиск решений по повышению эффективности бюджетной системы внутри хозяйствующих субъектов. В первой части статьи освещаются преимущества реализации бюджетов и бюджетного контроля на предприятиях. В статье предложены меры и действия, которые необходимо предпринять для ограничения негативных аспектов и достижения эффективной бюджетной системы с тем, чтобы бюджет рассматривался как инструмент управления, интегрирующийся в более широкую обзорную оценку эффективности.

Ключевые слова: бюджетное управление, бюджетирование, бюджет, ресурсы, бюджетный контроль, бизнес, менеджмент, бюджетный период, планирование.

Управление компанией — процесс, включающий в себя множество составляющих. Дальнейшее развитие рыночных отношений требует поиска новых форм управления хозяйственной деятельностью организаций. С разных точек зрения некоторые из них могут быть применимы только к операционному управлению, а другие — только к планированию горизонтов развития. Но среди многообразия инструментов управления любым предприятием можно выделить единственный, равнозначно задействованный и в операционных процессах и в разработках перспектив бизнеса. Этот инструмент называется «Бюджетное управление». Применение технологии бюджетирования является одним из методов, обеспечивающих повышение эффективности их деятельности и финансовой устойчивости.

Бюджеты являются неотъемлемой частью большинства организаций и выполняют различные управленческие функции. Некоторые ученые описывали бюджеты в количественной форме бизнес-плана, направленных на осуществление целей [1], в то время как другие авторы определяют бюджет как количественное проявление предложенного плана, чтобы облегчить координацию и выполнение этого плана [2], Самуэльсон отмечает, что руководители используют бюджеты для планирования, контроля затрат, распределения ресурсов, распределения ответственности и определения компенсации. Бюджеты являются важным элементом организационного управления и служат нескольким целям. Бюджеты являются неотъемлемой частью большинства организаций и поддерживают основные функции управления, планирования, руководства, контроля и принятия решений.

Управлять бизнесом, предприятием — значит планировать, организовывать, командовать, координировать, контролировать. Планирование является первой функцией управления, и это процесс, с помощью которого устанавливаются цели компании, а также средства (ресурсы, действия), с помощью которых цели будут достигнуты. Прогнозирование является сущностью управления и включает в себя как оценку будущего, так и составление прогнозов на него.

Обзор литературы указывает на тесную связь между бюджетами и планированием. В литературе бюджеты и планы часто взаимозаменяемы. Одной из наиболее распространенных целей бюджетов является планирование. Бюджет является основным инструментом, который большинство организаций используют для планирования. Как обсуждалось ранее, управленческий контроль также включает бюджеты. Бюджеты являются не только частью систем управленческого контроля, но и центральной частью процессов планирования многих организаций [1]. Самуэльсон считает, что основная функция составления бюджета заключается в планировании, включая выявление и эффективное использование необходимых ресурсов. Некоторые менеджеры рассматривают планирование как основную функцию управления, поскольку всеми управленческими действиями организации, управления и контроля она стремится обеспечить выполнение плановых решений.

Планирование является важной функцией управления бизнесом, а бюджеты являются основным инструментом планирования, используемым в большинстве организаций. Бюджет по своему денежному измерению является наиболее практичным способом выражения размера прогнозируемых затрат и результатов [3]. Это способствует сближению целей, повышает эффективность и результативность организации [4]. Бюджеты координируют действия внутри предприятия, через них осуществляется прогнозное управление, позволяющее компании подготовиться к ближайшему будущему. Бюджет является не только инструментом прогнозирования, позволяющим осуществлять проактивную политику развития (ежегодное отклонение стратегических планов), но и инструментом вертикальной координации (между руководством и теми, кто отвечает за различные услуги) и горизонтальной (между различными услугами или функциями), он касается и гармонизирует требования и ограничения каждого, от покупки до продажи. Бюджет является привилегированным инструментом управленческого контроля [5].

Внедрение бюджетной системы требует, прежде всего, развития внутри компании структуры управления, основанной на центрах ответственности, для оптимизации использования ресурсов и получения прибыли. Каждый центр будет иметь свой собственный бюджет, тем самым имея возможность знать, кто несет ответственность за любые негативные результаты. Таким образом, каждый децентрализованный орган должен быть оснащен бюджетными целевыми показателями по прогнозированию, которыми будет руководствоваться руководство на протяжении всего периода, охватываемого бюджетом. Минимальная координация между такими функциями, как формулирование политики производства на основе политики хранения и целей продажи, осуществляется при построении бюджета.

Бюджет представляет собой рассчитанный краткосрочный план, позволяющий распределять ресурсы и обязанности. Таким образом, бюджет является частью задач всех ответственных лиц, занимающихся управленческой деятельностью. Бюджет указывает параметры, которые должны быть достигнуты (продажи и производство, затраты на их достижение), тем самым представляя основу для оценки и анализа эффективности. Бюджет обязывает руководителей центров ответственности, предвидеть последствия принимаемых решений. В бюджете указаны пути достижения целей, поставленных на следующий финансовый год. Чтобы бюджет следующего года был надежным, необходимо знать точные характеристики текущего периода и условия, в которых осуществляется текущая деятельность.

Помимо прогнозирования, которое представляет собой неоспоримое преимущество бюджета, использование бюджетирования в управлении предприятием имеет множество преимуществ, среди которых коммуникация, координация, полномочия, ответственность, мобилизация, мотивация, поддержка в принятии решений. Бюджет позволяет компании улучшить коммуникацию с инвесторами, укрепить свой авторитет и тем самым получить доверие на рынке. Эффективный процесс бюджетного планирования повышает эффективность запасов.

Критический анализ системы бюджетирования

Децентрализация целей и контроль за их реализацией позволяют рассматривать бюджетное управление как эффективную систему, к которой обращаются практически все крупные организации. Однако он имеет определенные ограничения, которые следует упомянуть.

Первая критика бюджета была сформулирована в 1930 г. в исследовании «National Industrial Conference Board», в котором указывалось, что навязанные бюджеты могут принести больше вреда, чем пользы, и могут вызвать недовольство среди менеджеров. Системы бюджетирования иногда рассматриваются ошибочно, без учета возрастающей роли человеческого фактора. Этот аспект может вызвать антагонизм и определяет низкий моральный дух и мотивацию исполнителей.

Другая критика связана с тем, что исполнение бюджета часто становится самоцелью. В деятельности структурной или вспомогательной, в которой расходование средств носит по существу дискреционный характер и деятельность трудно поддается оценке, ответственные, учитывая собственные интересы в заинтересованных субъектах, стремятся, с одной стороны, получить максимальную бюджетную сумму, а с другой стороны — в полной мере использовать эту сумму. Управление деятельностью стремится обеспечить некоторые решения этого типа неисправности.

Бюджетный контроль также обвиняется в том, что отклонения от бюджетных значений иногда происходят из-за изменений реальных условий деятельности по сравнению с теми, которые учитывались при разработке бюджетов, из-за плохих прогнозов или плохой эффективности управления [6]. Среди причин, вызывающих такие отклонения, можно выделить изменения цен на сырьевые ресурсы, над которыми предприятия не имеют полномочий действовать и которые приводят к издержкам производства, отличным от бюджетных.

В операционной деятельности бюджетное управление часто имеет тенденцию ломать инициативы и инновации, и это потому, что любое изменение приводит к отклонениям, которые должны быть дополнительно проанализированы, объяснены и обоснованы. Таким образом, это порождает дополнительные затраты, часто рассматриваемые как запретительные. Другая критика связана с тем, что бюджетный цикл, который обычно является ежегодным, с ежемесячным или ежеквартальным контролем способа составления прогнозов, часто плохо адаптирован к экономическим циклам предприятий. Бюджет, как правило, сокращает горизонты управления и порождает поведение, благоприятствующее краткосрочной перспективе за счет долгосрочной.

Отсутствие долгосрочного видения и стратегической перспективы, несомненно, является одним из основных ограничений традиционных бюджетов. Зачастую бюджет не соответствует стратегическому плану компании. Наличие долгосрочных планов иногда вызывает застывание компании, не позволяя ей адаптироваться к возможностям, которые возникают в течение года. Наличие хорошо документированных программ может привести к инерции и отсутствия гибкости в адаптации к изменениям. Разработка бюджетов осуществляется в соответствии с существующими структурами общества (с действующей организационной структурой), которые могут быть неуместны для текущей ситуации. Также часто бюджеты являются экстраполяцией прошлого, они интегрируют несколько элементов изменений или отражения.

Все признают эффективность традиционного бюджетирования (инкрементного бюджетирования), если речь идет о прямых производственных расходах. Это не относится к накладным расходам и косвенным расходам в гораздо большей степени, поскольку, как представляется, доля накладных расходов и косвенных расходов в полной стоимости становится выше. Для этих расходов бюджеты, полученные этим методом, служат основой для анализа отклонений, но этот анализ никогда не может иметь такой же актуальности, как для оперативных служб, по многим причинам:

– всегда сложно оценить реальную полезность проделанной работы и оправдать ли выгоды от деятельности таких служб их затраты;

– трудно найти критерии для измерения эффективности таких услуг. Как правило, невозможно определить стандарты и единицы работы, а иногда даже невозможно сделать прогнозы, потому что деятельность не всегда повторяется;

– связь между усилиями и производительностью никогда не бывает очень ясной;

– для ограничения риска сокращения бюджетных ассигнований у руководителей функциональных служб возникает соблазн отметить в своем проекте бюджета хотя бы ту же сумму, которую они получили в предыдущем году, хотя потребности в финансировании менее настоятельны.

Такое бюджетирование снижает гибкость организации, которая не готова справиться с изменениями. Инкрементный бюджет подвергается критике, поскольку он не соответствует принципу бюджетного планирования, который предполагает прогнозирование будущих целей. Он определяет краткосрочные переменные затраты, но не точно определяет затраты на логистику и распределение, маркетинг и продажи, проектирование и разработку. Эти непроизводственные расходы учитываются как постоянные или периодические расходы.

Инкрементный бюджет показывает характер, а не цель расходов, он не относится к уровню или сфере деятельности. Еще одним недостатком данной методики бюджетирования является то, что в ней не рассматриваются понятия эффективности, результативности. Дополнительные бюджеты готовятся для использования производственных мощностей, ожидаемых в год бюджета, который часто составляет менее 100 %. Инкрементное бюджетирование — это простой метод, который легко выполнить, что экономит время, но это также «ленивый» метод и часто менее точный. Это метод, который хорошо работает на краткосрочных и где есть большая сложность деятельности. Данный метод бюджетирования хорош для стабильных организаций, где радикальные изменения не происходят из года в год.

Таким образом, если бюджет используется в основном для целей планирования, контролируемые люди заинтересованы в получении более высоких бюджетных целей, чтобы иметь дополнительные ресурсы. Если бюджет используется в целях мотивации, контролируемые люди будут стремиться минимизировать свои цели для увеличения возможностей их достижения. Чтобы уменьшить конфликты из-за бюджетных функций, предложили ввести скользящие бюджеты.

Решения для эффективной системы бюджетирования

Для ограничения негативных аспектов и достижения успеха в составлении бюджета и бюджетном контроле необходимы некоторые требования, которые рассматриваются ниже. Важно, прежде всего, иметь четкое определение целей и обязанностей, устанавливая четкие руководящие принципы, чтобы каждый сотрудник знал, что делать. Требования следующие: привлечение и поддержка высшего руководства в бюджетировании, реалистичная организационная структура, с привлечением руководителей центров ответственности во всех аспектах бюджетирования.

Бюджет, ведущий к росту эффективности деятельности компании, — это бюджет, который раскрывает происхождение цифр, отказываясь от дополнительных бюджетов, дополняя финансовые данные операционными элементами и интегрируя в процессе подготовки бюджетов дополнительные анализы. Важная роль в осуществлении бюджетного контроля отводится адекватной учетно-информационной системе, позволяющей точно и своевременно отчитываться о достигнутых результатах по сравнению с прогнозами и соотносить учет расходов и доходов с ответственностью [5].

Бюджетный период следует рассматривать не как время для расчетов, а как время, когда принимаются решения. Перегрузку сложных расчетов следует избегать любой ценой, ограничивая шаги бюджетирования и устанавливая точные процедуры составления бюджета, процедуры, которые должны быть известны всем участникам бюджетного процесса [7].

Для того чтобы бюджетная система способствовала повышению эффективности деятельности компании представляется необходимым построение системы интерактивного планирования и использования долгосрочного бюджета для артикуляции долгосрочного с краткосрочным. Также важно гибкое управление бюджетами, позволяющее при необходимости пересматривать бюджеты. Постепенное улучшение бюджета достигается за счет гибкого бюджета. Подготовленный к дальнейшему использованию производственных мощностей бюджет учитывает возможные колебания в периоде, на который составляется бюджет, адаптируется к прогнозируемым изменениям, которые могут произойти в объеме деятельности предприятия. Он становится важным инструментом управления, как с точки зрения контроля и анализа ведения бизнеса, так и с точки зрения знания причин отклонений.

Интеграция бюджетирования и бюджетного контроля в систему обработки данных для обеспечения скорости и гибкости становится необходимым условием эффективного бюджета.

Фундаментальные принципы бюджетного управления.

I. Бюджетное управление наиболее эффективно при охвате всех уровней организационной структуры управления. Качественная система бюджетного управления открыта и доступна для всех сотрудников, ответственных за процессы, связанные с бюджетом. Такой подход позволяет существенно повысить не только вовлеченность кадров в бюджетный процесс, но и персональную ответственность менеджеров, благодаря возложенным на них полномочиям по принятию решений и параллельной ответственности за результаты работы [8]. Вместе с этим, благодаря возникающим центрам бюджетирования, которые позволяют, как детально прорабатывать, корректировать и контролировать ход исполнения бюджетов, так и упростить сам процесс бюджетного управления, и бюджетирование в целом как систему. Помимо этого, бюджетное управление организацией с большим количеством организационных подуровней, отвечающих за достижение целей, позволяет создать систему рациональной мотивации, которая завязана на общей результативности компании в части финансовой деятельности.

II. Бюджетное управление — это инструмент планирования достижения конкретных целей. Система бюджетного управления не сможет стать инструментом, обеспечивающим выполнение стратегических целей, без их формирования и документирования. В такой связке возникает зависимость стратегических целей, планов их достижения, процессов, направленных на результат, и ресурсов [9].

III. Качественное бюджетное управление — сбалансированное бюджетное управление. Руководство предприятия до разработки системы бюджетного управления и до составления какого-либо бюджета вообще должно утвердить план финансовых показателей и индикаторов, в которых будет выражаться оценка эффективности работы предприятия и, соответственно, бюджетного управления. Метрики бюджетной системы управления — это значения стратегических целей и задач, конкретизированные в данной управленческой системе. Показатель всегда должен отражать конкретную цель [10]. Таким образом, за конкретный временной период достигается взаимосвязанность и сбалансированность бюджетного управления.

IV. Непрерывность бюджетного управления. Планы, вне зависимости от степени их конкретизации, очень быстро теряют актуальность без внесения в них операционных изменений [11]. Планы формируются на основе текущей информации, которая есть в наличии у менеджмента, а любое происходящее в бизнесе изменение вносит коррективы в эту информацию. Отсюда появляется возможность того, что план, составленный сегодня, может быть совершенно не актуален послезавтра. Система бюджетного управления позволяет решать эту проблему без особых усилий благодаря своей непрерывности: планирование и корректировка планирования происходят постоянно. Можно сказать, если существует разрыв из-за того, что план положили в долгий ящик, тогда системы бюджетного управления у вас просто нет. Если же любое изменение, например, при поступлении новой информации или смене позиции менеджмента по какому-либо вопросу, вносит оперативные коррективы в бюджет, значит, бюджетное управление предприятием осуществляется правильно [12]. Непрерывность планирования важнее, чем изначальное составление самого плана. Постоянный мониторинг, а правильнее будет сказать — непрерывная работа менеджмента в области актуализации информации бюджетного типа, обеспечивает выработку эффективных и согласованных процессов работы подразделений.

V. Бюджетное управление распространяется на все сферы деятельности компании. С точки зрения менеджмента невозможно построить качественную систему бюджетного управления и эффективно использовать все преимущества бюджетного управления, если в бюджетном процессе есть пробелы. Имеется в виду, распространение бюджетного управления и бюджетного процесса на все подразделения, отделы, процессы и сферы деятельности. Если некоторые субъекты подчиняются одним правилам, а некоторые — другим, то единства управления не достичь, что, в свою очередь, приведет к разнице стандартов, параметров и метрик. Поэтому бюджетное управление как система должна представлять собой не что иное, как равнозначно распространенный управленческий бюджетный процесс, который содержит этапы планирования, исполнения, анализа, регулирования и корректировок.

Как строить систему бюджетного управления — зависит только от менеджмента организации. Конечно, при этом можно ориентироваться на практические рекомендации, статьи и книги, изданные в большом количестве, но реализация этой задачи зависит в основном от «внутренней кухни», поскольку лежит в такой индивидуальной для каждой компании сфере, как процесс управления. Но, несмотря на относительную свободу в выборе самого способа построения системы бюджетного управления, необходимо помнить о базовых составляющих структуры, не использовать которые при формировании качественной модели нельзя.

Главными блоками системы бюджетного управления являются: финансовая оргструктура − бюджетная структура – регламенты бюджетного управления.

Финансовая оргструктура — это совокупность и система взаимосвязанных центров финансовой ответственности, которая регламентирует их организационное положение и взаимосвязи. Сами центры финансовой ответственности могут отличаться различной степенью детализации, но зачастую обладают либо функцией аккумулирования дохода, либо расходованием ресурсов предприятия. Соответственно их эффективность измеряется величиной фактических затрат или полученных доходов от деятельности. К примеру, классическое «доходное» подразделение — сбыт, а за затраты и их нормативность несет ответственность, например, «производственник». Бюджетная структура — это совокупность всех бюджетов, которые приняты и регулярно используются в работе организации.

Регламенты и методология — совокупность норм и правил, закрепленных в нормативной документации, понятных и доступных персоналу компании, направленных на регулирование бюджетного управления предприятия. В теории они определяют и трактуют различные вопросы и принципы бюджетного управления организации в конкретной фирме, а на практике зачастую отражают также порядки согласований и взаимодействий по сложным участкам бюджетной деятельности. Обычно состав нормативных документов, регламентирующих бюджетное управление организации, разрабатывается индивидуально под задачи конкретной компании. Но базовый состав документации практически во всех случаях идентичен и соответствует общепринятой практике.

Регламент работы финансового блока компании определяет порядки, нормы и правила, утвержденные для работы финансовой структуры компании. Регламент бюджетного управления регулирует вопросы бюджетного взаимодействия. Регламент планирования и финансового анализа определяет порядок планирования для подразделений компании, закрепляет утвержденные методы оценки и значения результативности.

Формирование структуры бюджетного управления на предприятии — одна из самых трудновыполнимых и длительных управленческих задач, требующая крупных вложений внутренних ресурсов компании, а зачастую, и значительных инвестиций. Для ее выполнения компании обычно привлекают профессиональных консультантов, которые в значительной мере облегчают внедрение бюджетного управления и не позволяют парализовать процессы, связанные с основным бизнесом компании. Помимо этого, внешние консультанты гарантируют, что процесс внедрения практики бюджетного управления будет характеризоваться оптимальным соотношением затраченных ресурсов и времени за счет использования наработанных бюджетных методик и проверенных схем.

Всем известно, что цели и задачи бюджетного управления состоят в обеспечении руководства информацией для принятия обоснованных управленческих решений; координации участников управленческих процессов для достижения стратегических целей; вовлечении менеджеров в процессы планирования и контроля, повышении их заинтересованности в результатах работы. Для формирования объектов управления необходимо выделить центры ответственности, разработать регламенты взаимодействия подразделений в системе бюджетирования и т.д.

Итак, бюджетирование — это планирование финансовой деятельности организации на основе принимаемых бюджетов.

Основная суть системы бюджетного управления любым предприятием заключается в объединении ключевых процессов, способных влиять на эффективность компании, в единый управленческий инструмент. Основная миссия бюджетного управления как раз и заключается в создании на предприятии технологии, которая позволит менеджменту и руководителям фирмы реализовывать взаимосвязанные процессы планирования, контроля и анализа бизнеса при помощи иерархии определенных бюджетов.

Бюджет — это многоуровневый финансовый план, который отражает реальную картину жизни фирмы и ее перспективы через набор финансовых показателей и метрик, применимых к конкретному разделу бюджета.

Главные признаки эффективности работающего бюджета предприятия легко сформулировать:

− запланированы ресурсы компании;

− имеется надежная информация для прогноза финансового состояния;

− благодаря бюджету фирма реализует производственные задачи;

− менеджмент регулярно сравнивает планы и факты;

− руководство имеет обоснованные данные для оценки причин возникших отклонений;

− система бюджетного управления позволяет предпринимать обоснованные действия.

Только в таком ключе бюджеты начинают работать и образуют систему бюджетного управления предприятием. Простое наличие каких-то таблиц с цифрами никоим образом не обеспечит работу системы бюджетного управления, поэтому для выстраивания структуры бюджетного управления организацией необходимо соблюдать определенный порядок, сформированный в результате накопленного опыта использования бюджетирования как инструмента управления во многих организациях.

Бюджетирование как управленческая технология включает три важнейшие составные части:

– технологию бюджетирования, которая представляет собой виды и формы бюджетов, систему финансово-экономических показателей как основу построения бюджетов, порядок консолидации отдельных бюджетов в единый сводный бюджет;

– организацию процесса бюджетирования, предусматривающую формирование финансовой структуры предприятия, посредством определения центров финансовой ответственности, бюджетного регламента, этапов бюджетного процесса, графика документооборота, системы внутренних нормативных документов;

– информационные технологии, позволяющие не только разработать различные сценарии будущего финансового состояния предприятия, но и осуществить оперативный сбор, обработку и консолидацию фактических данных, необходимых для бюджетного контроля.

Система бюджетирования представляет собой совокупность таких элементов, как структура бюджетов, процедура формирования, согласования и утверждения бюджетов, контроль их фактического исполнения, нормативная база (нормы, нормативы, лимиты), типовые процедуры и механизмы принятия управленческих решений.

Бюджетный процесс на любом предприятии должен начинаться с разработки проекта сводного бюджета. На этом уровне необходимо оценить производственную программу, ее качественные и количественные параметры, изменения ценовой и кредитной политики, определить производственный потенциал предприятия на основе анализа рациональности использования активов, освоения новых технологий и видов продукции. Далее проект бюджета должен пройти процедуру согласования и утверждения высшим органом управления. По итогам бюджетного периода следует провести анализ исполнения бюджета, выявить отклонения, объяснить их причины, принять необходимые управленческие решения.

Система бюджетного управления положительно влияет на кадровый состав компании. Очевидно, что слабый персонал, не вовлеченный и лично не заинтересованный в результативности бизнеса, вполне естественно покинет структуру, которая начнет предъявлять повышенные требования к самоорганизации и ответственности за работу. При этом фактически весь оставшийся персонал компании при переходе на модель бюджетного управления пройдет через трансформацию узких специалистов в ответственных сотрудников, имеющих право на принятие решений и анализа своих действий, наравне с возможностью оценки деятельности компании в целом. Это, в свою очередь, способствует не только повышению текущей эффективности компании в целом за счет оптимизации кадровой структуры, но, в частности, также благоприятствует росту профессиональной квалификации персонала и, конечно, статуса работника.

Довольно сложно перечислить все преимущества бюджетной системы управления на предприятии. Бюджетирование как инструмент управления должен и совершенно точно будет внедряться в новых компаниях, которые по своей внутренней природе ориентированы на эффективность. Бюджетный метод управления позволяет в ежедневном режиме не только управлять продуктивностью фирмы, но и способствует росту финансовой грамотности линейного персонала за счет бюджетной работы на своих участках. Вместе с этим развиваются и общая финансовая дисциплина в компании, самоконтроль и внутренний аудит финансовых процессов, которые вместе способствуют повышению обоснованности и качества принимаемых управленческих решений, помогают совершенствовать систему оперативного контроля ресурсов, затрат и резервов, добавляют компании стоимости и помогают ей вести стабильный прогнозируемый бизнес. Но вместе с этим система бюджетного управления не является «лекарством» от всех болезней. Ее внедрение ничего не гарантирует компании, если ее внутренняя политика не согласована и не органична. Система бюджетного управления не может эффективно работать, если остальные процессы в организации представляют собой «броуновское движение». Поэтому, принимая решение о переходе на эффективное бюджетное управление организацией, менеджмент должен четко понимать, что компания к этому внутренне готова. При этом переход к бюджетному управлению не должен быть сам по себе конечной целью. Конечная цель этого процесса — формирование непрерывной системы квалифицированного и согласованного финансового управления, основой которого является модель бюджетного управления. Сопутствующими задачами бюджетного процесса станут высокое качество менеджмента, понятность процессов, увеличение эффективности, личная вовлеченность персонала и рост результативности бизнеса.

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Бюджетті басқару жүйесін құру

Бюджеттеу жүйесін құру өндірістік кәсіпорындарды ұйымдастыру мен дамытудың маңызды кезеңі болып табылады. Кәсіпорындағы бюджеттеу жүйесін енгізу ақпараттық автоматтандырылған басқару жүйесін дұрыс конфигурациялауды талап етеді деп ойлау қате. Әрине, бұл күрделі процесс бюджеттің кәсіпорынның ақпараттық қауіпсіздігіне байланысты. Кәсіпорында бюджеттеу жүйесін қалыптастыруда және қолданыстағы бюджеттік басқару жүйесін жетілдірудегі шешуші рольді қаржылық менеджменттің кәсібилігі мен қатысуы жүзеге асырады. Компаниядағы толыққанды бюджеттік жүйеге және бюджет менеджменті жүйесіне көшу ұйымның құрылымдық өзгерісі болмағандықтан, мүмкін емес, себебі бюджетті тиімді басқару жүйесін құру басшылықпен қызметкерлердің маңызды, тексерілген, үйлестірілген және бағдарланған жұмысын талап етеді. Бюджет негізгі басқару құралы болып табылады. Бүгінде барлық кәсіпорындар мен ұйымдардың бюджетті құратыны анықталды. Зерттеудің мақсаты — шаруашылық субъектілерінің бюджеттік жүйесінің тиімділігін арттыру жөніндегі шешімдерді табу. Мақаланың бірінші бөлігінде кәсіпорындарда бюджетті және бюджеттік бақылауды жүзеге асырудың артықшылықтары көрсетілген. Мақалада теріс аспектілерді шектеу және тиімді бюджеттік жүйеге қолжеткізу үшін қажет шаралармен іс-шаралар ұсынылып, бюджет өнімділікті кеңірек қарауға ықпал ететін басқару құралы ретінде қарастырылды.

Кілт сөздер: бюджетті басқару, бюджеттеу, бюджет, ресурстар, бюджеттік бақылау, бизнес, басқару, бюджеттік кезең, жоспарлау.

M.S. Aimurzinov, G.S. Baimukhamedova, M.F. Baimukhamedov

A budget management system construction

The construction of a budgeting system is an extremely important stage in the organization and development of a manufacturing enterprise. You should not assume that the introduction of a budgeting system in an enterprise will only require appropriate configuration of an information automated enterprise management system. Of course, much but not everything depends on the information security of the enterprise in this complex process of budgeting. The decisive role in the formulation of the budgeting system and the improvement of the existing budgeting system in an enterprise is played by the professionalism and involvement of financial management. The transition to a full-fledged budgeting system in the company and the budget management system is impossible without a serious structural change throughout the organization, since setting up an effective budgeting system requires that management and employees have serious, verified, coordinated and focused work. Budget is a key management tool. The purpose of this study is to find solutions to improve the efficiency of the budget system within economic entities. The first part of the article highlights the benefits of implementing budgets and budget control in enterprises. The article proposes measures and actions that need to be taken to limit negative aspects and achieve an effective budget system so that the budget is considered as a management tool that integrates into a wider review of performance.

Keywords: budget management, budgeting, budget, resources, budget control, business, management, budget period, planning.

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Blockchain as the basis of the economy

In this review article the author explains the basics of blockchain technology and some of its key concepts. The purpose of this article is to give a brief description of the currently existing options for using the blockchain in the economy and the information technology industry. The article will be of interest to people who are always in search of a new one; here are four specific applications that highlight technology. The authors want to prove the fact that the «blockchain» is ready to be a good replacement for an already outdated banking system. The paper also describes the main technological aspects and principles of the blockchain, which allows us to evaluate the use cases presented. After all, throughout history you can see evidence of the ability to change the value of a business. Today's Internet serves as a digital marketplace, a platform for economic activity and a repository of virtually all human knowledge. The authors describe the main stages of evaluating a potential idea regarding the main aspects of the blockchain. This helps to understand the need to develop a detailed model of the feasibility of a blockchain. The overarching theme is that an increasing number of daily transactions involving money, stocks, and valuable documents can begin to be transmitted through distributed network registers based on a chain of blocks with cryptographic protection and with a better level of detail. The central argument is based on the fact that the blockchain will raise the market for the provision of services by speeding up calculations and cleaning, including «smart contracts», data delivery and gradual disintermediation. We also cover possible threats to this development, especially issues of regulation and discussion of potential risks arising from this new technology.

Keywords: blockchain, economy, banks, money, digital asset, cyber security, payments, technology.

We live in a wonderful century, where flights into space are no surprise, where one inventor-enthusiast can build an entire Corporation and start producing electric machines. Technologies are improving every day in all aspects of our life. But one thing remains unchanged — banks. Banking institutions that were created several hundred years ago have not undergone major changes yet. It has already been proven that today's system in its present form does not perform its full functionality. Too often, companies run into problems, crises are becoming more common, inflation is becoming more and more unstable, public debt reaches historic highs. Now about blockchain, why does this technology, which at best now plays a minor role for today's economy and society, cause so much unrest? The magical appeal of technology is concentrated in its promise.

Numerous non-governmental, governmental and commercial organizations are actively investing in blockchain research and development to ensure the future. The institutions covering the United Nations, the International Monetary Fund, the EU Commission, the US Department of National Security and the National Science Foundation are investing in blockchain research initiatives. It is likely that almost every large multinational corporation has begun to study or invest in blockchain technology, from Walmart (the American company operating the world's largest wholesale and retail chain) to Western Union (a company specializing in providing financial intermediation services). In one word, using the blockchain allows companies to eliminate the need for central parties or brokers to participate in various processes, eliminating the costs, human error, time and security risks involved.

Meanwhile, remarkable (though very volatile) returns in crypto currencies such as bit coin and ether are attracting public attention to assets as speculative investments. Since June 27, 2017, the price of one bit coin has increased by 169 % and amounted to 3800 dollars, while the price of one ether has increased by 1500 % and 140 dollars respectively. The total market capitalization of crypto currencies is about 98 billion dollars. These figures vary greatly depending on price movements.

Blockchain promises to solve two fundamental problems of the Internet. First, the fact that the information can be copied effortlessly that devalues it and trusts at a time when economic relations are migrating to cyberspace. We describe the problem; previously it was considered impossible to distinguish the original from the copy in cyber economics. The cost of producing digital assets was zero, allowing for the free creation of copies of an existing asset. This was both an advantage and a disadvantage. Digital assets could be very easily created in large quantities, they were also easy to carry and protected from deterioration. But

Blockchain solves the problem by introducing the principle of the deficit in the digital sphere. Payments of the same amount can never be copied as they are verified on a global computer network. Each payment is clearly marked and different from other payments using this chain block mechanism. Blockchain also allows for safe transactions regardless of the individuals involved. The reliability of the payment system and the monetary unit both encourage the use of the system and stabilize it. Thanks to these two aspects, Blockchain actually represents something like a quantum leap in the development of the digital economy.

Another key indicator for any project is to estimate the cost of trust — the costs incurred by the parties to the transaction because they have to either rely on their counterparty or on a trusted intermediary to make the transaction safely. Blockchain can reduce these costs, thereby overcoming the barrier of mistrust, by ensuring transparency and automation of the proposed transaction. The technology can reduce the accounting and reconciliation of procedures or prepare access to services.

What is the basic concept? As described at the beginning, this is a type of universal journal, or ledger, for transactions of all kinds. According to its internal mechanics, this kind of technology is aimed at formalizing all economic relations — this is the first. Secondly, it is looking for ways to reduce the entire economic document flow and subject it to the rules of the logbook. Briefly summarizing, the blockchain idea is the creation of an omnipresent technology, which guarantees transaction transparency, but on another hand, it requires strictly regulated processes in business operations.

The financial sector rejects innovations that flourish in all other areas of our lives. There are many definitions of the blockchain by different authors, and there is no single, internationally agreed definition; therefore, it is important to understand its main parts. Now about technology, blockchain is a distributed database, in which storage devices are not connected to a common server [1]. Some believe that the blockchain technology has not been clearly defined with its position in the market yet; therefore, they use bitcoin as a guide and divide it into three main parts — transactions, consensus, and the network. This database stores an ever-growing list of ordered records called blocks. Each block contains a timestamp and a link to the previous block. Since transactions are checked, executed and recorded in chronological order in a secure database, where they remain available for search and on demand, which makes it an excellent alternative, or supplementing the current banking system.

The system of digital money (Bitcoin, lightcoin, dash, ethereum) is the first and, perhaps, the most obvious use of the blockchain technology. Money can be immediately transferred in real time from one continent to another, at very low costs and in seconds. Instead of waiting for several days or weeks, paying high commissions, as is the case with existing international money transfer solutions. Simple Mail Transfer Protocol (SMTP) is the basic protocol by which users can send each other emails in a problem-free way, regardless of their email provider.

The secure register of digital assets is the first in the list of reasons for the transition of the banking system to the blockchain. The same technology of a distributed ledger provides the means for recording and transferring digital assets over the Internet, and assets cannot be copied or multiplied (thus solving the problem of double costs, which was previously a problem of digital currencies). The digital asset registry is a list of smart property. A smart asset is a value that is registered on the blockchain. Digital asset registries can use blockchains extensively as a system for recording, transferring, and checking asset ownership.

The second reason is a process optimization. By optimization, it means not only simplification and acceleration, but also cost reduction. The main pattern of development is in developing complex systems from centralization to decentralization. Systems begin with centralization, because it is the most effective structure for creating, establishing and enforcing rules, that is, for creating a structure of knowledge. This minimizes duplication and establishes a clear hierarchy that can resolve disputes. But it is precisely these features that mean that centralization has costs that are beginning to accumulate, especially during the period of expiration of operation. In the country's economy, it manifests itself as inflation, corruption and rent seeking. In the end, adaptation and differential selection lead such systems to decentralization, as centralization costs increase in the way of operation and, at the same time, decentralization costs fall, often due to technical progress (for example, cryptography and computers, in the case of blockchain). Centralization brings order, but this order can be fragile.

You no longer need to build branches, office buildings, and offices for employees, huge archives to save a customer database. Instead, blockchain-based banking applications can solve many problems [2]. You will not need to send a request to the credit bureau, since all information about all customers will be distributed and stored in the general register of all banks in the world.

Cybersecurity is the third. According to statistic brain, in 2016 alone, more than 5 billion dollars were stolen from bank cards around the world. Centralized databases are an attractive target for hackers, since it is easier to conduct Distributed Denial of Service attacks on one specific database than to deploy forces on all computers used in the world [3].

Using cryptography, transaction information is recorded so that it is permanent and unauthorized. As a result, we can call the blockchain «no change». System attacks are extremely complex. The blockchain entry is downloaded to thousands of computers around the world that participate in the network. These computers constantly synchronize or update records for new transactions. As a result of such widespread data dissemination, the data warehouse is reliable, and attackers do not have a single point of failure. To remove the blockchain, you need to destroy thousands of computers in the system throughout the world.

Given the recent advent of technology, one of the possible risks is still relevant. This is long-term digital storage, which in the case of blockchains is not as simple as in conventional centralized databases. Another reason for possible security risks is the lack of research and the subsequent standardization of security measures in the industry. As indicated by Halpin & Piekarska, the current development of the blockchain is mainly carried out by practitioners without the involvement of cryptography experts. Thus, sustainability and safety solutions are constantly changing and vary from case to case due to the individual choice of developers, which is based on their practical experience. It may also include a selection of defective protocols and implementation errors, such as unsafe language design. The lack of a common vocabulary also creates additional problems in developing secure solutions, although at the moment there are attempts to create it.

Last but not least, there are risks associated with the use of cryptography. Although the algorithms used, such as error-correcting code and Rivest, Shamir and Adleman, are usually considered safe, it is still possible to detect unknown vulnerabilities or backdoors, as was the case with the Secure Hash Algorithm-1 hashing algorithm. The biggest cost of hashing is electricity and high-performance equipment. Thus, the blockchain is highly dependent on large numbers of devices containing semiconductors, such as memory chips, graphics cards and computer processors. Graphics processing unit (GPU) chips manufactured by companies such as AMD and NVIDA, turned out to be much better in computing than standard processors. Such efficiency in computing power, combined with a reduction in the cost of hardware, is likely to continue to support the emergence and growth of blockchain technologies. The assumption of quantum computers and their perceived capabilities that easily decipher existing algorithms cannot be considered an appropriate risk. However, it may materialize sometimes in the future. The use of private / public keys also implies a risk from the user's point of view — denial of access to data due to the loss of a private key that cannot be recovered or recalculated.

For bitcoins and other «Byzantine fault-tolerant» networks, the most visible way to manipulate data in the blockchain is a coordinated attack by most network participants, called «attack by 51 %» (there are different types of attacks) that require different levels of participation for success. In addition, experts agree that quantum computers of the future will not be able to hack modern cryptography schemes.

At the same time, decentralized storage records protected by cryptographic signatures on blockchains can significantly improve cybersecurity. Greater user control and accounting of personal data is an expected feature of decentralized solutions. AI (artificial intelligence) is built directly into the network through a sophisticated protocol that automatically identifies, verifies, confirms, and routes network transactions. The result is a reliable and durable system.

One of the most intriguing ideas developed in the blockchain industry is the payment channels. The payment channel is auto renewable or not a financial contract executed over time in three steps:

– one party opens a payment channel with one or more parties and publishes an advance payment escrow file in the file;

– the second party, in turn, creates a separate «money pot» for the amount requested by the second party;

– and over time the transaction is completed, after it is updated or closed.

The idea originated for micropayments, where phased transactions do not make sense, and an automated contractual agreement can support aggregate consumption.

Ethereum is a promising and comprehensive blockchain technology with a wider range of capabilities than the first-generation bitcoin system [4]. Although bitcoin has a narrow programming freedom (some compare the programming capabilities with the capabilities of a graphing calculator) and, in fact, is a log of payments between the parties, ethereum can be used to quickly create new applications.

Reliability programming language (solid), ease of use and versatility. It is «Turing-complete», which means that it is able to approximately simulate the computational aspects of any other real universal computer language, which leads to more complex applications.

As part of the Turing completeness of the Solidity programming language, anyone can create conditional contracts (using «if / then» and other logical operators) that run autonomously. Coded contracts are called smart contracts and can fulfill previously agreed terms.

Intellectual contracts are of great importance: they can be considered legally feasible and can benefit countless industries, eliminating time and human errors from contractual processes.

Please note that since the contracts are in the blockchain, their code is open source; Public visibility encourages developers to be extremely attentive to their code so that hackers do not use it to attack the program.

In combination with high-quality developer tools and main components (Truffle, Metamask, uPort). And significant industry support (Ethereum Enterprise Alliance together with ConsenSys, a venture capital firm based in Brooklyn), ethereum shows great promise and popularity in the community [5].

On-air cryptocurrency is necessary for executing the code and smart contracts in the Ethereum blockchain. Users must spend a small amount of ether, called «gas», to stimulate the network to conduct and verify transactions and execute smart contracts. These «gas» payments for the execution of transactions are an integral use of the ether in the network.

To date, attempts are being made to eliminate bandwidth limitations associated with the blockchain. An application typically involves removing most transactions from a chain and periodically recording «net» in the chain. Other efforts focus on an alternative consensus-building mechanism, such as «proof of interest», which is still largely untested and runs the risk of being controlled in the hands of one party, which accumulates great potential. They are also trying to divide the block into several smaller chains that may be interconnected, but, as a result, there is a higher risk that any of these mini-chains may be vulnerable. In the meantime, there is promising evidence with zero knowledge and other suggestions for protecting privacy in decentralized networks.

Thus, proposals for solving problems of scalability and privacy can also entail some form of compromise. Using a blockchain or a distributed register for specific use tasks will include an assessment of the appropriate tradeoffs and size optimization, which is most important for this application. Allowed blockchains are developed for most businesses. Applications can exhibit significantly different properties from the decentralized block chains discussed above [6]. Most likely, they will work as stationary systems. However, moving to a general book, digitizing and optimizing processes that are currently largely boring or burdensome, the entire cost curve can be shifted down, reducing overall transaction costs.

Currently there are only a few ways to invest in blockchain technology:

– investing in cryptocurrency, such as bitcoin, translation and/or ripple;

– investments in «pure games» of blockchain-based technologies for mining;

– investments in support services of blockchain providers: companies that produce hardware and software that makes cryptographic mining and blockchain systems possible.

Each method of investing in the blockchain technology has its own trade-off between risk and reward. Considering the possibility of investing in leading cryptocurrencies, it is important for an investor to understand that the values fluctuated greatly. For example, in April 2016, the price of one bitcoin was about $1000. The cost of bitcoins in November 2017 exceeded $16000, and in February 2018 dropped below $7000.

As for investments in earlier, pure blockchain companies, these organizations include companies that can profit from the broader implementation of blockchain technology. These include cryptocurrency production farms that can optimize and improve business processes that depend on hardware and software, as well as databases. «HIVE Blockchain Technologies» Ltd is an example of such a company and has set itself the goal of becoming a world leader in the field of crypto mining in building a bridge between the crypto and traditional markets. The level of risk of investing in these companies varies. It will depend on how likely the company is to succeed in creating and developing technologies.

Finally, investors can invest in companies or service providers in the blockchain ecosystem, which can provide a more diversified approach to clean games and buying cryptocurrencies. These companies include server suppliers and semiconductor manufacturers that provide the vital infrastructure necessary to support blockchain technology. Memory manufacturers also provide critical services in commercial currency mining.

Examples of public companies providing these services. Intel is an American multinational company well known to computer components manufacturers. Western Digital Corporation is an American computer storage company and one of the largest computer hard drives. By investing in various aspects of the blockchain ecosystem, people can gain access to diversification benefits that reduce risk, thanks to a potential risk-based yield increase.

And in conclusion, we would like to summarize that all four proposals frustrated in this article may have a positive economic effect on the financial situation in the world. From this analysis it follows that many daily operations with money, assets and documents can begin to be carried out in digital networks with cryptographic security. The emergence of cryptocurrency and blockchain has made many changes in the world of finance. Previously, the traditional system of financial transactions included the active participation of third-party financial institutions, that is, banks. However, at present blockchain helps to make transactions between private individuals, companies located abroad, without the participation of intermediaries. Previously, the world economy was controlled using fiat currencies, supported by the state, that is, the dollar, euro, pound, etc.

The applications described above are mainly developed and used in the financial sector. The main reasons are the introduction of the blockchain in the form of cryptocurrency, the extensive resources of large financial organizations and the rapid innovative culture of these organizations contribute to this. Other sectors, such as government agencies, are less flexible, so blockchain adaptation is much slower. The article outlines the basics of assessing the feasibility of using blockchain. This can be done by examining the main components of the functionality of the blockchain and finding out the relationship with this problem. It is worth noting that the research in the blockchain evaluation model is still at a very early stage, and further research is needed in this area. Proper assessment of the need for a blockchain can save a lot of resources on software development and maintenance costs.

In addition to performing peer-to-peer transactions, the blockchain has helped companies seal and execute contracts using smart contracts functions in publicly available blockchains, such as Ethereum. Smart contracts allowed the creation of a fundraising mechanism — initial coin offering, known as the «killer application» for Ethereum — which resolved the pain point faced by entrepreneurs attracting traditional venture capital. This mechanism led to the fact that in 2018 more than 14 billion dollars were attracted to companies with blockchain support.

Only nine years have passed since the first white paper on Bitcoins appeared, and now companies, governments are studying technology to find possible uses for the sake of efficiency. And, perhaps, in the near future to begin the third industrial revolution.

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Блокчейн экономиканың негізі ретінде

Мақалада «блокчейн» технологиясының негіздері және кейбір негізгі тұжырымдамалары түсіндірілді. Мақаланың мақсаты — экономикадағы және ақпараттық технологиялардың индустриясында блокчейнді пайдаланудың қолданыстағы нұсқаларын сипаттау. Мақала әрқашан жаңадан ізденуге ынта адамдарға қызықты болады, мұнда технологияны ерекшелейтін төрт арнайы бағдарлама бар. Авторлар ескірген банктік жүйені жақсы ауыстыруға дайын екенін дәлелдегісі келеді. Сондай-ақ мақалада келтірілген қолдану жағдайларын бағалауға мүмкіндік беретін блокчейннің негізгі технологиялық аспектілері мен қағидалары сипатталған. Себебі тарихқа үңілсек, бизнестің мәнін өзгерту қабілеті дәлелденген. Бүгінгі Интернет цифрлы нарық, экономикалық қызмет ету платформасы және адамның барлық білімін сақтауға арналған. Авторлар блоктың негізгі аспектілері туралы ықтимал идеяны бағалаудың негізгі кезеңдерін сипаттаған. Бұл техникалық-экономикалық негіздемесін әзірлеудің қажеттілігін түсінуге көмектеседі. Негізгі тақырып — ақшаны, акцияларды және құнды құжаттарды қамтитын күнделікті операциялардың көбеюі криптографиялық қорғанысы бар және бөлшекті жақсы деңгейде болатын блоктық тізбеге негізделген таратылған желілік регистрлер арқылы берілуі мүмкін. Орталық аргумент «блокчейн» есептеулерді және тазалауды жеделдету арқылы қызметтерді ұсыну нарығын көтереді, соның ішінде «ақылды шарттар», деректерді жеткізу және бірте-бірте жою. Сондай-ақ осы дамудың ықтимал қатерлерін, әсіресе осы жаңа технологиядан туындайтын әлеуетті тәуекелдерді реттеу мен талқылау мәселелері қарастырылған.

Кілт сөздер: блокчейн, экономика, банктер, ақша, сандық активтер, киберқауіпсіздік, төлем, технология.

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Блокчейн как основа экономики

В статье даны основы технологии «блокчейн» и ее некоторые ключевые концепты. Цель этой статьи — дать краткое резюме существующих в настоящее время вариантов использования блокчейна в экономике и индустрии информационных технологий. Статья будет интересна людям, что всегда находятся в поисках нового, здесь описаны четыре конкретных приложения, которые выделяют технологию. Авторы доказывают тот факт, что «блокчейн» готов быть хорошей заменой уже устаревшей банковской системе. В работе также приведено описание основных технологических аспектов и принципов работы блокчейна, что позволяет провести оценку представленных вариантов использования. Ведь на протяжении всей истории можно увидеть свидетельства способности изменить смысл ведения бизнеса. Сегодняшний интернет служит цифровым рынком, платформой для экономической деятельности и хранилищем практически всех человеческих знаний. Автор описывает основные этапы оценки потенциальной идеи в отношении основных аспектов блокчейна. Это помогает понять необходимость разработки подробной модели осуществимости блокчейна. Всеобъемлющая тема заключается в том, что все большее число ежедневных операций с участием денег, акции и ценных документов могут начать передаваться через распределенные сетевые регистры на основе цепочки блоков с криптографической защитой и с более улучшенным уровнем детализации. Центральный аргумент строится на том, что блокчейн поднимет рынок оказания услуг за счет ускорения расчетов и очистки, включения «умных контрактов», доставки данных и постепенной дезинтермедиации. Также раскрыты возможные угрозы этому развитию, особенно вопросы регулирования и обсуждения потенциальных рисков, вытекающих из этой новой технологии.

Ключевые слова: блокчейн, экономика, банки, деньги, цифровой актив, кибербезопасность, платежи, технология.

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Сравнительный анализ развития сельской социальной инфраструктуры в регионах Республики Казахстан

В статье обобщены основные методологические подходы к оценке уровня обеспеченности сельских поселений социальной инфраструктурой, отобраны и охарактеризованы наиболее информационно значимые индикаторы. Приведены основные показатели развития социальной инфраструктуры сельских территорий Республики Казахстан, такие как доля сельского населения, имеющего доходы ниже величины прожиточного минимума; численность населения, приходящая на одного сельского врача; отношение количества дошкольных организаций и дневных общеобразовательных школ к числу сельских населенных пунктов. Показана тематическая структура реализуемых в сельских населенных пунктах проектов по поддержке развития социальной инфраструктуры. Проведено сравнительное исследование уровней сельской бедности и обеспеченности сельских территорий областей Республики Казахстан объектами социальной инфраструктуры. Определены важнейшие проблемы развития социальной сферы сел республики (общее снижение уровня и качества жизни сельского населения, сокращение рождаемости, рост смертности, снижение численности сельского населения, ослабление уровня развития человеческого капитала на селе, низкий уровень обеспеченности медицинской помощью и т.д.) и возможности их решения. На основе сравнительного анализа деятельности неправительственных организаций в сельских районах Казахстана сформулированы выводы о необходимости усиления взаимодействия между органами сельского местного самоуправления и гражданским обществом.

Ключевые слова: социальная инфраструктура села, область (регион), сельские населенные пункты, методы, сравнение, показатели, бедность, образование, здравоохранение, неправительственные организации.

Введение

В условиях активизации инновационных процессов в агропромышленного комплексе (АПК) общественное устройство сельских территорий претерпевает существенные трансформации. На социально-экономическое поведение жителей села значительное влияние оказывает государственная социальная политика. На актуальность вопросов развития социальной инфраструктуры села указывают обозначенные в новом Послании Президента РК Н.А. Назарбаева программные ориентиры деятельности органов власти на 2019 г., в числе которых максимальная «реализация потенциала АПК», «повышение качества жизни», «создание комфортной среды проживания» и «модернизация социальной среды сельских территорий» [1].

Постановка научных задач по уточнению экономической сущности сельской социальной инфраструктуры и ее количественной оценке в настоящее время имеет практическую значимость, что связано с необходимостью формирования оптимальной статистической информации, позволяющей оценить эффективность социальной политики, реализуемой государством в интересах сельского населения.

Отсутствие опыта и эффективных научных исследований в области оценок и сравнительного анализа развития социальной инфраструктуры села, дающего возможность увязывать разнонаправленные цели и обеспечивать стабильное управляемое развитие на местах, приводит к слабости управляющих воздействий, ликвидация которых требует дополнительных усилий и финансовых ресурсов.

Предмет исследования — показатели обеспеченности регионов Республики Казахстан объектами сельской социальной инфраструктуры.

Цель. Выявление проблем и перспектив регионального развития социальной инфраструктуры сельских территорий Казахстана на базе сравнительного статистического анализа.

Методика исследования. В процессе исследования использовались методы сравнительного анализа, абстрактно-логического мышления, экономико-статистические методы, а также четыре управленческих подхода: системный, процессный, ситуационный и комплексный.

Устоявшейся и нормативно закрепленной системы данных, в полной мере характеризующей уровень обеспеченности сельской территории социально-инфраструктурными объектами, в настоящее время еще не выработано. Данное утверждение относится не только к Республике Казахстан и схожим с нею по социально-экономическому развитию странам (Россия, Узбекистан, Азербайджан, Белоруссия), но и к зарубежным государствам. Это объясняется значительной дифференциацией в методиках расчетов как общих, так и расчетных статистических показателей, обусловленной неоднородностью обрабатываемой информации, а также значительной разницей в критериях оценки социальной значимости тех или иных объектов социальной инфраструктуры села (СИС). Но однозначно, что при рассмотрении социальной инфраструктуры села круг ее объектов территориально суживается до рамок сельских территорий, а «целевая аудитория» представляется сельским населением [2].

В Республике Казахстан объектами социальной инфраструктуры, подлежащими систематическому статистическому учету в разрезе городских и сельских поселений, выступают количество школ и дошкольных детских учреждений, численность обучающихся в них, число больничных заведений, койкомест, врачей и др. [3]. Исходной информацией для анализа послужили статистические данные о наличии данных объектов инфраструктуры в сельских поселениях регионов Казахстана.

Под сельским населенным пунктом (далее – СНС) мы понимаем «сложный социально-экономический, культурно-самобытный ареал существования и жизнедеятельности сельского сообщества, обозначенный территорией вне урбанизированных пространств и включающий в себя сельские поселения, состоящие из поселков и сел (аулов) с их социально-производственной инфраструктурой, предприятиями и окружающим природным ландшафтом, и соответствующие межселенные территории» [4].

Наиболее информативными показателями, отражающими состояние региональной СИС в настоящее время, по нашему мнению, являются следующие социальные ориентиры:

1. Показатель доли сельского населения, имеющего доходы ниже величины прожиточного минимума. Данный ориентир, по нашему мнению, хоть и косвенно, но качественно позволяет оценить состояние социальной сферы СНС через отношение к бедности населения.

2. Численность населения, приходящая на одного сельского врача, человек. Показатель, обратный представленному в официальных статистических сборниках индикатору количества врачей, приходящихся на 10 тыс. населения [5].

3. Отношение количества дошкольных организаций и дневных общеобразовательных школ (далее — организаций образования) к числу СНП. Этот показатель характеризует средний уровень обеспеченности СНП образовательными объектами.

Новизна проведенного исследования состоит в учете таких показателей, как деятельность неправительственных организаций (далее — НПО) по реализации в СНП специальных программ и проектов, направленных на решение социальных задач регионального уровней, обеспеченных за счет бюджетных средств, посредством заключения договора на осуществление государственного социального заказа [6].

Важнейшим примененным методом выступил сравнительный анализ — исследование, предполагающее сопоставление значений схожих индикаторов, характеризующих состояние социальной инфраструктуры СНП в разрезе регионов страны.

Ряд авторов (П.М. Мансуров, В.Н. Папело, Ю.А. Макурина и другие) настаивают на необходимости применения в данной области исследований методик сложного количественного исчисления (многомерного статистического анализа — МСА), в том числе факторного, корреляционного, кластерного и др.

Для нормирования используются следующие методы:

– метод бальной оценки, подразумевающий, что фактические показатели оцениваются относительно либо эталонов или стандартов [7];

– метод оценки относительно значений региональных показателей, предназначенный нормирование индикаторов к среднему уровню развития показателя по региону [8];

– метод линейного масштабирования, основанный на определении максимального и минимального значения индикатора, и показывающий реальное расположение показателя каждого конкретного региона между ними [9].

Зачастую на базе подобных исследований строятся определенные типологии сельских территорий, в целом способствующие выделению и систематизации большинства проблем развития СИС.

Основная часть

С позиции системного подхода, социальная инфраструктура села представляет собой искусственно созданную [10] материально-пространственную среду, призванную обеспечить максимальную доступность и пространственно-временную приближенность отраслей социальной сферы к областям индивидуальной активности сельских жителей [11].

Роль СИС в данном аспекте заключается в связывании воедино всего общественного производства, сокращая время производства и обращения и тем самым ускоряя оборот капитала, в том числе — человеческого.

В этом аспекте актуальна позиция Т.Н. Лариной, рассматривающей сельскую социальную инфраструктуру в качестве предмета статистического изучения, как «совокупность видов экономической деятельности, обеспечивающих личные потребности сельского населения (здравоохранение и предоставление социальных услуг, образование, предоставление коммунальных и персональных услуг, транспорт связь и т.п.), функционирующих с целью создания условий для повышения уровня и качества жизни населения» [12].

СИС, являясь обязательным компонентом аграрной экономики, воздействует на ее эффективность, но не путем непосредственного участия в создании продукции, а посредством обеспечения условий для жизнедеятельности населения и влияния на производительность труда рабочей силы.

В процессе развития СИС происходит перераспределение трудовых ресурсов в сферу услуг, расширяются действующие и создаются новые виды экономической деятельности, в связи с чем происходит диверсификация сельской экономики, способствующая её устойчивости. Эффективное развитие СИС возможно только с применением соответствующих инструментов управления, которые представляют собой способы и средства государственного менеджмента социальной сферы и инфраструктуры, регулирования социальных процессов и явлений [13].

В основе управления СИС лежат принципы: а) иерархичности, предполагающей поддержание соответствия между размером поселения, его административно-хозяйственным значением, территорией обслуживания и количеством, величиной, функциональностью локализованных на сельской территории объектов СИС и б) достаточности, т.е. обеспеченности населения объектами СИС в объеме, необходимом для всестороннего развития всех членов общества [14].

За последние три года в Казахстане наблюдается ежегодный рост сельского населения в среднем на 0,5 %, его численность на начало 2018 г. достигла 7,73 млн чел. [6]. Население распределено по территории республики неравномерно, что предопределено совокупным эффектом действия всех факторов: природных, демографических, экономических, культурных и т.д.

Все без исключения регионы республики имеют в своем составе сельские населенные пункты, но их количество варьируется в следующих диапазонах:

– от 600 до 850 СНП (Акмолинская, Алматинская, Южно-, Северно- и Восточно-Казахстанская области);

– от 400 до 600 СНП (Актюбинская, Западно-Казахстанская, Карагандинская и Костанайская области);

– от 100 до 400 СНП (Атырауская, Кызылординская и Павлодарская области);

– менее 100 СНП (Мангистауская область — 3 поселка и 58 сел) (см. табл.).

Т а б л и ц а

Основные показатели развития СИС областей РК за 2017 год

Области РК	Число сельск. насел. пунктов, ед.	Доля сельского населения с доходами ниже величины ПМ*, %	Здравоохранение и образование		Неправительственный сектор в СНП	
			Численность населения на 1 врача, чел.	Отношение количества организаций образования к числу СНП**	НПО, ед.	Количество реалиизуемых НПО проектов
1	2	3	4	5	6	7
Акмолинская	611	3,0	335	1,9	96	35
Актюбинская	367	3,7	222	2,6	78	49
Алматинская	731	2,7	429	2,4	521	97
Атырауская	165	4,8	353	3,1	67	60

1	2	3	4	5	6	7
ЗКО***	444	4,3	312	1,9	124	101
Жамбылская	373	4,4	429	2,4	168	101
Карагандинская	431	4,9	217	2,4	109	25
Костанайская	551	4,0	375	2,0	166	81
Кызылординская	262	3,1	295	3,6	226	79
Мангистауская	61	5,0	310	4,5	124	18
ЮКО****	836	7,9	312	3,3	195	162
Павлодарская	369	3,7	264	2,1	98	32
СКО*****	668	3,8	334	1,5	84	35
ВКО******	730	3,1	235	2,0	95	10
РК	6599	4,5	252	2,6	2151	885

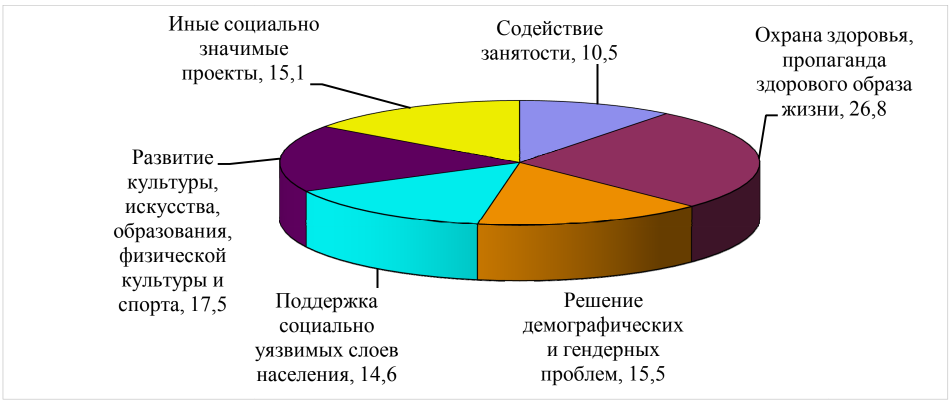
* — прожиточный минимум; ** — вычислено автором на основе источников [5]; *** — Западно-Казахстанская область, **** — Южно-Казахстанская область, **** — Северно-Казахстанская область, ***** — Восточно-Казахстанская область.

Примечание. Составлено на основе источников [5, 6, 15].

Данные таблицы 1 показывают значительную дифференциацию СНП в областях Казахстана по показателю удельного веса бедного населения. Самое высокое значение данного индикатора — 7,9 % наблюдается в аграрной Южно-Казахстанской области, что объяснимо с точки зрения низкодоходности сельской экономики. В то же время три экономически благополучные нефтегазовые региона — Атырауская, Мангистауская и Карагандинская области также демонстрируют значения данного показателя, превышающие среднереспубликанский уровень (4,8; 5,0 и 4,9 % соответственно). Наиболее низкий уровень бедности в республике показывают СНП Алматинской (2,7 %), Акмолинской (3 %), Кызылординской и Восточно-Казахстанской областей (по 3,1 %).

Общеизвестно, что бедность негативно сказывается на состоянии здоровья населения. Несбалансированное и тем более недостаточное питание, несоблюдение санитарно-гигиенических норм, нехватка финансовых средств, не позволяющая своевременно получать медицинские услуги или приобретать эффективные медицинские препараты и т.д. — все это приводит к росту заболеваемости [16].

Представленные в таблице данные показывают, что наиболее значительное число действующих НПО, реализующих социальный заказ государства на начало 2018 г., приходится на долю СНП Алматинской (521), Кызылординской (226), Южно-Казахстанской (195), Жамбылской (168) и Костанайской областей (166). В этих регионах нужно заметить, что традиционно в НПО реализуется в общей сложности 520 социально значимых для сельчан проектов, что составляет 63 % от их общего числа. Среди наиболее приоритетных направлений нужно отметить: проекты в сфере охраны здоровья (26,8 % от общего числа), развития образования и спорта (17,5 %), поддержке социально уязвимых граждан (14, 6 %) (рис. 1).



Примечание. Составлено на основе источника [6].

Рисунок 1. Тематическая структура реализуемых в СНП Республики Казахстан проектов по поддержке развития социальной инфраструктуры, по итогам 2017 г., %

Следующий блок сравнительного анализа — состояние инфраструктуры здравоохранения. Согласно данным таблицы, по показателю численности населения, приходящейся на 1 сельского врача, в Казахстане лидирующие позиции занимают Карагандинская (217), Актюбинская (222) и Восточно-Казахстанская (235) области. Достаточно тревожные, значительно превышающие среднеказахстанский показатель значения индикатора в 2017 г. зарегистрированы в четырех областях республики — Алматинской и Жамбылской (429), Костанайской (375) и Атырауской (353).

Наиболее высокий уровень обеспеченности СНП дошкольными организациями и общеобразовательными школами среди регионов Казахстана показывает Мангистауская область, где в среднем на каждый поселок или село приходится более четырех общеобразовательных заведений. Это объясняется малокомплектностью школ и детских садов и значительными расстояниями между СНП области. В среднем на каждый сельский населенный пункт в большинстве областей республики приходится по одной дневной школе и одному детскому саду. Наиболее низкие значения обеспеченности сел объектами общего образования в 2017 г. наблюдаются в Северо-Казахстанской (1,5), Западно-Казахстанской и Акмолинской областях (1,9).

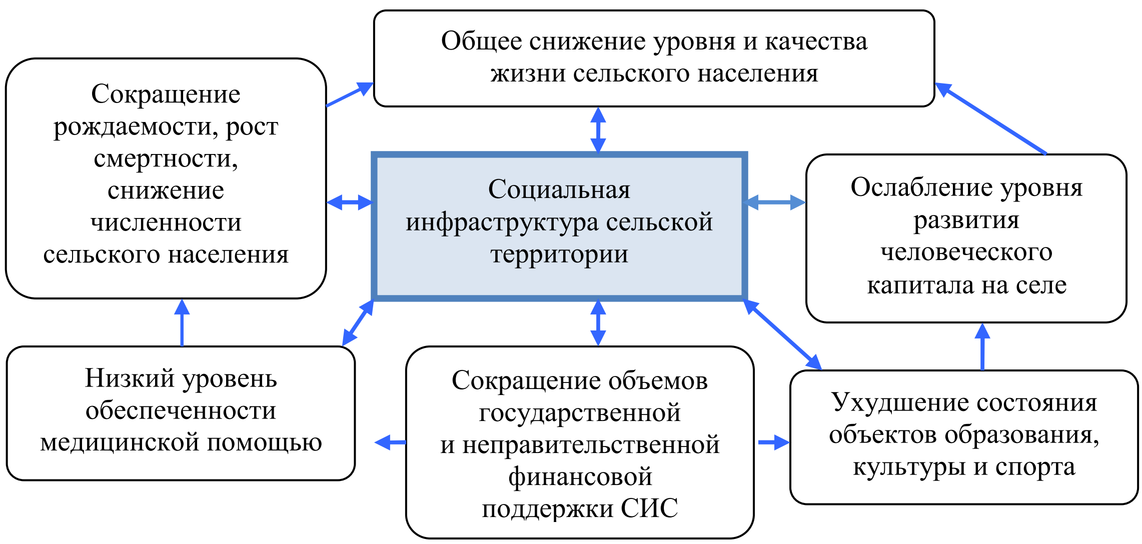
Выводы

1. Проведенное исследование показало, что по количеству СНП регионы Казахстана могут быть разделены на три равномерные группы и особое положение при этом занимает наиболее урбанизированная Мангистауская область.

2. Высокий уровень сельской бедности в нескольких регионах республики служит сигналом к усилению мер социально-экономического воздействия на этих территориях.

3. Регионы Казахстана характеризуются значительной степенью дифференциации с позиций обеспеченности объектами образования и здравоохранения. Наиболее благополучными в этих сферах являются Южно- и Восточно-Казахстанская, Актюбинская и Мангистауская области, а к числу отстающих относятся Акмолинская, Восточно-Казахстанская и Костанайская области.

4. Очевидно, что развитие сельских территорий в Казахстане сегодня характеризуется обострением целого ряда имеющихся противоречий: между потребностью в финансовых ресурсах и уровнем финансирования, между необходимостью медицинского обслуживания и оказания дошкольных и общеобразовательных услуг населению и территориальной доступностью больничных и образовательных учреждений в СНП, что образует своего рода «цепочку» проблем, наглядная схема нарастания которых показана на рисунке 2.



Примечание. Составлено автором.

Рисунок 2. Важнейшие проблемы развития СИС в регионах Казахстана

Исследование работы НПО в сельских районах Казахстана выявило, что их участие способствует развитию СИС, в связи с чем в перспективе необходима активизация участия граждан, проживающих в сельской местности, в реализации общественно значимых проектов.

Научная новизна исследования заключается в том, что, используя сравнительный анализ, автор показал, что успешность движения к развитию социальной инфраструктуры сельских территорий в значительной степени зависит не только от решения ресурсных проблем и эффективности местного самоуправления и деятельности организаций неправительственного сектора.

Мы поддерживаем мнение, что первоочередными задачами развития СИС являются:

– повышение привлекательности проживания на селе;

– сбалансирование социальных гарантий с экономической целесообразностью, т.е. приведение темпов и масштабов реформирования СИС в соответствие со спецификой каждого региона;

– развитие местного самоуправления для формирования социально-организованного и ответственного гражданского общества на селе;

– создание эффективного межсекторного взаимодействия власти, неправительственных организаций и сельского сообщества.

Только комплексный подход к решению проблемы сельского обустройства позволит минимизировать вложения в развитие социальной инфраструктуры путем принятия на местном уровне дифференцированного решения с учетом типа сельского поселения, численности и возрастной структуры проживающего населения, фактического инфраструктурных составляющих.

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Қазақстан Республикасының өңірлерінде ауылдық әлеуметтік инфрақұрылымның дамуын салыстырмалы талдау

Мақалада ауылдық елді мекендердің әлеуметтік инфрақұрылыммен қамтамасыз етілу деңгейін бағалаудың негізгі әдіснамалық тәсілдері жинақталған, неғұрлым ақпараттық маңызды индикаторлар таңдап алынып, сипатталған. Қазақстан Республикасының ауылдық аумақтарының әлеуметтік инфрақұрылымын дамытудың негізгі көрсеткіштері келтірілген: табысы ең төменгі күнкөріс деңгейінен төмен ауыл халқы үлесінің көрсеткіші, бір ауыл дәрігеріне келетін халық саны, мектепке дейінгі ұйымдар мен күндізгі жалпы білім беретін мектептер санының ауылдық елді мекендер санына қатынасы. Әлеуметтік инфрақұрылымды дамытуды қолдау бойынша ауылдық елді мекендерде іске асырылатын жобалардың тақырыптық құрылымы көрсетілді. Ауылдық кедейшілік деңгейіне және Қазақстан Республикасы облыстарының ауылдық аумақтарының әлеуметтік инфрақұрылым нысандарымен қамтамасыз етілуіне салыстырмалы зерттеу жүргізілді. Республика ауылдарының әлеуметтік саласын дамытудың аса маңызды проблемалары (ауыл халқының өмір сүру деңгейі мен сапасының жалпы төмендеуі, бала туудың қысқаруы, өлім-жітімнің өсуі, ауыл халқы санының төмендеуі, ауылда адами капиталдың даму деңгейінің әлсіреуі, медициналық көмекпен қамтамасыз етілу деңгейінің төмендігі және т.б.) және оларды шешу мүмкіндіктері анықталды. Қазақстанның ауылдық аудандарындағы үкіметтік емес ұйымдардың қызметін салыстырмалы талдау негізінде ауылдық жергілікті өзін-өзі басқару органдары мен азаматтық қоғам арасындағы өзара іс-қимылды күшейту қажеттігі туралы тұжырымдар жасалды.

Кілт сөздер: ауылдың әлеуметтік инфрақұрылымы, облыс (өңір), ауылдық жерлер, әдістер, салыстыру, көрсеткіштер, кедейлік, білім беру, денсаулық сақтау, үкіметтік емес ұйымдар.

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Comparative analysis of rural social infrastructure development in the regions of the Republic of Kazakhstan

The article summarizes the main methodological approaches to assessing the level of security of rural settlements by social infrastructure, the most important information indicators were selected and characterized. The main indicators of development of social infrastructure of rural areas of the Republic of Kazakhstan are presented, such as: the indicator of the share of the rural population with incomes below the subsistence minimum, the population coming to one rural doctor, the ratio of the number of pre-school organizations and day schools to the number of rural settlements. The thematic structure of projects implemented in rural areas to support the development of social infrastructure is shown. A comparative study of the levels of rural poverty and security of rural areas of the Republic of Kazakhstan was conducted by social infrastructure. The most important problems of development of the social sphere of villages of the republic (the general decline in the level and quality of life of the rural population, reduction of fertility, increasement of mortality, reduction of the number of rural population, the weakening of the level of human capital in rural areas, low level of health care, etc.) and the possibility of solving them were defined. On the basis of a comparative analysis of the activities of non-governmental organizations in rural areas of Kazakhstan, conclusions on the need to strengthen cooperation between the bodies of rural local self-government and civil society are formulated.

Keywords: social infrastructure of the village, region, rural settlements, methods, comparison, indicators, poverty, education, health care, non-governmental organizations.

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Методология оценки управленческого персонала

В статье исследован вопрос формирования методологии оценки управленческого персонала с позиции воздействия усилий руководителей на результаты деятельности организации, а также проведена сравнительная характеристика методов оценки управленческого персонала. Показано, что степень объективности оценки персонала напрямую зависит от действий руководителя. Поэтому особый акцент сделан как на возможности руководителя влиять на конечные результаты организации, так и на способностях коллектива оказывать воздействие на оценочные критерии работы управляющего состава. Особое внимание было уделено возможности разработки инновационной методики оценки управленческого персонала, исходя из результатов анализа работы предприятия. Предложенная в статье методика оценки эффективности управленческого персонала основана на сочетании различных методик с учетом специфики отрасли, а также современных требований к руководящему составу. Основная цель формирования методики оценки эффективности работы управленческого персонала заключается в определении критериев, применение которых на практике позволит повысить качество работы руководства. Создание эффективной системы управленческого потенциала является основой для дальнейшего развития, а также достижения поставленных целей. Оценка руководителей как среднего, так и высшего звена должна строиться на оценочных процедурах, определенных технологиях и методах. Предложенная в статье методика оценки эффективности управленческого персонала основана на сочетании различных методик с учетом специфики отрасли, а также современных требований к руководящему составу.

Ключевые слова: методы, методология, управление, персонал, руководитель, методы воздействия, механизмы оценки, потенциал, формирование, руководство, оценка.

Трансформационные преобразования, наблюдающиеся на данный момент в экономических процессах, в своей основе предполагают повышение уровня конкурентоспособности, а также благосостояния населения. В данных условиях, согласно выдвигаемым требованиям, на первый план выходит не просто уровень компетенции отдельных работников, а возможности и перспективы развития целых компаний как единого организма. Эту задачу возможно решить при условии высокого уровня знаний управленческого персонала, нацеленных на возможность адаптации управленческих процессов к внутренним и внешним изменениям. Эффективное функционирование компании предполагает оперативность принятия управленческих сложных решений, основанную на резких изменениях деловой среды. В данном случае возникает реальная возможность в эффективном функционировании компании и повышении уровня ее конкурентоспособности.

В данных условиях владельцы бизнеса начинают переносить вектор развития компании, делая упор на управленческих навыках персонала. На первый план выходит дилемма приоритетности: развивать навыки в управлении у имеющегося в наличие персонала или привлекать управленцев со стороны, обладающих определенном набором требуемых компетенций в управлении. В данных условиях целесообразнее и экономически выгодней становится развитие своих управленческих кадров, знающих специфику бизнеса, обладающих базовым набором необходимых компетенций, а также уже социализированных в структуру данной компании. Наиболее востребованными на рынке образования в данном случае становятся долговременные программы улучшения управленческих навыков, нацеленные на получение пролонгированного эффекта, а не краткосрочный результат. Как показывает практика, внедрение данного подхода в систему формирования пула высшего менеджмента показывает наиболее лучший результат для целей компании, что свидетельствует о необходимости разработки моделей и механизмов оценки результатов работы управленческого персонала.

Если рассматривать данный подход не с позиции отдельной компании, а с точки зрения приоритетности национальных проектов, то это также отвечает требованиям времени в связи с тем, что на уровне государства принят курс на инновационность развития всех сфер экономики. Реализация данного подхода на уровне государства предусматривает решение следующих задач:

– необходимо выявить проблемные зоны, способные внести дисбаланс в развитие управленческой системы;

– необходимо разработать инновационные управленческие механизмы, отвечающие требованиям рынка;

– необходимо внедрить механизмы оценки результатов деятельности управленческого персонала, основанные на уровне воздействия на экономические процессы в социуме.

Изменения в окружающей компанию среде не позволят далее рассчитывать руководителям только на имеющийся объем знаний в сфере управления. Движущим стимулом становится не столько удержание своих позиций на рынке, сколько дальнейшее развитие компании. С этой целью топ-менеджменту компании необходимо прилагать значительные усилия, тогда как для владельца компании наиболее информативным будет отдача от данных усилий управленцев. Разработка эффективной и информативной системы оценки управленческого персонала выходит на первый план в данных условиях и становится залогом дальнейшего стабильного развития компании.

Следует особо отметить информационную составляющую имеющейся практики управления производством. Анализ данных отечественной и зарубежной практики свидетельствует о том, что существует прямая зависимость между эффективностью методов управления и результативностью деятельности компании. Уровень последней всегда выше в той организации, где лучше организован процесс управления персоналом. Эффективность управления основана на таких составляющих, как точность и правильность в подборе и расстановке персонала, уровень компетенций работников, а также действенность методики оценки результатов деятельности управленческого персонала [1].

Проблематикой эффективности работы управленческих кадров зарубежные ученые заинтересовались уже давно. Однако для отечественных исследователей данная проблема возникла лишь на рубеже девяностых годов XX в. Модификация данного подхода была обусловлена трансформации в социально-экономическом положении общества. На данном рубеже отечественные ученые, посредством изучения зарубежного опыта, а также исторической предопределенности в управленческих процессах, пришли к необходимости выработки методики и методологии оценки управленческого персонала как главной составляющей эффективности рыночной экономики. Потребности в переосмыслении данного понятия возникли также и в связи с теми требованиями, которые предъявляли к высшему менеджменту в последующие годы развития экономики. Постепенные преобразования отсеяли все лишнее, оставив на поверхности научной мысли только оценочные параметры работы управленческого персонала, отвечающие современным требованиям развития рыночных отношений в стране. Постепенно сформировался современный тип руководителя, не только обладающего определенным набором знаний в менеджменте, но и способным развивать и расширять свои компетенции, приспосабливая их к нуждам предприятия и нацеливая их на повышение эффективности организации. Особая сложность в данном процессе возникает именно на этапе оценки результатов труда руководителя, что обусловлено невещественностью его труда, а также опосредованностью, которую он оказывает на работу предприятия в целом. Абсолютные показатели, такие как повышение объема продаж или уровня прибыльности, не могут служить точным измерением вклада руководителя в общее дело. Часто на рынке складывается благоприятная ситуация, способная улучшить данные показатели работы предприятия без усилий со стороны руководства. Поэтому необходимо разделить и оценить степень воздействия самого руководителя на конечные результаты деятельности предприятия. Подобный подход до настоящего времени является наиболее дискуссионным среди как отечественных, так и зарубежных ученых.

Сложный механизм управления предприятием основан на взаимодействии социально-экономических факторов различного направления. При этом основанием служит уровень квалификации не столько рабочих специалистов, сколько навыки и методы, которыми обладает управленческий персонал. Именно отсутствие необходимых знаний в управленческой сфере стало одной из основных причин развала экономики в постперестроечный период. В это время предприятия еще были способны выпускать необходимый объем продукции, несмотря на наступающие экономические трудности. Однако неспособность управленческого персонала в силу исторических причин мыслить экономическими категориями, основанными на принципах рентабельности и прибыльности, а не на проценте выполнения плана, привело к дезориентации всей экономики страны. Разрыв устоявшихся внешне производственных связей в совокупности с управленческим бессилием, привел к стремительному затовариванию складов предприятий ненужной и экономически невыгодной продукцией. Этот исторический экскурс наглядно демонстрирует уровень воздействия управленческих кадров на перспективы развития как отдельного предприятия, так в целом экономики страны.

До настоящего времени периодически в научной среде возникают дебаты о необходимости среднего управленческого звена на предприятии. В перестроечный период некоторые ученые считали, что рыночная экономика самостоятельно способна регулировать рынок, при этом управленческие кадры являются лишь балластом на предприятии. Однако время расставило все на свои места. На данный момент закрепилась точка зрения, согласно которой управленческий труд важен, нужен и перспективен.

На сегодняшний день разработаны и активно применяются на практике различные методы и методологии оценки управленческого персонала [2, 3]. К основным из них можно отнести деловую оценку управленческого персонала, аттестацию, конкурсный отбор, ассестмент и др. Каждый из них уже неоднократно описывался в научной литературе, поэтому здесь нет необходимости останавливаться на каждом из них отдельно. Более эффективным для проведения достижения целей настоящих исследований будет систематизация этих методов в единое целое с выделением преимуществ и недостатков каждого из них. Это позволит на основе выявленных преимуществ создать новую методологию оценки управленческого персонала. Особенно актуальным данный вопрос является именно для текстильной промышленности, так как данная отрасль в настоящее время переживает не лучшие времена, вследствие последствий мирового финансового кризиса, а также возрастания уровня конкуренции на международном рынке текстиля [4]. Сравнительную характеристику методов оценки управленческого персонала приведем в виде таблицы.

Таблица

Сравнительные характеристики методов оценки управленческого персонала

Наименование метода	Суть метода	Преимущества метода	Недостатки метода
1	2	3	4
Управление результативностью (Managementby Objectives (MBO))	Формируется определенное количество задач, оценка достижения которых поддается количественному измерению	Достигается определенная доля справедливости при оценке результата вследствие установления четких критериев	Не учитываются средства, методы и личные качества сотрудника при достижении цели
Система «360 градусов»	В ходе оценки проводится опрос коллег, подчиненных и руководителей сотрудника	Относительная простота проведения оценки вследствие того, что не требуется затрачивать громоздкий аппарат расчетов по критериям	Возрастает доля субъективности восприятия отдельными индивидуумами характеристик объекта оценки
Assessment Center	Оценка сотрудника, исходя из его компетенций	Акцент в оценке делается на личностные и профессиональные качества сотрудника	Долгий срок проведения оценки, включающий множество последовательных этапов
Аттестация	Выявляется и оценивается уровень соответствия квалификации работника занимаемой должности	Комплексная система, основанная на применении нескольких различных методов	Часто процедура оценки слишком формализована и регламентирована
Оценка по методу черт	Определяется уровень воздействия психологической составляющей на стиль руководства	Оценка не только количественных, но и качественных показателей работы руководителя	Субъективность получаемых данных
Метод функциональной оценки	Оценивается эффективность руководства исходя из результативности выполнения функций управления	Оценивается только непосредственно работа по управлению	Не всегда возможно четко разграничить управленческие и рабочие функции руководителя

1	2	3	4
Метод определения стиля руководства	Определение степени воздействия различных стилей руководства на конечные результаты	Руководитель воздействует на подчиненных опосредовано через правильный стиль руководства	Личная позиция руководителя выдвигается на передний план в системе управления
Экспертный метод	Формируется пул экспертов, способный оценить управленческие навыки оцениваемого сотрудника	К оценке привлекаются специалисты, имеющие огромный опыт в управлении и способные дать независимую оценку	Авторитетность группы экспертов может негативно повлиять на объективность оценки
Методика ситуационной оценки	Отбираются типичные ситуации в работе руководителя и определяется эффективность их выполнения	Управленческие ситуации являются единицей измерения труда руководителя	Не позволяет видеть причины и последствия тех или иных ситуаций с позиции организации
Оценка по результатам деятельности коллектива	Учитываются сложные системы показателей, характеризующие работу коллектива как единой составляющей	Коллектив получает опосредовано воздействовать на систему управления организацией	Не позволяет в полной мере оценить личный вклад руководителя в результаты работы
Метод анализа структуры управленческой деятельности	Руководитель получает оценку по результатам выполнения своих функциональных обязанностей	Личные усилия руководителя играют важную роль в решении вопросов управления коллективом	Не всегда удаются четко разграничить меру воздействия усилий руководителя на структуру управления

Приведенные в таблице сравнительные характеристики методов оценки управленческого персонала не ограничиваются только представленными. В научном мире идет постоянный процесс, нацеленный на выработку наиболее оптимального метода оценки управленческого труда.

Важной особенностью управленческого труда является косвенность его оценки через количественные показатели. Не всегда возможно отследить взаимосвязь между усилиями руководства и получаемыми результатами. Часто дестабилизирующие факторы внутри коллектива (такие как возникновение неформального лидера, общая разобщенность коллектива вследствие конфликта интересов, разобщенность направления интересов руководителя и подчиненны) приводят к отрицательным результатам, несмотря на предпринимаемые усилия со стороны руководства [5, 6].

Чаще всего применяется система оценки управленческого персонала, основанная на количественных результатах работы возглавляемого руководителем коллектива. Однако апеллирование только количественными показателя усекает возможности проведения полноценной оценки результатов работы руководителя. Часто работа управленческого персонала не дает быстрый результат, который возможно измерить количественно. Итоги управляющего воздействия могут быть пролонгированы во времени. Поэтому возникла необходимость в разработке методологии формирования системы оценки управленческого персонала. Особенно актуальным этот вопрос встает на предприятиях текстильной отрасли, находящейся в настоящее время на стадии восстановления и стабилизации своей деятельности.

На данный момент выработалась определенная последовательность в формировании методологии оценки управленческого персонала, включающая в себя шесть основных этапов:

1. Необходимо определить критерии оценки управленческого персонала на основе создания стандартов определения результативности труда.
2. Конкретизировать разработанные стандарты исходя из должностных обязанностей сотрудника.
3. Определиться с частотой проведения оценки труда управленцев на основе принятых стандартов.
4. Сформировать процедуры проведения оценочной процедуры на основе назначения ответственного состава и критериев результативности.

5. Назначить ответственных лиц из числа сотрудников предприятия, либо определиться с процедурой привлечения сторонних аудиторов, способных на качественном уровне дать оценку результативности управленческого персонала.

6. Составить и утвердить графики проведения оценки, оповестить тестируемых о последствиях проведения оценочных процедур, а также закрепить оценочные критерии документально соответствующими нормативными актами на предприятии.

Проведенный анализ существующего положения в экономике страны, в целом и частности, в отношении управляющих кадров, позволил выделить приоритеты развития и разработать механизм оценки управленческого персонала с учетом особенностей функционирования отдельного предприятия. В настоящее время в РК приняты на государственном уровне определенные Программы по развитию экономики, способные оптимизировать производственный процесс, расширить ассортиментную линейку продукции, предприятий, увеличить объемы производства и сбыта, причем и на внутреннем и на внешнем рынке. Все это невозможно осуществить без применения компетенций управляющего звена. Для того чтобы оценить эффективность функционирования данного звена, представляется возможным, с целью повышения эффективности работы, внедрить следующую методику оценки управляющего персонала, адаптированную под запросы экономики. Данная методика объединила в себе положительные моменты ранее проанализированных существующих методик, комплексно увязав количественные, качественные и социально-экономические характеристики оценки работы управленческого персонала [7, 8].

Разработанная методика оценки управленческого персонала основана на двух составляющих: формирование критериев согласно требованиям специфики отрасли и соответствие этим требования профессиональных качеств руководителя. В основу выработки критериев оценки положены три основных направления: личные данные, профессиональные навыки и потребности отрасли. В первую группу включены такие параметры, как возраст, образование, стаж работы. Вторая группа определяется на основе оценки профессиональных компетенций тестированием и анкетированием. И третья включает специфические потребности отрасли и, исходя из них, требования, к стилю руководства. Так, например, в текстильной сфере существует определенный набор к руководителю, отличающийся от других отраслей. К управленцу предъявляют такие требования, как возможность работы в условиях жесткой конкуренции со стороны китайских производителей, постоянный поиск новых рынков сбыта, систематическое отслеживание последних инноваций на рынке.

Определение соответствия требования профессиональных качеств руководителя критериям оценки проводится независимыми экспертами на основе как личностных качеств руководителя, так и эффективности его работы, а также удовлетворенности и комфортности стиля руководства для подчиненных. Оценка проводится согласно разработанной методике, а также полученным данным по оценки критериев по трем направлениям. Привлеченные эксперты заполняют экспертное заключение по форме. Данное заключение прикладывается к оценочной таблице руководителя. Далее специалисты отдела кадров, под руководством директора компании, проводят расчеты, заполняют формы оценки, и формируют рекомендации, нацеленные на корректировку работу руководителя согласно полученным оценкам. В случае если усредненные оценочные показатели находятся на уровне выше среднего, стиль руководства признается эффективным и вносятся рекомендации по корректировке методов управления. Когда показатели ниже среднего, руководство компании принимает решение либо расстаться с управляющим, либо откорректировать его методы работы. Такое решение принимается на основе полученных комплексных результатов ситуационного подхода [9]. При этом на первое место выдвигаются, прежде всего, интересы отрасли или предприятия текстильной сферы.

Основная цель формирования методики оценки эффективности работы управленческого персонала заключается в определении критериев, применение которых на практике позволит повысить качество работы руководства. Создание эффективной системы управленческого потенциала является основой для дальнейшего развития, а также достижения поставленных целей. Оценка руководителей как среднего, так и высшего звена должна строиться на оценочных процедурах, определенных технологиях и методах. Предложенная в статье методика оценки эффективности управленческого персонала основана на сочетании различных методик с учетом специфики отрасли, а также современных требований к руководящему составу. Существенным отличием предложенной методики является то, что она аккумулировала наиболее действенные методы оценки, способной легко встраиваться в систему кадровой службы, а также повысить эффективность управленческого персонала за счет точного количественного измерения полученных результатов.

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Басқарушылық персоналды бағалау әдістемесі

Мақалада басқарушы персоналды басқару әдістемесін қалыптастыру мәселесі басшылардың күш-жігерінің ұйым іс-әрекетінің нәтижелеріне әсері тұрғысынан зерттелді, сонымен қатар басқарушы персоналды бағалау әдістеріне салыстырмалы сипаттама жүргізілді. Персоналды бағалау объективтілігінің дәрежесі басшылардың іс-әрекетіне тікелей тәуелді екендігі көрсетілді. Сондықтан бұл жерде жетекшілердің ұйымның соңғы нәтижелеріне ықпал ету мүміндіктерімен қатар, ұжымның басқарушы құрам жұмысының бағалық критерийлеріне әсер ету мүмкіндіктеріне ерекше назар аударылды. Кәсіпорын жұмысын талдау нәтижелеріне сүйене отырып, басқару персоналын бағалаудың инновациялық әдістемесін әзірлеу мүмкіндіктеріне ерекше назар аударылды. Басқарушылық персоналдың тиімділігін бағалаудың мақалада ұсынылған әдістемесі саланың ерекшеліктерімен қатар, басқару құрамына қойылатын заманауи талаптарды ескере отырып, сан алуан әдістерді үйлестіруге негізделген. Басқару персоналының жұмысын бағалау әдістемесін әзірлеудің негізгі мақсаты критерийлерді айқындау болып табылады, оларды қолдану іс жүзінде басқару жұмысының сапасын арттырады. Басқарудың тиімді жүйесін құру — одан әрі дамудың негізі, сондай-ақ мақсаттарға қолжеткізу. Орташа және жоғары деңгейде менеджерлерді бағалау белгілі бағалау процедураларына, технологиялар мен әдістерге негізделуі керек. Басқарушы персоналдың тиімділігін бағалаудың ұсынылған әдістемесі саланың ерекшелігін ескере отырып, әртүрлі әдістердің үйлесіміне негізделеді, сондай-ақ басқарушы персоналға қойылатын заманауи талаптарға да.

Кілт сөздер: әдістер, әдістеме, басқару, персонал, көшбасшы, әсер ету әдістері, бағалау тетіктері, әлеует, қалыптастыру, басқару, бағалау.

M.B. Yunussov, A.M. Yessirkepova

Assessment methodology of management personnel

The article examines the issue of forming a methodology for evaluating management personnel from the standpoint of the impact of managers' efforts on the results of an organization's activities, and also a comparative description of assessment methods of management personnel is conducted. It is shown that the degree of objectivity of personnel evaluation directly depends on the actions of the head. Therefore, special emphasis is placed on the ability of the manager to influence the outcomes of the organization, as well as on the team's ability to influence the evaluation criteria of the management team. Particular attention was paid to the possibility of developing an innovative methodology for evaluating management personnel based on the results of the analysis of the work of the enterprise. The proposed methodology for assessing the effectiveness of management personnel is based on a combination of various methods, taking into account the specifics of the industry, as well as modern requirements for management personnel. The main goal of developing the methodology for evaluating the performance of management personnel is to identify criteria, the application of which in practice will improve the quality of management's work. Creating an effective system of management capacity is the basis for further development, as well as the achievement of goals. Evaluation of managers at both the middle and top level should be based on assessment procedures, certain technologies and methods. The proposed methodology for assessing the effectiveness of management personnel is based on a combination of various methods, taking into account the specifics of the industry, as well as modern requirements for management personnel.

Keywords: methods, methodology, management, personnel, leader, impact methods, assessment mechanisms, potential, formation, management, assessment.

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Р.Ә. Есберген

Қазақстан Республикасы Президентінің жанындағы Мемлекеттік басқару академиясының Ақтөбе облысы бойынша филиалы, Қазақстан
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Қазақстандағы электронды мемлекеттік көрсетілетін қызмет жарнамасы: жағдайы, әлемдік тәжірибе және даму мүмкіндіктері

Мақалада Қазақстан Республикасы Президентінің жанындағы Мемлекеттік басқару академиясының 2019 жылға арналған зерттеу жобаларын гранттық қаржыландыру жобасының аясында Қазақстан Республикасы Ақтөбе қаласында электронды мемлекеттік қызмет көрсетуді жарнамалау қажеттілігі қарастырылды. Мақаланың мақсаты цифрландыру жағдайында халықтың электронды мемлекеттік қызмет алуын ынталандыру үшін тиімді құрал ретінде жарнаманы қолдану тиімділігін ғылыми негіздеу болып табылады. Авторлар елдегі мемлекеттік қызмет көрсету сапасы мен қолжетімділігі бойынша әкімшілік реформа жүргізудің бағыттары, электронды мемлекеттік қызметті дамыту ерекшеліктерін талдаған. Сонымен қатар электронды мемлекеттік қызметті халыққа танымал етудің шетелдік тәжірибесіне шолу жасаған. Оның ішінде электронды мемлекеттік қызмет көрсетуді жарнамалау ерекшеліктері, тиімді құралдары, мемлекеттік қызметті жарнамалаудың әлемде қалыптасқан трендтері қарастырылған. Ғылыми мақаланы жазу барысында ғылыми зерттеудің ғылыми абстракция, экономикалық талдау және синтез, статистикалық және макроэкономикалық, салыстыру әдістері қолданылды. Ғылыми мақаладағы негізгі қорытындылар мен ұсыныстар электронды үкіметті дамыту және мемлекеттік қызмет көрсету сапасын арттыру жөніндегі Қазақстан Республикасының Заңдарына, жыл сайынғы Қазақстан Республикасы Президентінің Жолдауларына және «Цифрлық Қазақстан» мемлекеттік бағдарламасына негізделген.

Кілт сөздер: цифрландыру, мемлекеттік көрсетілетін қызмет, стандарт, регламент, мемлекеттік қызмет сапасы, мемлекеттік корпорация, электронды үкімет, электронды мемлекеттік қызмет көрсету, назар аударатын мемлекет, тұтынушыға бағдар, жарнама, жарнама тарату арналары, мемлекеттік жарнама, маркетингтік кампания.

Қазақстан Республикасындағы әкімшілік реформасының басым бағыттарының бірі мемлекеттік көрсетілетін қызметтер сапасын арттыру міндеті болып табылады. Қазақстан Республикасы Президенті 2018 жылдың 5 қазанындағы Қазақстан халқына Жолдауында азаматтар сұранысына бейімделген мемлекеттік аппарат құру керектігіні атап өтті [1]. Бұл, ең алдымен, сапалы мемлекеттік қызмет көрсетумен байланысты. Сапалы мемлекеттік қызмет көрсету елдегі әлеуметтік-экономикалық ахуалға мәнді әсер етеді. Дербес салалардың көрсететін қызмет сапасы (денсаулық сақтау, білім беру, әлеуметтік қамту т.б.) жұмыс күші жағдайына және еңбек өнімділігіне, экономикалық өсу сапасына, әлеуметтік-саяси тұрақтылықтың кепілі бола алады.

Мемлекеттік қызмет көрсету сапасы — қазіргі заманғы мемлекеттік әлеуметтік-экономикалық даму көрсеткіштерінің бірі. Мемлекеттік қызмет көрсетудің инновациялық және тиімді стандарттарын енгізу мемлекеттік шығындарды төмендетуге, жемқорлықты жоюға және азаматтар тарапынан үкіметке сенімді күшейтуге мүмкіндік береді.

Мемлекет мемлекеттік қызмет көрсетудің негізгі көзі болғандықтан, оны көрсетуді жетілдіру жолдары мен әдістерін анықтайды. Бұл, өз кезегінде, азаматтардың заңды құқықтары мен мүдделерін қорғауды басты назарға алатын мемлекеттік басқарудың сапалы үлгісін тудырады. Осы мақсатта Қазақстанда мемлекеттік қызмет көрсетудің жоғары сапасына қолжеткізу, барлық мемлекеттік органдарда мемлекеттік қызмет көрсетудің салалық стандарттарын әзірлеу және бекіту, ИСО халықаралық сапа стандартын кезеңмен енгізу және мемлекеттік органдардың жұмысының ашықтық қағидаты, «электронды үкіметті» дамыту қолға алынып отыр.

Экономикалық ынтымақтастық және даму ұйымы (ЭЫДҰ) анықтамасы бойынша, «электронды үкімет» ең жақсы басқаруға («better government», «good governance») қолжеткізу құралы ретінде ақпараттық-коммуникациялық технологиялар, оның ішінде Интернет желісін пайдалану түсініледі [2].

Ал Қазақстан Республикасында электрондық үкімет деп ақпараттық технологиялар көмегімен ішінара келісушілікті қамтамасыз ететін, мемлекет пен азаматтар арасындағы, сондай-ақ мемлекеттік органдардың өзара әрекеттестігінің бірыңғай механизмі түсініледі. Электрондық Үкімет жүйесінде электронды нұсқада мемлекеттік көрсетілетін қызметтер маңызды роль атқарады.

Қазақстанда мемлекеттік көрсетілетін қызметтер:

1) көрсетілетін қызметті берушілер арқылы;

2) Мемлекеттік корпорация арқылы;

3) «электрондық үкіметтің» веб-порталы және жылжымалы желінің абоненттік құрылғысы арқылы көрсетіледі.

Мемлекеттік көрсетілетін қызметтер туралы Қазақстан Республикасының 2013 жылғы 15 сәуірдегі № 88-V Заңына сәйкес, мемлекеттік көрсетілетін қызмет — көрсетілетін қызметті алушылардың өтініші бойынша жеке тәртіппен жүзеге асырылатын және олардың құқықтарын, бостандықтары мен заңды мүдделерін іске асыруға, оларға тиісті материалдық немесе материалдық емес игіліктер беруге бағытталған жекелеген мемлекеттік функцияларды іске асыру нысандарының бірі болып табылады [3].

Мемлекеттік көрсетілетін қызметтің төмендегідей сипаттамалары бар:

– ол жалпы маңызы бар бағыттағы қызметті қамтамасыз етеді;

– оны пайдаланатын субъектілердің шексіз шеңбері бар;

– мемлекеттік билік органымен немесе басқа субъектімен жүзеге асырылады;

– жария және жеке меншікке негізделеді.

Қазақстанда мемлекеттік қызметтер көрсету үшін арнайы регламенттер мен стандарттар әзірленіп бекітіледі. Қазақстан Республикасы Үкіметімен бекітілген реестрде қағаз және электронды нысанда көрсетілуі мүмкін 709 мемлекеттік қызмет тізімі бар [4].

Азаматтардың қажеттіліктерін толықтай қанағаттандыратын мемлекеттік қызмет көрсетудің тиімді жүйесі үш фактормен: біріншіден, қызмет алудағы тәжірибенің болуы, қызмет алушының әлеуметтік белсенділігі; екіншіден, қызмет көрсетудің ұсынушы ұйым каналдары бойынша ақпараттық қолжетімділігі; үшіншіден, қызметті ұсыну процесінің инфрақұрылымы сипатталады.

Тікелей мемлекеттік қызмет алушылардың қанағаттану дәрежесіне қызметті ұсынудың қызметкерлер құзыреттілігі, олардың қызмет алушылармен қарым-қатынасындағы сыпайылығы және шешім қабылдаудың мөлдірлік параметрлері де әсер етеді.

Электронды мемлекеттік қызмет көрсетуді халық арасында кеңінен ақпараттандыру үшін жарнама құралдарын қолдану ұсынылады. Қазақстан Республикасы Президентінің жанындағы Мемлекеттік басқару академиясының зерттеу жобаларын гранттық қаржыландыру конкурсында «Цифрландыру жағдайындағы электронды мемлекеттік қызмет көрсету жарнамасы: 24/7» жобасы мақұлданды. Аталмыш жобаның мақсаты Қазақстандағы мемлекеттік басқару жүйесіне цифрландырудың енгізілуіне орай халықтың цифрлық сауаттылығын 90 %-ға жеткізуге ықпал ететін 100 % электронды мемлекеттік қызмет көрсетуді жарнамалау қажеттілігін зерттеу болып табылады.

Қазақстан Республикасының 2025 жылға дейінгі Стратегиялық даму жоспарының 7-реформасына «Мемлекеттік сектор өзгерістер көшбасшысы ретінде» сәйкес мемлекеттік көрсетілетін қызметтерді, әсіресе жергілікті деңгейде жедел және сапалы көрсету клиентке бағдарлану қағидаттарына негізделетін болады. Бизнес-практиканың нәтижелілік, бейімділік сияқты басқа да маңызды белгілері де мемлекеттік қызмет саласында дамитын болады делінген [5]. Мемлекеттік қызмет көрсету сапасын жақсарту — Ел Президентінің жолдауында айқындалған тапсырмаларының бірі. Елімізде «Цифрлы Қазақстан» бағдарламасы жүзеге асырылып отыр. Осыған орай электронды мемлекеттік қызмет көрсетуді қазіргі заманғы жарнамалық коммуникация құралдарын пайдалана отырып, жарнамалау қажет және өзекті болып табылады. Қазіргі заманғы жағдайда жарнамалық коммуникация тек мекеме үшін ғана емес, оның тұтынушылары үшін де маңызды болып табылады.

Нарықтағы кез келген мекеменің әрекеті оның өркендеуінің маңызды факторы болып табылады. Қазіргі заманғы нарықтық жағдайда бұл әрекет тек ұйым емес, оның тұтынушылары үшін де маңызды болып табылады. Қазақстан Республикасында жаңа мемлекеттік менеджмент (New Public Management) — қоғамдық басқаруды реформалаудың қазіргі заманғы үлгісін, оның негізгі идеясы — азаматтарды тұтынушыдан клиентке айналдыру қағидаттарының енгізілуіне байланысты мемлекеттік қызмет көрсетуді жарнамалау маңызды.

Қазақстанның цифрлық қоғамға өтуі жағдайында электронды мемлекеттік қызмет алуды насихаттауда жарнаманың ролі жоғары болады. Жарнамалық индустрия электронды қызмет көрсетуді жылжыту үшін бұқаралық коммуникация құралдарын қолдануды көздейді. Жарнама тұтынушының мотивациялық-мінез-құлықтық саласына әсер етеді.

Әлемдік тәжірибеде мемлекет әлеуметтік жарнама түрлері ретінде мемлекеттік жарнама және қоғамдық жарнаманы қолданады. Мұндай жарнама мемлекеттік институттардың жарнамасы және олардың мүдделерін жылжытуды көздейді. Мемлекеттік қызмет көрсету жарнамасының мақсаты мемлекеттік мүдделерді жылжыту болып табылады. Мемлекеттік қызмет көрсетуді жарнамалау арқылы әлеуметтік маңызды құндылықтар туралы ақпараттандырылады және беделін арттыру, беделін көтеру сияқты «коммерциялық» мақсаттар да көзделеді.

Ұлыбритания Үкіметінде 1946 жылдан бастап Орталық ақпарат офисі (COI) — тәуелсіз маркетингтік орталық әрекет етеді. Бұл Орталықтың мақсаты коммуникация саласында үкіметтік құрылымдар қызметін үйлестіру және жарнамалық агенттіктермен өзара әрекеттесу болып табылады. Жарнамаға Үкіметпен тапсырыс беріледі және үкімет бюджетінен қаржыландырылады [6].

АҚШ-та әлеуметтік жарнама мәселесімен айналысатын Жарнама жөніндегі Кеңес (Ad Council) жұмыс жасайды. Ол II Дүниежүзілік соғыс кезінде пайда болды. Жарнама жөніндегі Кеңестің анықтамасы бойынша, қоғам игілігіне қызмет ететін жарнама әлеуметтік деп аталады. Мемлекеттік органдармен орналастырылатын жарнама тұрақты түрде қайталанып тұрады.

Германияның ішкі істерді мемлекеттік басқарудың оннан астам бөлімшелерінде мемлекеттік әлеуметтік маркетингпен айналысады. Италияда жалпы мемлекеттік әлеуметтік компанияларға елдің премьер-министрі қатысады.

Мемлекеттік қызмет көрсетуді жарнамалау арқылы халықтың электронды түрде қызмет алуына итермелеу, ынталандыру және сендіру мақсаттары көзделеді. Жарнама құралдарын қолдана отырып, қоғамның электронды мемлекеттік қызмет алуын белсендендіру, халық санасын және мемлекеттік қызмет алудағы мінез-құлқын цифрландыру арқылы өзгерту ниеті болады.

Қазақстан Республикасында мемлекеттік қызмет көрсету сапасы мен қолжетімділігі көрсеткіштерінің жақсаруына қарамастан, оны жетілдіруді қажет ететін мәселелер де бар. Мемлекеттік қызмет көрсетуді дамытуды тежеуші негізгі мәселелер мемлекеттік қызмет алудағы ақпараттық-коммуникациялық технологияларды жоғары жылдамдықты Интернет желісінің болмауынан пайдаланудың төмен деңгейі, мемлекеттік қызмет көрсету стандарттарынан тыс құжаттардың талап етілуі, кейбір қызмет көрсету мерзімінің ұзақтығы, қызмет көрсетуші маманның төмен біліктілігі болып отыр. Жоғарыда аталған мәселелерді шешудегі ең тиімді бағыт Қазақстанда электронды мемлекеттік қызмет көрсетуді тұтынушылар арасында кеңінен ақпараттандыру және дамыту болып табылады [7].

Ақпараттық-коммуникациялық технологиялар дамыған заманда электронды мемлекеттік қызмет қызмет көрсетуді жарнамалаудың ең тиімді тәсілі Интернет болып табылады. Электронды қызмет алуға сұранысты арттыру үшін электронды түрде қызмет көрсету туралы ақпарат құрамы мен мазмұны, қызмет алушыларды авторизациялау механизмі туралы бірыңғай мәліметтер базасын құру қажет.

Электронды мемлекеттік қызмет көрсетуді жарнамалау үрдісін төмендегідей кезеңде қарастыруға болады:

– ақпараттандыру кезеңі — мемлекеттік қызметтер мен функциялар туралы толық және өзекті ақпаратпен пайдаланушыны қамтамасыз ету. Бұл кезеңде мемлекеттік органның ресми сайтында мемлекеттік қызметтер, мемлекеттік функциялар, әкімшілік ресімдер туралы ақпарат ұсынылады;

– мемлекеттік органның ресми сайтында орналастырылған ақпараттың «жеке қолжетімділігі» кезеңі — қызмет тұтынушының қолайлылығын қамтамасыз ету.

Электронды мемлекеттік қызмет көрсетуді сауатты жарнамалау үшін оның жарнамалалық кампаниясына төмендегідей негізгі элементтер кіруі тиіс:

1) негіздеме — халық арасында электронды мемлекеттік қызмет алуды насихаттау;

2) өзгерістер агенті — электронды мемлекеттік қызмет алуды жарнамалайтын Ақтөбе өңіріндегі танымал жеке тұлға, кәсіпорын немесе мемлекеттік мекеме, жарнамалық агенттік;

3) мақсатты аудитория — өзгерістер агенті тарапынан өзгеретін тұтастай халық;

4) тарату арналары — мақсатты топ тарапынан жауап реакциясы алынатын және әсер етілетін жарнаманы орналастыру арналары мен өзара әрекет ету жолдары (теледидар, радио, БАҚ, сыртқы жарнама, тарату материалдары);

5) өзгерістер стратегиясы — өзгерістер агенттерімен мақсатты топ қатынасына немесе мінез-құлқына өзгерістер енгізу үшін әрекет ету үшін қабылданатын бағыт немесе бағдарлама.

Ақтөбе облысында электронды мемлекеттік қызмет көрсетуді жарнамалауда бірнеше міндеттер де шешіледі:

– электронды мемлекеттік қызмет көрсетуді тиімді насихаттау;

– электронды мемлекеттік қызмет көрсету туралы жан-жақты ақпараттандыру;

– қоғамдық пікір қалыптастыру;

– мемлекеттің өзекті бағыттарына көңіл аударту;

– жалпы цифрландыру бойынша мемлекеттік саясатты қолдау;

– азаматтардың қоғамдық белсенділігін жандандыру;

– қоғамдағы мінез-құлық үлгілерін өзгерту.

Ақтөбе облысында электронды мемлекеттік қызмет көрсетуді жарнамалауда Ақтөбенің халық көп жүретін орындарында (саябақ, қоғамдық көліктер, автовокзал, теміржол вокзалы, үлкен көшелер, мейрамхана, «Керуенсити» СОО т.б.) бейнемониторларда жарнамалық кампания жүргізу жоспарланады. Сонымен қатар халықтың, әсіресе жастардың көп қолданатын әлеуметтік желі жүйесі арқылы да жарнамалау жоспарда. Әлеуметтік желіде жылжыту — SMM (Social Media Marketing) маркетингтің ең танымал және тиімді құралдарының бірі. Facebook, Вконтакте, Twitter, Одноклассники және Instagram адамдардың сөйлесу, өзі туралы материалдар жариялау, қызық ақпарат оқу үшін кіретін ресурстары болып табылады. Электронды мемлекеттік қызмет көрсету жарнамасын әлеуметтік желі ресурстары арқылы максималды жеңіл және көңіл көтеретін сипатта ұсыну көзделеді.

Электронды мемлекеттік қызмет көрсетудің артықшылықтарын «Каспий банк» жарнамасы сияқты уақыт шығындарын қысқарту, кез келген уақытта, кез келген жерде Интернет желісі арқылы қызметті алу мүмкіндігі, жемқорлық тәуекелдерін төмендету, тағы басқа дәлелдерді келтіре отырып, жарнамалау қажет.

Электронды мемлекеттік қызмет көрсету жарнамасының тиімділігін «кері байланыс» қағидасы бойынша тұтынушылармен коммуникация арқылы — олардың қажеттіліктері мен күтулерін ескере отырып, мемлекеттік қызметті одан әрі жетілдіру бойынша бағалауға болады. *Е*-қызметті танымал ету үшін әртүрлі акцияларды жүргізуге болады.

Цифрлық қызметтер мобильді Интернет пайдаланушыларының қажеттіліктеріне тез бейімделуі керек. Тұтынушылар цифрлық қызметтер пайдалануда жылдамдық, пайдаланудағы түсініктілік пен қарапайымдылық және қолайлық қағидаттарына басымдық береді.

Электронды мемлекеттік қызметке сұранысты арттыру үшін әртүрлі құралдар мен тәсілдер қолдануға ұсынылады:

– қаржылық және қаржылық емес ынталандырулар;

– жекелендіру және кастомизация;

– маркетингтік кампания;

– қызметтер ұсынудың көпарналығы.

Қаржылық және қаржылық емес ынталандыруда ақшалай сыйлықтар, Интернет-сұрау, серіктестерден тегін купондар, тағы басқа болуы мүмкін. Канаданың бір провинциясында аң аулауға лицензияны электронды түрде алу 6$, ал тікелей ведомстводан алу 10$ деп бекіткен. Ұлыбританияда қағаз салық декларацияларынан бастарту үшін электронды нысанда ұсынатын компаниялар үшін 50 фунт стерлинг жеңілдік ұсынады. Эстонияда Ole kaasas («Қосыл») егде жастағы адамдар үшін бағдарлама ұсынды, ол білім беру сабақтарын өткізу және компьютер сатып алуды қамтиды. Қаржылық емес ынталандыру құралына электронды нұсқада жіберілген құжатты бірінші кезекте дайындау, дәстүрлі тәсілмен алынған өтініштің құжатын дайындау мерзімін ұзарту сияқты әдістер жатады [8]**.**

Жекелеген қызмет ұсыну электронды үкімет қызметіне сұранысты арттырудағы қадамның бірі болып табылады. Электронды Үкіметті дамытудағы бірқатар жетекші елдер, Сингапур, Канада және Эстония өз пайдаланушыларына өздерінің ресми веб-порталдары арқылы жекелеген қызметтерді белсенді ұсынады. Эстонияда белгілі бір өмір жағдайымен байланысты «контекстілі қызметтер» ұсыну қызметі қарастырылған. Өз азаматтарына электронды мемлекеттік қызмет көрсетуді кастомизациялауда Сингапур үлкен жұмыстар атқарды. Сингапур Үкіметі жекелендіру элементтерімен «my.eCitizen» порталын құрды, мұнда азаматтар өз ыңғайына қарай электронды үкімет ресурсы бетін өзгерте алады, өзін қызықтырмайтын мемлекеттік қызметтер туралы ақпаратты және сілтемелерді алып тастауға болады.

Канада өз азаматтарының әлеуметтік-демографиялық сипаттамаларына талдау жүргізе отырып, арнайы портал құрды, онда демалыс және белсенді өмір, жұмыс, оқыту, салықтық және қаржылық жеңілдіктерге қосымша сілтемелер т.б. бөлімдер бар. Сонымен қатар канадалық үкімет электронды үкімет қызметтерін үш негізгі халық тобына жіктеді: канадалықтар, канадалық бизнесмендер және халықаралық қауымдастық.

Электронды мемлекеттік қызмет көрсетуге сұранысты арттыру бойынша кез келген стратегияның маңызды бөлігі маркетингтік кампания болып табылады. Электронды үкімет бастамашылдығын жылжыту электронды мемлекеттік қызметтер ассортименті және тиімділіктері туралы білімін арттыруды көздейді. Электронды нысанда қызметтер дамыту бағдарламасын жүзеге асыруда маркетингтік коммуникациялардың жеткіліксіздігі электронды үкімет технологиялары туралы тұтынушылардың төмен деңгейде ақпараттануынан көрініс табады. Осы бағытта қызметті жылжытудың әртүрлі ақпараттық арналарын, яғни газет, радио, теледидар, телефон, билборд, баспа материалдары, әлеуметтік желі, іздеу жүйесіндегі сұраулар, мобильді хабарламалар т.б.). Интернет желісі пайдаланушыларымен өзара іс-әрекет арналарын іздеу сайттарында жарнамалау арқылы Порталдың қызметі туралы хабардар етуді арттыру Ұлыбританияда жақсы жолға қойылған.

Жарнама құралының көмегімен электронды үкіметтің белгілі бір брендін құруға болады, ол, өз кезегінде, электронды мемлекеттік қызметті алушылар үшін қосымша құндылық құратын болады. Мысалы, Дубай үкімет «өмірді оңайырақ ете отырып» лозунгімен екі кезеңнен тұратын маркетингтік кампания жүргізді. Бірінші кезеңінде баспа жарнамасы мен радиоға жарнама болды, ал екінші кезеңінде ашық ауада бейнетрансляция және Интернет желісінде тарату болды. Одан кейін Дубайда «Мемлекеттік қызметтер сенің қолыңның ұшында» атты девизбен басқа маркетингтік кампания жүзеге асырылды. Оның тұжырымдамасы азаматтарда электронды қызмет көрсетуді пайдаланудан тиімділікті сезіндіру болып табылады. Бұл девиз пайдаланушыларда жүйеге қарапайым және тез кірумен, сәйкес мемлекеттік қызметтер мен ақпаратқа тез қолжетімділікпен байланысты қауымдастықтар қалыптастырады.

Интернет танымалдығының артуына байланысты әлеуметтік желілер пайдаланушыларымен өзара әрекет маңызды мәнге ие болып отыр. Әлеуметтік сервистер арқылы электронды үкіметті белсенді жылжытуға болады. Facebook, Вконтакте, Twitter, Одноклассники, Instagram және WhatsApp әлеуметтік желілері арқылы портал туралы ақпараттандырып отыру тиімді.

Электронды үкімет қызметіне сұранысты арттыру бойынша стратегиялардың маңызды бағыттарының бірі оларды ұсыну бойынша әртүрлі тәсілдерді пайдалану болып табылады. Қызметтерді алудың мұндай құралдары екі нұсқада ұсынылуы мүмкін: дәстүрлі және цифрлық арналар. Дәстүрлі тәсілдер жеке хабарлау, телефондық немесе пошталық сұрауды қамтиды. Цифрлық құралдар веб-сайттар, мобильді қосымшалар және жалпыға қолжетімді нүктелерді (киоск) қамтиды. Қоғамдық орындарда қызметтер алу арналарын таратуда Сингапурды мысалға алуға болады. Бұл жерлерде азаматтарға сауда нүктелерінде, білім беру және ойын-сауық мекемелерінде орналасқан компьютерлік бөлмелер арқылы электронды нысанда мемлекеттік қызметтер алуға мүмкіндік беріледі. Аталған компьютерлік бөлмелерде электронды мемлекеттік қызметтер ұсынуда азаматтарға «The Volunteer e-Filing Service» тегін бағдарлама жұмыс жасайды. Сонымен қатар салық декларацияларын толтыруда халыққа кеңес беру үшін қала бойынша «E-Filing coach» — Интернет желісіне қолжетімділігі бар 10 компьютермен жабдықталған және білікті қызметкерлері бар автобус бастамашылдығы әрекет етеді.

Мемлекеттің азаматтармен байланысын әртүрлі байланыс құралдары арқылы жақсарту үшін электронды үкімет стратегиясы аясында Мальта азаматтардың өмірлік жағдайына байланысты мемлекеттік қызметер туралы уақытылы хабарламалар мен ескерту белгілерін ұсынады. Мысалы, «myAlerts» сервисінің көмегімен үкімет халықты электронды пошта және SMS арқылы ескертеді, бұл пайдаланушыларға хабарламаны лезде алуға мүмкіндік береді. Бұл бағдарлама электронды үкімет саласындағы ағымдағы және жаңа бастамалар туралы ең соңғы және өзекті ақпаратты қамтамасыз етеді.

Үкіметтің қызметтерін алу тәсілдерін кеңейту бойынша Канадада «ServiceOntario» бағдарламасы жасалған. Бағдарлама төрт арна — Интернет, жеке хабарлама, киоск және телефон арқылы ақпарат ұсынады және трансакциялық қызметтер ұсынады. Интернет арнаны қолдануға сұранысты арттыру үшін екі күн ішінде бизнес-лицензия алуға өтінімді кепілдендірілген рәсімдеу ынталандыру тәсілдері қолданылады.

Италияда әртүрлі арналар арқылы қызметтер ұсыну бойынша «The Reti Amiche» бастамасы бар. Азаматтар үшін оңай қолжетімді және кәдуілгі қолжетімділік орындары — банктер, темекі сауда нүктелері, дүкендер тағы басқа арқылы ақпарат немесе қызмет алуға болады. Бұл арналар арқылы азаматтар төлем операцияларын: әлеуметтік төлемдер, салықтар мен айыппұлдар, құжаттар алу т.с.с. бағыттарда жүзеге асырады.

Әлемдік тәжірибе көрсетіп отырғандай, электронды мемлекеттік қызметке сұранысты арттыру үшін әртүрлі құралдар мен тәсілдерді бірге қолдануға болады. Бұл бағытта үкіметпен қолға алынған барлық шаралар барлық бастамалар тұтынушылардың сәйкес сұраныс факторларын ескере отырып, тұтынушыға бағдарланған (user-focused approach) жағдайда ғана тиімді болады [9].

Гранттық қаржыландыру жобасының аясында жоғарыда келтірілген шетелдік тәжірибе үлгілері басшылыққа алынады. Соның ішінде маркетингтік кампанияны күшейту қолданылатын болады.

Ақтөбе қаласында электронды мемлекеттік қызмет көрсетуді жарнамалау бойынша төмендегідей шаралар жүргізу жоспарланады:

– Ақтөбенің мемлекеттік қызмет көрсету нарығында жарнама қажеттігі, оның әрекеттілігі туралы электронды сұрау жүргізу;
– сұрау нәтижесінде қажет салаларда жарнама жүргізу нұсқаларын қарастыру;
– жарнамалық нұсқалардың тиімділігі туралы «байқап көру» маркетингін жүргізу;
– электронды мемлекеттік қызмет көрсету жарнамасын әлеуметтік желілер арқылы (paper-free) тарату;
– электронды мемлекеттік қызмет көрсету жарнамасының әлеуметтік-экономикалық тиімділігін бағалау.

Жобаның материалдары мен нәтижелері «Қазақстан – 2050», «Қазақстан – 2025» Стратегиялары мен «Цифрлы Қазақстан» бағдарламасы аясында Қазақстанның цифрлық дамуына мәнді үлес қосады.

Ақтөбе облысындағы электронды көрсетілетін мемлекеттік қызметтерді жарнамалауға ғылыми негіз қалыптасады.

Жобаның жаңа идеясы мен нәтижелерін жүзеге асырудан басты әлеуметтік және экономикалық эффект цифрландыру жағдайында:

– халықтың цифрлық сауаттылығын арттыру;
– электронды мемлекеттік қызмет көрсетуді жарнамалау тетіктері анықталады;
– электронды форматта мемлекеттік қызмет алушылар саны артады;
– жаңа мемлекеттік менеджмент қағидаттары тиімді жүзеге асырылады;
– «назар аударатын» мемлекет қағидасы қолға алынады.

Жобада алынған ғылыми нәтижелер оқу-әдістемелік құралдар әзірлеуде, цифрлы мемлекеттік басқару бойынша элективті курстарды даярлауда, Ақтөбе облысында мемлекеттік қызмет көрсету сапасын арттыру жөніндегі стратегиялық жоспарды әзірлеуде қолданылуы мүмкін. Жобаның ғылыми нәтижелерінің мақсатты тұтынушылары мемлекеттік қызмет көрсететін мекемелер, тұрғындар, тағы басқалар болып табылады.

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Р.А. Есберген

Реклама электронных государственных услуг в Казахстане: состояние, мировой опыт и возможности развития

В статье рассмотрены вопросы необходимости рекламы электронных государственных услуг в городе Актобе Республики Казахстан в рамках проекта грантового финансирования исследовательских проектов Академии государственного управления при Президенте Республики Казахстан. Целью научной статьи является научное обоснование эффективности применения рекламы в качестве средства продвижения для стимулирования населения в получении электронных государственных услуг в условиях цифровизации. Авторами проанализированы направления административной реформы по обеспечению качества и доступности государственных услуг и особенности развития электронных государственных услуг. Сделан обзор зарубежного опыта повышения спроса населения на электронные государственные услуги. Также рассмотрены особенности рекламирования электронных государственных услуг, эффективные инструменты, мировые тренды рекламы государственных услуг. При написании данной статьи использованы научные методы, такие как методы научной абстракции, экономического анализа и синтеза, статический, макроэкономический, сравнения. Основные выводы и предложения статьи базируются на законах Республики Казахстан о развитии электронного правительства и повышения качества оказания государственных услуг, на ежегодных Посланиях Президента Республики Казахстан и государственной программе «Цифровой Казахстан».

Ключевые слова: цифровизация, государственная услуга, стандарт, регламент, качество государственных услуг, государственная корпорация, электронное правительство, электронные государственные услуги, слышащее государство, ориентация на потребителя, реклама, каналы распределения рекламы, государственная реклама, маркетинговая кампания.

R.A. Yesbergen

Advertising e-government services in Kazakhstan: status, international experience and development opportunities

The article discusses the need for advertising of electronic public services in the city of Aktobe of the Republic of Kazakhstan in the framework of the project of the grant financing of research projects of the Academy of Public Administration under the President of the Republic of Kazakhstan. The purpose of the scientific article is the scientific substantiation of the effectiveness of the use of advertising as a means of promotion to stimulate the population in obtaining electronic public services in terms of digitalization. The scientific article analyzes the directions of the administrative reform to ensure the quality and availability of public services and features of the development of electronic public services. A review of foreign experience of increasing public demand for e-government services was made. Also the features of advertising electronic public services, effective tools, global trends in public service advertising are considered. When writing this article, we used scientific methods such as the method of scientific abstraction, the method of economic analysis and synthesis, the static method, the macroeconomic method, the method of comparison. The main conclusions and proposals of the scientific article are based on the laws of the Republic of Kazakhstan on the development of electronic government and improving the quality of public services, on the Annual Messages of the President of the Republic of Kazakhstan and on the state program «Digital Kazakhstan».

Keywords: digitalization, state service, standard, regulation, quality of state services, public corporation, electronic government, electronic public services, hearing state, consumer orientation, advertising, advertising distribution channels, public advertising, marketing campaign.

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ҚАРЖЫ-НЕСИЕ ЖҮЙЕСІ

ФИНАНСОВО-КРЕДИТНАЯ СИСТЕМА

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Features of pricing in construction and estimated cost of construction objects

Capital construction involves a number of strategic important aspects, such as engineering, materials science, energetics, transport, etc. In this regard, the development and renewal of the construction process is an important step in the country's overall development and economy. Pricing in construction is based on general principles, but also bears a number of specific aspects due to the characteristics of the industry and its products. The use of various methods can reduce the cost of construction and installation works. The price in construction is a monetary expression of the unit cost of construction products and is determined by the amount of socially necessary labor spent on its creation. The pricing mechanism in construction has specific features. First of all, this is due to the individual nature of the buildings and structures under construction, especially manifested in hydraulic engineering, a significant dependence of the cost of specific, often non-repeating conditions of construction. Such circumstances do not allow to establish uniform selling prices for construction products, as it is done in other sectors of the economy. Therefore, the price of construction products in the vast majority of cases is determined on an individual basis, on the basis of estimates in accordance with the scope of work, methods of production technology and a single register for certain types of work. A special pricing system has been developed to assess the cost of construction products. The analysis of existing estimated standards allows to draw a conclusion that there is a problem of discrepancy of estimated and market cost of construction. In this way, the research allowing to analyze the current estimated standards from different positions, to identify the positive and negative parameters, as well as to offer a solution to the identified inconsistencies becomes relevant.

Keywords: major construction, construction, pricing, estimation, estimated cost, features of pricing, price in construction, cost, construction products, buildings and structures.

Construction is one of the leading industries in Kazakhstan which significantly impacts the development of a huge number of related sectors of the country's economy.

Reforms, carried out in Kazakhstan, have allowed the country to take firm position with a stable economic and social situation, to create favorable conditions for attracting capital and investment.

Construction is one of the actively developing economy sectors and has a significant impact on the socio-economic development of the country and regions. The share of construction in the gross domestic product (hereinafter referred to as GDP) of the Republic of Kazakhstan today is 6.2 %. Development of the housing sector, which accounts for 11 % of GDP in construction, is paid particular attention.

The relevance of the topic is determined by the fact that the effectiveness of the investment and construction project of repair and construction works significantly depends on the quality of design and estimate documentation and control of its execution.

The estimated cost is the basis for determining the amount of capital investments, construction financing, formation of contractual prices for construction products, calculations for the performed contract construction and installation works (hereinafter CIW), payment of costs for the acquisition of equipment and its delivery to the construction sites, as well as reimbursement of other costs at the expense of funds provided by the summary estimate. On the basis of estimate documentation, accounting and reporting, economic calculation and evaluation of construction organizations and customers are carried out.

On the basis of the estimated cost of objects is determined by the carrying value of the put into effect fixed assets for built enterprises, buildings and structures. The estimated cost is the basis for the calculation of technical and economic indicators of the designed object, justification and decision on the implementation of its construction.

The entire amount of costs determined by the estimate for the construction of the object is called the total estimated cost, or capital investments. The total estimated cost is made up of costs:

– construction and installation work on the construction of buildings and structures;

– installation of technological equipment of process control automation systems;

– acquisition of main and auxiliary technological equipment;

– other expenses including design and survey and research works, preparation of the construction site, maintenance of the Directorate, training of operational personnel.

In international construction practice, as well as in recent years and in Kazakhstan, the contractor for the construction of the object is usually determined on a competitive basis by bidding. Under these conditions, the structure of the estimates generated by the customer with the breakdown of the consolidated budget calculation into separate parts with the selection of individual objects or types of construction, the performance of which the customer has the intention to invite private contractors. This portion of work is called a lot.

In accordance with the customer's task, the designer or the customer himself prepares the tender documentation, divides the project into separate parts — lots. The lot can be both the construction of individual structures and the performance of certain types of work (land-rock, concrete, etc.). The cost of each of the lots is determined either by a local estimate or object, or can be the sum of several object and local estimates. The amount of estimated costs for all lots forms a summary estimate.

The design and estimate documentation compiled by the designer is the property of the customer. Under these conditions, the cost of the construction project, defined in the project, is a trade secret of the customer. The contractor or contractors who intend to participate in the bidding, having bought the tender documentation for a small amount, themselves determine the cost of construction of the object for which they can build it.

The evaluation of tenders and the selection of the contractor are determined by a number of factors, the most important of which are usually:

– the price offered by it and guarantees of performance of works according to requirements of the customer;

– image of construction and installation company;

– technical and technological proposals;

– methods of technology of works;

– availability of infrastructure;

– financial conditions and financial guarantees.

After summarizing and determining the contractor between the customer and the contractor is a contract or contract for the performance of a certain tender or individual lots of work at a price announced in the application of the contractor.

The most important article of the contract for both the customer and the contractor is the contract price, which is determined on the basis of mutually acceptable financial and economic conditions. By the beginning of the contract price discussion, the customer has an estimate drawn up by the designer during the development of the project. The contractor in the tender package presents to the customer its estimate of the cost of construction, which shows the estimated cost of production and the planned profit. In extremely rare cases, the customer and the contractor immediately find a mutually acceptable solution. In the vast majority of cases, a compromise solution appears as a result of rather intense negotiations and the contractor's justification of pricing issues and the formation of the estimated cost [1].

When studying the process of the ratio of the construction and installation works estimated cost to the actual cost of construction, many parameters that vary in structure and quantity are revealed. A comparison of processes and results of determining the estimated cost of construction and installation works with the actual working conditions, the work of the new state information system, problem areas eliminated with the use of this system, and areas that remain imperfect in the implementation of this system is presented. The concept of a modern determination of the estimated cost of construction and installation works is defined. It is established that in the current state information system of pricing, by managing the cost of resources in relation to each subject, the resource prices will draw near the market ones. However, the labor costs inherent in the current rates of the estimated regulatory framework for the most part do not reflect the actual time spent on the construction site. Having identified this problem, it should be noted that today we need mechanisms that would bring labor costs closer to real costs, which means that the wages of workers included in the prices will get closer to the market value.

Also, major construction involves a number of strategically important aspects such as engineering, materials science, energetics, transport, etc. In this regard, development and renewal of the construction process is an important step in the overall development of the country and its economy. Construction itself is a special, technically complete branch of material production, the task of which is to create new, and reconstruction and repair of existing production and non-production facilities (entities, houses, schools, hospitals, railways, highways, aqueducts, etc.).

The construction process includes the following stages:

1) preparation of construction;
2) construction;
3) sale of construction products.

At the initial stages, it is necessary to calculate the estimated cost that would be the basis for the calculation of technical and economic indicators of the project.

You can see the basic principles of determining the estimated cost of construction in the figure below.

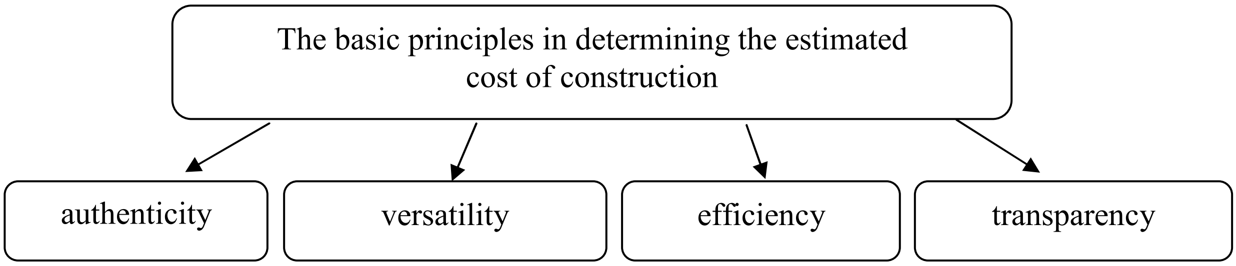

Figure. Method of determining the estimated cost of construction products in the Republic of Kazakhstan [2]

Pricing in construction is based on common principles, but it has a number of specific aspects, due to the peculiarities of the industry and its products.

1. Construction objects vary in size, area, number of floors, materials of structural elements. This also applies to objects built on standard projects since each of them depends on local conditions to which they are anchored, not to mention the objects being built on individual projects. Consequently, almost every building and structure has its own individual price.

2. In construction (unlike industry), as a rule, prices are set not for a finished object or a separate structure, but mainly for individual types of construction and installation works or for finished structural elements. This is due to the fact that a large number of highly specialized contracting and subcontracting entities, the products of which are not a ready-to-sell facility, but certain types of construction and installation work performed by them can take part in the construction process of the facility. The price for a completed object consisting of the value of the work performed or the value of individual structures is mainly important for the customer, investor or developer.

3. Applied building technologies and equipment significantly influence the price of construction or installation works. Therefore, the price of the same type of construction and installation work may be different for different construction companies. At the initial stages of the object design, when determining its value, the averaged (most often normative) prices are included considering the prevailing price level for building materials, the current wage level and the most common construction technologies.

4. Construction is characterized by a long production cycle. Consequently, the project price may not coincide with the actual one (especially in terms of inflation), which makes it necessary to consider the time factor in the formation of prices in construction.

5. Construction products are distinguished by high material consumption and considerable labor costs. Due to the fact that the price in construction is not formed from the actual cost, but from the estimated cost,

the constituent elements of the price may not reflect the actual level of costs for the purchase of materials and other resources. This makes it necessary to systematically monitor the prices of building materials and labor resources and to determine the way their changes affect the cost of construction products.

6. Price in construction is formed by the designer, customer and contractor, each of whom pursues his own commercial goals. Therefore, the final price for construction products is in fact a compromise price between all subjects of the construction.

In the construction, it is possible to say that it is not the prices themselves that are set, but mainly standards, on the basis of which the price of the construction object is determined. There are major factors that influence the cost of construction in Table 1 below [3].

Table 1

Factors affecting the construction cost [3]

<table>
<tr><th>Type</th><th colspan="2">Factors</th><th>% per year</th></tr>
<tr><td rowspan="3">Objective</td><td>increase in prices for resources used in construction</td><td></td><td>10–20</td></tr>
<tr><td>change of legislation</td><td></td><td>5–10</td></tr>
<tr><td>construction start delay due to administrative barriers and late financing</td><td></td><td>5–10</td></tr>
<tr><td rowspan="7">Subjective</td><td rowspan="3">opportunities for making subjective decisions affecting the construction cost</td><td>redundant space planning solutions</td><td>10–40</td></tr>
<tr><td>the use of inefficient design solutions</td><td>10–20</td></tr>
<tr><td>irrational object placement</td><td>5–10</td></tr>
<tr><td rowspan="3">inaccuracies and errors in calculations associated with misuse</td><td>inaccurate determination of volumes</td><td>10–20</td></tr>
<tr><td>false use of estimated standards</td><td>10–30</td></tr>
<tr><td>errors associated with the construction master plan</td><td>5–10</td></tr>
<tr><td>low innovation activity in construction due to the lack of motivation to reduce costs</td><td></td><td></td></tr>
</table>

In Kazakhstan, estimated cost of the object is determined, as a rule, in accordance with the «methodology for determining the cost of construction products in the Republic of Kazakhstan», developed in 2011.

This methodology establishes the procedure for determining the cost of construction products. It is put into effect instead of SN RK 8.02–02–2002 «The procedure for determining the estimated construction cost in the Republic of Kazakhstan».

The purpose of the methodology is to create a unified methodological basis for all entities involved in investment and construction process in determining the estimated cost of construction, the formation of contractual prices for construction products and settlements for the work performed.

According to the methodology, the estimated cost of construction is the funds necessary for the implementation of construction, the amount of which is determined on the basis of project materials and estimated standards in accordance with the current legislation of the Republic of Kazakhstan. Estimated cost is the basis for determining the amount of investment funds for the construction of pricing for construction products and serves as a guideline in the implementation of contractual construction services purchase by the customer and the conclusion of the contract, calculations for contract work performed according to the current legislation [2].

Thus, the cost of construction refers to the funds for the creation of building products. Calculations of this cost are made by drawing up special documents — the estimates, and the cash costs expressing the cost are called the estimated cost.

Based on the estimated cost, the amount of capital investments is determined; construction financing and settlements for the work performed are carried out. The estimate documentation is used in the process of accounting and reporting, as well as in carrying out an economic analysis of the activities of construction and installation entities.

The estimated cost of a construction object is divided into the following components: estimated cost of construction and installation works; estimated cost of equipment, appliances, tools and manufacturing equipment and other costs. The sum of these determines the estimated cost of the object or the amount of capital investments in the object:

$$\mathrm{CI} = \mathrm{C_{c.w.}} + \mathrm{C_{i.w.}} + \mathrm{C_{purch.}} + \mathrm{C_{other}} \quad (1)$$

where CI — capital investments in the facility; $\mathrm{C}_{c.w.}$ — the cost of construction works; $\mathrm{C}_{i.w.}$ — the cost of installation works; $\mathrm{C}_{purch.}$ — the cost of purchasing equipment, tools, furniture and appliances; C_{other} — other capital works and expenses.

In the estimates of the construction cost, funds are divided into the following chapters [2]:

– Costs of preparatory work for the construction site in terms of work performed by the contractor;
– Main construction objects;
– Objects for utility and service purposes;
– Power facilities;
– Objects of transport facilities and communication;
– External networks and facilities for water supply, sewage, heat and gas supply;
– Landscaping and gardening of the territory;
– Temporary buildings and facilities;
– Additional construction costs related to the contractor.

Table 2 below shows the technological structure of the estimated cost of construction of various facilities [4].

Table 2

Technological structure of the estimated cost of construction of various facilities [4]

No.	Cost groups	Civil engineering, %	Industrial engineering, %
1	The cost of construction and installation works	75–90	40–60
2	The cost of the purchase of equipment, tools	15–5	50–25
3	Other capital works and costs	10–5	10–15

The use of various methods can help achieve a reduction in the cost of construction and installation works, i.e. the improvement of used items and means of labor, technical and technological solutions to increase the degree of prefabricability of construction of facilities. This can make it possible to increase the performance of production workers, which ultimately will reduce the cost of construction and installation works [5]:

$$\mathrm{C}_{t.\mathrm{w.}} = \mathrm{S_{t.v.}} * \mathrm{S_{w.}}(1 - \mathrm{R_{l.c.}})/100), \quad (2)$$

where $\mathrm{C_{t.w.}}$ — estimated cost of temporary works; $\mathrm{S_{t.v.}}$ — the share of construction and installation works at facilities with a higher degree of construction prefabricability in the total volume of construction and installation works in the planning period, %; $\mathrm{S_{w.}}$ — the share of costs under the item «Basic wage» in the estimated cost of works, %; $\mathrm{R_{t.c.}}$ — a specific reduction in labor costs at the expense of the increase in construction prefabricability as a result of the implementation of technical solutions that reduce the cost of construction agreed with the customer and the control bodies and institutions, unit shares.

Reduction of the cost of works as a result of reducing the construction duration in monetary terms is determined by the following formula [5]:

$$\mathrm{C_{c.d.}} = \mathrm{C_{fixed}}(1 - \mathrm{R_{c.d.}}), \quad (3)$$

where $\mathrm{C_{c.d.}}$ — estimated cost of construction duration; $\mathrm{C_{fixed}}$ — the amount of fixed costs in the composition of materials, the cost of operating construction machines and overhead costs, p.; $\mathrm{R_{c.d.}}$ — a specific reduction in the duration of construction, fractions of a unit.

The content and essence of a comprehensive program to reduce production costs of construction and installation works depend on the specifics of a construction entity, current state, development prospects, etc. Each program should reflect the following activities:

– on the rational use of material resources (introduction of new machinery and waste-free technology allowing to save material resources of different types; development of the entity's regulatory framework; introduction of advanced technologies for construction and installation works and building materials, parts and structures; use of construction waste; improvement of the construction product quality, etc.);

– on defining and maintenance of the optimum size of the entity allowing to minimize the costs of construction and installation works;

– those related to effective management of fixed assets on the balance sheet of a construction company (exemption from unnecessary machinery and equipment; leasing the company's property; improving the quality of maintenance and repair of fixed assets; advance training of the personnel maintaining the machines and mechanisms, etc.);

– those related to personnel management (defining and maintaining the optimal number of personnel; raising advance training and retraining of personnel; applying progressive norms and standards; choosing the optimal system of labor motivation, etc.);

– on forming, functioning and development of the management system of a construction company (selection of forms for organizing construction production, forms of relations with participants in the production process, management structure, etc.) [5].

Currently, there are micro private decisions in the selection of a suitable composition of work rates and the choice of the most optimal value for constrained working conditions, but they are not sufficiently objective. Examples of micro private decisions in managing the amount of labor inherent in a price are such cases as: increasingly, when examining design estimates, there are disagreements between the customer and the contractor about the validity of the rates and factors application, causing different conditions of works, etc. Presence of inconsistencies in estimated norms of real costs that are present during the implementation of any construction object leads to the distance of the estimated cost from the market. As a result, the procedure for calculating the estimated cost of construction and installation works requires improved methods that are in direct correlation with modern work technologies and working conditions.

The problems of inconsistencies in the scope of work and current prices with modern technologies and, in connection with scientific and technical progress, the identification of new complexity factors are important for pricing in general, because they reflect actual labor costs in production, which means they affect the real wages of construction workers. This resource is not regulated by GIS, but it, just like the cost of materials, influences the mapping in the estimated market prices.

Conclusions

In the article, the current estimated standards were analyzed, where inconsistencies with the current costs of construction firms were revealed; the work of GIS pricing was described, namely the policy of changing the procedure for calculating the estimated cost of construction and installation works, the maximum control of the cost of construction resources by the state. But if the cost of construction resources is regulated by the state, while the time for performing specific work is regulated by the current estimated costs, with technology of work that is inconsistent with modern working processes. In this connection, modern methods of «estimating» objects of construction and installation works require the development of new subprocesses, the purpose of which will be to approximate labor costs in estimates to the actual hours of work at facilities and, as a result, approximation of estimated costs to market. Such methods can be an integrated assessment mechanism and the method of weighted coefficients. This solution, among other things, will allow not only large entities to demand up-to-date information, since they purchase services from development institutes and professional consulting agencies, but also small companies that simply cannot afford to spend significant funds on such kind of information for each and every project.

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Құрылыстағы бағақалыптастырудың ерекшеліктері және құрылыс нысандарының сметалық құны

Күрделі құрылыс машинақұрау, материалтану, энергетика, көлік, тағы басқа стратегиялық маңызды аспектілерді қамтиды. Осыған байланысты құрылыс үрдісін дамыту және жаңарту — жалпы елдің және оның экономикасының дамуындағы маңызды қадам. Құрылыста бағақалыптастыру жалпы қағидаларға негізделген, бірақ оның бірқатар осы саламен және сала өнімдеріне байланысты ерекшеліктері бар. Құрылыста баға құрылыс өнімнің бірлігінің ақшалай құнын көрсетеді және оны құруға жұмсалатын, қажетті қоғамдық жұмыстар көлемімен анықталады. Құрылыста бағақалыптастыру механизмінің өзіндік ерекшелігі бар. Ең алдымен, бұл салынып жатқан ғимараттар мен құрылыс жайлардың ерекшелігімен, әсіресе гидротехникалық құрылыста байқалынатын, жиі нақты және қайталаусыз құрылыстың шарттарына құнның айтарлықтай тәуекелділігіне байланысты. Мұндай жағдайлар, басқа салалардағы халық шаруашылығында жасалатындай, құрылыс өніміне бірдей сату бағасын орнатуға мүмкіндік бермейді. Сондықтан құрылыс өнімнің бағасы, өте көп жағдайларда, жеке түрде сметалық құжаттар негізінде жұмыс ауқымына, жұмыс өндіру технологиясының әдістеріне сай және жеке жұмыс түрлеріне бірыңғай реестр бойынша анықталады. Құрылыс өнімнің құнын бағалау үшін бағақалыптастырудың арнайы жүйесі әзірленген. Әртүрлі әдістерді қолдану арқылы құрылыс-монтаждау жұмыстарының өзіндік құнын төмендетуге болады. Жүзеге асырылып жүрген заңнамаларды талдау қазіргі уақытта құрылыстың сметалық және нарықтық құны арасындағы сәйкессіздіктің болуы туралы қорытынды жасауға негіз бар. Осыған байланысты жүзеге асырылып жүрген сметалық заңнамаларды әртүрлі жақтардан талдаудың өзектілігі артады, оның оң және теріс параметрлерін анықтауға, сонымен қатар белгілі сәйкессіздіктерді шешудің нұсқаларын ұсынуға мүмкіндік береді.

Кілт сөздер: күрделі құрылыс, құрылыс, бағақалыптастыру, смета, сметалық құн, бағақалыптастыру ерекшеліктері, баға, өзіндік құн, құрылыс өнімі, ғимараттар мен құрылыс-жайлар.

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Особенности ценообразования в строительстве и сметная стоимость объектов строительства

Капитальное строительство задействует ряд стратегических важных аспектов, таких как машиностроение, материаловедение, энергетика, транспорт и т.д. В связи с этим развитие и обновление процесса строительства является важной ступенью в общем развитии страны и его экономики. Ценообразование в строительстве базируется на общих принципах, однако оно имеет ряд специфических сторон, обусловленных особенностями данной отрасли и ее продукции. Применением различных методов можно добиться снижения себестоимости строительно-монтажных работ. Цена в строительстве представляет собой денежное выражение стоимости единицы строительной продукции и определяется количеством общественно необходимого труда, затрачиваемого на ее создание. Механизм ценообразования в строительстве имеет специфические особенности. Прежде всего это связано с индивидуальным характером строящихся зданий и сооружений, особенно проявляющимся в гидротехническом строительстве, существенной зависимостью стоимости от конкретных, часто неповторяющихся условий строительства. Подобные обстоятельства не позволяют установить единые отпускные цены на продукцию строительства, как это делается в других отраслях народного хозяйства. Поэтому цена на строительную продукцию в подавляющем большинстве случаев определяется в индивидуальном порядке на основе сметной документации в соответствии с объемами работ, методами технологии производства работ и единым реестром на отдельные виды работ. Для оценки стоимости строительной продукции разработана специальная система ценообразования. Анализ действующих сметных нормативов позволяет сделать вывод, что в настоящем существует проблема несоответствия сметной и рыночной стоимости строительства. В таком ключе актуальность приобретают исследования, позволяющие проанализировать с различных позиций действующие сметные нормативы, разобраться в работе гражданско-инженерного строительства, выявить положительные и отрицательные её параметры, а также предложить вариант решения выявленных несоответствий.

Ключевые слова: капитальное строительство, строительство, ценообразование, смета, сметная стоимость, особенности ценообразования, цена в строительстве, себестоимость, строительная продукция, зданий и сооружений.

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Тиімділік аудиті мемлекеттік бюджеттік бақылауды өткізудің маңызды әдістерінің бірі ретінде

Әлемдік тәжірибе көрсетіп отырғандай, елімізде жақында ғана енгізілген қаржылық бақылау және мемлекеттік аудит жүйесі әрбір елде өз ерекшеліктері бар. Қазақстанда қаржылық бақылау мен мемлекеттік аудит мемлекеттік басқарудың ажырамас бөлігі және бюджет қаражатын басқару мен пайдаланудың тиімділігін бақылау құралы болып табылады, қаржылық есептілік, сәйкестік және тиімділік аудиттерін қамтиды. Авторлар мемлекеттік бюджеттік бақылауды жүргізудің маңызды әдісі ретінде мемлекеттік аудит құрылымындағы тиімділік аудиті мәселелерін ашты. Тақырыптың өзектілігі біздің елімізде бюджетті жоспарлау және бюджетті атқару сияқты мәселелер әлі күнге дейін басты назарда қалатынына байланысты. Бұл тұрғыда функцияларына бюджет ақшасын алушылардың қаржылық тәртібін қамтамасыз ету кіретін қаржылық бақылау және мемлекеттік аудит органдарының мәні артады. Мақалада қаржы бақылау және мемлекеттік аудит органдарының есеп беру деректеріне талдау жүргізді, ол бюджетке қайтарылған және қалпына келтірілген қаражат сомасының ұлғаю үрдісі бар екенін көрсетті. Алайда назар аударуды талап ететін проблемалар да бар. Авторлардың пікірінше, мемлекеттік аудит органдарының кадрларын әдістемелік қамтамасыз ету және дайындау бойынша жұмысты күшейту қажет.

Кілт сөздер: мемлекеттік аудит, тиімділік аудиті, бюджет, қаржылық бақылау, қаржылық тәртіп.

Шетел мемлекеттерінде мемлекеттік және муниципалдық қаржы бақылауының әртүрлі модельдері бар. Дегенмен, осы жүйенің ары қарай дамуына аудитті немесе оның элементтерін бюджеттердің түрлі деңгейлеріндегі түсімдер мен шығындардың орынды және дұрыс бөлінуін, қабылданған шешімдердің, маңызды заңды актілердің жарғылық ережелерін, билік органдарының қызметтерінің тиімділігін анықтайтын бақылау ісінің тәуелсіз жүйесіне орталықсыздандыру және бөліп шығару қажет [1].

Қазіргі уақытта дамыған елдерде мемлекеттік қаржы бақылау органдарының көбісі тиімділік аудитін мемлекеттік бюджеттік бақылауды өткізуінің маңызды әдісі ретінде кең қолданады [2]. Тиімділік аудитінің негізгі мақсаты — қолжетімді мемлекеттік құралдарды қолданудың әлеуметтік маңызы бар нәтижесін анықтау. Мысалы, денсаулық пен халықтың өмір сапасын жақсарту, білім беру және денсаулық сақтау қызметтерінің сапасын жоғарлату, қылмыс деңгейін төмендету түрлерінде.

Кейбір дамыған елдерде жоғары қаржы бақылау органдарының тексерулерінің жалпы санында тиімділік аудиттің үлесі 50 % асады [3]. Мемлекеттік қаржы бақылау органдарының қызмет жасау нәтижесінде қаржылық бұзушылықтар анықталады. Олардың құрамында бюджеттік құралдарды заңсыз және орынсыз қолдану. Ол бюджеттік процестің тиімділігін жоғарлату, атап айтқанда, мемлекеттік қаржылық бақылаудың өз қызметінің тиімділігі мен Қазақстанда мемлекеттік аудитті енгізу мәселелері өзекті екенін көрсетеді [4].

Жалпы Республикалық бюджеттің (РБ) 2016–2017 жж. аралығындағы орындалуына қарасақ, 2017 ж. 2016 ж. салыстырғанда бюджет түсімдері 26,5 % өсті. Оның ішінде салық түсімдері — 13,4 %, трасферттер — 51,9 % өссе, салық емес түсімдер — 46,4 %, негізгі капиталды сатудан түсімдер — 44,2 % төмендеді [5].

Мұнай емес түсімдер, трансферттерді есепке алмағанда, 2017 ж. 4,2 трлн тг тең болып, жалпы ішкі өнімдегі үлесі 8,1 % құрады. Ол 2016 жылғы көрсеткішпен салыстырғанда 0, 3 % төмен (1-кесте).

1-кесте

РБ 2016–2017 жж аралығындағы түсімдері

Түсімдер	2016 ж.	2017 ж.	Ауытқу	
			трлн тг	%
РБ түсімдері, трансфертсіз	4,6	5,0	0,4	108,7
РБ мұнай түсімдері	0,6	0,9	0,3	150,0
РБ мұнай емес түсімдері	3,9	4,2	0,3	107,7

Егер салықтық түсімдерді қарастыратын болсақ, 2017 ж. жоспардан 100,8 % астам сомаға орындалды (1-сур.). Олардың құрамында корпоративтік табыс салығы бойынша жоспар 5,3 % орындалмаған. Орындалмау себептеріне келесілерді жатқызуға болады:

– екінші деңгейдегі банктердің пайдалылығының төмендеуі;

– уранның 1 кг салмағына санағандағы іске асыру бағасының 17,3 % төмендеуі.

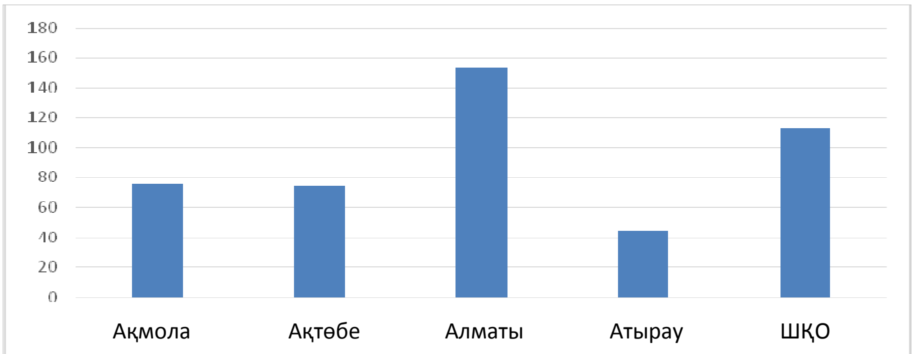
Бюджет шығындарын алатын болсақ, 2017 ж. жалпы шығындардың 21,1 млрд тг, немесе 0,2 %, орындалмаған (2-кесте).

2 - к е с т е

Мемлекеттік бюджет шығындарының орындалуы, млрд тг

Орындалу жайы	2016 ж.	2017 ж.	Ауытқуы 2017/2016	
			%	есе
Орындалды	8501	11156	131,0	1,3
Үнемделді	34,3	2,6	7,0	13
Бөлінбеген резерв	75,6	3,4	4,0	22
Игерілмеген	36,0	15,0	41,0	2

Министрліктер арасында қарасақ, ең көп игерілмеген сома 4,1 млрд тг денсаулық сақтау министрлігі бойынша (1-сур.)



Ескерту. Авторлармен құрастырылған [4].

1-сурет. Мемлекеттік бюджет шығындарының 2017 ж. игерілмеген сомасы

Мемлекеттік аудит органдарының қызметтерінің талдау нәтижесі бойынша 2017 ж. бұзушылықтардың жалпы санынан бюджетке 93 % қалпына келтіріліп қайтарылған (3-кесте). Аудит органдарының мәліметтері бойынша, табылған бұзушылықтар мен қалпына келтірілген және қайтарылған сомаларды есептегенде 2017 ж. бұзушылық бойынша сома жалпы аудит сомасының 9 %, ал қайтарылған сомалар 8 % құрады.

3 - к е с т е

2017 ж. мемлекеттік аудит органдарымен анықталған бұзушылықтар

Орган	Аудит іс-шаралары		Бұзушылықтар, млрд тг		Қалпына келтіріліп қайтарылды	
	саны	млрд тг	қаржы	процедур	млрд тг	%
Есеп комитеті	315	11100,0	320,4	3,5	276,8	86,0
Ревизиялық комиссия	3395	2844,5	171,0	875,9	170,4	99,0
Ішкі мемлекеттік аудит комитеті	4438	2301,1	274,6	679,6	258,7	94,0

Ескерту. Авторлармен құрастырылған [4].

Сонымен қатар тиімсіз қолданған құралдардың жалпы сомасында бюджеттік жүйенің дәйегілерін және мемлекеттік аудит органдарымен табылған қаржылық бұзушылықтар негізгі үлеске ие (2-сур.).

Республикалық бағдарламалар бойынша игерілмеген сомалардың үлесі 82,39 %, тиімсіз қолдану — 14,66 %, ал бұзушылық — 2,95 %.

Мемлекеттің аудит органдарының көрсеткіштері бойынша қабылданған шаралар мен жүргізілген жұмыс нәтижесінде 2017 ж. 2016 ж. салыстырғанда қаржылық бұзушылық көлемі 3,1 % азайды. Сонымен қатар аудитпен тексерілген құралдар көлеміндегі қаржылық бұзушылықтар үлесі 6, 0 % құрды.

Ескерту. Авторлармен құрастырылған [6].

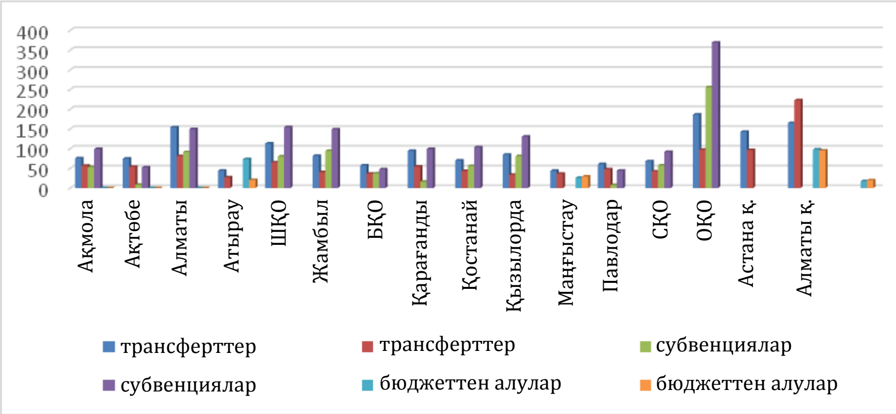
2-сурет. 2017 ж. мемлекеттік бюджеттің құралдарын игерілмеген
және тиімді қолданбаған көрсеткіштерінің құрамы

Жалпы қаржылық бұзушылық көлемінде бухгалтерлік есеп пен қаржы есебі туралы заңды бұзу негізгі үлеске ие (80 % астам). Бұл көрсеткіш бухгалтерлік қызметкерлердің біліктіліктерінің қажетті деңгейде болмауы және кадрлар ағымы (3-сур.).

Ескерту. Авторлармен құрастырылған [6].

3-сурет. Есеп комитетінің көрсеткіштері бойынша 2017 ж. қаржылық бұзушылықтар құрамы

Есеп комитетінің есебіне сүйенетін болсақ, 2018 ж. 1 қаңтарына республикалық бюджеттен аймақтарға 2520,9 млрд тг қаражат бөлінген. Осы соманың 40 % мақсатты трансферттер, субвенциялар — 59 % [6]. Осыған қарағанда Республикалық бюджеттен бөлінетін трансферттер аймақтардың әлеуметтік-экономикалық мәселелерін шешудің негізгі қайнар көзі болып келеді.

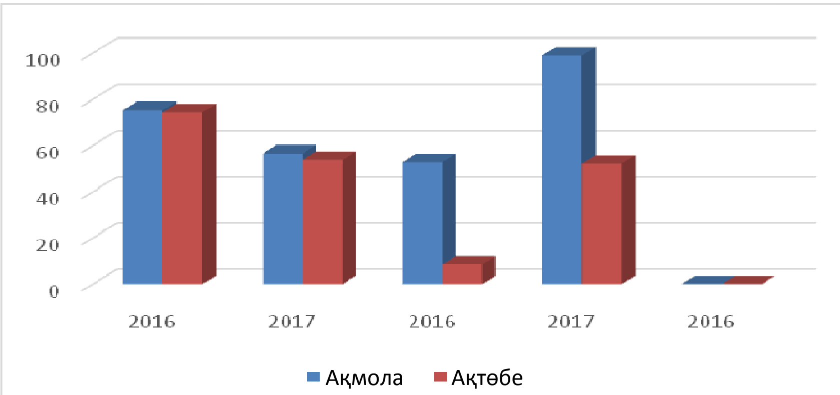


Ескерту. Авторлармен құрастырылған [6].

4-сурет. 2016–2017 жж. аралығындағы аймақтар бойынша трансферттер, субвенциялар және бюджеттен алулар, млрд тг

Осы трансферттер бойынша ең көп игермеген Павлодар, Қарағанды облыстары және Астана қаласы.

Мәселенің басқа жағына қарасақ, көп аймақтарда трансферттер сомасы бюджеттік алулардан да асады. Мысалы, Астана қаласы — 10 есе, Алматы қаласы– 23,7 %-ға, ал Манғыстау облысы бойынша — 46,3 %. Яғни бюджетаралық қатынастарда диспропорция орын алуда (5-сур.).



Ескерту. Авторлармен құрастырылған [6].

5-сурет. Ағымдағы және даму трансферттерінің игерілмеген сомаларының 2013–2017 жж. аралығындағы динамикасы, млрд тг

Орталық мемлекеттік органдар (ОМО) арасында шығындар сомаларын алсақ, республикалық бюджеттік бағдарламалар бойынша 2017 ж. игерілмеген сома 14984,0 млн тг тең болды. Бұған қатысты республикалық бюджеттік бағдарламалар әкімшілермен іске асырылған шығындар — 9639513 млн тг.

2017 ж. «Шығындар» бабы бойынша бюджет жоспары 21076,8 млн тг, ал ҚР үкіметінің бөлінбеген резерв сомасы 3445,6 млн тг құрады.

4-кестенің мәліметтері бойынша, ОМО арасында 2016 ж. ең көп игерілмеген сома Дін істері және азаматтық қоғам министрлігі бойынша, ал 2017 ж. жағдай күрт өзгеріп, әкімшімен іске асырылатын шығындар сомасы 8,9 млн тг тең болған.

4 - к е с т е

2016–2017 жж. аралықтарындағы шығындар бойынша салыстырмалы ақпарат, млн тг

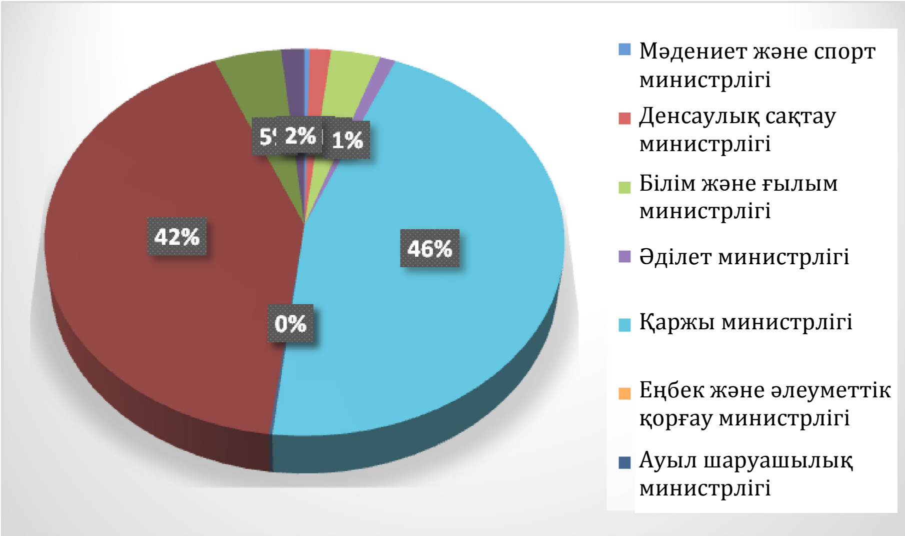
ОМО атаулары	Администратормен іске асырылатын шығындар		Бюджеттік бағдарламалар есебінен бөлінетін шығындар	
	2016 ж.	2017 ж.	2016 ж.	2017 ж.
Мемлекеттік қызмет және жемқорлыққа қарсы агенттік	-10,9	-0,5	-2,8	-
Бас прокуратура	-251,2	-16,4	-0,6	-
Жоғарғы Сот	-	-371	-	-
Ұлттық қаупсіздік комитеті	-	-	-	-
Есеп комитеті	-1,9	-	-0,2	
Қорғаныс және аэроғарыш өнеркәсібі министрлігі	-89,4	-	-	-
Дін істері және азаматтық қоғам министрлігі	-134828,5	-8,9	-16400,3	-0,7
Ақпарат және коммуникация министрлігі	-246,2	-248,9	-	-
Ұлттық экономика министрлігі	-362,1	-234,1	-293,1	-39,1
Инвестиция және даму министрлігі	-419,3	-677,3	-55,9	-2,2
Энергетика министрлігі	-0,7	-114,4	-40,1	-
Мәдениет және спорт министрлігі	-246,2	-175	-	-271,6
Денсаулық сақтау министрлігі	-995,3	-412,3	-416,2	-1,4
Білім және ғылым министрлігі	-2327,1	-911,1	-314,5	-3093,0
Әділет министрлігі	-731,9	-355,5	-1,3	-43,7е
Қаржы министрлігі	-31545,2	-1906,9	-14,7	-2,2
Еңбек және әлеуметтік қорғау министрлігі	-7,3	-111,4	-	-629,3
Ауыл шаруашылық министрлігі	-125,0	-1465,7	-774,0	-315,0
Қорғаныс министрлігі	-28970,3	-116,3	-	-
Сыртқы істер министрлігі	-3186,6	-491,0	-3,1	-
Ішкі істер министрлігі	-1088,1	-91,7	-99,7	-0,2

Ескерту. Авторлармен құрастырылған [6].

Бюджеттік бағдарламалар есебінен бөлінетін шығындар бойынша да 2016 ж. ең көп игерілмеген сома Дін істері және азаматтық қоғам министрлігінде көрінеді. Бірақ 2017 ж. жағдай өзгеріп, бұл шығындардың сомасы 0,7 млн тг тең болған.

5–7-суреттердің көрсеткіштеріне сүйене отырып, келесідей қорытынды жасауға болады. Егер 2016 ж. ең көп игерілмеген сома Дін істері және азаматтық қоғам министрлігі бойынша болып, 151228,8 млн тг құрады. Мысалы, 2017 ж. арналған түзетілген республикалық бюджетте Қазақстан Республикасы Дін істері және азаматтық қоғам министрлігіне 6 Бюджеттік бағдарламаны іске асыруға 2 427 986,6 мың тг карастырылды, орындалуы 2 427 977,0 мың тг, немесе 100 %, құрады. 9,6 мың теңге орындалмаған-бюджет қаражатын үнемдеу.

2017 ж. жағдай өзгеріп, бюджеттен бөлінген соманы нақты игермегендердің алдында Қаржы және денсаулық сақтау министрліктері. Мысалы, Қаржы министрлігін алсақ, 2017 ж. арналған түзетілген республикалық бюджетте Қазақстан Республикасы Қаржы министрлігіне 4 183 452 450,6 мың тг шығындар қарастырылды, оның ішінде 551 251 819,0 мың тг Министрліктің меншікті іске асыратын бюджеттік бағдарламаларға, 2 106 015 509,0 мың тг қаражатты мақсатты аударуға, 34 449 258,0 мың тг бөлінетін бюджеттік бағдарламалар есебінен іске асырылатын бюджеттік бағдарламаларға, 1 488 290,2 мың тг жергілікті атқарушы органдарға субвенция түрінде аудару үшін.



Ескерту. Авторлармен құрастырылған [6].

6-сурет. 2016 ж. әкімшімен іске асырылатын шығындардың ОМО үлестері

Орындалуы 4 178 097 704,4 мың тг, немесе жылдық жоспарға 99,9 % құрады, оның ішінде 549 344 936,2 мың тг әкімшінің өз бетінше іскеасыратын бюджеттік бағдарламалар бойынша, 2 106 015 509,0 мың тг нысаналы қаражат аудару бойынша, 34 447 023,8 мың тг бөлінетін бюджеттік бағдарламалар есебінен іске асырылатын бюджеттік бағдарламалар бойынша, 1 488 290 236,0 мың тг жергілікті атқарушы.

Ескерту. Авторлармен құрастырылған [6].

7-сурет. 2017 ж. әкімшімен іске асырылатын шығындардың ОМО үлестері

Орындалмау 5 354 746,2 мың тг құрады, оның ішінде 133 652,6 мың теңге — мемлекеттік сатып алу нәтижелері бойынша үнем, 7 478,1 мың тг — еңбекақы төлеу қоры бойынша үнем, 90 454,0 мың тг — өзге үнем, 3 445 628,6 мың тг — Қазақстан Республикасы Үкіметі резервінің бөлінбеген қалдығы. Игерілмеген 1 677 534,2 мың тг. Игерілмеген себептері:

– техникалық-экономикалық негіздемелерді, қаржы-экономикалық негіздемелерді, жобалау — сметалық құжаттаманы түзету есебінен;

– мемлекеттік сатып алу бойынша конкурстардың өткізілмеуіне байланысты;

– қазынашылық органдарына тіркеуге шарттарды кеш ұсыну есебінен;

– өнім берушілердің тауарларды жеткізуінің болмауына байланысты;

– төлем нақты көрсетілген қызмет көлемі үшін төленді;

– орындалған жұмыс актілерін, шот-фактураларды уақтылы ұсынбау есебінен;

– сот талқылауларына байланысты;

– қаражатты жұмсау қажеттілігінің болмауына байланысты.

Қорыта келе, мемлекеттік басқару саласында қаржы ағындарын басқару қорытындыларын бағалау тетіктерін құруға бағытталған тиімділік аудитін енгізу, әрине, бюджет қаражатын пайдалану тиімділігін арттыру жөніндегі барлық проблемаларды шеше алмайды. Бұл жерде мемлекеттік қаржы ресурстарын алушылардың өздерінің тиімділігін арттыруға тікелей қызығушылық қажет [6, 7].

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Б.Т. Нажмиденов, А.А. Кабиев, Г.А. Рахимова, Г.Ж. Есенова

Аудит эффективности как один из важнейших методов проведения государственного бюджетного контроля

Как показывает мировая практика, система финансового контроля и государственного аудита, которая в нашей стране была внедрена, казалось бы, недавно, в каждой стране имеет свои особенности. В Казахстане финансовый контроль и государственный аудит являются неотъемлемой частью государственного управления и инструментом контроля эффективности управления и использования бюджетных средств, который включает в себя аудит финансовой отчетности, аудит соответствия и аудит эффективности. В статье раскрыты вопросы аудита эффективности в структуре государственного аудита как важнейшего метода проведения государственного бюджетного контроля. Актуальность темы связана с тем, что в нашей стране такие проблемы, как бюджетное планирование и исполнение бюджета, до сих пор остаются в центре внимания. В этом плане возрастает значение органов финансового контроля и государственного аудита, в функции которых входит обеспечение финансовой дисциплины получателей бюджетных денег. Авторами проведен анализ отчетных данных органов финансового контроля и государственного аудита, который показал, что сумма возвращенных и восстановленных в бюджет средств имеет тенденцию увеличения. Однако остаются проблемы, которые требуют внимания. По мнению авторов, необходимо усилить работу по методическому обеспечению и подготовке кадров органов госаудита.

Ключевые слова: государственный аудит, аудит эффективности, бюджет, финансовый контроль, финансовая дисциплина.

B.T. Nazmiden, A.A. Kabiev, G.A. Rakhimova, G.Sh. Esenova,

Performance audit as one of the most important methods of state budget control

As world practice shows that the system of financial control and state audit, which in our country was introduced seemingly recently, in each country has its own characteristics. In Kazakhstan, financial control and state audit is an integral part of public administration and a tool for monitoring the efficiency of management and the use of budgetary funds, including an audit of financial statements, compliance audit and performance audit. In this article, the authors reveal the issues of efficiency audit in the structure of state audit as the most important method of conducting state budgetary control. The relevance of the topic is related to the fact that in our country such problems as budget planning and budget execution are still in the spotlight. In this regard, the importance of the bodies of financial control and state audit, functions of which include ensuring the financial discipline of recipients of budget money, is growing. In the article, the authors analyzed the reporting data of the bodies of financial control and state audit, which showed that the amount of funds returned and recovered to the budget tends to increase. However, there are still problems that need attention. According to the authors, it is necessary to strengthen the work on the methodological support and training of personnel of the state audit.

Keywords: state audit, performance audit, budget, financial control, financial discipline.

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The extent of change of the policies and principles of the International Monetary Fund after 2008 global financial crisis

This paper has been divided into several sections in which it scrutinizes the extent at which the principle and policies of IMF have changed with respect to the 2008 global financial crisis. In spite of diverse economic and political situations under which crises occurred during different times of history, particular features common to all crises are revealed. The rapidly evolving global economy, as well as new challenges with economic and social implications make the problem of financial crises, including currency crises, extremely important in the current situation. Especially given the fact that the crises affect various countries and regions of the world. Serious currency crashes have occurred in developing countries with marked structural problems, but also in mature economies which possess fully developed market mechanisms and efficient systemic solutions. In addition, the severely destructive impact on the global financial balance and the scale of potential losses caused by such turbulences indicate that there is a need for a responsible and effective preventive policy on all decision-making levels. It seems that adequate responses and actions on the global level, in addition to actions simultaneously taken by regional organizations and by various countries themselves, can be a basis for creating conditions conducive both to the stabilization of the entire global economy and to its sustainable growth. This article looks into the conceptualization of the performance of IMF in the crisis, highlighting its role, limits of output performance, and utility as metrics of evaluation.

Keywords: financial crisis, global financial crisis, consequences of the crisis, IMF programs, monetary policy.

The global financial crisis of 2008 had an adverse impact on the International Monetary Fund (IMF), pushing it back to the center stage of the global economic governance just after a period in which it had lost legitimacy and relevance. The output performance is considerably a highly fundamental metric in the evaluation of the ability of IMF to predict the crisis through a networked surveillance; make a timely response by swiftly and effectively lending; and reverse its set principles, policies and procedures with the aim of preparing to prevent the next crisis in the best way. Nevertheless, the performance of IMF on the 2008 global financial crisis was mixed up [1]. The IMF did not do a satisfactory job with regards to addressing the global imbalances ahead of the 2008 crisis through its surveillance activities, but they did a commendable job by responding decisively and quickly within the first days and months of the crisis. This paper takes an evaluation of the extent to which the policies and principles of International Monetary Fund on the ex-ante, mid-term, and ex-post of the 2008 global financial crisis.

The 2008 global financial crisis was a great test to the IMF from the onset on its importance and the role it plays in the global economic governance and in the global economy. The argument that IMF had lost credibility and relevance had sparked among many people even before the crisis had ignited in September 2008. Its staff was shrinking, and its lending was declining. A number of countries had stopped paying attention to the surveillance of IMF. The crisis resulted in a drastic change of the IMF, thereby, infusing it with a level of importance and fresh life as the centerpiece of the global economic governance. The leaders of G20 turned to IMF to make it be the financial firefighter, which included committing to an agreement to triple the IMF lending resources up to $750 billion. The resources of IMF by 2013 had hit the $1 trillion mark. The lending of IMF skyrocketed between the periods of 2007–2011 from less than $1 billion to a peak of more than $220 billion. In the explosion of the euro crisis in spring of 2010, IMF was part of the «Troika» of creditors along with the European Central Bank and the European Union, which played a critical role in responding to the European crisis. However, the move of the IMF in the global economic governance in the wake of the 2008 global financial crisis was never as a result of an excellent pre-crisis performance but on the fact that it was the most appropriate institution at that particular time [2].

Therefore, the response by the IMF to the crisis set the space for its relevance and legitimacy in the future. Taking a scrutiny into IMF change of policies and principles with respect to the occurrences of the 2008 global financial crisis becomes important due to the central role it is expected to play in the global economic governance and ongoing scrutiny of the credibility of the institution. After all, the purpose of IMF is to safeguard the international monetary stability and ensure promotion on economic growth.

The eruption of the global financial crisis happened in September 2008, as a result of the collapse of the Lehman Brother, which caused a shock on the global markets resulting in financial panic as there was seizing up of the credit markets, consequently resulting in unemployment and economic crises. This global financial crisis had its roots in a subprime housing loan crisis in the U.S., which was caused by increasing prices of houses, availability of some easy-to-obtain mortgages, relative stable short-term interest rates, and weak regulation on over-sighting. There was securitization of the mortgages, thereby creating risky instruments. The rise of the interest rates, individuals began to default on mortgages, sales of houses slowed down, and the bubble popped. There was flimsy regulation, and this played a role in the meltdown. The U.S. never made any attempts to resolve the housing bubble as well as the central bankers of Europe failing to resolve the urge in borrowing.

Lehman is among the largest investment banks and the oldest bank in the United States, with assets worth $600 billion and 25000 employees. The subprime mortgage crisis had hit it hard with a sharp decline in its stock's value across the year. Its consideration to be bankrupt was historic [3].

The resultant «Great Depression» became the worst that the worst that the world had ever experienced since the 1930 Great Depression, thereby resulting in exerting enormous pressure on the existing efforts to further global economic governance. There was a dramatic contraction of trade, capital flows dried up, and there was a rise in unemployment in the months that followed. The global economic growth in 2008 was rated at 1.9 %, while the previous year it was rated at 2.1 %. This kind of contraction marked the first time such a decline was experienced in the world for over sixty years.

The view by the experts on the crisis and responses towards it indicate that the failures of the global economic governance, implying that the IMF somehow lacked the ideas, leadership, or the coordination before, during or even after — basing on the historic role it plays in the global economic governance. The structure of international cooperation on the matter of economic concerns has seemed seriously deficient, and in various areas of global economic concerns apart from the monetary cooperation; the international cooperation is flawed, non-existent and stalled. This could be based on the fact that the various governments are facing domestic political obstacles towards ensuring increased cooperation, and some of the key players in international economics have divergent interests and goals over different major economic issues.

The strong aspect of consensus that was witnessed at November 2008 and in April 2009 G20 meetings became the basis of common fear, but as long as this was abated, a forward movement was made [4]. The argument of the IMF staff economists was that the crisis was a story of fragmented surveillance in the silos of expertise; a debate on a policy that was disbursed by a number of fora, with limited cooperation from national financial regulators in the economy; ad-hoc regional, bilateral, and multilateral facilities towards addressing the liquidity and financing needs; and the general failures to ensure engagement of key decision-makers around the world.

The IMF made an open acknowledgment that it provides few warnings with respects to the increased vulnerabilities and risks in the worldwide financial system which led to the global economic crisis, though, it is of great importance to understand that IMF was not in this alone. The external and internal reviews have shown that there was insufficient attention, which had been paid to the vulnerabilities in the advanced economies being that they had a strong conviction that the structures they laid for the financial institutions put them in a more position as the financial markets depicted a fundamentally sound status. They overlooked the spillover and the contagion risks and regarded any form of risks that were raised to be too unspecific and too scattered to generate a policy response. The International Monetary Fund (IMF) worked on putting significant efforts towards overhauling its entire surveillance activities by recognizing that this was basically an ongoing undertaking.

The global financial crisis resulted in exposing the prevalent analytical weaknesses throughout the profession of economics and the surveillance entities like the IMF, Bank for International Settlements, the Organization for Economic Co-operation and Development (OECD). The IMF showed analytical weaknesses in the sense that there were knowledge gaps throughout the interaction that exist between the financial sector and the macro-economy, absence of a framework for global risk assessment and high level of insufficient discussions and analysis of the spillovers and risks with high impact but low probability. The problem of data gaps was also a major concern. The Independent Evaluation Office (IEO) of IMF showed that the «silos» within its operations has further hampered the ability of its staff in developing a complete framework of the primary vulnerabilities and risks which face the economy at global level [5]. The IMF responded to this concern by introducing a number of publicly available confidential exercises and multilateral reports which are aimed at ensuring facilitation of the discussion and identification of the baseline of the spillovers and the risks. The staff of IMF regularly updates the internal global assessment of risks alongside with the prevailing confidential exercises in order to strengthen the move to ensure identification of risks and vulnerabilities at an early stage [6]. The Financial Stability Board (FSB) and the IMF undertook the step of tailing risks and vulnerabilities to the global economy by the governors of central bank, and finance ministers, and introduced a set of semiannual presentations. The IMF have further put efforts to break the internal silos and ensuring fostering of some of the interdepartmental collaboration.

Moreover, the IMF bridged the gaps in its legal framework surrounding the surveillance by adopting the Integrated Surveillance Decision (ISD) in 2012. Before the ISD, the consultations on the bilateral regulations of Article IV, legally restricted IMF's capacity to discuss the vulnerabilities and risks from the policies of a member, modalities and scope of the multilateral surveillance had not been defined properly. The ISD guarantee the IMF's capacity to discuss the spillovers, which arise from the individual members' policies which may result in undermining the global economic or financial stability as a section of the Article IV discussion. While IMF may give suggestions on the other policy actions to be adopted, the ISD is not supposed to give the International Monetary Fund (IMF) the power requiring a member to change its policies. Additionally, the greater meditations on the spillovers, all the current reports have included the matrices of risk assessment besides having reformed the analysis on the sustainability of debt.

These particular changes have created an improvement of the IMF's operations around the process of identification of risks and assessing potential spillovers [7]. The other remaining priorities that IMF identified in its Triennial Surveillance Review of 2014 included continuous improvement of the integration that exists between the multilateral and bilateral surveillance, integration of the microfinance analysis into the discussions of Article IV, undertake strengthening of the surveillance of prudential policies, expansion of policy advice of structural issues, strengthening the procedures used in assessment of the external balances, and reviving the «balance sheet analysis».

The IMF's surveillance system ensures monitoring of the global economy and the member states' financial and economic policies. It gives advice to countries on risks and on the appropriate policies they need to adopt in order to ensure reduction of vulnerability to crises and promote economic stability [8]. Moreover, a central role of the fund is to exercise an overseeing responsibility in the international financial system, even though, the surveillance recommendations are not binding upon member states.

The fund's two specific types of surveillance are the bilateral (in which it addresses individual members) and multilateral (which focuses on the stability of the global economy). The IMF has been publishing the *World Economic Outlook* since 1981. This is the main document which reflects on the fund's multilateral surveillance operations. The second document in terms of importance to the fund is the *Global Financial Stability Report*, which had its first publication in 2002 [9]. The fund undertakes its operations in terms of bilateral surveillance by having its staff meet every year with each of the member countries for the Article IV consultations, which is a requirement of the membership of every country in the IMF. The mission of the IMF staff was to assess the financial and the economic policies and conditions of a country by meeting and discussing with governments and the central bank officials. Often, the IMF staff meets with other domestic players like the members of parliament and representatives from civil society, labor and businesses. The Executive Board of IMF reviews the report from the staff in order to assess the policies and actions of the member states with the aim of ensuring that a member state is compliant with the IMF Articles of Agreement.

The IMF was considerably not a key player right when the market imploded. The crisis was not that immediately about the emerging markets or the developing nations which were the main clients of IMF. However, the fund performed a poor job by raising any red flag as a result of its surveillance before the crisis. It never noticed the crisis, though, it noticed the instability of the housing prices in a number of advanced economies, until the crisis broke out. Its forecasts showed stable conditions and could not understand what exactly happened to the banks and other financial institutions. In fact, in April 2007, its *World Economic Outlook* happened to conclude that the risks to the global economy seemed to be very low.

The IMF showed a little capability in identifying some of the risks, for instance, flagging members of a possible impact of the global imbalances on the dollar. Even such identification could be made, the message was ineffective, and everything was put in general terms, as there was no any assessment of the scale of the problems or rather the severity of the potential impact of such indications which were undermined by the accompanying sanguine overall outlook.

There was a quick move by the IMF when the crisis had hit in order to get money out of the door and help in the coordination of the regional and global initiatives [10]. Countries then lined up for help once the global economy had begun to contract. The IMF Managing Director, Strauss-Khan made it clear that he wanted the staff of the fund to keep conditionality for the loans narrowing down to those issues related to the crisis, and then lower the conditionality as possible as they could. IMF had already used its Emergency Financing Mechanism by the end of October 2008 to give assistance in a highly speedy way. Within the mechanism, the board of the fund made approvals for loans in a rapid manner, approximately within 48–72 hours after the national government and the IMF had come to an agreement. The latter became highly dramatic as for the time in 30 years a Western European country, Iceland, borrowed from IMF as a result of the collapse of the Iceland banking system. The loans were provided under the Emergency Financing Mechanism. The majority of the loans provided by the IMF was supported by other commitments, to enable a coordinated response with the total financing going beyond the IMF loan itself.

The rapid response by the IMF to those countries which were severely impacted by the crisis was a reflection of the fact that they were obviously vulnerable to the external shocks. For instance, Hungary faced a possibility of its own financial meltdown just after the crisis had begun, amid an adverse sell-off in the government bonds and a downward pressure on the forint [11].

Additionally, the IMF announced its plans to establish a $100 billion new short-term lending facility, that is, the Short-Term Liquidity Facility, to ensure the provision of loans of up to 3 months to the middle-income nations that included South Korea, Mexico, and Brazil. This loan never included the policy conditionality, which could ideally facilitate the process of getting that money disbursed quickly [12]. Later, this turned to the Flexible Credit Line (FCL) in 2009, which finally even provided great flexibility on such issues like repayment period and the aspect of a cap to fund resources.

Moreover, the IMF changed its policies towards improving its communication process of the key surveillance messages in its public reports. The fund understood that in order to gain traction with the policy makers, the key surveillance messages had to be communicated clearly. The communication can be held behind the closed doors during the Article IV discussions, and publicly through the published forms of the Article IV and the multilateral surveillance reports. Though, it is not easy to judge the effectiveness and candour of the IMF's bilateral discussions with the policy-makers from other quotas, the published surveillance reports have faced criticism both pre-crisis and post-crisis periods for the reason of lacking clarity, insufficient follow-ups on the previously identified risks and recommendations, showing weak links between the policy recommendations and presented analysis, and ensuring provision of a laundry list of risks instead of doing an highlight of the risks of the most concern. The introduction of the new multilateral reports since the 2008 global financial crisis has led to a further increase in the amount of information provided to the policy-makers in order to digest and absorb, with expression of complaints as in the 2014 Triennial Surveillance Review which showed that the volume of the IMF reports tend to overload the policy-makers [13].

The IMF further restructured its policies and principles with aim of improving the management of its funding risks. The fund realized that by strengthening its risk management, controls and governance, the aspects of pro-cyclical tendencies would be easily avoided [7]. That is, the stress test estimates and assumptions of risks associated with liquid assets, funding costs and cash flows were restructured to be increasingly sensitive to the collateral triggers and credit ratings of firms.

Additionally, the IMF redesigned its funding to create a buffer on the minimum liquidity funding. It set the minimum stock that is required for the high liquid assets, which are considered to be less prone to the aspect of illiquidity when exposed to extreme events, as this would provide insurance at times of market stress or downturn [7]. This was applied systematically across fundamental financial institutions to ensure that there is stability in their financial undertakings.

The 2008 global financial crisis prompted the IMF's creation of a crisis firewall. The fund wanted to form the best approach towards meeting the ever-growing financing needs by those countries, which were hit by this drastic financial crisis [9]. It wanted to strengthen the global financial and economic stability, and thus, it hugely bolstered its capacity to lend after the onset of the 2008 global financial crisis. The fund ensured that this was achieved by increasing the quota subscriptions of the member countries which is the key source of IMF financing; and thus, being able to secure huge borrowing agreements.

The IMF stepped up the crisis lending. It overhauled its framework of lending to make it suit the needs of the countries, which were affected by the crisis. Its new framework gave emphasis on crisis prevention, assessment, and streamlining of program conditionality [1]. From the start of the 2008 global financial crisis, over $700 billion were committed by the IMF towards providing finances as a buffer to its member countries. In addition, the IMF put measures to help the poorest countries of the world [1]. It took an unprecedented reform on its policies and principles towards the low-income nations and quadrupled the resources devoted to the process of concessional lending.

The fund sharpened its policy advice and analysis. It ensured a thorough provision of policy advice and risk analysis to enable the member countries to overcome the spillovers and challenges from the global financial crisis [10]. The fund also implemented a number of initiatives to adapt and strengthen the surveillance to a highly interconnected world, taking into consideration the lessons that were learned from the crisis. Moreover, the fund reformed its way of governance to ensure that it effectively provides a global economic stability.

The 2008 global financial crisis triggered a rapid response by some of the most powerful states alongside their central banks, thereby resulting in pushing the IMF back onto the core of the global economic governance after experiencing a period of a declining demand for its advice and lending facilities. However, the newfound significance of the IMF was not on the basis of the past excellent performance, but the position it occupied as the institution to go to in such times of economic trouble. The IMF became the recipient of a large infusion of resources and considerably became the crisis manager, by quickly dispensing millions of dollars to those countries which were in need.

The pre-crisis, during and the post-crisis periods marked the different levels of IMF undertakings. The crisis called for strategic approach by the IMF in the period before it occurred, during when it was occurring, and the period in which it had occurred [14]. This has obviously led to the change in policies and principles of the fund in order to meet the contingent aspects of the crisis and ensure a proper and strategic measure in handling the world's worst economic and financial crisis. However, the fund's output performance following the mixed up in key areas. The fund dropped the ball with regards to foreseeing the crisis. However, after the crisis had hit, the fund adjusted its principles and policies in order to foster a quick and effective response.

Moreover, a multilateral approach should be formulated with regards to filling the information gaps that could exist. An internationally coordinated and cooperative approach would result in paying significantly in ensuring stability of the global economy as it measures the cross-border elements of financial exposures and spillovers. The IMF should enhance its cooperation and collaboration with the other national authorities which are tasked with the responsibility of stabilizing global financial economy.

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Халықаралық валюта қорының 2008 жылғы жаһандық қаржы дағдарысынан кейінгі саясаты мен қағидаттарының өзгеру дәрежесі

Мақала 2008 жылғы жаһандық қаржы дағдарысына байланысты Халықаралық валюта қорының (ХВҚ) қағидаттары мен саясатының өзгеру дәрежесі қарастырылатын бірнеше бөлімдерге бөлінген. Әртүрлі тарихи кезеңдерде дағдарыс болған экономикалық және саяси жағдайлардың алуан түрлілігіне қарамастан, барлық дағдарыстар үшін ортақ ерекшеліктер анықталды. Қарқынды дамып келе жатқан әлемдік экономика, сондай-ақ экономикалық және әлеуметтік салдары бар жаңа сын-қатерлер қаржылық дағдарыстар, оның ішінде валюталық дағдарыстар проблемасын қазіргі жағдайда өте өзекті етеді. Әсіресе дағдарыстар әлемнің түрлі елдері мен өңірлеріне әсер ететінін ескере отырып, елеулі валюталық құлдырау тек құрылымдық проблемалары бар дамушы елдерде ғана емес, толық дамыған нарықтық тетіктерге және тиімді жүйелік шешімдерге ие жетілген экономикасы бар елдерде де орын алды. Бұдан басқа, жаһандық қаржы теңгеріміне және осындай күйзелістерден туындаған әлеуетті шығындардың ауқымына елеулі жойқын әсер ету шешімдерді қабылдаудың барлық деңгейлерінде жауапты және тиімді алдын алу саясатын жүргізу қажеттігін көрсетеді. Жаһандық деңгейдегі барабар жауап шаралары мен іс-қимылдар өңірлік ұйымдар мен түрлі елдердің өздері бір мезгілде қабылдайтын іс-әрекеттерден басқа, бүкіл әлемдік экономиканы тұрақтандыруға да, оның тұрақты өсуіне де ықпал ететін жағдайлар жасау үшін негіз бола алады. Бұл мақалада ХВҚ-ның дағдарыс жағдайында қызметінің концептуалдануы қарастырылды, оның рөлі, нәтижелілік шегі және пайдалылығы бағалау метрикасы ретінде атап көрсетілді.

Кілт сөздер: қаржылық дағдарыс, әлемдік қаржы дағдарысы, дағдарыстың салдары, ХВҚ бағдарламалары, ақша-несие саясаты.

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Степень изменения политики и принципов Международного валютного фонда после глобального финансового кризиса 2008 года

В статье рассмотрена степень изменения принципов и политики Международного валютного фонда (МВФ) в связи с глобальным финансовым кризисом 2008 года. Несмотря на многообразие экономических и политических ситуаций, в которых происходили кризисы в разные исторические периоды, выявляются общие для всех кризисов особенности. Стремительно развивающаяся мировая экономика, а также новые вызовы с экономическими и социальными последствиями делают проблему финансовых кризисов, в том числе валютных, чрезвычайно актуальной в нынешней ситуации. Особенно с учетом того, что кризисы затрагивают различные страны и регионы мира. Серьезные валютные обвалы произошли не только в развивающихся странах с выраженными структурными проблемами, но и в странах со зрелой экономикой, которые обладают полностью развитыми рыночными механизмами и эффективными системными решениями. Кроме того, серьезное разрушительное воздействие на глобальный финансовый баланс и масштабы потенциальных потерь вызванных такими потрясениями указывают на необходимость проведения ответственной и эффективной превентивной политики на всех уровнях принятия решений. Представляется, что адекватные ответные меры и действия на глобальном уровне, помимо действий, одновременно предпринимаемых региональными организациями и самими различными странами, могут стать основой для создания условий, способствующих как стабилизации всей мировой экономики, так и ее устойчивому росту. В статье рассмотрена концептуализация деятельности МВФ в условиях кризиса, подчеркивается его роль, пределы результативности и полезность как метрики оценки.

Ключевые слова: финансовый кризис, мировой финансовый кризис, последствия кризиса, программы МВФ, денежно-кредитная политика.

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Фонд гарантирования страховых выплат как фактор стабилизации страхового рынка в Республике Казахстан

Создание эффективного механизма защиты потребителей страховых услуг является актуальной проблемой для Казахстана. В стране создана система гарантирования обязательств страховых организаций перед своими страхователями в случае принудительной ликвидации страховщиков — участников Фонда гарантирования страховых выплат. Страховое покрытие гарантировано только по ограниченному кругу видов обязательного страхования, что ставит участников страхового рынка в неравное положение. Автор данной статьи отстаивает точку зрения, что при таком подходе к формированию и использованию Фонда гарантирования страховых выплат не учтены основные теоретические взаимозависимости страхового бизнеса. В частности, нарушено главное условие эффективного формирования страхового фонда, которое предусматривает, что в круг страховых отношений должно быть включено как можно больше объектов, неподверженных идентичным рискам. Это теоретическое положение предполагает, что Фонд гарантирования страховых выплат должен стать универсальным и обеспечивать страховое покрытие по всем классам общего страхования как обязательным, так и добровольным. Не включены в объем ответственности Фонда гарантирования страховых выплат договоры добровольного страхования жизни. Но в случае принудительной ликвидации страховых организаций этой отрасли страхования будут затронуты имущественные интересы каждого страхователя и объем гарантийных страховых выплат будет несоизмеримо больше, чем по договорам общего страхования. Поэтому создание механизма гарантирования по договорам накопительного страхования считаем первоочередной задачей национальной системы гарантирования страховых выплат.

Ключевые слова: принудительная ликвидация страховой организации, резерв гарантирования, обязательные взносы, страховые выплаты, компенсационные выплаты.

В 2003 году в целях стабилизации страхового рынка страны, повышения доверия к страховым организациям и гарантированной защиты имущественных интересов потребителей финансовых услуг в Республике Казахстан была создана система гарантирования страховых выплат. В настоящее время в систему гарантирования страховых выплат входит 21 страховая организация, **о**существляющая деятельность в отрасли «Общее страхование», и 7 страховых организаций в отрасли «Страхование жизни».

Основным звеном системы гарантирования является Фонд гарантирования страховых выплат (далее – Фонд). Этот институт гарантирует урегулирование страховых претензий, заявленных против неплатежеспособных страховых компаний.

Действующий в Казахстане Фонд гарантирования страховых выплат является некоммерческой организацией, созданной в организационно-правовой форме акционерного общества. Учредителем Фонда первоначально являлся Национальный банк Республики Казахстан. С 2008 г. акционерами Фонда стали страховые организации — участники, которые приобрели 100 % акций у Национального банка Казахстана.

Фонд является единственной организацией на территории Республики Казахстан, гарантирующей осуществление страховых выплат страхователям (застрахованным, выгодоприобретателям) при принудительной ликвидации страховой организации по договорам обязательного страхования [1].

В случае принудительной ликвидации страховой компаний Фонд осуществляет страховые выплаты по ее обязательствам, но только по тем классам страхования, которые гарантирует законодательство.

В соответствии с действующим законодательством страховым обеспечением покрываются права и законные интересы кредиторов при принудительной ликвидации страховой организации-участника по таким обязательным классам страхования, как:

– гражданско-правовой ответственности владельцев транспортных средств;
– гражданско-правовой ответственности перевозчика перед пассажирами;
– гражданско-правовой ответственности туроператора и турагента;

– по аннуитетному страхованию (в соответствии с Законом РК «Об обязательном страховании работника от несчастных случаев при исполнении им трудовых (служебных) обязанностей»);

– по пенсионному аннуитету (в соответствии с Законом РК «О пенсионном обеспечении в Республике Казахстан»).

В 2017 г. в совокупном портфеле страховых организаций-участников системы гарантирования на эти виды страхования приходилось порядка 70 %.

С 2008 г. в страховое покрытие Фонда дополнительно включена защита имущественных прав и законных интересов физических лиц — пострадавших в ДТП, виновник которого скрылся с места происшествия, а также защита прав и законных интересов лиц, жизни и здоровью которых причинен вред иным лицом в результате транспортного происшествия в случаях, предусмотренных законодательством.

Таким образом, в настоящее время в обязанности Фонда входит защита прав и законных интересов кредиторов при принудительной ликвидации страховой организации-участника, а также обеспечение защиты прав и законных интересов лиц, жизни, здоровью которых причинен вред страхователем, скрывшимся с места происшествия или иным лицом в результате транспортного происшествия.

Для выполнения основных задач Фонд реализуются следующие функции:

1) осуществляет гарантийные выплаты путем оплаты страхового портфеля принудительно ликвидируемой страховой (перестраховочной) организации, передаваемого страховой организации-участнику в порядке и на условиях, которые предусмотрены законодательством Республики Казахстан о страховании и страховой деятельности;

2) привлекает обязательные и чрезвычайные взносы страховых организаций-участников;

3) привлекает дополнительные взносы страховых организаций-участников;

4) осуществляет выплаты по возмещению вреда жизни, здоровью потерпевшего и (или) расходов на погребение;

5) проводит инвестиционную деятельность [1].

Основные показатели о финансовой деятельности Фонда гарантирования страховых выплат представлены в таблице 1 [2].

Таблица 1

Динамика показателей финансовой деятельности Фонда гарантирования страховых выплат в Республике Казахстан за 2015–2017 гг., млн тг

Показатели	01.01.2016 г.	01.01.2017 г.	01.01.2018 г.
Активы	11 870,6	12 486,9	13 735,1
Обязательства	8 095,6	8 230,0	8 556,6
Резерв гарантирования	7 408,5	8 193,1	8 522,3
Собственный капитал	3 775,0	4 256,9	5 178,5
Доходы	3 909,7	907,2	1 007,4
Расходы	838,7	344,4	280,0
Чистая прибыль	3 071,0	562,8	727,4

В 2017 г. по сравнению с 2016 г. активы Фонда увеличились на 10 %, или на 1 248,2 млн тг, и составили 13 735,1 млн тг. Увеличение произошло за счет поступления обязательных взносов и начисления вознаграждения по ценным бумагам и депозитам в банках второго уровня Республики Казахстан.

На 01.01.2018 г. обязательства Фонда составили 8 556,7 млн тг, увеличившись по сравнению с 01.01.2017 г. на 4 %, или 326,7 млн тг, за счет увеличения резерва гарантирования, формируемого от сборов страховых премий страховщиков. Обязательства Фонда на 99 % представлены резервом гарантирования страховых выплат.

Собственный капитал Фонда на 01.01.2018 г. сформирован в сумме 5 178,5 млн тг. По сравнению с аналогичным периодом прошлого года, собственный капитал Фонда увеличился на 22 %, или на 921,5 млн тг, за счет чистой прибыли. В период 2010–2013 г. Фондом было выкуплено 15341 штук (30,7 % от размещенных) акций Фонда на общую сумму 190,3 млн тг у ликвидированных страховых организаций.

Источником формирования доходов Фонда является инвестиционная деятельность. Инвестиции на 01.01.2018 г. были осуществлены в государственные облигации, депозиты в банки второго уровня и операции «обратного РЕПО». Инвестиционный доход Фонда увеличился по итогам 2017 г. (1007,4 млн тг) по сравнению с 2016 г. (907,2 млн тг) на 11 %, или на 100,2 млн тг. Прочий доход в виде пени и штрафов не планировался в бюджете и по факту составил незначительную сумму.

Для осуществления операционной деятельности Фонд несет административные расходы. В 2017 г. экономия Фонда на административных расходах в сравнении с запланированными расходами на аналогичный период незначительная [2].

В формировании Фонда обязаны участвовать страховщики, имеющие лицензии на право осуществления страховой деятельности по обязательным видам страхования. Активы Фонда гарантирования страховых выплат формируются за счет взносов страховых организаций. Законодательно допускается привлечение в Фонд обязательных, дополнительных, условных и чрезвычайных взносов в соответствии с договором участия.

Каждый вид страховых взносов имеет свою методику определения, которые определены нормативными документами Национального банка РК [3]. Фонд для выполнения своих обязательств по осуществлению страховых выплат формирует резерв гарантирования страховых выплат. Формирование данного резерва осуществляется за счет обязательных взносов, а также денежных средств, полученных от ликвидационных комиссий принудительно ликвидируемых страховых организаций. Размер обязательных взносов рассчитывается исходя из объема начисленных страховой организацией страховых премий по гарантируемым видам страхования и ставки обязательных взносов. Ставка обязательных взносов определяется Фондом ежегодно.

По итогам 2015 г. Национальным банком была проведена градация страховых организаций по так называемому уровню риска, в результате чего каждая компания получила коэффициент к базовой ставке для определения размера своего взноса в Фонд. Порядка 15 компаний имеют средний уровень, 4 — очень низкий, 3 компании — высокий.

По итогам 2016 г. компании с высоким риском отсутствовали, что объясняется тем, что при текущем уровне страхового бизнеса и текущем объёме страховых премий уровень капитала страховых компаний довольно высокий.

Второй резерв, формируемый Фондом гарантирования страховых выплат, — это резерв возмещения вреда, используемый исключительно для возмещения вреда жизни, здоровью потерпевшего и расходов на погребение. Формируется за счет первоначальных разовых взносов и дополнительных взносов [3]. Динамику источников формирования резерва гарантирования и возмещения вреда после осуществления страховых выплат можно проследить из официальной отчетности Фонда гарантирования страховых выплат.

Из данных таблицы 2 прослеживается динамика совокупного размера резерва гарантирования и резерва возмещения вреда за анализируемый период. Если в 2015 г. данные резервные фонды были сформированы в размере 7408,5 млн тг, то в 2017 г. — 8522,3 млн тг, т.е. имеет место увеличение накоплений в 1,15 раза.

Резерв гарантирования составляет большую долю в совокупной сумме этих фондов. За исследуемый период увеличился абсолютный размер резерва гарантирования на 12 %, возрос и удельный вес с 71,62 % в 2015 г. до 75,9 % в 2017 г.

Основным источником формирования резерва гарантирования являются отчисления от страховых премий по обязательному виду страхования ГПО владельцев автотранспортных средств, доля которых в обязательных взносах составляет 81 %. Все остальные виды обязательного страхования в незначительных долях участвуют в формировании резерва гарантирования страховых выплат.

Резерв возмещения вреда за данный период находится примерно на одном уровне и его размер составляет 2053,3 млн тг, что равняется 24 % в совокупной сумме этих фондов. Это определено порядком исчисления дополнительных взносов участников системы гарантирования [3].

Таблица 2

Динамика резерва гарантирования и возмещения вреда после осуществления выплат на 01.01.2018 г.

Наименование статьи	01.01.2016		01.01.2017		01.01.2018	
	Сумма, млн тг	Уд. вес %	Сумма, млн тг	Уд. вес %	Сумма, млн тг	Уд. вес %
Резерв гарантирования и возмещения вреда в т.ч.:	7 408,5	100	8 193,1	100	8 522,3	100
1) *Обязательные взносы (резерв гарантирования), в т.ч.*	5 306,3	71,62	6 109,2	74,57	6 469,0	75,91
– ГПО ВТС	4 204,2	79,23	4 947,7	80,99	5 241,8	81,03
– ГПО ППП	74,0	1,4	129,3	2,13	189,2	2,92
– ГПО туроператора и турагента	7,0	0,13	11,1	0,18	16,9	0,26
– аннуитетное страхование ОСНС	265,3	5,0	265,3	4,3	265,3	4,1
– Пенсионный аннуитет	755,8	14,24	755,8	12,4	755,8	11,6
2) *Дополнительные взносы (резерв возмещения вреда)*	2 102,2	28,38	2 083,9	25,43	2 053,3	24,09

Со дня вступления в законную силу решения суда о принудительной ликвидации страховой организации-участника Фонд принимает на себя обязательства по осуществлению гарантийных выплат кредиторам по всем наступившим страховым случаям по договорам обязательного страхования, по которым принудительно ликвидируемая страховая организация неправомерно отказала (полностью или частично) либо не осуществила страховую выплату в полном объеме, в том числе и в период до отзыва лицензии на право осуществления страховой деятельности и вступления в силу решения суда о ее принудительной ликвидации.

После получения требования кредитора страховая организация-участник либо Фонд в порядке, предусмотренном законодательными актами об обязательном страховании, проводит работу по определению страхового случая и размера причиненного вреда. После представления кредитором либо страховой организацией-участником полного пакета документов, необходимых для осуществления гарантийной выплаты, Фонд принимает решение об осуществлении гарантийной выплаты либо об отказе в ее осуществлении.

Размер гарантийной выплаты определяется в соответствии с законодательными актами Республики Казахстан по обязательному виду страхования для осуществления страховых выплат по договору обязательного страхования. Гарантийной выплатой не покрываются моральный ущерб, упущенная выгода кредитора, а также неустойка по договору обязательного страхования. Гарантийная выплата кредиторам осуществляется непосредственно Фондом или через банк-агент в безналичной форме на банковский счет кредитора либо наличными деньгами по соглашению сторон. Со дня осуществления гарантийной выплаты кредитору принудительно ликвидируемой страховой организации к Фонду переходит право требования кредитора по договору обязательного страхования в объеме осуществленной гарантийной выплаты.

Перешедшее право требования кредитора, а также требование по возмещению расходов, связанных с осуществлением гарантийной выплаты, предъявляются Фондом к ликвидационной комиссии принудительно ликвидируемой страховой организации. О размерах выплат, осуществленных Фондом с момента начала его деятельности, можно проследить по данным таблицы 3 [2].

За весь период деятельности Фонд принял на себя обязательства по осуществлению гарантийных выплат кредиторам по всем наступившим страховым случаям по договорам обязательного страхования, по которым принудительно ликвидируемая страховая организация неправомерно отказала в размере 1125,1 млн тг, что составляет 94 % в общем объеме выплат. Потерпевшим в случае, когда водитель скрылся с места ДТП, выплаты составили 72,6 млн тг, или 6 % совокупного размера выплат. Ликвидационными комиссиями было возвращено Фонду 263,1 млн тг, что составляет 25,7 %.

Таблица 3

Выплаты кредиторам принудительно ликвидированных страховых компаний за 2003–2017 гг., млн тг

Наименование организации	Страховые выплаты	Суммы, возвращенные ликвидационными комиссиями
АО «СК «Алтын-Полис»	696,2	-
АО «Premier Страхование»	165,8	-
АО «СК «ЭкоПолис»	252,4	252,4
АО «НСК «НАСКО Казахстан»	8,8	8,8
АО «СК «Валют-Транзит Полис»	1,9	1,9
ИТОГО по организациям	**1 125,1**	**263,1**
Потерпевшим в случае, когда водитель скрылся с места ДТП	72,6	-
ВСЕГО выплаты	**1 197,7**	**263,1**

Для Фонда предусмотрен поэтапный механизм компенсации в случае дефолта страховой организации. Первоначально задействуется резерв гарантирования, далее — собственный капитал, затем Фонд имеет право привлечь чрезвычайные взносы от страховых компаний. Последний этап — займы у Национального банка Республики Казахстан и прочих организаций, которые впоследствии покрываются чрезвычайными взносами участников системы гарантирования.

Компенсационный механизм Фонда гарантирования страховых выплат практикуется во многих странах. В мировой практике страхового бизнеса существует две модели организации фондов гарантирования: специализированные фонды, покрывающие конкретный вид страхования, и универсальные фонды, гарантирующие договора всех видов страхования. В нашей стране Фонд является специализированным, но покрывает страховым обеспечением достаточно ограниченный круг обязательных видов страхования (см. табл. 2)

Такая практика в формировании Фонда в нашей республики имеет ряд недостатков. Во-первых, на ответственность Фонда гарантирования страховых выплат передан самый крупный сегмент рынка обязательного страхования — это страхование гражданско-правовой ответственности владельцев транспортных средств, который обеспечивает 81 % обязательных взносов в резерв гарантирования Фонда. Мировая статистика показывает, что именно этот вид страхования стабильно имеет высокий уровень выплат и, следовательно, вероятность банкротства страховых организаций, занимающихся этим страхованием достаточно велика.

Во-вторых, при существующем подходе не учтен такой вопрос теории страхования, что для эффективной организации страхового фонда в круг страховых отношений должно быть включено как можно больше объектов, не подверженных идентичным риска. В специальной литературе этот признак страхования трактуется как территориальная и временная раскладка риска.

В связи с этим считаем, что в страховое покрытие Фонда целесообразно включить все виды обязательного страхования (за некоторым исключением), которые не носят такого массового характера, как те виды, которые включены в страховое покрытие Фонда на настоящий момент и не приведут к кумуляции риска для страховых организаций, заключающих данные договоры (это обязательное страхование гражданско-правовой ответственности частного нотариуса, обязательное страхование гражданско-правовой ответственности турагента, обязательное страхование гражданско-правовой ответственности аудиторских организаций).

Обязательное страхование гражданско-правовой ответственности владельцев объектов, чья деятельность связана с опасностью причинения вреда третьим лицам включать в ответственность Фонда не считаем целесообразным, так как объектами страхования по данным договорам являются объекты, подлежащие декларированию промышленной безопасности в соответствии с Законом Республики Казахстан «О гражданской защите». Максимальная страховая сумма только по одному из перечня страховых случаев может достигать 600 тыс. МРП [4].

Нивелировать такие риски в данном случае должна сама страховая организация и обеспечить комфортное несение ответственности по таким крупным и опасным рискам с помощью существующего механизма перестрахования. Особого решения требует вопрос об организации обязательного страхования в растениеводстве в стране. Расположенность Республики Казахстан в зоне рискованного земледелия предопределяет, что проведение данного вида страхования сопряжено с высокой степенью вероятности кумуляции страхового риска. Именно устойчивое наличие отрицательной рентабельности по данному виду страхования стало основной причиной постепенного ухода с рынка отдельных страховых организаций, в том что и специально учрежденной для становления данного сегмента страхового рынка государственной страховой организации.

В связи с этим, считаем целесообразным изменить существующую практику организации обязательного страхования в растениеводстве не путем организации обществ взаимного страхования, а государству методом прямого регулирования обеспечить защиту данной отрасли сельского хозяйства, не привлекая к этой проблеме частный бизнес.

Таким образом, из всех видов обязательного страхования, действующих в Республике Казахстан, только два вида (обязательное страхование в растениеводстве и обязательное страхование гражданско-правовой ответственности владельцев объектов, чья деятельность связана с опасностью причинения вреда третьим лицам) не целесообразно включать в солидарное покрытие страховщиков — участников Фонда.

Расширение же перечня видов обязательного страхования, по которым наступление катастрофического риска практически отсутствует в страховом покрытии Фонда, привело бы к увеличению поступлений в резерв гарантирования. Тем самым была бы использована возможность, когда при минимальном риске Фонд пополнял бы свои резервы.

При этом специфика договоров страхования отрасли «Общее страхование» такова, что при передаче страхового портфеля обанкротившейся страховой организации другому участнику системы гарантирования, страховая ответственность возникает далеко не по каждому договору страхования и риск кумуляции риска для Фонда практически отсутствует.

Следует охарактеризовать и такой сегмент рынка «Общее страхование», не включенного в покрытие Фонда, как добровольное имущественное страхование, на долю которого приходится 39,3 % совокупных поступлений страховых премий. По результатам 2018 г. выплаты по этим договорам составила 19,6 % от общей суммы выплат [5]. Особенностью этих договоров являются высокие страховые суммы, крупные размеры страхового возмещения и сильные колебания уровня выплат по годам. В связи с этим если в страховом портфеле страховщика высока доля договоров страхования имущества юридических лиц, то урегулирование убытков для них возможно с помощью механизма перестрахования и к участию Фонде желательно не прибегать.

Исключение составляют договоры добровольного страхования имущества населения, так как страховые суммы по договорам не настолько высокие и наступление кумуляции риска возможно в случае наступления стихийных бедствий, охватывающих большие территории. Данное страхование затрагивает интересы граждан, поэтому для снижения социального напряжения, добровольные виды страхования населения целесообразно включить в ответственность Фонда гарантирования страховых выплат.

Особо необходимо оговорить включение в страховое покрытие Фонда ответственности по добровольным договорам, относящимся к отрасли «Страхование жизни», на долю которых приходится 34,1 % поступлений страховых премий на страховом рынке Казахстана. В страховой портфель Фонда гарантирования страховых выплат включены два аннуитета. Это пенсионный аннуитет и аннуитет по обязательному страхованию от несчастного случая. В 2017 г. доля их в резерве гарантирования составила в 4,1 и 11,6 % соответственно (см. табл. 2).

Но незащищенной остается большой объем ответственности по добровольным классам и видам добровольного накопительного страхования жизни. Этот сегмент страхового рынка во многом аналогичен депозитному рынку, на котором, в целях укрепления доверия населения к банкам и сдерживанию оттока вкладов населения в период ухудшения конъюнктуры на банковском рынке, действует Фонд гарантирования вкладов физических лиц.

Фонд гарантирования страховых выплат по договорам страхования жизни должен формироваться по более высоким ставкам от суммы страховых резервов, так как и на депозитном рынке в случае банкротства страховой организации выплата предполагается по каждому договору накопительного страхования и, более того, могут возникнуть случаи выплаты аннуитета. Защита страховых накоплений граждан Казахстан — это настоятельный вопрос современного страхового рынка. Возможны два варианта организации защиты рынка долгосрочного накопительного страхования:

– формирование двух самостоятельных Фондов гарантирования страховых выплат: по страхованию жизни и общему страхованию;

– ведение двух независимых друг от друга счета по договорам специализации страховых организаций в рамках одного Фонда. Такой опыт существует в Великобритании, где создан единый фонд компенсационных выплат, а в рамках этого фонда созданы два специализированных счета: по страхованию жизни и по иным видам страхования.

Второй вариант был бы предпочтительнее, так как бы позволил экономить средства на управление активами.

Исследование практики формирования и использования Фонда гарантирования страховых выплат в Республике Казахстан позволяет сделать ряд предложений по совершенствованию механизма защиты потребителей страховой услуги в стране.

Фонд гарантирования страховых выплат в Республике Казахстан является специализированным и в случае принудительной ликвидации страховой организации Фонд осуществляет страховые выплаты по ее обязательствам. Существенным недостатком в формировании Фонда является то, что ответственность он несет по ограниченному количеству классов обязательного страхования, которые отличает высокий уровень убыточности, а, значит, высокая степень банкротства страховщиков-участников Фонда.

Предлагаем включить в ответственность Фонда дополнительные (но только определенные) классы обязательного страхования и добровольного имущественного, относящиеся к отрасли «Общее страхование», предварительно проанализировав степень вероятности кумуляции страхового риска по таким договорам страхования. В связи с этим даны рекомендации по включению одних классов страхования в страховое покрытие Фонда и использование механизма перестрахования для других в целях нивелирования риска без участия Фонда.

Остается непокрытым страховой защитой достаточно большой сегмент страхового рынка — это добровольное личное страхование. Особенно важно гарантировать возврат страховых сумм по договорам страхования жизни, тем самым обеспечивая социальную защищенность страхователей, осуществляющих накопление с помощью страховых организаций. Гарантировать защиту по договорам долгосрочного накопительного страхования, как и в случае с гарантированием банковских вкладов физических лиц, может только государство в лице Национального банка Республики Казахстан.

Реализация данных предложений приведет к увеличению размеров Фонда гарантирования страховых выплат, повышению доверия населения к институту страхования, и это, в свою очередь, обеспечит активизацию заключения договоров страхования по всем гарантируемым на страховом рынке классам страхования.

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С.М. Воробьева

Қазақстан Республикасында Сақтандыру төлемдеріне кепілдік беру қоры сақтандыру нарығын тұрақтандыру факторы ретінде

Сақтандыру қызметін тұтынушылардың құқықтарын қорғаудың тиімді механизмін құру Қазақстан үшін өзекті мәселе болып табылады. Сақтандыру төлемдеріне кепілдік беру қорына қатысушылар-сақтандырушылар мәжбүрлеп таратылған жағдайда ел сақтандыру ұйымдарының міндеттемелерін олардың сақтандырушыларына кепілдік беру жүйесін құрды. Сақтандыруды сақтандыру тек сақтандыру нарығында қатысушыларды тең емес жағдайға салатын міндетті сақтандырудың шектеулі ауқымына ғана кепілдік береді. Автор сақтандыру төлемдеріне кепілдік беру қорын қалыптастырумен пайдаланудың осындай тәсілімен сақтандыру бизнесінің негізгі теориялық өзара байланысты екенін ескертті. Атап айтқанда, сақтандыру қорын тиімді қалыптастырудың негізгі шарты бұзылған, бұл бірдей тәуекелдерге ұшырамайтын көптеген нысандарды сақтандыру қатынастары ауқымына қосу керек деген сөз. Бұл теориялық ұстаным Сақтандыру төлемдеріне кепілдік беру қорының әмбебап болуға және жалпы сақтандырудың барлық түрлеріне міндетті және ерікті түрде сақтандыруды қамтамасыз етуді көздейді. Ерікті өмірді сақтандыру келісімшарты Қор жауапкершілігінің көлеміне кірмейді. Сонымен бірге осы саладағы сақтандыру ұйымдарын мәжбүрлеп тарату кезінде әрбір полис ұстаушыға мүліктік мүдделері әсер етті және кепілдік бойынша сақтандыру төлемдерінің мөлшері, жалпы сақтандыру келісімшарттарына қарағанда, неғұрлым үлкен болмайды. Сондықтан жинақтаушы сақтандыру шарттары бойынша кепілдік механизмін құру сақтандыру төлемдеріне кепілдік берудің ұлттық жүйесінің басым міндеті болып табылады.

Кілт сөздер: сақтандыру ұйымын мәжбүрлеп тарату, кепілдік қоры, міндетті жарналар, сақтандыру төлемдері, өтемақы төлемдері.

S.M. Vorobyova

Insurance payment guarantee fund as a factor of stabilization of the insurance market in the Republic of Kazakhstan

Creating of an effective mechanism to protect consumers of insurance services is a relevant issue for Kazakhstan. In the country a system for guaranteeing the obligations of insurance organizations to their insurers in the event of the forced liquidation of insurers — participants of the Insurance Benefit Guarantee Fund has been created. Insurance coverage is guaranteed only for a limited range of types of compulsory insurance, which puts participants in the insurance market in an unequal position. The author of this article defends the point of view that with such an approach to the formation and use of the Insurance Indemnity Guarantee Fund, the main theoretical interdependencies of the insurance business are not taken into account. In particular, the main condition for the effective formation of an insurance fund has been violated, which implies that as many objects as possible, which are not exposed to identical risks, should be included in the range of insurance relations. This theoretical position suggests that the Insurance Indemnity Guarantee Fund should become universal and provide insurance coverage for all types of general insurance, both compulsory and voluntary. Voluntary life insurance contracts are not included in the scope of the Fund's liability. But at the same time, in the event of the forced liquidation of insurance organizations in this industry, the property interests of each policyholder are already affected and the amount of guarantee insurance payments will be disproportionately larger than under general insurance contracts. Therefore, the creation of a guarantee mechanism for savings insurance contracts is considered a priority task of the national system of guaranteeing insurance payments.

Keywords: compulsory liquidation of an insurance organization, guarantee reserve, mandatory contributions, insurance payments, compensation payments.

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Цифрлық банктер модельдері: шетелдік тәжірибе

Мақалада банк қызметіндегі инновациялар және цифрландырудың шетелдік тәжірибелері зерделенген. Банк қызметінің катализаторы банктік инновациялардың дамуының негізгі факторлары ретінде қарастырылды. Зерттеу банктік қызмет көрсетудің сандық моделінің шекарасын белгілеуге, оның өзіндік ерекшеліктері мен қызмет ету ерекшеліктерін айқындауға, банктік қызмет көрсету саласының қазіргі заманғы даму ерекшеліктерін банк жүйесі субъектілерінің түсінуін тереңдетуге мүмкіндік береді. Ұсынылған материалдар банктік қызмет көрсетудің даму деңгейін сәйкестендіру және бағдарлау үшін теориялық база бола алады, бұл цифрландыру процестерінің банктік қызмет көрсетуді трансформациялауға әсер етуі жағдайында олардың қызметінің бәсекеге қабілеттілігі мен тиімділігін арттыруға бағытталған әлем елдерінің кредиттік ұйымдары мен банк жүйелерін үйлестіруге ықпал етеді. Зерттеу нәтижелері банк қызметін жоспарлы дамытуды жүзеге асыру мақсатында банктік қызмет көрсету саласын одан әрі жетілдіру перспективаларын болжау үшін негіз бола алады. Банк қызметі саласындағы қазіргі заманғы шетелдік зерттеулер әлемнің алдыңғы қатарлы елдерінің банктік жүйелерінің банктік қызмет көрсетудің цифрлық моделіне бейімделуінің жалғасатынын куәландырады. Әлемдік, сондай-ақ банк жүйесінің қазіргі даму кезеңі кредиттік ұйымдардың клиенттеріне қызмет көрсету процестерін цифрлық трансформациялауды жүзеге асырумен тығыз байланысты екеніне қарамастан, зерттеушілердің банктік қызмет көрсетудің цифрлық моделінің мәнін зерттеу мәселелеріне аз көңіл бөлінуде. Цифрлық банктік қызмет көрсетудің теориялық базасының жеткіліксіз пысықталуы банк қызметінің жоспарлы және тиімді дамуын тежейді. Осыған байланысты мақалада банктік қызмет көрсету модельдерін бағалау өлшемдері мен өлшемдерін бөлу мақсатында модельдеу ұсынылды.

Кілт сөздер: банктік инновация, ұтқыр банкинг, цифрлық банк, NFC технологиясы, Big Data, блокчейн, Интернет-технологиялар, қаржылық технологиялар.

Әлемдік банк жүйесін дамытудың қазіргі кезеңі қаржы нарықтарында бәсекелестік пен дағдарыстық құбылыстардың шиеленісуі жағдайында өтеді. Банк қызметінің табысты дамуының негізгі факторларының бірі тұрақты жаңа енгізілімдер саясаты болып табылады. Қазіргі уақытта инновациялар банктердің тұрақтылығының, бәсекеге қабілеттілігінің және тұрақты экономикалық өсуінің негізгі факторлары болып табылады. Банктік инновациялар банк қызметінің катализаторы ретінде банк бизнесінің ағымдағы шынайылығы банктік инновациялық қызметтің негізгі үш катализаторын айқындауға мүмкіндік береді:

– әлемдік қаржы нарықтары мен банктік қызметтер нарықтарының жаһандануы;

– банктік және банктік емес секторлар тарапынан өсіп келе жатқан бәсекелестік;

– әлемдік қаржы дағдарысы.

Тұтынушылардың банктерге қатысты қажеттіліктері мен күтулері мынадай қажеттіліктерді анықтады. Банктің өнімдері мен қызметтері туралы ақпаратты іздеу қарапайым және қолжетімді болуы тиіс. Банк қызметкерлерінің көмегі кез келген уақытта — телефон, Интернет немесе тікелей бөлімшеде қолжетімді болар еді. Өнімді немесе қызметті ресімдеген кезде арналар арасында ауысуға болады: мысалы, мобильді құрылғыда төлемді ресімдей отырып, транзакцияны компьютерден аяқтау. Өнім немесе қызмет құны барлық арналарда бірдей болуы үшін. Банктік шоттар әртүрлі құрылғылардан қолжетімді болуы үшін. Күнделікті банктік операциялардың көп бөлігін цифрлық арналар арқылы жүргізуге болады. Сатып алулар, төлемдер мен ақша аударымдарын смартфон арқылы жүзеге асыруға болады. Операциялар қауіпсіз, жылдам және арзан болуы үшін. Банкпен кері байланыс қарапайым және қолжетімді, ал оған реакция — жедел (соның ішінде әлеуметтік желілерде) болуы үшін. Демек, банктерде инновациялық жолдан басқа жол жоқ.

Сонымен, қазіргі кездегі шетелдік банктік тәжірибеде қолданылатын бірқатар келесідей цифрлық инновациялар мен технологияларды қарастырайық:

– NFC технологиясы;

– Big Data;

– блокчейн;

– Интернет-технологиялар;

– қаржылық технологиялар.

Ірі шетелдік банктер қашықтағы сервистерді дамытуға баса назар аударып, бизнесті *digital*-салаға аударады.

Диджиталдану — бұл жылдамдық, үдерістердің ашықтығы және өзара іс-қимылдың қарапайымдылығы. Сонымен қатар ол үшін де, әртүрлі іс-шаралар өткізу үшін де орын болады. Дәл *digital*-орта банктің клиенттерге ұсынатын қызметтерінің спектрін кеңейтуге мүмкіндік береді. Қазіргі таңда нақты міндеттерді шешу үшін дұрыс жолды табу, басқа технологиялық тәсілдерді жасау немесе қолдану, ең бастысы, бизнес пен IT-ді біріктіру қажет.

NFC технологиясы (Near Field Communication — «жақын алаң байланысы») ұялы телефонды виртуалды банк картасына айналдырады. Сонымен қатар *digital* саласында мессенджерлерді жаңа қызмет көрсету арнасы ретінде дамыту сәнді, бірақ іс жүзінде банктер *digital*-да өзінің негізгі өнімін жақсартумен айналысады.

Бұл жаман емес, себебі Интернет және мобильді банктердің көпшілігі әлі мінсіз емес. Барлық операциялар қашықтағы арналарда адамдарға қолжетімді емес, алайда ыңғайлы және түсінікті. Бірақ ерекшеліктер бар. Ең озық адамдардың да өмір сүретін адамдар жұмыс істейтін *колл*-орталықтар бар, өйткені белгілі бір сұрақтарға жауап беретін толық автоматтандырылған боттар жеткіліксіз. Егер мәселе ботпен жабылмаса, біреу клиентке жауап беруі керек. Тез жауап беру және мәселені қажетті шешімге жеткізу.

Стартаптар оны қызмет көрсетуде мэйнстримге белсенді айналдырады, бірақ банктер үшін мұндай тәсіл әзірше жаңалыққа айналады. Яғни, мессенджер-банктердің клиенттермен өзара іс-қимылы үшін ыңғайлы арна. *Digital*-да клиенттерге өзара және банк арасында қарым-қатынас жасауға мүмкіндік беретін арна бар. *Чат* — бұл банктің клиенттермен қарым-қатынасының онлайн-арнасы, ең дұрысы — жедел хабарламалармен алмасу, сұрақ-жауап түрінде. Яғни, чаттар мәні бойынша колл-орталығы, а бөлігі жұмыстың бұл жүктеуге арналған боттардан қорғалған, арнайы бағдарламаларды орындайтын, автоматты түрде және/немесе белгіленген кесте бойынша қандай да бір әрекеттер арқылы сол интерфейстері және қарапайым пайдаланушы. Чаттарды дамытудың екінші жолы — операциялар жүргізу үшін сервис. Нарықта бір-біріне тікелей ақша аударуға болатын технологиялар дамыған, бұл ретте чатта тек банкпен ғана емес, достарымен де сөйлеседі. Көптеген банктер колл-орталықтар арқылы қарағанда чатта бейресми қарым-қатынасты құптайды, мұнда онлайн-орта мәдениеті орынды: смайликтер, қысқартулар, «сәлемдесулер», «чмоки».

Банкідегі Big Data. Банк маркетологтары үлкен ақпарат көлемімен жұмыс істейді, клиенттерге топтарды саралау, содан кейін өнім әзірленеді. Big Data, немесе үлкен деректер, — бұл ақпараттың үлкен көлемін жылдам өңдеуге мүмкіндік беретін технологиялар. Үлкен деректер тек қана емес, сонымен қатар базадағы есеп миллион гигабайтқа ғана емес, сонымен қатар дәстүрлі математиканы өсіретін ерекше, ретсіз құрылыммен анықталады. Мысалы, HSBC Банкі несие карталарымен алаяқтыққа қарсы әрекет ету шешімінің құрамына үлкен деректер технологияларын енгізді. Нәтижесінде алаяқтық жағдайларын анықтау бойынша қызметтің тиімділігі үш есеге, ал оны анықтаудың дәлдігі он есеге артты. Алғашқы екі апта ішінде HSBC қауіпсіздік қызметінің жеті маманы жаңа қылмыстық топтар мен схемаларды 10 миллион доллардан астам шығынмен анықтады.

Банктегі блокчейн. Банктерде мүдделі тұлғалар үшін еркін қолжеткізуге арналған ақпараттар бар. Бұл сақтау орны оңай, қолжетімді. Сол себепті кейінен блокчейндер әзірленді. Бұл кез келген ақпаратты (мысалы, қаржылық жазбалар) жария сақтау технологиясы, оны ұйымдастырудың математикалық принципі ақпаратты «артқы санмен» өзгертуден немесе қолдан жасаудан қорғайды. Мысалы, егер сіз жай ғана сіздің серверге онлайн-файлды салсаңыз, сіз кенеттен қоршаған орта үшін оның мазмұнын өзгерте аласыз. Файлды блокчейнде сақтау техникалық тұрғыдан мүмкін емес.

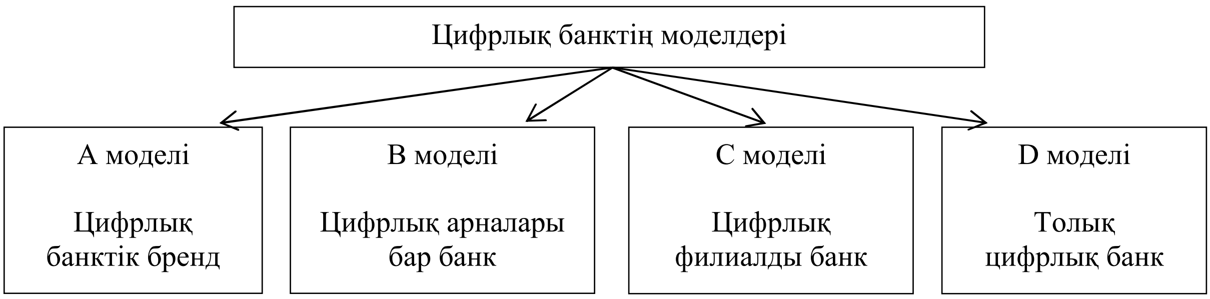
Блокчейн — бұл гроссбух, ол барлық мүдделі тараптарды көре және пайдалана алады, бірақ олардың біреуі оны бақылай алмайды немесе бұрын енгізілген жазбаларды өзгерте алмайды. Жаңа жазба, мысалы, ақша аудару, акцияларды сатып алу, басқа мәміле — ең бірінші транзакциядан бастап, хронологиялық тізбекке құрылатын бар мәмілеге қосымша енгізіледі. Барлық тұтас тізбек немесе блокчейн онадағы ақпарат бір мезгілде жүздеген немесе мыңдаған компьютерлерде сақталады. Goldman Sachs, JP Morgan, Credit Suisse және Barclays сияқты әлемдік деңгейдегі банктер R3 консорциумына блокчейннің жұмысын мұқият зерттеу үшін бірікті.

Интернет-технологиялар. Бөлшек банкинг қазірдің өзінде цифрлық болып табылады. Бұл кеңжолақты мобильді Интернеттің белсенді таралуымен және мобильді құрылғылардың қолжетімділігімен байланысты. Зерттеу нәтижелеріне сәйкес, өткен жылы банк операцияларының жартысынан астамы мобильді және онлайн-арналар арқылы жүргізілді. Егер бұған банкоматтарды пайдалануды қоссаңыз, онда «цифрлық» банктік операциялардың үлесі 85 %-дан, ал жақын болашақта 95 %-дан асады. Интернетті пайдалану арқылы табысты транзакциялар (мысалы, қашықтан төлем жүйесі немесе мобильді қосымшаның негізгі функциялары) клиенттерден оң эмоциялар тудырады. Өз кезегінде, цифрлық қызметтерді ұсынбайтын банктер өз клиенттерінің адалдығын жоғалтуға тәуекел етеді. Қазір банктер бүкіл әлемде интернет-өнімдер мен қызметтерді енгізуге мәжбүр, әйтпесе нарықтың өз үлесін жоғалту қауіпі бар. Оған әрдайым үміткерлер ретінде тауашалық сегменттерге бағытталған компаниялар табылады.

Қаржылық технологиялар. Банктердегі инновациялық технологиялардың дамуын білдіретін «финтех» (fintech) термині осы жылы «Инвестопедия» қаржы энциклопедиясына қосылған ең танымал он жаңа сөз болды және барлық инновациялық қаржылық шешімдерді қамтитын кең ұғымға дейін өсті: мобильді төлемдер мен P2P-несие беруден бастап, робот-консультанттар мен криптовалютқа дейін. «Accenture» компаниясы мен Partnership Fund for New York City қорының деректері бойынша, 2014 жылдың қорытындысы бойынша қаржылық технологияларға жаһандық инвестициялар үш есе артып, 12,2 млрд, 2015 жылғы мәліметтер әлі жарияланбаған, бірақ 2013 ж. қаржы салымы небәрі 4,05 млрд долл құрады [1].

IBM Designing a Sustainable Digital Bank баяндамасында мобильді қосымшаны енгізу немесе бөлімшелерден бастарту ғана емес, өз өнімдері мен қызметтерінің көпшілігі цифрлық формада болатын банк ұғымын тұжырымдады. Оның клиенттері күнделікті банктік белсенділік үшін цифрлық арналарды пайдаланады. Мұндай банктің инфрақұрылымы нақты уақыттағы цифрлық өзара іс-қимыл үшін оңтайландырылған, ал ішкі мәдениет цифрлық технологиялардың жоғары жылдамдығын білдіреді [2].

Цифрлық банкинг, IBM сәйкес, төмендегі суретте көрсетілген төрт үлгіге бөлуге болады.



Ескертпе. Автормен құрастырылған.

Сурет. Цифрлық банкинг модельдері

Бұдан әрі әрбір модельді толығырақ тоқталайық [3]:

– А моделі неғұрлым цифрлық және жаңа талаптарға сәйкес келетін жаңа цифрлық клиентке жақын болуға тырысатын legacy-жүйелері мен бизнес-үдерістері бар классикалық банктер болып табылады. Мұндай банктер жас ұрпақ үшін арнайы жасалған бірегей ұсыныстары мен өнімдері бар жаңа брендтерді ашады, және, әдетте, бұл брендтер қалыптасқан банк инфрақұрылымын пайдаланады. Мұндай банктердің мысалдары: Сингапурдағы OCBC FRANK банкі және Испаниядағы CaixaBank LKXA.

– В моделінің банктері пайдаланушы тәжірибесін жақсартуға бағытталған ұйымды құрады, бэк-кеңсені және қолданыстағы банктердің банктік лицензиясын пайдаланады және олардың өнімдерін неғұрлым ыңғайлы пайдаланушы интерфейсі арқылы қайта өткізеді. Мұндай банктердің мысалдары: АҚШ-та Moven және Ресейде Rocketbank.

– С моделі екі тәсілді біріктіреді: цифрлық пайдаланушы тәжірибесі және жаңа бизнес-үдерістер. Ірі банктер олардың жүйелері тым үлкен инерция және тым жабық, бұл үшін цифрлық банкті іске қосу. С моделінің банктері жеке бөлімшені — ең жақсы клиенттік тәжірибені қамтамасыз етуге мүмкіндік беретін неғұрлым икемді және модульді бэк-эндімен іс жүзінде жеке ұйымды ұйымдастырады. Мұндай банктердің мысалы: «ашу» филиалы болып табылатын BNP Paribas-дан Hello Bank және «Точка».

– D модельдің банктер цифрлық технологияларда өзінің барлық өнімдік ұсынысын жасайды. Бұл міндетті емес банктер бөлімшелерсіз, алайда мұндай банктердің клиенттері көбінесе цифрлық арналар арқылы өзара іс-қимылды күтеді. Мысалы: Германия мен ТКС Fidor Bank.

Цифрлық банктің бірнеше артықшылықтарын атап өтуге болады:

– тиімді масштабтау мүмкіндігі;

– мақсатты тұтынушы үшін қажетті пайдаланушы тәжірибесін жасау мүмкіндігі;

– құрылғыны неғұрлым кең ұсыныстарға, соның ішінде абоненттік төлеммен базалық депозиттік өнімдер шегінен тыс кеңейту мүмкіндігі, тіпті осы өнімдердің кейбіреулері оларды тек цифрлық арналар арқылы сату үшін өте қиын болуы мүмкін екендігін ескере отырып.

Дәстүрлі банктік ұйымдарда масштаб, бренд, бедел және бөлімшелердің қолданыстағы желілері сияқты өз артықшылығы бар. Алайда масштаб, ескірген жүйелер мен персоналдың ақыл қоймасы классикалық банкке инновацияларды дамытуға және нарық шақыруларына икемді әрекет етуге кедергі келтіруі мүмкін. IBM сарапшыларының пікірінше, тұрақты цифрлық банктер клиенттермен өзара әрекеттесуді, өнімдерді, процесті және деректерді цифрлық технологиялар арқылы оңтайландырады. Бұл оңтайландыру цифрлық банктердің мынадай артықшылықтарына негізделген: қолайлы фронт-энд және цифрлық тиімді бэк-энд; клиенттерге қызмет көрсету уақытын азайту және маңызды сервистердің тиімділігін арттыру үшін мобильді және цифрлық технологияларды пайдаланады. Цифрлық банкті жобалау өзара іс-қимылды, өнімдерді, процестерді және ұйымдастыру мәдениетін оңтайландыруды талап етеді. Банктер цифрлық арналар бойынша базалық транзакциялық сервистерді ұсынуы қажет. Цифрлық технологиялар сервистер неғұрлым күрделі немесе дербестендіруді талап ететін жерлерде өзара іс-қимыл жасауға көмектесуі тиіс. Басты талап — клиентпен цифрлық қарым-қатынас және цифрлық дербестендіру қолайлылығының теңгерімін қамтамасыз ету мүмкіндігі, цифрлық банк өнімдерін цифрлық арналар арқылы сатып алу және қызмет көрсету оңай болуы тиіс [2].

Филиалдық желілерден бастарту үрдісі әлемде жақсы байқалады. Ұлыбританияда, АҚШ-та, Испанияда және басқа да көптеген елдерде филиалдардың саны соңғы онжылдықтағы ең төмен деңгейге дейін қысқарады. Мысалы, Ұлыбританияда банк кеңселерінің саны соңғы 60 жылда азайған, ал бөлімшелер санының қысқаруы тек 2014 ж. ғана 6 %-ды құрады — барлық тарихтағы ең жоғары көрсеткіш. АҚШ-та Bank of America, JP Morgan Chase және Wells Fargo сияқты ірі банктер бөлімдердің 15 %-ын жауып, олардың санын 1980 жж. басына дейін жеткізді. Тұтастай алғанда, АҚШ бойынша жыл сайын банк кеңселерінің 1, 2 %-ы жойылады, бұл сәл ғана, бірақ тұрақты үрдістің куәсі. Егер нақты мысалдарға қарасақ, онда әсерлі сандар: Wells Fargo соңғы алты жылда 22 % бөлімшеден құтылды, Bank of America — соңғы бес жылда 20 %-дан құтылды [3].

Банк филиалдары санының кең ауқымда қысқаруының негізгі себебі клиенттердің бөлімшелерге жиі барғысы келмеуі болып табылады, бұл клиенттің мінез-құлқының өзгеруіне байланысты. Банк саласын цифрландыру қаржы технологияларының заттарды Интернетке ықпалдастыруына себепші болды. Таяу болашақта банктік қызметтер, кредиттер, төлемдер клиенттің қатысуынсыз, проблемаларды шешіп және күн сайын клиенттердің қаржысын басқара отырып, нақты уақытта өздері жұмыс істейтін болады.

Цифрлық банктік технологияларды енгізудің жарқын мысалы Сан-Франциско халықаралық компаниясы болып табылады, ол таксиді немесе жеке жүргізушілерді іздеу, шақыру және төлеу үшін аттас мобильді қосымшаны жасаған. Uber Wells Fergo, JP Morgan және Bank of America бірге алынғандарды басып озып шағын бизнес шоттары үшін ірі эквайер болды. Порталдағы мақаланың мәліметтері бойынша, qz.com, дерлік 30 % Uber жүргізушілер бұрын қолма-қол ақша үшін төлем ала отырып, банктік шоттары болған жоқ. Uber-де жұмыс істеу үшін жүргізушілерге төлемдерді қабылдау үшін кем дегенде әдеттегі дебеттік карта қажет болды. Жүргізушіні Uber жүйесіне қосу барысында жүргізушілерде қандай да бір қосымша іс-әрекеттер жасамай нақты уақытта банктік шот ашу мүмкіндігі пайда болды. Uber-дің келесі қадамы қарапайым банктік мобильді қосымшаны құру емес, қосымшаға банкингті біріктіру болады. Қазіргі ұрпақ NFC және Apple Pay, Samsung Pay, Android Pay сияқты жабық төлем жүйелерін белсенді түрде пайдалана бастайды. Клиент жай ғана банкке қосылған төлем қосымшасын телефоныңызға жүктейді, бұл карта нөмірлерін пайдалануды тоқтатуға мүмкіндік береді, себебі бұл қауіпсіз емес. Төлем механизмі қарапайым болады, клиент телефонға саусақпен басып, саусақ ізі бойынша аутентификациядан өтіп, төлем жасалғаны туралы хабарлама алады. Тұтынушылар қаржылық процестерге тартылған нақты уақыт әлемінде банктер клиенттерге пластика бөлігін сатпайды, олар әлі де карточканы емес, несиені сатады.

Необанктер — қаржы технологиялары эволюциясының маңызды кезеңі. Бұл проблеманы шешу бейтанктердің жаппай пайда болуы және дамуы болуы мүмкін. «Необанк» терминдері қызметін нөлден бастап бастаған және басқа банктердің бэк-офисін қолдауға сенбейтін банктік ұйымдарды сипаттау үшін кеңінен қолданылады. Ұлыбританияда необанки өз қызметін бастаса да, 2016 ж. олар бүкіл әлемде пайда болады. Грек тілінен аударғанда «нео-» түбірі «жас» және «жаңа» дегенді білдіреді, демек, необанктер сондай банктер сияқты анықтауға болады, бірақ тек жаңартылған және жаңғыртылған. Қазіргі уақытта кез келген жаңғыру бұл цифрлау және интернетке күтім жасау дегенді білдіргендіктен, необанктер әдеттегі банктер болып табылады, бірақ шын мәнінде олар бөлімшелерсіз, ал қызметтерді көрсету үшін олар мобильді қосымшалар мен сайттарды қолданады. Необанкілер кейде онлайн-банктер, немесе директ-банктер, деп аталады, ал Ұлыбританияда оларды *challenger banks* қатарына жатқызады, бұл «үміткер-банк», немесе «бірдеңеге қарсы», дегенді білдіреді, өйткені бастапқыда мұндай банктер әдеттегі несие мекемелерінде қызмет көрсету деңгейіне риза болған клиенттердің сегментін алу жоспарларымен сөз сөйледі. Необанктер қызметтері тізімі дәстүрлі банк сияқты көрінеді [3]:

– шоттар және олармен операциялар;
– несиелеу;
– капиталды басқару;
– инвестициялар;
– депозиттер және тағы басқалар.

Қазіргі уақытта банктер сияқты жаңа форматтарды да пайдалана бастайды:

– P2P-несие;
– краудфандинг платформасы;
– қаржы роботтары-консультанттар;
– криптвалюта.

Необанкаларға, әдетте, Интернет арқылы, кеңсесіз, сондай-ақ электрондық коммерцияға мамандандырылған қаржы ұйымдары жатады. Мұндай қызмет түрлері елдің экономикалық және технологиялық дамуына, қабылданған заңнамалық базаға және жетілген банк саласының болуына байланысты. Банктердің өздері үшін необанкалардың артықшылығы шығындарды азайту (кеңселердің, қағаз құжат айналымының болмауы және т.б.), соның арқасында қызмет көрсету жылдамдығы артады, супердешті тарифтер, «дербес» тәсіл пайда болады, ал клиент үшін артықшылықтар — бұл үнемдеу және ыңғайлылық, себебі қызмет құны төмендейді. Бұл ретте банк өз шешімін қандай да бір пайдалы функциямен жабдықтайды, мысалы, заңды тұлғалар үшін салық қызметіне есеп беру мүмкіндігі, жеке тұлғалар үшін бұл PFM (жеке қаржыны басқару) немесе «үй бухгалтерия», зейнетақы жинақтарын басқару болуы мүмкін.

Цифрлық инновациялық банктік технологияларды енгізуде тәжірибелері мол Еуропалық необанктерді қарастыруға болады [4].

1. *Atom Bank* — тіпті ашылмаған ең танымал британдық банктердің бірі. Оның танымалдығы Atom Bank елдегі бірінші болып қызмет көрсету үшін Англия Банкінен мобильді қосымша арқылы банк лицензиясын алды. Яғни, банк клиенті мобильді қосымшаны жүктеу, оған тіркелу, шот түрін таңдау, қосымшада өзінің жеке куәлігін суретке түсіру және жеке профилінде бірнеше бөлшектерді көрсету қажет-және барлығын қолдануға болады. Алдағы жоспарларда — консалтинг, несие беру, ипотека және депозиттерді рәсімдеу.

2. *Number 26* — бұл необанк осы жылдың серпілістерінің бірі деп аталады. Бастапқыда ол Германия мен Аустрия тұрғындары үшін құрылған, ал қазір Францияда, Грецияда, Ирландияда, Италияда, Словакияда және Испанияда да қолжетімді. Банк өкілдерінің айтуынша, number 26-да 8 мин ішінде шот ашуға болады, тек iOS немесе Android платформасында смартфонға арналған тиісті қосымшаны жүктеп алуға болады. Жеке басын растау үшін бейне-қоңырау пайдаланылады, оның барысында клиент өзінің куәлігін көрсетеді. Осыдан кейін пайдаланушы ақша аударымдарын жасап, MasterCard картасын ала алады. Банктің серіктесі Германияда банктік лицензиясы бар тағы бір неміс банкі — Wirecard Bank болып табылады. Сондай-ақ Number 26-да, оның клиенттері картаны пайдалану үшін, Еуропадан тыс, сондай-ақ шотты жүргізу үшін ешқандай алымдар төлемейтіндігін мәлімдейді. Банкомат ретінде Number 26 клиенттері шотты толтыру немесе қолма-қол ақша алу мүмкіндігі бар дүкендер мен дәріханаларды пайдалана алады, ал трансакциялар туралы хабарлама смс ретінде емес, бағдарламаға келеді, мысалы, саяхатшылар үшін ыңғайлы.

3. *Nemea*-бұл банк Европада Еуро шот ашу бойынша ең қарапайым процедураны ұсынады — 16 жастан асқан болу керек, тұратын жерін растау үшін қандай да бір электрондық шоты, төлқұжаттың немесе жеке куәліктің фотосуреті, сондай-ақ *nemea* жүктелген қосымшасы болуы керек. Банк әлемнің 31 елінің клиенттерімен жұмыс істейді, ал клиенттік қолдау сервисі алты тілде қолжетімді. Банк европалық өлшем бойынша өте төмен мерзімді салымдар бойынша мөлшерлемелерді ұсынады — бес жылдық депозит үшін жылдық 3,5 %-ға дейін, ең аз салым — 1 мың евро.

4. *Fidor Bank*–2009 ж. құрылған аты аңызға айналған неміс банкі, 2015 жылдың күзінен бастап Ұлыбританияда да жұмыс істейді. Fidor Bank клиенттерге 25 функциясы бар смарт-аккаунтты ұсынады, олардың ішінде дәстүрлі төлемдер, смартфонға аударымдар, электрондық пошта, Twitter-аккаунт, жинақ сертификаттары, бір рет басу микронесиелер, валюта айырбастау, қымбат металдар сатып алу, өзара кредит беру (peer-to-peer), әлеуметтік брокерлік (басқа брокерлердің мінез-құлқын көшіру) және тағы басқалар. Несие мекемесі өз Интернет-қауымдастығын құрды, оның шеңберінде қатысушылар несие, онлайн-аударымдар немесе битокиндерге салымдар болсын, ақшамен жұмыс істеу тәжірибесімен бөлісе алады. Барлық Fidor Bank өнімдері және қауымдастық мүшелері өздерінің пайдаланушы рейтингі бар. Банк сондай-ақ жаңа өнімдер мен қызметтер бойынша ұсыныстарды көтермелейді.

5. *Saxo* халықаралық капитал нарықтарындағы онлайн-инвестицияларға мамандандырылған және клиенттерге қаржы құралдарының кең спектрін: валютамен, акциялармен, айырмашылыққа арналған келісімшарттармен, фьючерлермен, опциондармен және басқа да деривативтермен сауда жасауға мүмкіндік береді, сондай-ақ сенімгерлік басқару бойынша қызметтер көрсетеді. Сауда онлайн-режимінде Saxo Trader Сауда платформасы арқылы жүзеге асырылады. 1992 ж. құрылған, 2001 ж. банк лицензиясын алды. Жақында Банк Saxo Bank мәлімдеуінше, төлемдер бірден, ал оларды аудару үшін комиссиялар «елеусіз» болғандықтан, Saxo Payments платформасының көмегімен халықаралық төлемдер жүйесін түбегейлі өзгерту жоспарлары туралы мәлімдеді. Қазір Saxo Payments платформасын жасаушылармен бірнеше ұйым сотталады. Saxo Bank-те бұл жаңадан бастаған қаржы компаниялары мобильді және оңай жаңашаларға бейімделуіне (Saxo Payments сияқты) байланысты болады деп санайды.

6. *SberbankDirect* және *VTBDirect* — Ресей банктерінің және Сбербанктің еуропалық еншілес өкілдіктері. Жеке тұлғалармен жұмыс істейді, төлемдермен және депозиттермен айналысады. Сбербанктің Ресейге тікелей аударымдар үшін өзінің Direct Pay төлем жүйесі бар. Шот ашуға өтінімді онлайн толтырып, жеке басын растай аласыз — бейнеқоңырау арқылы. Бұл банктердің артықшылықтары — орыс тілінде сөйлейтін персоналдың болуы, ал Сбербанктің сайты — орыс тілінде. Минусы-қызметтер Германияда тұратын және жергілікті телефон бар адамдарға ғана қолжетімді. Sberbank Direct Сбербанкпен 2014 ж. шілдесінде іске қосылды, ал 2015 ж. 2 маусымындағы жағдай бойынша клиенттер саны 46 мыңға жетті, депозиттер көлемі — 1,6 млрд еуро. Табысты нәтижелер тіпті Sberbank Europe өзінің бас құрылымында 1 млрд еуроға несиені қайтаруға мүмкіндік берді. Сондай-ақ бірнеше перспективалы қаржы сервистері бар, олар ішінара болсын деп атауға болады. Олардың кейбірін қарастырайық [5]:

1. *MoneyFarm,* Италия. Капиталды басқару (wealthmanagement) шеңберінде цифрлық қызметтерді ұсынумен айналысады, Ұлыбритания нарығына шығуға дайындалуда. 2012 ж. Италияда іске қосылды, 50 мың тіркелген пайдаланушысы бар және Хорватия мен Лондонда кеңсе ашып үлгерді (келесі жылы өз қызметтерін толыққанды іске қосуға дайындық шеңберінде). Клиент ретінде сайтта немесе мобильді қосымша арқылы тіркелуге болады, содан кейін өз салымдарының өзге де мақсаттарын көрсете отырып, сауалнаманы толтыру қажет, содан кейін жүйе инвестор үшін инвестициялық портфолио ұсына отырып, қолайлы жобаларды автоматты түрде таңдайды.

2. *TransferWise,* Ұлыбритания – Эстония. Банктерді (peer-to-peer) айналып өтуге ақша аударымдары бойынша қызмет көрсетеді. Сервис АҚШ долларын қоса алғанда, 30 әлемдік валютада аударымдарды қолдайды, 52 елде жұмыс істейді және Ұлыбританияда, Эстонияда, Украинада және АҚШ-та кеңселері бар. Инвесторлар ресми емес бизнес аңыздарын Ричард Брэнсонмен Citigroup бұрынғы атқарушы директоры Викрам Пандиткеаударды. TransferWise аударымдары үшін әдеттегі комиссия 0,5 % құрайды. Жұмысты бастау үшін карточкалық немесе банктік аударым жасау керек.

3. *Kreditech,* Германия. Ресей («Займо» брендімен), Польша, Чехия, Испания және Мексика нарықтарында белсенді жұмыс істейді және шағын несие тарихы бар клиенттерге онлайн микрокредит беруге мамандандырылған (банктерде осындай клиенттерге әдетте бастартады). Kreditech несие

тарихына байланысты емес қарыз алушының несиеқабілеттілігін бағалаудың бірегей технологиясын әзірлегенімен белгілі. Мұндай әдіснама Kreditech еуропалық нарықтағы несие бойынша клиенттердің қарыздары бойынша ең төмен пайызына қолжеткізуге мүмкіндік берді.

4. *Monese,* Ұлыбритания. Британдық банктерде шот ашу қиын болатын иммигранттарға бағытталған және мобильді қосымша арқылы банк өнімдерін ұсынады. Стартап көшіп келушілерге онлайн есеп айырысу шотын ашуға мүмкіндік береді, бұл ретте байланыссыз карталарды қоса алғанда, дәстүрлі қызметтер пакетін алып, сондай-ақ клиенттерге арзан халықаралық төлемдерді уәде етеді. Шот ашу үшін паспортты сканерлеу және сэлфи жасау жеткілікті бірнеше минут қажет. Monese Эстония тұрғыны Норрисом Коппелем негізделген.

5. *Jiffy,* Италия. Смартфонның телефон кітабында бір ғана нөмірдің көмегімен пайдаланушылар арасында ақша аударымдарын (P2P-төлемдер) жылдам жасауға мүмкіндік беретін мобильді қосымша болып табылады — себебі пайдаланушының негізгі банкімен синхрондалады.

Итальяндық қаржы нарығында Jiffy-мен 50-ге жуық банк ынтымақтасады. Өз бизнесін Германияда жылжыту шеңберінде компания SEPA-төлемдердің болуына баса назар аударуды көздеп отыр, бұл тек жеке тұлғаларға ғана емес, сонымен қатар еуродағы бірыңғай төлемаймағында жұмыс істейтін ұйымдарғада сервис қолжетімді етеді.

6. *Mintos,* Латвия. Өзара кредит беру мәмілелерінде делдал қызметін ұсынады. Қазір 2,2 мыңнан астам пайдаланушысы бар, оның көмегімен 4 млн еуроға несие ресімделген. Жұмыс принципі: қарыз алушы Mintos ынтымақтасатын кредиттік ұйымда кредитке өтінім береді, содан кейін кредиттік ұйым өтінімді қарайды және әрбір клиент үшін пайыздық мөлшерлемені жеке анықтайды және өз қаражатынан қарыз алушыға қажетті ақша сомасын береді. Одан әрі бұл қарыздар Mintos өзара кредит беру платформасында жарияланады, онда жеке және институционалдық инвесторлар негізгі сомамен пайыздардың қайтарылуын ай сайын ала отырып, қандай салымдар өндіруді таңдайды [6].

Электрондық қаржылық стартаптарға деген қарым-қатынас бір мағыналы емес, біреулері олардың назарын жеткіліксіз деп санайды, басқалары оларда бар банк әлемінің бұзушыларын көруге бейім. Соңғы уақытта электрондық сервистерде бәрі тегіс емес, көптеген проблемалар бар. Смартфонның көмегімен тіркелуге болатын сервис ретінде бастаған GoBank енді клиент дүкеннен «бастапқы пакетті» сатып алу керек деп мәлімдеді. Simple төлемдер мен аударымдарды жүргізудегі өте ұзақмерзімді проблемаларға тап болады. Әрине, әлеуметтік желілермен интеграция және бейресми қарым-қатынас қызықты, бірақ техникалық мәселелер сервистен әлдеқайда нашар. Лицензиялау мәселесіне де тоқтамауға болмайды. Ресейде Рокетбанк, TouchBank, «Точка» банкі сияқты необанкалар, іс жүзінде дербес банктер болып табылмайды, бұл осы банктердің қаржылық қызмет көрсету сервистері.

Шетелдік необанкалардан дербес банк қызметіне лицензия санаулы бірліктерге ие. Мысалы, неміс FidorBank және британдық Atombank. 2015 ж. жазында Англия Банкі алғаш рет мобильді банк — AtomBank лицензиясын берді. Қазіргі кезде ол мобильді қосымшалар мен интернет-портал арқылы ғана қызмет көрсетуге лицензия алған елдегі алғашқы және әзірше жалғыз банк болып табылады. 2015 ж. қараша айында испандық BBVA Банкі AtomBank-ке 45 млн фунт стерлинг салып, оның 29,5 % үлесімен ірі инвесторы болды. BBVA инвестицияларын есепке ала отырып, 18 ай ішінде банк тартылмаған қаражаттың жалпы көлемі 135 млн фунтқа жетті, әсіресе клиенттер үшін банк әзірге ашылмағанын ескере отырып [7].

BBVA басшылығымен қатар, AtomBank қаржылық қолдауды қаржы индустриясының басқа да ірі компаниялары, соның ішінде Нейла Вудфорд, WoodfordInvestmentManagement инвестициялық қорының басшысы және GoldmanSachs жаһандық зерттеулер бөлімшесінің бұрынғы басшысы Джим О' Нил көрсетті. О' Нил белгілі, атап айтқанда, сондықтан оған тиесілі авторлық термин BRICS. AtomBank 2015 жылдың бірінші жартысында банк қызметін жүзеге асыруға лицензия алды. Қазіргі уақытта реттеуіштен лицензия алу кезегінде тағы екі британдық необанк тұр: Starling және Mondo. Жақын болашақта необанкаларды дамытудың бірнеше нұсқаларын қарастырайық: Необанкалар электрондық арналарды дамыту үшін дәстүрлі ойыншылардың жұтылуы мүмкін. Жаңа ойыншылар электрондық арналар саласында технологиялық секіріс жасауға мүмкіндік беретін, технологиялық жағынан тартылған клиенттік база ретінде банктерге қызықты болуы мүмкін. Необанк көп емес, бірақ олар болғысы келетін стартаптардың саны өте үлкен. Бұл электронды қаржы сервистерін жаңарту арқылы банктер үшін болуы мүмкін. Дәстүрлі банктер жаңа брендпен өздерінің электрондық необанкаларын жасай алады. Необанкаларда қандай да бір құпия алгоритмдер, зияткерлік меншік және басқа ноу-хау жоқ, ақын көптеген банктер ұқсас нәрсе жасай алмайды. Мұндай сервистер UBank

(NAB), BankDirect (ASB), Blink (Banamex) немесе HelloBank (BNPParibas) сияқты құрылған кезде көптеген мысалдар бар. Жаңа брендтерді ұстай отырып, дәстүрлі банктер электронды бизнес моделін тексереді [8].

Қазір жаңа толқын банктері дәстүрлі банктердегі депозиттерге сүйенеді, бұл оларды кейбір қосымша функциялары бар алдын ала төленген карталардың сервистері ғана жасайды. Бұл оларға шектеулер қояды, олар көп жақсы банктер болуы мүмкін емес, бұл оларға клиенттерді тартуға кедергі келтіретін фактор болуы мүмкін, және, сайып келгенде, олардың өмір сүруіне күмән тудырады. Егер жүздеген необанкалар болмаса, алдағы бірнеше жылда ондаған пайда болады.

Необанкалардың танымалдылығының өсу себептері келесідей болуы мүмкін:

– BBVA-мен Simple құрылғысы. BBVA халықаралық банк тобы $117 млн үшін Simple жобасын сатып алып, оны инвесторлардан сатып алды. Орта; P2P-кредиттер кірістілікті арттыруға мүмкіндік береді. Интерчейндже көп жұмыс істей алмайсың, ал, банктер депозиттерді кредитке орналастыра алады;

– қаржы өмірін бақылау бойынша бөгде сервистер норма болып табылады. Mint және Yodlee барлық шоттар бойынша шығындарды қадағалауға көмектеседі; BillGuard пайдаланушы артық төленген немесе алданған жерде іздейді; CreditCarma кредиттік баллды қадағалайды, ал BrightScope зейнетақы инвестицияларын талдайды. Әзірге пайдаланушылар өте сенеді, бірақ уақыт өте келе қарым-қатынасы анық өзгереді;

– осы банкті құру әлдеқайда қиын. Егер 10 жыл бұрын АҚШ-та он шақты жаңа банк ашылса, соңғы үш жылда бір ғана банк құрылды. Сондықтан біреу банктік бизнесті іске қосқысы келсе, ол банктік емес үлгіні таңдайды [7].

Қорыта келгенде қазіргі уақытта несие бизнесінің табыстылығы қысқаруда, сондықтан банктер транзакциялық бизнеске көшуде. Транзакциялық бизнесте ақша табу оған қандай да бір қосымша құндылық әкеледі, атап айтқанда, бұл банктік емес сервистер өзара бәсекеге түседі. Цифрлық банкинг үлгілерінің біріне көшу бұл жай ғана ребрендинг немесе бөлімшелерді мобильді банкинг мен онлайн-платформаға ауыстыру сияқты жаңалық емес, ол клиентпен цифрлық өзара іс-қимылдарды барынша дербестендіруді және базалық транзакцияларға цифрлық қолайлылықты қосуды талап етеді.

Банк ұйымдарын өзін-өзі жетілдіру бұл жалпы міндетті емес, себебі өзгермелі нарықтағы өмір сүру әр банктің ерікті ісі, бірақ жаңа технологиялар, финтех бәсекестермен клиенттік күтудегі өзгерістер оларды тек қана банкке тарту ғана емес, сонымен қатар банк ұйымдары үшін дедаму мүмкіндіктері болып табылады.

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М.К. Макыш

Модели цифровых банков: зарубежный опыт

В статье изучены инновации в банковской деятельности и зарубежный опыт цифровизации. Катализатор банковской деятельности рассмотрен как основной фактор развития банковских инноваций. Исследование позволит установить границы цифровой модели банковского обслуживания, определить ее специфические особенности и особенности функционирования, углубить понимание субъектами банковской системы современных особенностей развития сферы банковских услуг. Представленные материалы могут стать теоретической базой для идентификации и ориентации уровня развития банковских услуг, что способствует координации кредитных организаций и банковских систем стран мира, направленных на повышение конкурентоспособности и эффективности их деятельности в условиях влияния процессов цифровизации на трансформацию банковского обслуживания. Результаты исследования могут служить основой для прогнозирования перспектив дальнейшего совершенствования сферы банковских услуг в целях осуществления планомерного развития банковской деятельности. Современные зарубежные исследования в области банковской деятельности свидетельствуют о продолжении адаптации банковских систем ведущих стран мира к цифровой модели банковского обслуживания. Несмотря на то, что современный этап развития как мировой, так и банковской системы тесно связан с осуществлением цифровой трансформации процессов обслуживания клиентов кредитных организаций, мало внимание уделяется вопросам изучения исследователями сущности цифровой модели банковского обслуживания. Недостаточная отработка теоретической базы цифрового банковского обслуживания сдерживает плановое и эффективное развитие банковской деятельности. В этой связи в статье предложено моделирование банковского обслуживания с целью распределения критериев и критериев оценки.

Ключевые слова: банковские инновации, мобильный банкинг, цифровой банк, технология NFC, большие данные, блок, интернет-технологии, финансовые технологии.

M.K. Makysh

Models of digital banks: foreign experience

In the article innovations in banking and foreign experience of digitalization were studied. The catalyst of banking activity is considered as the main factors of development of banking innovations. The study will establish the boundaries of the digital model of banking, to determine its specific features and peculiarities of functioning, to deepen the understanding of the subjects of the banking system of modern features of the development of banking services. The presented materials can become a theoretical basis for the identification and orientation of the level of development of banking services, which contributes to the coordination of credit institutions and banking systems of the world, aimed at improving the competitiveness and efficiency of their activities in terms of the impact of digitalization processes on the transformation of banking services. The results of the study can serve as a basis for forecasting the prospects for further improvement of banking services in order to implement the systematic development of banking activities. Modern foreign studies in the field of banking indicate the continued adaptation of banking systems of the leading countries of the world to the digital model of banking services. Despite the fact that the current stage of development of both the world and the banking system is closely related to the implementation of digital transformation of customer service processes of credit institutions, little attention is paid to the study of researchers of the essence of the digital model of banking. Insufficient development of the theoretical basis of digital banking services hinders the planned and effective development of banking activities. In this regard, this article proposes a simulation of banking services in order to distribute the criteria and evaluation criteria.

Keywords: bank innovation, mobile banking, digital bank, NFC technology, Big Data, block, Internet technologies, financial technology.

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Экономико-математическое моделирование системы управления в банках второго уровня

Цель исследования заключается в разработке научно обоснованных рекомендаций по совершенствованию менеджмента в банковской сфере. На основе экономико-математического моделирования банков второго уровня в условиях стабильной экономики и во время кризиса выработаны наиболее приоритетные направления его развития и предложены пути решения современных задач банка в условиях неопределенности и стратегии минимизации банковских рисков. Представлены результаты прогнозов банков второго уровня в условиях кризиса на период 2019–2021 гг. с учетом негативного, умеренного и позитивного сценариев развития деятельности банков. Построенные зависимости показали необходимость выработки новой стратегии банка в целях активизации банковской деятельности путем привлечения дополнительных денежных средств, расширения ссудного капитала, инвестиционных ресурсов, вкладов юридических и физических лиц. Основные результаты научного исследования заключаются в следующем: предложены экономико-математические модели определения эффективности менеджмента банков второго уровня; разработаны научно обоснованные рекомендации по совершенствованию и развитию менеджмента в банковской сфере и приоритеты развития банковского менеджмента с позиции его функциональной зависимости в рамках экономической политики Казахстана.

Ключевые слова: менеджмент, система управления, банки, банковская деятельность, экономико-математическое моделирование, модель, риски, антикризисное управление, стратегический менеджмент, прогнозирование.

Введение

В условиях современного кризиса повышается значение менеджмента предприятий, в том числе и в банковской сфере. Использование новейших методов ведения эффективного менеджмента имеет положительную роль для экономики страны. Грамотный менеджмент является основой успеха любого предприятия, так как от него зависят процессы выполнения управленческих решений всеми сотрудниками банка. Актуальность совершенствования менеджмента в банковской сфере обосновывается необходимостью повышения эффективности менеджмента, включая повышение производительности труда менеджеров в этой сфере в целях интенсификации производственно-хозяйственной деятельности в банковской сфере.

Проблемы управления казахстанских банков второго уровня в современных условиях сводятся к следующим:

– процессы принятия решений чрезмерно централизованы, что сильно снижает скорость адаптации к изменениям среды;

– подходы к клиентскому обслуживанию часто излишне формальны и не гибки и приводят к потере потенциальных сегментов рынка, успешно осваиваемых конкурентами из банковского сектора и смежных отраслей;

– бизнес-процессы не оптимальны, следствием чего является высокий уровень затрат казахстанских банков, существенно превышающий аналогичные показатели западных конкурентов;

– разрабатываемые стратегии и бизнес-планы часто формальны и не определяют решения, принимаемые в ходе текущей деятельности;

– сотрудники и подразделения банка не всегда информированы о стратегии банка и понимают свои цели и задачи в ходе ее реализации;

– системы мотивации не достигают своей основной цели: стимулирования всех заинтересованных сторон (внешних агентов) к действиям, обеспечивающим долгосрочный рост стоимости кредитной организации.

Материалы и методы

Выбор методов экономико-математического моделирования системы управления банковской деятельности основан на необходимости выработки новых путей решения современных задач банка в условиях неопределенности и стратегии минимизации банковских рисков, исходя из которых можно выделить наиболее приоритетные направления его развития. Нами были определены уравнения регрессии для банков второго уровня в условиях стабильной экономики и во время кризиса для банков второго уровня.

Уравнения были построены по данным банков второго уровня Казахстана. Регрессионные модели основаны на следующих данных:

1. Данные банков второго уровня в период стабильного состояния экономики Казахстана (2009–2013 гг.), связанного с ростом мировых цен на энергоресурсы. Несмотря на то, что этот период совпал с началом мирового финансово-экономического кризиса, состояние экономики Казахстана, включая его банковский сектор, развивалось в благоприятных условиях расцвета банковской деятельности, в особенности ипотечного кредитования.

2. Данные банков второго уровня в период глубокого экономического кризиса в экономике Казахстана (2014–2018 гг.), связанного в основном с резким снижением мировых цен на энергоресурсы.

Обзор литературы

За рубежом проблеме риска в деятельности субъектов экономики уделяется большое внимание, как со стороны научных кругов, так и со стороны практических работников. Исследования проводились на базе трудов основателей школ менеджмента и ведущих казахстанских ученых-экономистов, исследовавших современные проблемы управления в банковской сфере. Проблемы менеджмента были исследованы в трудах основателей школ менеджмента Ф. Тейлора (Taylor, 1911:270, 1968:48–53), М. Вебера (Veber, 1991:1), П. Друкера (Drucker, 1973:551, 1993:290, 2001:314, 2002: 289, 2006:205), А. Чандлера (Chandler, 1977:71), И. Акоффа (Acoff,1970:2–8), Р. Ансоффа (Ansoff, 1965:412) и других ученых. Современные проблемы управления, в том числе и в банковской сфере были рассмотрены в трудах ведущих казахстанских ученых-экономистов, академика НАН РК, профессора У.Б. Баймуратова (Баймуратов, 2014:11–23), д.э.н., профессоров Г.С. Сейткасимова (Сейткасимов, 2013:571), У.М. Искакова (Искаков, 2014:123–130), Н.Н. Хамитова (Хамитов, 2007:229), А.Д. Шелекбай (Шелекбай, 2007:204) и других авторов [1–16].

Вместе с тем многие вопросы этой многоаспектной проблемы не до конца изучены. Одним из наиболее важных и нерешенных вопросов является теоретическое и практическое обоснование необходимости совершенствования менеджмента банков на казахстанском рынке, неразработанными остаются новые методы стратегического, корпоративного и антикризисного управления, управления рисками, возможности применения стратегий антикризисного управления банками на отечественном рынке банковских услуг.

Результаты и обсуждение

Рассчитанные уравнения регрессии для банков второго уровня в условиях стабильной экономики и во время кризиса для банков второго уровня приведены в таблице 1.

Таблица 1

Уравнения регрессии для банков второго уровня в условиях стабильной экономики и во время кризиса

Банки	Докризисные условия	Кризисные условия
АО «Народный банк»	$Y= -13{,}065+0{,}073x_3 – 0{,}064x_5+0{,}129x_6$	$Y=134{,}72+0{,}078x_1+0{,}011x_3+ 0{,}251x_7$
АО «Каспибанк»	$Y= -12{,}181+0{,}124x_1+0{,}185x_3+0{,}044x_6$	$Y= -26{,}139+0{,}146x_1+0{,}314x_3+0{,}232x_7$
АО «Евразийский банк»	$Y= -15{,}499+0{,}077x_1+0{,}021x_3+0{,}192x_6$	$Y= 8{,}341+0{,}148x_1+0{,}245x_6+0{,}234x_7$
АТФБанк	$Y=356{,}918+0{,}401x_3 – 0{,}348x_4+0{,}364x_7$	$Y=186{,}135+0{,}105x_1+0{,}099x_3+0{,}375x_7$
АО «Центркредитбанк»	$Y=258{,}041–0{,}213x_5+0{,}101x_6+0{,}026x_7$	$Y= -1{,}307+0{,}0361x_1+ 0{,}066x_6 + 0{,}029x_7$
АО» First Heartland Jýsan Bank» (ех.«Цеснабанк»)	$Y= -5{,}992+0{,}001x_1+0{,}012x_3+0{,}138x_6$	$Y=1{,}641+0{,}051x_1+0{,}074x_3+0{,}037x_7$

Примечание. Составлено авторами на базе https://www.nationalbank.kz/? docid=1149&switch=russian.

Уравнения показывают, что в период кризиса в банках Казахстана наибольшее влияние на доходность банка оказывают показатели активов банка (x_1), ссудного портфеля (x_3) и вкладов физических и юридических лиц (x_6, x_7). Имеющиеся отклонения в разных банках имеют допустимую величину погрешностей отклонений и вызваны разницей в объемах инвестиционных операций, кредитования банка, суммой вкладов юридических и физических лиц.

В условиях стабильного развития экономики страны регрессионный анализ показал широкий разброс влияния финансовых показателей банка на уровень его доходности. Основное влияние на показатель доходности банка оказывают в большей степени показатели ссудного портфеля (x_3) и вклады физических лиц (x_6), в меньшей степени — объемы кредитования и показатели задолженности по кредитам (x_3, x_4), вклады юридических лиц (x_7).

Полученные уравнения регрессии составлены по банкам второго уровня РК:

АО «Народный банк»:

Докризисные условия:

$$Y= -13{,}065+0{,}073x_3\_0{,}064x_5+0{,}129x_6.$$

Основное влияние на показатель доходности банка оказывают в большей степени показатели ссудного портфеля (x_3) и вклады физических лиц (x_6), объемы обязательств банка (x_5) показывают отрицательную зависимость на доходы банка.

Кризисные условия:

$$Y=134{,}72+0{,}078x_1+0{,}011x_3 + 0{,}251x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1), ссудного портфеля (x_3) и вкладов юридических лиц (x_7).

АО «Каспибанк»:

Докризисные условия

$$Y= -12{,}181+0{,}124x_1+0{,}185x_3+0{,}044x_6.$$

Основное влияние на показатель доходности банка оказывают в большей степени показатели активов банка (x_1), показатели ссудного портфеля (x_3) и вклады физических лиц (x_6).

Кризисные условия:

$$Y= -26{,}139+0{,}146x_1+0{,}314x_3–0{,}232x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1), ссудного портфеля (x_3) и вкладов юридических лиц (x_7).

АО «Евразийский банк»:

Докризисные условия

$$Y= -15{,}499+0{,}077x_1+0.021x_3+0{,}192x_6.$$

Основное влияние на показатель доходности банка оказывают в большей степени показатели активов банка (x_1), показатели ссудного портфеля (x_3) и вклады физических лиц (x_6).

Кризисные условия

$$Y= 8{,}341+0{,}148x_1+0{,}245x_6+0{,}234x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1) и вклады физических и юридических лиц (x_6, x_7).

АТФБанк:

Докризисные условия:

$$Y=356{,}918+0{,}01x3 — 0{,}348x4+0{,}364x7.$$

Основное влияние на показатель доходности банка оказывают в большей степени показатели доходности ссудного портфеля (x_3) и вклады юридических лиц (x_7), объемы задолженности по кредитам (x_4) показывают отрицательную зависимость на доходы банка.

Кризисные условия:

$$Y=186{,}135+0{,}105x_1+0{,}099x_3+0{,}375x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1), доходности ссудного портфеля (x_3) и вкладов юридических лиц (x_7).

АО «Центркредитбанк»:

Докризисные условия

$$Y=258,041–0,213x_5+0,101x_6 + 0,026x_7.$$

Основное влияние на показатель доходности банка оказывают в большей степени показатели обязательств банка (x_5), вклады физических (x_6) и юридических лиц (x_7).

Кризисные условия:

$$Y= -1,307+0.0361x_1 + 0,066x_6 + 0,029x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1), вкладов физических и юридических лиц (x_6, x_7).

АО «First Heartland Jýsan Bank» («Цеснабанк»):

Докризисные условия:

$$Y= -5,992+0,001x_1+0,012x_3+0,138x_6.$$

Основное влияние на показатель доходности банка в большей степени оказывают показатели активов банка (x_1), ссудного портфеля (x_3) и вклады физических лиц (x_6).

Кризисные условия:

$$Y=1,641+0,051x_1+0,074x_3+0,037x_7.$$

Влияние на доходность банка оказывают показатели активов банка (x_1), ссудного портфеля (x_3) и вкладов юридических лиц (x_7).

Таким образом, построенные зависимости показали необходимость выработки новой стратегии банка в целях активизации банковской деятельности путем привлечения дополнительных денежных средств путем расширения ссудного капитала, инвестиционных ресурсов, вкладов юридических и физических лиц.

В таблицах 2–4 представлены результаты прогнозов банков второго уровня в условиях кризиса на период 2019–2021 гг. с учетом негативного, умеренного и позитивного сценариев развития деятельности банков.

Негативный сценарий

Таблица 2

Расчет прогноза прироста чистой прибыли банков на 2019–2021 гг., млрд тг

Банки	Фактический прирост чистой прибыли с начала 2018 г.	Прогноз доходов по годам		
		2019 г.	2020 г.	2021 г.
АО «Народный банк»	122,38	78,72	77,10	75,83
АО «Каспибанк»	40,32	6,31	7,34	8,18
АО «Евразийский банк»	4,31	2,54	2,65	2,78
АТФБанк	-4,46	0,88	0,95	1,08
АО «Центркредитбанк»	-18,74	0,67	0,75	0,87
АО «First Heartland Jýsan Bank»	-25,8	1,42	1,35	1,26

Примечание. Составлено авторами на базе https://bankchart.kz/spravochniki/reytingi_cbr

Умеренный сценарий

Таблица 3

Расчет прогноза прироста чистой прибыли банков на 2019–2021 гг., млрд тг

Банки	Фактический прирост чистой прибыли с начала 2018 г.	Прогноз доходов по годам		
		2019 г.	2020 г.	2021 г.
АО «Народный банк»	122,38	80,79	81,86	82,96
АО «Каспибанк»	40,32	7,11	8,39	9,45
АО «Евразийский банк»	4,31	2,75	3,06	3,38
АТФБанк	-4,46	2,23	3,49	4,76
АО «Центркредитбанк»	-18,74	0,98	1,32	1,65
АО «First Heartland Jýsan Bank»	-25,8	1,53	1,59	1,64

Примечание. Составлено авторами на базе https://bankchart.kz/spravochniki/reytingi_cbr

Умеренно позитивный сценарий

Таблица 4

Расчет прогноза прироста чистой прибыли банков на 2019–2021 гг., млрд тг

Банки	Фактический прирост чистой прибыли с начала 2018 г.	Прогноз доходов по годам		
		2019 г.	2020 г.	2021 г.
АО «Народный банк»	+122,38	81,86	83,76	85,75
АО «Каспибанк»	40,32	8,98	9,65	10,74
АО «Евразийский банк»	4,31	3,12	3,64	3,87
АТФБанк	-4,46	5,59	6,25	7,99
АО «Центркредитбанк»	-18,74	1,15	1,76	2,36
АО «First Heartland Jýsan Bank»	-25,8	1,63	1,73	1,82

Примечание. Составлено авторами на базе https://bankchart.kz/spravochniki/reytingi_cbr

Прогнозы по банкам второго уровня выполнены на основе рассчитанных моделей корреляционно-регрессионных зависимостей. Нами показаны три сценария — негативный, умеренный и умеренно-позитивный. Полученные модели представляют увеличение прибыли по банкам в результате развития разных направлений финансово-кредитных операций и услуг клиентам, реализации новых стратегических программ банками, проникновение на экономическое пространство близлежащих государств. Это даст возможность увеличить количество высокорентабельных операций, повысить число вкладов физических и юридических лиц, рост ссудных операций банков. Постоянный фокус на достижении запланированных результатов и проверку соответствия полученных результатов плановым предполагается обеспечивать за счет дополнительных процедур мониторинга и актуализации. Достижение нового качества управления банком второго уровня [17; 126] возможно при условии соответствия системы стратегического менеджмента критериям повышения ее эффективности.

Заключение

На основе проведенного исследования можно выделить следующие направления совершенствования менеджмента в банковской сфере:

– разработка стратегии перехода на новые пути развития менеджмента в банковской сфере;

– внедрение мероприятий по увеличению прибыли, разработке новых видов услуг банка и привлечению новых клиентов;

– развитие использования новых технологий в банковском бизнесе в соответствии с мировыми и передовыми отечественными достижениями.

В целом исследование социально-экономической эффективности менеджмента банковской деятельности, исходя из его количественных и качественных характеристик, показало необходимость повышения качественного уровня принятия управленческих решений, роста оперативности в решении производственно-хозяйственных и финансовых вопросов, обоснованности принимаемых управленческих решений в организации. Исследование и решение исследованных проблем в управлении банковской деятельностью позволит улучшить ключевые показатели деятельности банков второго уровня, будет способствовать устойчивости банковской сферы республики, увеличению прибыли и поддержанию стабильных финансовых результатов в стране.

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Екінші деңгейлі банктердегі басқару жүйесін экономикалық-математикалық модельдеу

Зерттеудің мақсаты банк саласында менеджментті жетілдіру бойынша ғылыми негізделген ұсыныстарды әзірлеу болып табылады. Тұрақты экономика жағдайында және дағдарыс кезінде екінші деңгейдегі банктерді экономикалық-математикалық модельдеу негізінде оны дамытудың неғұрлым басым бағыттары әзірленді және банк тәуекелдерін барынша азайту стратегиясымен белгісіздік жағдайында банктің қазіргі заманғы міндеттерін шешу жолдары ұсынылды. Банктердің қызметін дамытудың теріс, қалыпты және оң сценарийлерін ескере отырып, 2019–2021 жж. кезеңіне дағдарыс жағдайында екінші деңгейдегі банктердің болжамдарының нәтижелері көрсетілген. Салынған тәуелділіктер несие капиталын, инвестициялық ресурстарды, заңды және жеке тұлғалардың салымдарын кеңейту жолымен қосымша ақша қаражатын тарту жолымен банк қызметін жандандыру мақсатында банктің жаңа стратегиясын әзірлеу қажеттілігін көрсетті. Ғылыми зерттеудің негізгі нәтижелері мыналардан тұрады: екінші деңгейдегі банктер менеджментінің тиімділігін анықтаудың экономикалық-математикалық модельдері ұсынылды; банк саласындағы менеджментті жетілдіру және дамыту бойынша ғылыми негізделген ұсынымдар және Қазақстанның экономикалық саясаты шеңберінде оның функционалдық тәуелділігі тұрғысынан банк менеджментінің даму басымдықтары әзірленді.

Кілт сөздер: менеджмент, басқару жүйесі, банктер, банк қызметі, экономикалық-математикалық модельдеу, модель, тәуекелдер, дағдарысқа қарсы басқару, стратегиялық менеджмент, болжау.

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Economic and mathematical modeling of second-tier banks management

The article is devoted to the study of the problems of the management system of banking and second-tier banks in Kazakhstan in modern conditions. The purpose of the study is the development of evidence-based recommendations for improvement of management in the banking sector. On the basis of economic and mathematical modeling of second-tier banks in a stable economy and during the crisis, the most priority directions of its development are developed and ways of solving modern problems of the Bank in the conditions of uncertainty and strategies to minimize Bank risks are proposed. The results of the forecasts of the second-tier banks in the crisis for the period of 2019–2021 are presented, taking into account the negative, moderate and positive scenarios of development of banks. The built dependencies showed the need to develop a new strategy of the Bank in order to enhance banking activities by attracting additional funds by expanding loan capital, investment resources, deposits of legal entities and individuals. The main results of the research are as follows: economic and mathematical models for determining the effectiveness of management of banks of the second level were proposed; evidence-based recommendations for the improvement and development of management in the banking sector and priorities for the development of banking management from the standpoint of its functional dependence in the economic policy of Kazakhstan were developed.

Keywords: management, management system, banks, banking activity, economic and mathematical modeling, model, risks, crisis management, strategic management, forecasting.

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Business tax burden in the non-linear system

Tax burden affect economic performance by changing incentives for business formation in the non-linear system, expansion and operation. In the article the definition of tax burden as an integrated feature of the impact of taxation on the business entity. Authors specify the sources of spending between the tax rate and tax revenues, there is a nonlinear relationship. Raise the notion of tax schemes. On the basis of the studied materials the allocation of tax revenues between levels of budget was considered. Author's opinion is justified from the standpoint of complex nonlinear doctrine; the main functions of the tax burden at the micro level were defined. Authors describe in details the order of their finding, note the time lag for which it is advisable to determine the tax burden of an entity in the nonlinearity. The tax burden of the enterprise in a nonlinear system should not be. The State can and should regulate the rational development of small and medium-sized businesses in the tax load of the enterprise in a complex nonlinear system. Efficient design of a business tax system encourages activities with beneficial economic spillovers and imposes lighter burdens on those industries and activities that are most responsive to taxation. Tax reforms have the potential to improve economic efficiency by adjusting the level and design business burden in the non-linear system.

Keywords: budget, system, tax burden, tax payments nature, functions of tax burden.

At the present stage the general course of the State Finance concept improvement in the World is to move to program-target principles of forming the State budget. Tax-budgetary system is complex non-linear system, including the interests of the vast majority of the State citizens. At the same time, every state tends to optimize the tax burden that, first of all, characterizes in balance of State interests in one hand, and tax-payers in another [1].

As we touch upon the issue of the business tax burden, so it is necessary to touch upon the concept of tax schemes. Tax schemes are specific methods and terms to reduce tax burden in particular situation. There are black and white tax schemes.

Black tax schemes are tax schemes that directly contradict tax legislation. Application of the black schemes is forbidden and leads to legal liability. While white tax schemes are not prohibited by law, sometimes are directly provided by it. Tax practitioners, owing specific knowledge, can always prove the validity of white tax schemes. There is an indicator – if the validity of the scheme is impossible to prove, so the scheme is black, and it is prohibited to apply it [2].

Author's opinion on white tax schemes is that they can be used in accordance with Kazakh legislation. So, the tax burden of the business entity, until now was only theoretical subject, but with the spread of tax planning on practice, the need for an informative measure instrument of the impact of tax on the financial position of a business entity appeared, and the views of many modern economists turned to the issue of studying the tax burden. All scientific approaches to this economic category can be divided into two groups.

The basis of the delimitation is the principle of the number of indicators included in the tax burden. Some economists consider the tax burden for a particular taxpayer as a share of its income, levied to the budget in the form of taxes and fees. In this case, a quantitative assessment of the tax burden is reduced to the calculation of one indicator. The indicator is universal, it is easy to calculate it, but it is significantly averaged and not informative enough. Economic scholars define the tax burden as a complex characteristic of the impact of taxation on business entity [3].

In this case, it is proposed to measure the tax burden not by one but by several indicators. The main point of the tax burden is most objectively defined as follows: tax burden is a set of complementary indicators that quantitatively and qualitatively characterize the effect of compulsory tax payments levied to the budget system of the Republic of Kazakhstan on the financial position of a business entity.

Separately taken indicators of the tax burden cannot constitute a full-scale picture of the effect of taxation on the financial condition of an economic entity. Only complex application of such indicators provides clear and reliable understanding of the tax burden in the enterprise. Obligatory tax payments are a set of taxes and fees, insurance fees to the Pension Fund of the Republic of Kazakhstan, the Social Insurance Fund and the Compulsory Health Insurance Fund (CHF), custom duties paid by the business entity, and fines and penalties related to these payments [4].

First of all, it should be taken into account that the 31 % increase in tax receipts in 2016 with the growth of nominal GDP by 13.8 % indicates a serious increase in the tax burden in the Republic of Kazakhstan.

Second: the load increase on a payroll is an objective fact. Even taking into account the adjustment of calculations for tax deductions, the tax burden on the payroll by 2020 will increase from 28.5 % to 40 %.

Payroll contributions are as follows:

– IIT (Individual Income Tax) ~ 7 % (deductions for the minimum wage (estimated at 1.5 %), mandatory pension contributions (1.5 %);

– Pension contributions – 15 % (+ 5 % from 2018);

– Social tax and social contributions – 11 %;

– Contributions to the Social Health Insurance Fund – 7 % (5 % employer + 2 % employee).

Third: the distribution of tax receipts between the levels of the budget (republican / local) is a matter of the budget policy rather than tax policy (Ministry of Finance of RK, 2015-2016).

The nominal increase in tax receipt to the state budget in January-July 2016 compared with the respective period of 2015 amounted to 875.1 billion tenge. The main attention should be paid to the three main items of budget revenues, namely, income tax, internal taxes on goods and services, as well as taxes on international trade, the cumulative increase of which amounted to about 83 % of the increase in state budget revenues for 7th month of 2016 (Table 1).

Table 1

The structure of tax revenue, (bln. tenge)

Name	7M2014	7M2015	7M2016	7M2016 to 7M2015, %	7M2015 to 7M2014, %
Tax revenues	**2 713.9**	**2 329.8**	**3 204.9**	**37.6**	**-14.2**
Income tax	*978.5*	*922.3*	*1 171.0*	*27.0*	*-5.7*
Social tax	234.2	256.6	295.0	15.0	9.6
Property tax	114.5	128.2	136.9	6.8	12.0
Domestic taxes on goods and services	***764.8***	***607.2***	***1 074.5***	***77.0***	***-20.6***
Taxes on trade and external transactions	***602.5***	***390.5***	***506.4***	***29.7***	***-35.2***
Mandatory payments	19.4	24.9	20.9	16.2	28.3
Other taxes	0.0	0.1	0.2	154.3	71.2

Note. Source: (Ministry of Finance of RK, 2015–2016) [4].

Thus, revenues on income tax increased by 248.7 billion tenge (+ 27.0 % y/y), internal taxes on goods and services – by 467.3 billion tenge (+ 77.0 % y/y), taxes on international trade and foreign operations – by 115.9 billion tenge (+ 29.7 % y/y). According to the State Revenue Committee, the nominal increase in income tax was mainly due to corporate tax (Table 2).

Table 2

The corporate income tax, wage population and profitability of enterprises, (bln. tenge)

Name	7M2014	7M2015	7M2016	7M2016 to 7M2015, %	7M2015 to 7M2014, %
Income tax	**978.5**	**922.3**	**1 171.0**	**27.0**	**-5.7**
Corporate income tax (non-oil sector)	667.0	525.4	770.8	46.7	-21.2
Individual income tax	311.5	343.7	400.2	16.4	10.3
Fund salaries (6 months)	**2 473.8**	**2 646.6**	**2 852.6**	**7.8**	**7.0**
Salaries of civil servants	797.9	862.8	1 031.7	19.6	8.1
Salaries for other sectors	1 676.0	1 783.8	1 820.9	2.1	6.4
Enterprises income (1kw)	**8 071.5**	**7 043.3**	**8 414.5**	**19.5**	**-12.7**
The profits of enterprises (1kw)	**1 070.6**	**707.6**	**1 387.4**	**96.1**	**-33.9**

Note. Source: (Ministry of Finance of RK, 2015-2016) [4].

In accordance with the data on the activities of the enterprises of the Committee on Statistics, the total profit of small, medium and large enterprises in the republic increased significantly in the 1st quarter of 2016 compared with the respective period of last year, which can explain the growth of corporate income tax. In turn, it is difficult for us to explain the almost two-fold increase in profits in the 1st quarter of 2016 compared to the 1st quarter of 2015. The revenues of enterprises increased by 19.5 %, and profits – by 96.1 %. Also, a large increase in the profitability of enterprises does not correspond to a sharp decline in economic growth and a large decrease in demand in it. Also, it is difficult for us to explain the growth of individual income tax. The difference between figures of the growth of taxes collected under the IIT (+ 16.4 % y/y) and the growth in total wages (+ 7.8 % y/y) produces a question. According to Table 3 to the weak growth of wages in the non-state sector against the background of growth in sales and profitability of enterprises also draws attention.

An alternative and possibly supplementary method of encouraging business activity would be to reduce business taxes and replace the lost revenue with other taxes, while strengthening measures to prevent personal income from being reclassified as tax-favored business income. But quite apart from the difficulty of preventing tax avoidance by reclassifying income, and the unattractiveness of any replacement taxes, such a course would run into another common constraint on democratic policymaking: the political importance of appearing to impose significant tax burdens on businesses [5]. Of course, the notion of actually imposing a tax burden on business is illusory, because the burdens of business taxes are in fact borne by combinations of individuals — business owners, domestic workers and consumers, and possibly foreigners — rather than by business entities per se. And as a method of raising tax revenue, many business taxes are extended considerably less efficient and equitable than other tax alternatives that are within the power of governments to enact. But some combination of the difficulty of the legislative compromise, prevailing uncertainty over who actually bears the burden of business taxes, and the powerful if misleading imagery of taxing large, affluent business organizations create a sufficiently compelling political imperatives for heavy and distortionary business entity taxation to persist in some countries, despite these taxes' economic consequences [6].

Available measures commonly suggest tax burden that exceed those of almost all and possibly all other countries. One challenge in ranking the relative tax burdens of different countries is that no single measure offers an entirely reliable or compelling metric by which to compare tax systems. The most easily accessible comparative guide is provided by statutory corporate tax rates [7]. Because countries differ in the extent to which subnational governments levy business taxes, it is important to incorporate subnational taxes when comparing them.

The Organization for Economic Cooperation and Development [8] reports the combined national and subnational average corporate tax rates for the 35 OECD member countries; Table 3 displays these 2017 tax rates from highest to lowest. The United States appears prominently at the top of the list, with an average 38.91 % tax rate; France is in a second distant at 34.43 %; Belgium is the third at 33.99 %; Germany is the fourth at 30.18 %; and the remaining 31 OECD countries have tax rates of 30 % or below, notably including Canada (26.7 %) and the United Kingdom (19 %).

Table 3

Statutory Corporate Income Tax Rates Combined for the OECD Countries, 2017

Country	Tax rate (%)	Country	Tax rate (%)
United States	38.91	Israel	24
France	34.43	Norway	24
Belgium	33.99	Denmark	22
Germany	30.18	Sweden	22
Australia	30	Switzerland	21.15
Mexico	30	Slovakia	21
Japan	29.97	Estonia	20
Portugal	29.5	Finland	20
Greece	29	Iceland	20
New Zealand	28	Turkey	20
Italy	27.81	Czech Republic	19
Luxembourg	27.08	Poland	19
Canada	26.7	Slovenia	19
Austria	25	United Kingdom	19
Chile	25	Latvia	15
Netherlands	25	Ireland	12.5
Spain	25	Hungary	9
South Korea	24.2		

Note. Source: OECD tax database (OECD, 2017) [9].

The United States has the highest corporate tax rate among countries with advanced economies, and, despite offering significant additional deductions, exclusions, and tax credits; it imposes the heaviest tax burdens. This paper offers a new measure of corporate tax burdens based on information in the tax expenditure budgets; this measure implies that the burden of U.S. corporate taxation in 2017 is equivalent to that of mass-produced by a corporate tax rate of between 31.7 and 34.8 %, without the additional deductions, exclusions, or tax credits. As judged by statutory corporate tax rates, the United States clearly has the highest business tax burden among the OECD countries in 2017. But there is an understandable concern that statutory tax rates fail to capture important aspects of tax systems, and thus are potentially misleading guides to comparative tax burdens [10].

Business tax systems differ in the degrees to which they feature favorable deductions, tax credits, exclusions, and other provisions designed to encourage specific business activities. These provisions serve to mitigate tax burdens, thereby subjecting businesses to effective levies that can be significantly lower than those suggested by the headline tax rates. Furthermore, savvy taxpayers commonly structure their firms and their business transactions to benefit from available tax deductions and credits.

Professor Baimuratov U.B. believes that the tax burden of the company in a non-linear system should not exist. The state can and must regulate the budget and tax system flexibly, indirectly, because the state is the owner of the budget resources generated by its citizens and it is responsible for the rational use of budget funds [11].

American economist Arthur Laffer suggested that between the tax rate and tax revenues there is non-linear system, but more complex connection [12]. Non-linear dependence suggests that after a certain figure of the tax rate – t-optim. The general tax revenues begin to decline. At high tax rates, the reasons described earlier will be valid: economic agents either cease to operate at all or go to the shadow sector. With a tax rate of 100 %, there is no sense to make any effort, since all income will be taken out.

The author's opinion, the state must fulfill its social obligations and this requires linear steady budget revenues. At the same time, we believe that the tax burden has an inherent immanent property of bifurcation (fluctuations). No national economic system can completely eliminate this phenomenon. They can be smoothed, softened, but it is impossible to eradicate, since the control parameters do not regulate the behavior of the object of management from outside, but create the internal potential of its self-organization.

We note that it is appropriate to conduct the determination of the tax burden for the calendar year; at the same time only tax payments for the analyzed period are included in the calculation. Fines and penalties calculated on taxes and duties of the previous period are not taken into account of the current analyzed period [13].

The companies act as legal entities that carry out economic and business transactions on their own behalf. The scope of application of the tax burden in the financial analysis of the company is quite wide and performs the following functions (Fig.).

The functions of the burden on the micro level

1	Used as a tax planning tool; with its help, the need for tax planning at the enterprise is determined, and also the results of carried out the tax planning are assessed;
2	Using independent indicators of the tax burden, business entities determine the potential of tax optimization, i.e. identify inefficient, from the point of view of taxation of a group of operations that require tax optimization;
3	The determination of the tax burden and the application of legal measures for its reduction give business entities a competitive advantage; additionally released funds are directed by business entities to the development of business and increase the competitiveness of their products;
4	The calculation of the tax burden helps to assess the investment attractiveness of projects, both for business entities and for exterior investors. The decision to invest money to a large extent depends on the level of taxation, which means that a reliable and objective determination of the tax burden has great importance;
5	Determining the tax burden on the company and comparing it with the industry tax burden is extremely important for the financial management of the company. Such ratio makes it possible to assess the quality of tax accounting and tax planning at the enterprise, as well as the level of professional training of the company's specialists, engaged in tax management;
6	The tax burden can be also used by participants of the equity market in the formation of financial instruments. A comparison of the tax burden and the commercial value of shares of listed companies gives a notion on the efficiency of the company's business.

Note. Source: author's learning aid.

Figure. The functions of the burden on the micro level

The functions of the tax burden are very significant, but until now, insufficient attention has been paid to it. In practice, business entities aim to minimize their tax payments, without conducting full-fledged tax planning, and therefore, not determining the tax burden. One of the reasons for this situation is the absence of a non-bulky, understandable and reliable method for determining the tax burden on a production enterprise. In the economic literature there are many methods for calculating the tax burden. This issue was studied by U.B. Baimuratov, M.S. Erzhanov [1, 2] and others.

The load level is extremely uneven. By 2015, we defined that users of a special tax treatment (1.4 million entities) pay only 98 billion tenge. But if to look not from a fiscal point of view, but from a long-term perspective, from the standpoint of economic policy, then we certainly see that now, in the context of an economic downturn, the ultimate truth is employment. And only small and medium businesses can provide productive employment.

Now we have a third of the business that pays 98 billion tenge to the budget, but they have to pay much more, but we cannot even make an assumption how much, because they do not declare their income, they do not file the declaration. They simply indicate their amount – If I want, I indicate 100 thousand, If I want, I indicate 1 million tenge. That is, this is my own wish. In what mood I woke up today and what tax I want to pay today. If 1 million 400 thousand business entities have to pay 3 %, then we should see that they pay 3 %, and not 0.3 % [5].

Frequently there is a free transfer of property between friendly companies. The donated property for the receiving party is recognized as income, involving the obligation to pay CIT (Corporate Income Tax). In addition, such an operation involves the obligation to pay VAT (Value Added Tax) [4].

In order to exclude the obligation to pay CIT and VAT it is recommended to transfer this property as a contribution to the authorized capital. The tax law explicitly provides that the receipt of property as a contribution to the authorized capital is not considered as income, therefore, does not involve an obligation on CIT. At the same time, this operation is not recognized as a turnover on VAT [4].

For example, in Kazakhstan, organizations operating in the field of medicine, education, and science are exempted from corporate income tax (CIT) and value-added tax (VAT). In addition, organizations do not pay CIT and VAT in which the number of people with disabilities or the cost of remunerating their work exceeds 51 %.

Consequently, if the company's activities are related to these types, or if the occupation allows it to use the work of people with disabilities, it can rely on tax benefits.

We also cannot abstract from our institutional peculiarities related to the fact that we have a fairly high level of corruption burden on business. Of course, we are struggling with this, but this load exists, and it is stated by official bodies. Therefore, small and medium business entities, in addition to paying taxes, a quasi-tax burden, they also pay corruption rent.

Well-known economic expert Rakhim Oshakbayev: «We have a very high level of transaction costs in doing business. We see very often inaccessibility of information; we see difficulties with the implementation of export-import operations. And we cannot abstract from it. Therefore, when we are talking about the tax burden, we must consider everything together. And for a small business, as a matter of fact, the payment of corruption rent is a matter of life and death: if he does not pay it, then he goes out of business, which is why he also goes for tax evasion. This is not the only reason, of course; there is also opportunistic business behavior that needs to be fought» [14].

Business taxes affect incentives for business formation, expansion, and operation, which is why in the non-linear system poorly structured business taxes offer the prospect of improving resource allocation. Efficient business taxation minimizes the harmful consequences of taxation, albeit in a decidedly second-best fashion, because virtually any effort to collect tax revenue from the business sector distorts the economy. Conditional on raising any given the amount of business tax revenue, efficient business taxes align private incentives with social costs and benefits, adjust for market failures, and seek to impose the heaviest tax burdens on activities that are least responsive to taxation.

Efficiency-minded tax reform selects both the level and design of business taxes. The high current rates of business tax burden in the non-linear system imply that economic gains will be available in the non-linear system business taxes are reduced and other, more efficient taxes are used to advanced the lost revenue.

The distributional consequences of such a change would of course depend on the specific nature of any business tax reductions and on which other taxes were used to raise the needed revenue; but with a progressive individual income tax at its disposal, the government could make this combination of tax changes more or less progressive than current taxes.

In addition to adjusting the level of business tax burden in the non-linear system intended to improve economic efficiency would maintain and in some cases increase the differentiation of tax burdens across business activities, firms, and industries, notably by exempting the foreign business incomes tax burden in the non-linear system, but more generally by offering favorable tax treatment to highly responsive economic activity.

The calculation of the set of indicators of the tax burden allows you to get an idea of the current impact of taxation on the financial and economic activities of the enterprise and the structure of the tax burden [15]. According to the results of calculations, it is necessary to assess the impact of taxation on the enterprise and identify the possibilities for its optimization. Also, the data obtained on the level of the tax burden of the enterprise can be used for the purposes of intra-management. Therefore, at present, the search for an optimal tax system with the aim of stimulating production growth, as well as the development of small and medium-sized businesses in a complex non-linear system has primary importance.

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М.А. Жолаева, В.Т. Чая

Бейсызықтық жүйеде кәсіпорынның салықтық жүктемесі

Салық жүктемесін бейсызықтық жүйеде басқаруда, кеңейту және пайдалануды қалыптастыру үшін экономикалық көрсеткіштері арқылы ынталандыру ықпалына әсер етеді. Мақалада шаруашылық субъектіге салық салудың кешенді сипаттамасының ықпалы ретінде салық жүктемесінің анықтамасы пысықталды. Авторлар салық мөлшерлемесі мен салық түсімдері бар сызықты емес байланыс көздерін нақтылады. Салық сызбаларының ұғымы түсіндірілді. Авторлық түсінікке салық жүктемесін микродеңгейдегі негізгі функциялары анықталып, ауыр бейсызық доктрина тұрғысынан негізделген. Авторлар олардың уақытша орналасқан жерін, тәртібін егжей-тегжейлі суреттеді және бейсызықтықта шаруашылық жүргізуші субъектінің салықтық жүктемесін орынды анықталуын толық ашып көрсетті. Кәсіпорынның салықтық жүктемесі бейсызық жүйесі болуы тиіс. Кәсіпорынның салық жүктемесіндегі күрделі сызықтық емес жүйесі шағын және орта бизнесті ұтымды дамытуды мемлекет реттеуі тиіс. Тиімді экономикалық қуатымен салық жүйесінің тиімді нысаны өзінің экономикалық тиімді қуатымен бизнестің қызметін ынталандырады және қызмет түрлері мен салаларға жеңіл салмақты одан әрі салық салуға неғұрлым бейім келеді.

Кілт сөздер: бюджет жүйесі, салық жүктемесі, салық сипатындағы төлемдер, салық жүктемесінің функциялары.

М.А. Жолаева, В.Т. Чая

Налоговая нагрузка предприятия в нелинейной системе

Налоговая нагрузка влияет на экономические показатели путем изменения стимулов для формирования бизнеса в нелинейной системе, расширения и эксплуатации. В статье рассмотрено определение налоговой нагрузки как комплексной характеристики влияния налогообложения на хозяйствующий субъект. Автор конкретизирует, что между ставкой налога и налоговыми поступлениями существует нелинейная связь. Дано понятие налоговых схем. На основе изученных материалов рассмотрено распределение налоговых поступлений между уровнями бюджета. Обоснован авторский взгляд с позиций сложной нелинейной доктрины, определены основные функции налоговой нагрузки на микроуровне. Авторы подробно описывают порядок их нахождения, отмечают временной лаг, за который целесообразно определять налоговую нагрузку хозяйствующего субъекта в нелинейности. Налоговой нагрузки предприятия в нелинейной системе не должно быть. Государство может и должно регулировать рациональное развитие малого и среднего бизнеса в налоговой нагрузке предприятия в сложной нелинейной системе. Эффективная форма налоговой системы бизнеса стимулирует деятельность с выгодными экономическими мощностями и налагает более легкую нагрузку на те отрасли и виды деятельности, которые более восприимчивы к налогообложению. Налоговые реформы могут повысить экономическую эффективности путем регулировки уровня и формы нагрузки на бизнес в нелинейной системе..

Ключевые слова: бюджет, система, налоговая нагрузка, платежи налогового характера, функции налоговой нагрузки.

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Институт банкротства (реабилитации) физических лиц — завершающий этап создания эффективной системы банкротства в Казахстане

В статье рассмотрен институт реабилитации (банкротства) граждан-должников в Казахстане, его появление как экономического явления в национальной экономике, с основной целью разрешения кризиса неплатежей физических лиц-граждан. Форсированное развитие рынка кредитно-денежных отношений товаров, работ и услуг привело к тому, что сегодня большинство финансово активные физические лица, не осуществляющие коммерческую деятельность, не просчитав свои финансово-экономические возможности или, просто, недостаточно хорошо разбираясь в денежно-кредитных и договорных отношениях, реализуемых коммерческими банками второго уровня и кредитными учреждениями, попали в состояние невозможности исполнения своих долговых обязательств. Введения института реабилитации и банкротства должников-граждан ожидают большинство должников: руководители крупных предприятий, оформившие на себя (как правило, в период кризиса) многомиллионные кредиты, их коллеги — поручители, индивидуальные предприниматели и обычные граждане, не сумевшие расплатиться со своими долгами. Мировое сообщество на протяжении последних лет активно вводит режим банкротства (реабилитации) физических лиц для решения широкого спектра задач, используя при этом механизмы, адаптированные к национальным приоритетам. Таким образом, появление института банкротства (реабилитации) физических лиц будет завершающим этапом создания эффективной системы банкротства (реабилитации) в Казахстане.

Ключевые слова: процедура реабилитации (финансовое оздоровление), процедура банкротства (ликвидация), физические лица, Республика Казахстан, национальная экономика, неплатежеспособность.

Рассмотрение вопросов, связанных с банкротством и реабилитацией физических лиц, безусловно, является актуальной темой. Во-первых, институт банкротства и реабилитации непосредственно связан с развитием экономических отношений в Казахстане. Он выполняет оздоровительную функцию рынка, так как из гражданского оборота исключаются субъекты, ставшие неплатежеспособными. Во-вторых, процедуры банкротства и реабилитации дают возможность физическим лицам на законных основаниях заново достигнуть финансовой стабильности предусмотренными законом возможностями.

Методами исследования, которые использовались при написании данной статьи, являются системный подход, наблюдение, обобщение и сравнение. Методологическая основа исследования — труды отечественных учёных, нормативные документы, статистические бюллетени, нормативно-правовые акты Республики Казахстан, касающиеся вопросов реабилитации (оздоровления) и банкротства (ликвидации) физических лиц-граждан.

В этой связи есть необходимость по выработке и совершенствованию механизма юридического регулирования реабилитационных процедур и процедур банкротства такого специфического с позиций казахстанского права субъекта гражданских правоотношений, как физические лица, не занимающегося коммерческой деятельностью, и в большей степени — граждан.

Согласно информации Главного банка страны на 01.01.2014 г. займы граждан возросли на 766,7 млрд тг — 30,3 %, образовавшиеся 01.01.2014 г. — 3297,1 млрд тг. В общем, в последние 5 лет количество ссудного портфеля банков увеличилось на 44,5 %, образовавшиеся на 01.01.2014 г. — 13348,2 млрд тг, а количество безнадежных кредитов выросли более чем в 9 раз.

Объем бездействующих кредитов граждан только за 2013 г. увеличился на 12,9 %. На 01.01.2015 г. вновь наблюдается увеличение общей суммы займов на 410,8 млрд тг (12,5 %). На 01.01.2016 г. эта цифра составила уже 3 872, 9 млрд тг, рост равнялся 4,4 %. На 01.01.2017 г. сумма займов физических лиц банков составила 3 766,6 млрд тг.

Граждане-физические лица, вступая в договорные отношения, как с физическими и юридическими лицами, так и с финансовыми организациями, соглашаются на любые условия займа, которые им предлагают, однако, позднее, не в силах не только выполнить договорные условия по возврату займа и начисленного вознаграждения, но и поддерживать способность в обеспечении своих повседневных потребностей (к примеру, оплата за коммунальные услуги) и исполнять обязанности (к примеру, уплата алиментов или налогов).

Санкции за неисполнение обязательств в виде пени, неустойки и штрафов из года в год усугубляют ситуацию, переводя ее в ранг чрезмерной задолженности. В целом, за 2009–2013 гг. объем ссудного портфеля банков вырос на 44,5 %, составив на 01.01.2014 г. — 13 348,2 млрд тг, а объем безнадежных кредитов вырос более чем в 9 раз. На 01.01.2015 г. ссудный портфель составил уже 14 184,4 млрд тг, увеличившись за последний год по сравнению с предыдущим еще на 6,3 %. На 01.01.2016 г. объем ссудного портфеля превысил отметку 15 млрд тг (15 553,7). На начало 2017 г. эта цифра составила 15 510, 8 млрд тг.

Количество неработающих кредитов граждан-физических лиц только в 2013 г. выросло на 12,9 %. На 01.01.2015 г. займы, выданные физическим лицам, по которым имеется просроченная задолженность по основному долгу и (или) начисленному вознаграждению свыше 90 дней, составили 513,0 млрд тг, или 13,8 % от займов, выданных физическим лицам. На 01.01.2016 г. просроченная задолженность физических лиц составила 538,5 млрд тг, или 13,9 %, на 01.01.2017 г. — 439, 8 %, или 11,7 %.

Во многих случаях банки, учитывая угрозу роста социальной напряженности, идут на определенные уступки заемщикам: списывают пеню, частично либо полностью — просроченное вознаграждение и иногда часть основного долга, если в семье заемщика погибает кормилец и остаются нетрудоспособные родители, малолетние дети. Банки подходят индивидуально к каждому проблемному заемщику. Однако проводимая банками реструктуризация задолженности лишь на короткое время улучшает условия обслуживания займа, далее, после завершения льготного периода, многие заемщики не могут погашать задолженность ввиду отсутствия у многих прежнего заработка (дохода). Таким образом, предпринимаемые меры не снимают социальную напряженность, и проблемы заемщиков не решаются в полной мере.

Банки и прочие кредитные организации расходуют большие средства на судебные и правовые процедуры и, несмотря на большой процент залогом обеспеченных кредитов и большой показатель удовлетворенных решений судов, процент возврата по кредитам все еще низкий — 13 %.

Таким образом, предпринимаемые меры не снимают социальную напряженность, и проблемы заемщиков не решаются в полной мере

Кроме того, у населения остро стоят не только проблемы по банковским займам, но и по прочим видам денежных обязательств, что также свидетельствует о назревшей необходимости разработки механизмов урегулирования чрезмерной задолженности граждан — физических лиц.

К примеру, налоговая задолженность физических лиц по состоянию: на 01.01.2013 г. составила 1 715,4 млн тг, из них недоимка — 1 226,5 млн тг, на 01.01.2014 г. — 3 551,5 млн тг, недоимка — 2 120,8 млн тг, на 01.01.2015 г. — 9 817,9 млн тг, недоимка — 7 447,1 млн тг, на 01.01.2016 г. — 8 347,9 млн тг, недоимка — 6 193,7 млн тг, на 01.01.2017 г. — 12 722,3 млн тг, недоимка — 9 210,4 млн тг.

По коммунальным платежам (электро- и тепловая энергия, водо- и газоснабжение) в целом задолженность населения с учетом прошлых лет составляет 3 039 млн тг. Очевидно, что из года в год число граждан, находящихся под тяжелым бременем долга, остается весьма значительным, а безысходность положения вынуждает их на крайние меры: от проведения несанкционированных акций протеста до актов суицида, что влечет широкий общественный резонанс. Безусловно, следует отметить, что действующее законодательство предусматривает вариативный ряд методов взыскания задолженности в зависимости от способа ее возникновения: исполнительное производство, реализация заложенного имущества и т.д.

Однако статистические данные Министерства юстиции Республики Казахстан о результатах исполнительного производства свидетельствуют о том, что в ряде случаев инструменты взыскания не являются достаточно эффективными и не приносят результата, кредиторы не получают своего удовлетворения, а должники продолжают находиться под тяжестью долгового бремени.

При этом к принудительным мерам прибегают лишь отдельные кредиторы и результат предпринимаемых усилий оставляет желать лучшего. Так, в отношении физических лиц в 2013 г. на исполнении у судебных исполнителей находилось 855 тыс. документов в отношении должников — физических лиц.

При этом количество исполнительных документов по взысканию с физических лиц в пользу юридических лиц составило 167 тыс., документов, из них окончено 53 тыс., или 31 %. Из оконченных исполнено в полном объеме 30,4 тыс., или 57,3 %. Количество исполнительных документов по взысканию с физических лиц в пользу физических лиц составило 49,5 тыс. документов, из них окончено 11,9 тыс. документов, или 24 %. Из оконченных исполнено в полном объеме 5,3 тыс., или 44,5 %. Более того, довольно много исполнительных документов возвращается и вовсе без исполнения.

В 2013 г. возвращено без исполнения в пользу юридических лиц — 20 тыс. документов на сумму 68 млрд тг, в пользу физических лиц — 5 тыс. на сумму 9 млрд тг. В 2014 г. ситуация по исполнительному производству только усугубилась. Так, в отношении физических лиц в 2014 г. на исполнении у судебных исполнителей находилось 811 тыс. документов в отношении должников — физических лиц. При этом количество исполнительных документов по взысканию с физических лиц в пользу юридических лиц составило 249,8 тыс. документов, из них окончено 137,0 тыс., или 54,8,%. Из оконченных исполнено в полном объеме 67,8 тыс., или 49,5 %. Количество исполнительных документов по взысканию с физических лиц в пользу физических лиц составило 313,3 тыс. документов, из них окончено 60,8 тыс. документов, или 19,4 %.

Из оконченных исполнено в полном объеме 21,4 тыс., или 35,2 %.

В 2014 г. возвращено без исполнения в пользу юридических лиц — 65,0 тыс. на сумму 980,6 млрд тг, в пользу физических лиц — 27,6 тыс. на сумму 19,0 млрд тг [1].

Макроэкономическая ситуация в стране: рекордный рост инфляции (за 2015 г. — 13,53 %) [2], девальвация тенге (в августе 2015 г. на 26 %) [3] и иные обстоятельства, повлиявшие на снижение объемов реально располагаемых доходов населения, привели к невозможности граждан — физических лиц справляться с финансовой нагрузкой и исполнять денежные обязательства.

Важная необходимость снижения социально-экономической напряженности среди граждан (физических лиц) вынуждает законодателя пересмотреть свою политику в области экономической защиты их прав. Обозначенные выше обстоятельства служат катализаторами для подготовки и принятия законодательных актов в области реабилитации и банкротства граждан (физических лиц), который в национальный правопорядок должен быть введен как институт реабилитации и банкротства граждан (физических лиц).

Проблема банкротства и реабилитации физических лиц не уникальна для зарубежного законодательства. Глобальный финансовый кризис привел к недостатку кредитных ресурсов, разрушению предприятий и массовой безработице по всему миру. Законодатели многих стран, наиболее пострадавшие от кризиса, вынуждены были столкнуться с огромной надвигающейся волной долговых проблем у физических лиц и бороться с многочисленными отрицательными последствиями сложившейся ситуации.

Страны, в свое время сделавшие ставку на надежную систему банкротства и реабилитацию для физических лиц, были лучше подготовлены для решения возникающих социальных и экономических проблем, тогда как страны, не имевшие надлежащей нормативно-правовой базы, вынуждены были в спешном порядке принимать новые законы и укреплять свою институциональную базу. Другими словами, одним из уроков финансового кризиса стало признание многими зарубежными странами насущной необходимости модернизации национальных законов и деятельности существующих институтов для того, чтобы иметь возможность эффективного снижения риска возникновения чрезмерной задолженности физических лиц. Вместе с тем, в отличие от неплатежеспособности юридических лиц, в мире не существует единого подхода к законодательному регулированию банкротства и реабилитации физических лиц, поскольку этот институт тесно связан с социальными, культурными и политическими аспектами долга, риска и прощения. В настоящее время институт банкротства (реабилитации) физических лиц в Казахстане отсутствует на законодательном уровне, несмотря на то, что в общемировой практике это достаточно распространённое явление.

В Казахстане планируется, что сроком введения закона о восстановлении платежеспособности граждан станет 01 января 2021 год. На важность и своевременную необходимость дальнейшего совершенствования законодательства о реабилитации и банкротстве указывает и тот факт, что профильное ведомство в лице Министерства финансов Республики Казахстан подготовило пакет проектов Закона РК, который в настоящее время проходит различные ведомственные согласования и экспертизы, «Об урегулировании неплатежеспособности физических лиц». Настоящий документ имеет целью регулирование процедуры банкротства и реабилитации физических лиц, не занимающихся индивидуальным предпринимательством. В то же время подготовка проекта закона длится уже несколько лет, хотя в его появлении заинтересованы и сами физические лица-должники, и кредитные организации.

Разработка и принятие проекта Закона РК «Об урегулировании неплатежеспособности физических лиц» является логичным продолжением усовершенствовании законов в области реабилитации и банкротства в республике. Принятие проекта эффективно разрешит актуальные проблемы по урегулированию неплатежеспособности граждан — физических лиц Республики Казахстан. Кроме того, он урегулирует общественные отношения, возникающие при неспособности гражданина-должника удовлетворить в полном объеме требования кредиторов, а также определит цели, основные принципы и правовые основы открытия процесса восстановления платежеспособности граждан Республики Казахстан, порядок и условия его ведения.

Обращаясь к нормам законодательства о реабилитации и банкротстве от 2014 г. необходимо отметить, что имеющиеся в законодательстве подходы обеспечивают интересы только организаций (юридических лиц) и физических лиц-граждан, осуществляющих коммерческую деятельность (ИП). Отсутствие положений, регламентирующих реабилитацию (финансовое оздоровление) и банкротство (ликвидацию) физических лиц-граждан, не занимающихся коммерческой деятельностью, совместно с усилением экономически-финансовой активности граждан порождают необходимость внесения соответствующих изменений в положения законодательства, касающиеся как непосредственно процедуры банкротства (ликвидации), так и процедуры реабилитации (финансового оздоровления) в отношении физических лиц-граждан [4].

Наиболее перспективными для граждан-должников представляются реабилитационные процедуры с целью финансового оздоровления. В усовершенствовании практики процедуры реабилитации можно использовать методику по определению финансово-экономического состояния должника-гражданина, в их числе коэффициент абсолютной ликвидности, коэффициент критической оценки, коэффициент текущей ликвидности, коэффициент обеспеченности собственными средствами, коэффициент финансовой независимости, коэффициент финансовой независимости в отношении формирования запасов и затрат. Исходя из выводов, полученных при исследовании указанных коэффициентов, необходимо выделить группы должников-граждан, для которых применяются разные условия процедуры реабилитации.

Следует обозначить, что в Казахстане в настоящее время ведется ряд дискуссий по поводу надобности законодательного урегулирования данного правового явления — института банкротства и реабилитации граждан — физических лиц. Например, в Федеративной Республике Германия этот институт существует с 1999 г., с момента принятия нового «Положения в Германии о несостоятельности». Ранее, в Федеративной Республике Германия также велись активные обсуждения и многие придерживались точки зрения, что институт реабилитации и банкротства граждан едва ли послужит интересам только кредиторов. Но исходя из исследований пятнадцатилетнего опыта применения соответствующего «Положения в Германии о несостоятельности», обновленное законодательное изменение пошло, скорее, на благо немецким гражданам, многие из которых теперь имеют возможность начать свою деятельность с «нового листа» [5].

В настоящее время Послание народу Казахстана («Казахстан новой глобальной реальности: рост, реформы, развитие»), озвученное Институтом банкротства (реабилитации) физических лиц определило, где Правительством РК Институт банкротства (реабилитации) физических лиц для здоровой и свободной конкуренции. Так, политика в области конкуренции должна идти в одном ряду с эффективным регулированием процессов банкротства и реабилитации неэффективных предприятий-должников. Рыночная экономика — конкуренция сильных. Проигравшие должны воспользоваться правом покинуть рынок или начать вновь. У нас такого не бывает. Неэффективные предприятия-должники выстраиваются в очередь за разными рода субсидиями и льготами от бюджета.

Ни в одной развитой стране банкротство — ликвидация организации-должника не приводит к развалу отрасли или остановке предприятия с увольнениями их сотрудников. Вместо неэффективных руководителей придут новые собственники, которые принесут с собой инвестиции. Государство не должно «вытягивать» неконкурентоспособные организации в счет бюджета. Отсюда Правительству Республики Казахстан необходимо подготовить конкретные и понятные процедуры банкротства для граждан и компаний. Процедуры должны быть максимально облегчены [6].

Появление института банкротства и реабилитации граждан-должников повлечет положительные правовые, социально-экономические изменения в обществе. Освобождение честных, но неудачливых граждан-должников от долговых обязательств устранит социальное напряжение, которое испытывают не только сами должники, но и их семьи. Внедрение эффективной системы «банкротствореабилитация» граждан для физических лиц — должников может произвести контрциклический эффект и предотвратить распространение самых негативных последствий финансового кризиса.

Разрешение ситуации с чрезмерной задолженностью граждан — физических лиц создает основы для возвращения граждан к продуктивной экономической активности, ограничивает расходы социальной защиты, сокращает нагрузку на суды и увеличивает объем налоговых поступлений для государства. Также внедряемая система может помочь очистить балансы банков и других финансовых учреждений, приблизить момент признания реальных убытков, сэкономить ненужные расходы на судебные разбирательства и привлечь налоговые поступления, что также будет способствовать улучшению ситуации в финансовом секторе, и, в конечном счете, принесет выгоду национальной экономике и обществу в целом.

С учетом многолетнего опыта Германии, законодателям Казахстана необходимо реформировать Закон о реабилитации и банкротстве, путем внесения изменений и дополнений, в части банкротства (реабилитации) физических лиц, которая будет являться неотъемлемой его частью, с обязательным введением упрощенной процедуры банкротства (реабилитации), а именно, требования к облегчению долгового бремени для физических лиц и сокращение процедуры его проведения.

В настоящее время институт банкротства и реабилитации граждан (физических лиц) имеет крайне важное значение в сложившейся экономической ситуации в стране и позволяет гражданам реализовывать свое конституционного право на достойную жизнь. Данный институт позволит регламентировать общественные отношения в сфере потребительского кредитования и является большим шагом вперед в развитии национального законодательства о реабилитации и банкротстве.

Таким образом, появление института банкротства (реабилитации) физических лиц будет завершающим этапом создания эффективной системы банкротства (реабилитации) в Казахстане.

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Т.С. Сейтимов

Жеке тұлғалардың банкроттық (оңалту) институты — Қазақстанда банкроттықтың тиімді жүйесін құрудың қорытынды кезеңі

Мақалада Қазақстандағы жеке тұлғалардың оңалту және банкроттық институты, оның Қазақстан ұлттық экономикасында, жеке тұлғалардың төлемқабілетсіз дағдарысын шешудің негізгі мақсатымен экономикалық құбылыс ретінде пайда болуы қарастырылды. Кредиттік қызмет көрсету нарығындағы жеделдете дамыту, оның қаржы міндеттемелерін орындау үшін жағдай қабілетсіздігінен, коммерциялық банктер жүзеге асырылып шарттық несие құрылымдарда жеткілікті жақсы түсіністік олардың қаржылық мүмкіндіктерін есептеп, немесе жай ғана емес, көптеген экономикалық белсенді азаматтар қазір бар екенін білдіреді. Олардың қарыздарын төлей алмай, кепілгерлер, жеке кәсіпкерлер мен қарапайым азаматтар (әдетте дағдарыс кезінде), мекеме басшылары, ірі кәсіпорындардың менеджерлері, көп миллион долларлық қарыздары бар, олардың әріптестері жеке тұлғалардың банкроттық және оңалту институтын енгізу көптеген борышкерлерді күтеді. Өткен жылдарда әлемдік қауымдастық алдына ұлттық басымдықтарға бейімделген механизмдерді қолдана отырып, кең ауқымды міндеттерді шешу үшін жеке тұлғаларды банкроттыққа (оңалтуға) белсене кірісіп кетті. Осылайша, жеке тұлғалардың банкроттық (оңалту) институтын пайда болуы Қазақстандағы тиімді банкроттық жүйесін (оңалту) құру ақтық кезеңі еді.

Кілт сөздер: оңалту рәсімі (қаржылық сауықтыру), банкроттық, жеке тұлғалар, Қазақстан Республикасы, ұлттық экономика, төлемқабілетсіз.

T.S. Seitimov

Bankruptcy Institute (rehabilitation) of individuals — the final stage of creating an effective system of Bankruptcy (rehabilitation) in Kazakhstan

The article considers Institute of Rehabilitation and bankruptcy of individuals in Kazakhstan, its emergence as an economic phenomenon in the national economy of Kazakhstan, with the main goal to resolve the crisis of non-payments by individuals. Accelerated development of the market of credit services has meant that there are many economically active citizens now who do not calculate their financial capabilities, or simply not good enough understanding in the contractual loan structures implemented by commercial banks, in a situation inability to meet its financial obligations. Introduction of the institution of bankruptcy and rehabilitation of individuals expect many debtors: managers of large enterprises who apply themselves (usually in times of crisis), multi-million dollar loans, their colleagues — guarantors, individual entrepreneurs and ordinary citizens who could not pay their debts. Over the past years, the world community has been actively introducing the bankruptcy (rehabilitation) of individuals to solve a wide range of tasks, using mechanisms adapted to national priorities. Thus, the emergence of the institution of bankruptcy (rehabilitation) of individuals would be the final stage of establishing an effective bankruptcy system (rehabilitation) in Kazakhstan.

Keywords: rehabilitation procedure (financial restructuring), the bankruptcy procedure (liquidation), individuals, the Republic of Kazakhstan, the national economy, insolvency.

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Блокчейн технологиясы және бухгалтерлік есеп

Деректер қауіпсіздігі мен шынайылығы желіде ақпарат алмасу процесінде кездесетін негізгі мәселелер болып табылады. Деректердің сенімділігін қамтамасыз ететін түрлі технологиялар бар. Болашағы зор технологиялардың бірі — блокчейн. Оны пайда болуы сертификатталған бухгалтер мамандығына алаңдаушылық тудырды, ол, әрине, түсінікті. Технологиялық жетістіктер адамдардың кез келген кәсіпте жұмыспен қамтылуына қауіп төндіруі мүмкін. Дегенмен, блокчейн бухгалтер мамандығы үшін салдары бар. Ең алдымен, технология жұмысының қағидаларын терең түсіну кәсіпке қойылатын талаптардың бірі болып табылады. Одан әрі оның таралуына және кәсіпті пайдалану жағдайларының санының артуына қарай кәсіптің өкілдерінің осы технологиямен бухгалтерлік есеп ережелері қалай байланысты екенін нақты түсінуі қажет. Технология экономикалық транзакциялардың электрондық үлестірілген тізіліміне негізделеді және бухгалтерлер мен аудиторлар үшін өте маңызды мәнге ие, себебі айтарлықтай ашықтықты қамтамасыз етеді. Мақалада бухгалтерлік есеп саласында үлестірілген тізілімнің (блокчейн) технологияларын пайдалануды дамытуын талдауы берілген. Бар деректерді жинақтауға және жүйелеуге баса назар аударылды, блокчейн технологиялар дамуының негізгі кезеңдерінің жіктелуі келтірілген, ұйымдардың бухгалтерлік есебінде блокчейн технологияларын қолдану болжамдары берілген. Бұл технология бухгалтерлік есеп пен аудитке әсер етеді деп күтілуде. Бірақ сол уақытта бухгалтер мамандығы блокчейн технологиясын пайдалану арқылы дами береді деп айтуға негіз бар.

Кілт сөздер: инновациялар, блокчейн технологиясы, бухгалтерлік есеп, транзакциялар, үлестірілген деректер базасы, бухгалтер мамандығы.

Елбасы Н.Ә. Назарбаевтың Қазақстан халқына 2018 жылғы 5 қазан «Қазақстандықтардың әл-ауқатының өсуі: табыс пен тұрмыс сапасын арттыру» Жолдауында: «Соңғы кездері әлемдік саяси және экономикалық трансформация үдерістері күшейе түсті. Әлем қарқынды түрде өзгеріп келеді... Жаңа технологиялар, роботтандыру мен автоматтандыру еңбек ресурстарына және адам капиталының сапасына қатысты талаптарды күрделендіруде... Ең алдымен, «болашақтың экономикасының» баламалы энергетика, жаңа материалдар, биомедицина, үлкен деректер, заттар Интернеті, жасанды интеллект, блокчейн және басқа да бағыттарын ілгерілетуді қамтамасыз ету қажет. Еліміздің жаһандық әлемдегі орны мен рөлі келешекте нақ осыларға байланысты болады», деген болатын.

Мәліметтерді сақтау технологиясы блокчейн соңғы уақыттың феномені болды. Сақталған деректердің шынайылығы мен қорғалу қажеттілігі артып келе жатқан әлемдегі оның өзектілігін жоққа шығаруға болмайды. Көптеген сарапшылар оны барлық жерде қолдануға болатынына сенімді. Бұл мемлекеттік басқару, қаржы қызметтері мен өнеркәсіп жүйесіндегі революция. Перспективалар өте үлкен, бірақ басты мәселе, оларды қалай жүзеге асыру керек?

Блокчейн — бұл орталықсыздандырылған транзакцияларды жазу журналы, ол сондай-ақ сақтау, коммуникация, файлдарға қызмет көрсету және мұрағаттау қызметтерін қамтуы тиіс кеңірек есептеу инфрақұрылымының бір бөлігі болып табылады. Блокчейн туралы айтқанда, біз ақпаратты бөліп сақтауға мүмкіндік беретін деректер блоктарының тізбегін түсінеміз. Блоктардың әрқайсысы алдыңғы байланысқан және сандық қолтаңбамен жабдықталған, дәл осы жүйеге қосылғаннан кейін деректердің қандай да бір бөлігін ауыстыру немесе жою мүмкіндігін болдырмайды. Осыдан өзгертуге болмайтын реестр — көптеген салалар үшін және соңғы кезекте қаржы үшін өте пайдалы технология деген қорытынды жасауға болады.

Блокчейннің базалық теориясы барынша қарапайым — бұл барлығы қолданатын ең ауқымды деректер базасы, орталықтандырылған басшылықсыз жұмыс істейді, яғни онда бүкіл әлем бойынша жүйенің қатысушыларымен тексерілетін кестелер түріндегі транзакциялар туралы деректер сақталады. Тізілімнен деректерді алу немесе ауыстыру мүмкін емес, бұл блокчейнның негізгі құндылығы болып табылады. Осыдан бұл технология делдалдарды болдырмауға және операцияларды жүргізудің қолданыстағы үлгілерін бұзуға қабілетті деген жалпы пікір туындайды.

«Ғаламтор» термині 1995 ж. пайда болды, бұл жаңалықтың арқасында әлемнің қалай өзгеретінін ешкім елестете алмаған. Дәл сондай-ақ бүгінгі күні блокчейн де өзімен қандай дүлей өзгерістерді әкелетінін ешкім болжай алмас. Ешкім 20 жыл бұрын Google пайда болады деп күткен жоқ, ал Ғаламтор сонша мүмкіндік беретінін, мысалы, банктегі өз шотыңызды өз телефоныңыз арқылы басқара алатыныңызды елестете алмас едік. Блокчейн — бұл қарапайым ақша алмасуды бақылау ғана емес. Бұл жүйе құндылыққа ие барлық нәрселерді, оның ішінде активтердің әртүрлі түрлерін, мысалы, акциялар мен басқа да бағалы қағаздардың түрлерін бақылауға мүмкіндік береді. Ол кеңеюде, ал ол арқылы жүзеге асырылатын транзакциялар саны ұлғаюда [1].

Блокчейн ақпаратты форматтау, беру және сақтау технологиясы болып табылады, онда ақпараттық пакеттер келесі қағида бойынша тізбекке қосылады: әрбір блок алдыңғы туралы ақпаратты қамтиды және бұл ақпарат тексерілуі мүмкін. Яғни тізбектің ортасына басқа қатысы жоқ блокты өз бетінше қоюға болмайды — жаңа блок туралы ақпарат оның орнында болған блокта болмайды.

Тізбектің ортасына жаңа блок қосуға, содан кейін барлық келесі блоктарды қайта құруға және осылайша жаңа тізбекті жасауға болатын сияқты, бірақ блокчейнның бір маңызды ерекшелігі блоктардың тізбектерінің көшірмелері ішінде тізбек бар ақпараттық желінің барлық пайдаланушыларында сақталады. Яғни тізбекті барлық пайдаланушыларда бірден қайта құру керек, ал бұл мүмкін емес: байқап қояды. Әрине, әрбір блокта алдыңғы блоктарға сілтеме (қызметтік ақпарат) ғана емес, сондай-ақ нақты тізбектің барлық пайдаланушылары генерациялайтын әртүрлі деректер (пайдалы ақпарат) сақталады.

Әрбір жаңа блокқа енгізілетін өзгерістер барлық пайдаланушыларға көрінеді және олардың барлығымен расталуы тиіс. Расталған — демек, барлық пайдаланушылар осы өзгерістермен келісті және барлық пайдаланушылардың тізбектері бірдей түрде өзгерді. Осының барлығының мағынасы: пайдалы ақпарат ретінде кез келген нәрсені сақтауға болады, және бұл ақпарат тізбектің барлық пайдаланушылары арасында бөлінеді және бәріне көрінеді. Ақпаратты әдейі бұрмалау мүмкін емес, барлығы көреді және барлығы біледі. Процесті бақылайтын және басқаратын бірыңғай орталық жоқ. Жақын және түсінікті ұқсастық ретінде бухгалтерияны мысалға келтіруге болады. Бір кәсіпорынның бухгалтериясы шеңберінде екі жақты жазу қолданылады. Бірақ екі шаруашылық жүргізуші субъектілер арасында блокчейнге ұқсас — қаржы құжаттарымен (блоктарымен) алмасу, кезеңдік салыстыру актілері (алдыңғы блокқа сілтемелер) және тағы басқалар жүргізіледі.

Зерттеушілердің пікірінше, блокчейнге құрылған жүйеде деректерді үлестірудің базалық моделі іс-әрекеттердің белгілі бір реттілігін білдіреді:

1) жаңа транзакция желінің барлық тораптарына жіберіледі, желі пирингтік желі қағидасы бойынша құрылған, транзакция осы тораптарда өңделмеген деректер пулына түседі;

2) майнерлер (ағылш. *mining* — пайдалы қазбаларды өндіру) деп аталатын арнайы маманданған машиналар (бұрынырақ майнинг операциясы әдеттегі ДК-де жүргізіле алатын), блоктағы өңделмеген деректер пулында орналасқан транзакцияларды қосады;

3) әрбір майнер әзірлеушілер ұсынған шарттарды қанағаттандыратын блоктың хэшін таңдауға тырысады (Bitcoin блокчейнінде хэш блогының басында нөлдердің белгілі бір санының болуы шарт болды), бұл операция жұмысты растау деп аталады *(proof-ofwork).* Сонымен қатар қазіргі уақытта блокты енгізу бойынша операцияларды жүзеге асыру құқығын растаудың басқа тәсілі — үлесті растау әдісі *(proof-of-stake)* пайда болды;

4) майнер блоктың шартын қанағаттандыратын хэшті алғаннан кейін, деректер блогы желінің барлық қатысушыларына жіберіледі, ал майнердің өзі блокты қосқаны үшін сыйақы алады. Егер блок қандай да бір торапты алмауы маңызды емес, алайда блоктардың бірін жіберіп алған торап одан кейінгісін алса, ол анық жіберіп алынған орынды толтыруға жетіспейтін ақпаратты сұратады;

5) бұл блокты алған тораптар транзакциялардың дұрыстығын және екі есе шығынның болмауын тексереді. Егер блок тексеруден өтпесе, ол жойылады;

6) егер блоктың дұрыстылығы бойынша келісімге қолжеткізілсе, майнерлер тек жаңадан қосылған блоктың ғана хэшіне негізделген жаңа деректер блогымен жұмыс істей бастайды.

Барлық транзакциялар криптографиялық растаумен жүзеге асырылатынын нақтылау қажет. Желінің әрбір қатысушысы желіде тіркелген және жұмыс станциясына қажетті бағдарламалық қамтамасыз етуді орнатқан кезде екі криптографиялық кілтті: жабық — транзакцияны шифрлау үшін, және ашық — транзакцияны верификациялау үшін алады. Әрбір кезекті қатысушы келесіге транзакцияны жібере отырып, алдыңғы транзакцияның хэшіне және келесі жария кілтке қол қояды және бұл ақпаратты транзакцияның соңына қосады. Осылайша алушы транзакциялардың алдыңғы қатысушыларының барлық қолдарын тексеріп, транзакциялардың барлық тізбегін тексере алады.

Орталықтандырудың болмауы — технологияның маңызды элементі. Барлық мәліметтер бір нәрсені көретін пайдаланушылардың компьютерлерінде сақталады. Сондықтан блокчейнді бұзу немесе «өшіріп тастау» мүмкін емес: желіге қосылған кем дегенде бір компьютер болса, технология жұмыс істейді. Сонымен қатар жүйе әрбір қатысушы оған келіп түскен мәліметтерді үнемі тексеретіндей ұйымдастырылған. Нәтижесінде кез келген операция кезінде желіде сақталатын материалдардың тұтастығы мен шынайылығы расталады. Жаңа ақпарат тізбектің соңында тексерілгеннің үстінен жазылады және жартылай соған негізделеді. Егер материалдардың қандай да бір бөлігін өзретсе, мысалы, бұзу арқылы өзгертетін болса, онда бұл келесі ақпарат тізбегінің өзгеруіне әкелуі тиіс, әйтпесе бұл қате барлық қатысушыларға көрінетін болады. Ал деректерді бірден, мысалы, он мың компьютерде өзгерту өте қиын әрі қымбат. Осымен мәліметтердің сақталуы және нақтылығы кепілдендіріледі.

Осылайша, блокчейн технологиясы танысу үшін толық ашықтық пен жалпыға бірдей қолжетімділікті қамтамасыз ете отырып, қаржылық операциялар, құқықтық міндеттемелері, меншік құқықтары туралы деректерді сақтауды мүмкіндік етеді, сонымен қатар кез келген орын ауыстырудан, бұзудан және басқаларынан сенімді қорғалады. Бұдан да қарапайым нұсқада блокчейн технологиясы — бұл тұрақты қосылып тұрған бақылау камерасы бар шыны текше — оған жаңа нәрсе (арнайы қадағалап отырып) салуға болады, бірақ ішіндегісін өзгерту немесе ауыстыруға қадам жасасаң, бұл сол сәтте кез келген бақылаушыға көрінеді.

Блокчейн деген не екенін жақсырақ түсіну үшін болашақта осы технологияға жарқын перспективаны қамтамасыз ететін негізгі қағидаларға тоқталайық:

– блокчейн — бұл үлестірілген деректер базасы. Бұл операцияға қатысушылардың ешқайсысында толық бақылау құқығы жоқ дегенді білдіреді, олардың әрқайсысы толық деректер базасына, сондай-ақ оның тарихына қолжеткізе алады. Сондықтан барлық қатысушылар өзінің кез келген контрагенттерінің барлық жазбаларын растай алады. Мәміле тазалығына кепілдік беретін делдалдарға деген қажеттілік болмайды;

– блокчейнды қолданғанда тараптар біржақты беру мүмкіндіктерін пайдаланады, себебі олар өзара байланысты тікелей орнатады, олармен пайдаланылатын байланыс тораптары ақпаратты сақтау мен беру қабілетіне ие;

– блокчейн ашықтықты қамтамасыз етеді, өйткені барлық тораптар (пайдаланушылар) өздеріне берілген отыздан кем емес сәйкес белгілерден тұратын жеке мекенжайлардың тасушысы болып табылады, ал мәмілелер мен олардың құны туралы ақпарат жүйеге рұқсаты бар және өз қалауы бойынша анонимділікті сақтау мүмкіндігі бар барлық тұлғаларға көрінеді;

– транзакция жасалғаннан кейін барлық жаңартылған есептік жазбаларды өзгерту мүмкін емес, барлық жазбаларды хронологиялық ретпен кез келген қатысушы көре алады;

– кез келген пайдаланушыда автоматты түрде пайдаланушылар арасындағы транзакцияларды іске асыратын ережелерді орнатуға мүмкіндігі болады.

Сондықтан блокчейнды енгізуді, басқа да инновацияларды енгізу сияқты, төрт сатылы алгоритм шеңберінде сипаттауға болады.

Бірінші фаза. Бұл жеке пайдалану. Бұл деңгейде жаңалықтың салыстырмалы төмен деңгейі бар нұсқаларды іске қосуға болады. Мұнда шығынсыз жергілікті міндеттерді шешу үшін жобаларды іске асыруға болады (дәстүрлі коммуникативтік жүйелерді ауыстыру үшін құрылған электрондық поштаға ұқсас).

Екінші фаза. Бұл локализация. Блокчейн-инновациялар бірнеше компанияны өзара байланыстыра алатын жергілікті ауқымдағы жеке желілерді құру үшін негіз болады. Мұндай желілер үлестірілген тізілімнің көмегімен қаржылық қызмет көрсету саласында жұмыс істеуі тиіс болады. Қатысушылар санының аздығына байланысты үйлестірумен күрделі проблемалар туындамауы керек. Бүгіннің өзінде қаржы сипатындағы мәмілелерді жасау фактілерін өңдеуге және растауға мүмкіндік беретін технологиялар жасалуда. «Қағаз» құралдарын ауыстыра алатын блокчейнды қолдану саласы валюталық операцияларды, бағалы қағаздар айналымына байланысты есептеулерді, сондай-ақ халықаралық есептеулерді қамтиды. Мұндай міндеттерді тиімді шеше алатын жеке жүйелер жеткілікті тез дамитын болады.

Үшінші фаза. Бұл орнын ауыстыру. Мұндай тәсіл жаңалығымен ерекшеленбейтін инновациялық шешімдерді қолдануға тән. Сонымен қатар мұнда инновацияларды қолдану шектерін кеңейтуге мүмкіндік беретін үйлестіру деңгейі қажет. Мұндай жаңалықтардың қолда бар шешімдерді ығыстыруға мүмкіндігі болуы үшін бәсекеге қабілеттіліктің жоғары дәрежесіне ие болуы тиіс. Ал олар үлкен бизнес жүргізіліп жатқан аланды жеңіп алу керек.

Соңғы фаза. Бұл трансформация (өзгеріс). Ол ең жоғары деңгейде келісілген күш жұмсауды талап етеді. Заңнамалық қабықшаны алу қажет болатын, саяси және әлеуметтік сипаттағы шешімдер қабылдануы тиіс. Өйткені маңызды қоғамдық қатынастарды мәнді өзгеру туралы сөз қозғалып отыр. Блокчейн үшін бұл тараптармен алдын ала келісілген шарттарда ақылды деп аталатын келісім-шарттар, автоматтандырылатын төлемдер, сондай-ақ валюта аударымдары.

Жұмыстың типтік мысалы келесідей: жеткізушіге төлем алушыға жүк жеткізілгеннен кейін жіберіледі, бұл ретте аударымды іске қосу маршруттың соңғы нүктесінде жүктің орналасқан жері тіркелгеннен кейін GPS-навигатормен ақпарат беру арқылы жүзеге асырыла алады.

Блокчейнды қолданудың тағы бір перспективті тәсілі: сатып алушы тауарлардың шығу тарихын, тіпті әрбір ұсақ бөлшекті дайындауға дейін тексере алатындай, тауарларды өндіру туралы ақпаратты сақтау [2]. Алайда егер киберқауіпсіздік мәселелерін алып тастаса және блокчейнның мәнін түсінсе, онда ол бұрыннан белгілі бухгалтерлік технологияға негізделгені түсінікті болады. Транзакция екі рет жазылады: мәміле тараптарының әрқайсысында бірдей сомада. Ештеңені еске түсірмейді ме? Классикалық бухгалтерлік есептің негізі — екіжақты жазу.

Шаруашылық өмір фактісі бір шоттың дебеті және басқа шоттың кредиті бойынша бірдей бағалауда көрсетіледі. Бұл болашақ бухгалтерлер 500 жылдан астам уақыт оқып келе жатқан алғашқы ақиқаттардың бірі.

Блокчейн бухгалтерлік жұмыс үшін маңызды қасиетке ие. Егер тіпті контрагентке сенім болмаса да, блокчейнде жасалған ақпаратқа сенуге болады. Транзакция тек екі тарап мақұлдаған жағдайда ғана жүзеге асырылады. Кейіннен бұл ақпарат өзгерістерден қорғалған.

Іс жүзінде, блокчейн бұл есепке негізделген технология деп айтуға болады. Ол негізінен адамдарға биткоин және басқа криптовалюталар сүйенетін база ретінде белгілі болса да, технология оларды есептік жазбаларды келістіру арқылы қолдайды. Ақпаратты сақтау мен таратудың жаңа тәсілін ұсынатын сенімді және сыбайлас жемқорлықтан айырылған бухгалтерия сияқты, блокчейн де толығымен интероперабелді болып табылады. Инновация бухгалтерлер деректерді толық шоғырландыру және тексеру мүмкіндігінсіз бөлек жерлерде сақтағанда, проблеманы шешуге мүмкіндік береді. Сонымен қатар бұл жылжымайтын мүлік немесе бөлшек сауда сияқты басқа салаларға қатысты болған кезде, технология активтерге меншік құқығын, сондай-ақ оларды сатып алу және сату құнын қадағалау үшін қолданылады.

Міне, сондықтан блокчейн бухгалтерлік есеп облысында үлкен әлеуетке ие. Ол мүлікті мониторингтеу және бағалау үшін әлдеқайда ашық және берік негізді қамтамасыз ете алады. Бұл нақты уақыт тәртібінде активтердің қолжетімділігін, сондай-ақ олардың құнын және болашақта ақша ағынына әсер етуі мүмкін кез келген басқа ақпаратты анықтауды айтарлықтай жеңілдетуге қабілетті [3].

Бухгалтерлер үшін блокчейнді пайдалану активтерді иеленуге және міндеттемелердің болуына қатысты анықтықты қамтамасыз етеді және тиімділікті айтарлықтай арттыра алады.

Ал бизнес өкілдеріне бухгалтерлік есепте блокчейнды қолданудың мүмкін бағыттары қызықты болуы мүмкін, бұл бағыттар оны жүргізу шығындарын азайтуға және бухгалтерлік ақпараттың құндылығын арттыруға мүмкіндік береді. Олардың ішіндегі ең айқындары:

1) сыртқы контрагенттермен есеп айырысу. Блокчейнды енгізу кезінде есеп айырысуларды тексеру қажеттілігі жойылады. Мәміле тараптарының дебиторлық және кредиторлық берешектерін қалыптастыру және есептен шығару транзакция кезінде бір мезгілде бірдей бағалауда жүргізілетін болады. Транзакция фактісін және оның бағасын растаудың қажеті болмайды. Бухгалтерге сатып алынған/берілген активті және тиісті кірісті/шығыстарды дұрыс жіктеу ғана қалады;

2) кәсіпорын ішіндегі активтердің қозғалысы. Егер кәсіпорын ішіндегі шаруашылық өмірдің кез келген фактісін транзакция ретінде елестетсек, онда нақты уақыт режимінде кез келген активтердің қозғалысы туралы ақпаратты алып тұруға болады. Бухгалтердің жұмысы келіп түскен құндылықтарды дұрыс жіктеуге және есепке алу нысандары құнын қалыптастыруға негізделеді. Бір кәсіпорынның немесе компаниялар тобының ішінде жергілікті блокчейнді ұйымдастыруға болады: кез келген активтерді сақтау орындарынан босату алушымен акцептіленеді, содан кейін актив тиісті шоттарға автоматты түрде есептен шығарылады;

3) нақты уақыт режиміндегі жедел есеп. Блокчейннің арқасында бастапқы құжаттардың бухгалтермен өңделуін күтпесе де болады. Бастапқы құжат, негізінен, қағазда да, электронды түрде де қажет болмай қалады. Оның орнына — транзакцияны блокчейнде тіркеу [4].

Блокчейннің бухгалтерлік кітаптарды жүргізу мен келістіру шығындарын азайту және активтер тарихы мен меншік иелігіне абсолютті сенімділікті қамтамасыз ету есебінен бухгалтерлік кәсіпті жоғарылатуға әлеуеті бар. Блокчейн бухгалтерлерге өз ұйымдарының қолжетімді ресурстары мен міндеттемелеріне қатысты айқындықты алуға, сондай-ақ есеп жүргізуге емес, жоспарлау мен бағалауға көңіл аудару үшін ресурстарды босатуға көмектесе алады.

Машиналық оқыту сияқты автоматтандырудың басқа да үрдістерімен қатар, блокчейн транзакциялық деңгейдегі есептің көбеюіне әкеледі, бірақ бухгалтерлермен емес. Оның орнына жазбаны экономикалық шындық пен бағалауға үйлестіре отырып, блокчейн жазбаларының нақты экономикалық тұжырымдамасын бағалауымен жұмыс істейтіндер табысты бухгалтерлер болады. Мысалы, блокчейн борышкердің болуын анық ете алады, бірақ оның өтелетін құны мен экономикалық құндылығы әлі де талқылануда. Ал активті иелену блокчейн жазбаларымен тексеріле алады, бірақ оның жағдайы, орналасқан жері және шынайы құны әлі де сенімді болуы керек.

Қайта тексерулерді жоя отырып және транзакция тарихына сенімділікті қамтамасыз ету арқылы, блокчейн сондай-ақ қазіргі уақытта өлшеу үшін, мысалы, компания ұстап тұрған деректер құны, тым күрделі немесе сенімсіз деп саналатын облыстарды ескере отырып, есеп көлемін ұлғайтуға мүмкіндік бере алады. Блокчейн — бұл бухгалтерлік және бітімгерлік жұмысты ауыстыру. Бұл осы облыстарда бухгалтерлердің жұмысына қауіп төндіре отырып, басқа облыстарда құндылықты қамтамасыз етуге бағытталғандарында нығайта алады.

Маңызды блокчейн-элементі бар қаржы жүйесіне көшу бухгалтер мамандығы үшін көптеген мүмкіндіктерді ашады. Бухгалтерлер есеп, күрделі бизнес-логика ережелері мен стандарттарын қолдану саласындағы сарапшылар ретінде көрінеді. Олардың блокчейннің енгізілуі мен болашақта қолданылуына ықпал етуге, сондай-ақ блокчейнге негізделген шешімдер мен сервистерді әзірлеуге мүмкіндіктері бар.

Қаржы жүйесінің ажырамас бөлігі болу үшін блокчейн әзірленуі, стандартталуы және оңтайландырылуы тиіс. Бухгалтерлер қазірден бастап зерттеулерге қатысады, бірақ мамандық үшін әлі де көп жұмыс бар. Блокчейнді қамту үшін ережелер мен стандарттарды әзірлеу күрделі міндет болады және жетекші бухгалтерлік фирмалар мен органдар осы жұмысқа өз тәжірибесін қоса алады.

Бухгалтерлер сондай-ақ жаңа жүйенің шығындары мен артықшылықтарын өлшеу бойынша кеңес бере отырып, блокчейнге қосылу мүмкіндігін қарастыратын компанияларда кеңесші болып жұмыс істей алады. Бухгалтерлер мен қаржыгерлер бизнесінің үйлесімі оларды мүмкіндіктерді іздеуде осы жаңа технологияларға жақындайтын компаниялар үшін негізгі кеңесшілер ретінде көрсететін болады.

Бухгалтерлік бөлімнің көптеген ағымдағы процестері блокчейн мен деректерді талдау немесе машиналық оқыту сияқты блоктық басқа да заманауи технологиялардың көмегімен оңтайландырылуы мүмкін; бұл есептік қызметтің тиімділігі мен құндылығын арттырады.

Жоғарыда баяндалғанның нәтижесінде бухгалтерлік есепте ұсынылған дағдылар ауқымы өзгереді. Тексеру және шыққан жерін бақылау сияқты кейбір жұмыстар қысқартылады немесе жойылады, ал технология сияқты басқа салаларда кеңес беру және басқа да қосымша әрекет түрлері кеңейтіледі. Блокчейн транзакцияларының дәлдігін немесе бар болуын сыртқы көздермен растаудың қажеті жоқ, бірақ әлі де осы транзакциялар қаржылық есептілікте қалай тіркелетініне және мойындалатынына және бағалау сияқты субъективті элементтер қалай шешілетініне көңіл аудару үшін көп уақыт керек. Ұзақмерзімді перспективада көптеген жазбалар блоктарға ауыса алады және рұқсаты бар аудиторлар мен реттеуші органдар транзакцияларды нақты уақыт тәртібіне және осы транзакциялардың шығу тегіне сенімділікпен тексере алады.

Бухгалтерлерге блокчейннің қалай жұмыс істейтінін толық білетін инженер болудың қажеті жоқ. Бірақ оларға блокчейнді қабылдау бойынша қалай кеңес беру керектігін білу және блокчейннің бизнесі мен клиенттеріне әсер етуін ескеру қажет. Олар сондай-ақ технологиялармен, бизнестің мүдделі тараптарымен ақпараттандырылған сұхбаттары бола отырып, көпір ретінде шығуға мүмкіндігі болуы тиіс. Бухгалтерлердің дағдылары блокчейннің негізгі ерекшеліктері мен қызметтерін түсіну үшін кеңейтілуі тиіс, мысалы, блокчейн ACA ICAEW біліктілік бағдарламасында пайда бола бастады [5].

Экономикалық қатынастарды келісімшарттық реттеу саласы соншалықты кең, оны блокчейн арқылы автоматтандыру шын мәнінде феноменалды шекараларды ашады. Бүгінде сіздің қанша қызметкерлеріңіздің келісімшарттарды сүйемелдеумен айналысатынын елестетіңіз. Блокчейн революция аяқталғаннан кейін олардың қызметтері қалай өзгереді? Дегенмен, бұл өте тез болмайды, өйткені әртүрлі институттардың, соның ішінде бизнесті жүргізу қауіпсіздігін қамтамасыз ету саласында да жұмыс істеуін мықты үйлестіру қажет болады.

Блокчейн негізіндегі бухгалтерлік жүйені бірінші болып қызметінің ашықтығын арттырғысы келетін және аудиторларға қолжеткізуді жеңілдеткізгісі келетін компаниялар енгізетін болады. Мұндай өзгерістер субъектілердің көпшілігі үшін пайдалы, бірақ экономиканың көлеңкелі секторында жұмыс істейтіндер немесе өз табысының бір бөлігін жасыратындар теріс қабылдауы мүмкін. Алайда инновациялық бағытты бірінші болып игеретіндер қосымша артықшылыққа және нарықта көшбасшы орынға ие бола алады.

Бухгалтерлердің өздері, әдетте, есеп саласындағы сарапшылар болып табылады. Инновациялық технология жазбаларды аудиторлар мен бөгде ұйымдарға қауіпсіз қолжеткізу мүмкіндігін беретін жалпы қолжетімді жүйеде сақтау үшін орналастыруға мүмкіндік береді. Сондықтан қазір, өтпелі кезеңде, мамандар технологиялардың енгізілуін бақылап, олармен бірге жетілуді қажет етеді.

Нәтижесінде, жұмыспен қамтылғысы келетін бухгалтерлер блок-тізбектер мен басқа да технологиялардың қалай жұмыс істейтінін түсіну үшін қажетті ақпараттық технологиялар дағдыларын дамытуы тиіс.

Брикер Нью-Йоркте өткен Financial Executives халықаралық конференциясында сөйлеген сөзінде: «Бухгалтерлік қызметпен айналысатын адамдар технологиялар мен сауда саласындағы жаңа үрдістер мен әзірлемелерді түсіну үшін және олардың инвесторлар үшін қаржылық есептілікке әлеуетті әсерін анықтау үшін уақыт табуы маңызды», — екенін атап өтті.

Осылайша, блокчейн мен бухгалтерлік есеп қатар келеді. Олар ашықтық деңгейін қамтамасыз етеді және тек бизнес үшін ғана емес, құқық қорғау іс-әрекеттері мен құқықтық салдарға әкеп соғатын бұзушылықтардың алдын алу үшін де пайдалы. Дегенмен, бухгалтерлік есеп процесін ұтымды ету корпоративтік салалар үшін пайдалы болуы мүмкін, себебі тиісті салық саясаты туралы түсінік алу жеңілірек болады. Бір бизнес тұрғысында блокчейн ұйымға қауіпсіз, өзгермейтін балама ұсына отырып, қол еңбегінің уақытын үнемдеуге және фактілерді тексеруге көмектесе алады.

Қорытындылай келе, технологиялардың дамуының әрбір кезеңінде бухгалтердің рөлі жай ғана эволюциядан өтеді деуге болады.

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Технология блокчейн и бухгалтерский учет

Безопасность и достоверность данных являются ключевыми вопросами, с которыми приходится сталкиваться в процессе информационного обмена в сети. Существуют различные технологии, обеспечивающие надежность данных. Одной из наиболее перспективных является технология блокчейн. Создание технологии блокчейн привело к появлению озабоченности в профессии сертифицированного бухгалтера, которая совершенно понятна. Технологические достижения могут угрожать занятости людей в любых профессиях. Тем не менее блокчейн имеет последствия для профессии бухгалтера. Прежде всего, глубокое понимание принципов работы технологии становится одним из требований к профессии. Далее, по мере ее распространения и увеличения числа случаев использования, представителям профессии нужно четко понимать, как связаны с этой технологией правила бухгалтерского учета. Технология основывается на электронном распределенном реестре экономических транзакций и имеет очень существенное значение для бухгалтеров и аудиторов, поскольку обеспечивает огромную прозрачность. В статье представлен анализ развития использования технологий распределенного реестра (блокчейн) в области бухгалтерского учета. Акцент сделан на обобщении и систематизации имеющихся данных, приведена классификация основных этапов развития технологий блокчейн, представлены прогнозы применения блокчейн-технологий в бухгалтерском учете организаций. Ожидается, что эта технология повлияет на бухгалтерский учет и аудит. Но в то время можно утверждать, что профессия бухгалтера продолжит развиваться благодаря использованию технологии блокчейн.

Ключевые слова: инновации, технология блокчейн, бухгалтерский учет, распределенная база данных, профессия, бухгалтер.

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Blockchain technology and accounting

Data security and reliability are key issues that have to be addressed in the process of information exchange on the network. There are various technologies to ensure data reliability. One of the most promising is blockchain technology. The emergence of blockchain technology has led to the emergence of concerns in the profession of a certified accountant, which is completely understandable. Technological advances can threaten the employment of people in all professions. However, blockchain has implications for the accounting profession. First of all, a deep understanding of the principles of technology becomes one of the requirements for the profession. Then, as its spread and increasing incidence of the use of members of the profession need to clearly understand how the accounting rules are connected with this technology. The technology is based on an electronic distributed register of economic transactions and is very important for accountants and auditors because it provides great transparency. The article presents an analysis of the development of the use of distributed Ledger technologies (blockchain) in the field of accounting. The emphasis is made on the generalization and systematization of available data, the classification of the main stages of development of blockchain technologies is given, the forecasts of the use of blockchain technologies in the accounting of organizations are presented. This technology is expected to have an impact on accounting and auditing. But at that time, it can be argued that the accounting profession will continue to develop through the use of blockchain technology.

Keywords: innovation, blockchain technology, accounting, distributed database, profession accountant.

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К вопросу о частных расходах на здравоохранение

Развитие систем здравоохранения во всем мире всегда является актуальной задачей, которая направлена на улучшение здоровья населения. Однако любое совершенствование всегда сопряжено с высокими затратами. Именно поэтому мониторинг показателей расходов на здравоохранение является важным элементом в принятии решений. Одним из объектов пристального внимания в настоящее время являются наблюдаемые в Казахстане высокие частные расходы. Они создают угрозу доступности услуг здравоохранения, усиливают неравенство в уровне получения медицинских услуг и, соответственно, возлагают дополнительное бремя на беднейшие слои общества. Это связано с необходимостью приобретения дорогостоящего лечения, с вытекающими отсюда последствиями для экономического роста. Значительное ограничение бесплатного медицинского обеспечения или недостаточность его государственного финансирования приводит к росту доли частных расходов в результате вынужденного приобретения населением необходимой помощи за счет личных средств. С другой стороны, при увеличении государственного финансирования размер расходов из личных средств населения может увеличиваться за счет связанных трат, не покрываемых в рамках общественного здравоохранения (например, приобретение лекарственных препаратов), что может объяснить ситуацию по высокому уровню частных затрат в здравоохранении РК.

Ключевые слова: амбулаторно-поликлиническая помощь, ВВП, валовое капиталообразование, государственные расходы на здравоохранение, здравоохранение, личные платежи домохозяйств, ОЭСР, стационарное лечение, структура расходов, текущие расходы на здравоохранение, частные расходы на здравоохранение.

В настоящее время здравоохранение в Казахстане финансируется из нескольких источников: большая часть из государственного бюджета (общих налоговых поступлений, в том числе и социальный налог), прямых выплат населения (официальных, неофициальных) и в незначительном размере за счет средств добровольного медицинского страхования. Действующая система формирования ресурсов на здравоохранение в Казахстане, в целом, отвечает мировым тенденциям развития, о чем свидетельствует объем выделяемых ресурсов, который ежегодно увеличивается в рамках гарантированного объема бесплатной медицинской помощи (далее — ГОБМП). Гарантированный объем бесплатной медицинской помощи предоставляется гражданам Республики Казахстан за счет бюджетных средств и включает профилактические, диагностические и лечебные медицинские услуги.

В 2017 г. на текущие расходы здравоохранения (далее — ТРЗ) в Казахстане было выделено 1,66 трлн тг, что составило 3,1 % от ВВП. Повышение текущих расходов на здравоохранение свидетельствует о стремлении государства улучшить ситуацию в сфере здравоохранения и повысить его конкурентоспособность. Однако этот показатель значительно ниже, чем в странах ОЭСР, где расходы на здравоохранение в среднем составляют 9 % от ВВП. По рекомендациям ВОЗ, для нормального функционирования медицины минимальный уровень расходов на здравоохранение должен составлять 6–8 % от ВВП при бюджетном финансировании в развитых государствах и не менее 5 % ВВП в развивающихся странах. Надо отметить, что, согласно международной классификации, общие расходы на здравоохранение включают в себя текущие расходы на здравоохранение и расходы на валовое капиталообразование.

Валовое капиталообразование — это общая стоимость активов, приобретенных поставщиками медицинских услуг и используемых регулярно или на протяжении одного года и дольше для предоставления медицинских услуг [1].

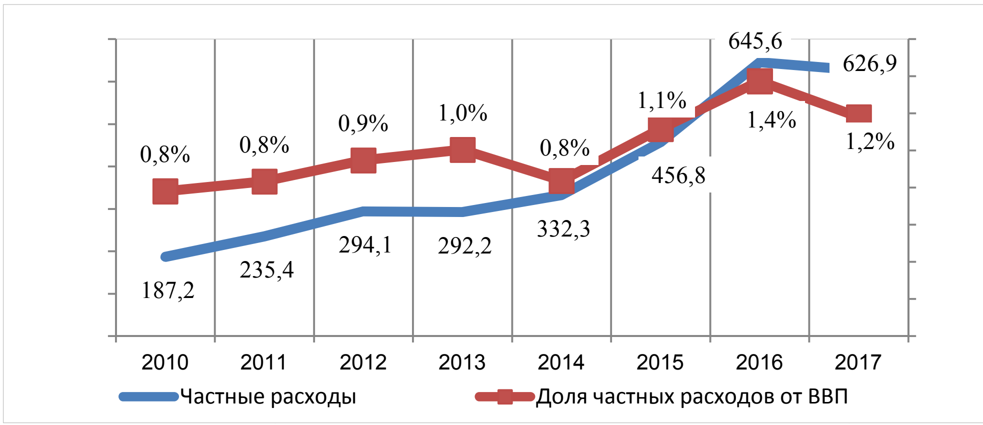
Текущие расходы на здравоохранение — это конечные потребительские расходы резидентов на товары и услуги здравоохранения. Другими словами, текущие расходы на здравоохранение включают в себя экономические ресурсы, затраченные на функции здравоохранения (услуги лечения, лекарства, и т.д.) [1].

Таким образом, текущие расходы на здравоохранение подразумевают конечное потребление, представляющее собой потребность домохозяйств, государства и некоммерческих организаций в товарах и услугах здравоохранения, тогда как валовое капиталообразование подразумевает потребность поставщиков медицинских услуг в капитальных благах.

Государственные схемы финансирования определяются законом. Для этой схемы устанавливается отдельный бюджет, но при этом необязательно государственные схемы финансирования полностью покрывают полную стоимость товаров и услуг. Часто полная стоимость услуг делится между двумя схемами финансирования: государственной схемой и частными расходами. Частные расходы на здравоохранение носят добровольный характер и включают в себя личные (карманные) расходы населения на здравоохранение, расходы на добровольное медицинское страхование и финансирование предприятий. Добровольное медицинское страхование приобретается и оплачивается по усмотрению самих страхователей или фирм, а также может приобретаться работодателем. Добровольное страхование обычно приобретается населением у частных страховых организаций.

Финансирование предприятий включает в себя механизмы, посредством которых предприятия напрямую предоставляют или финансируют медицинские услуги для своих работников без участия схемы страхового типа.

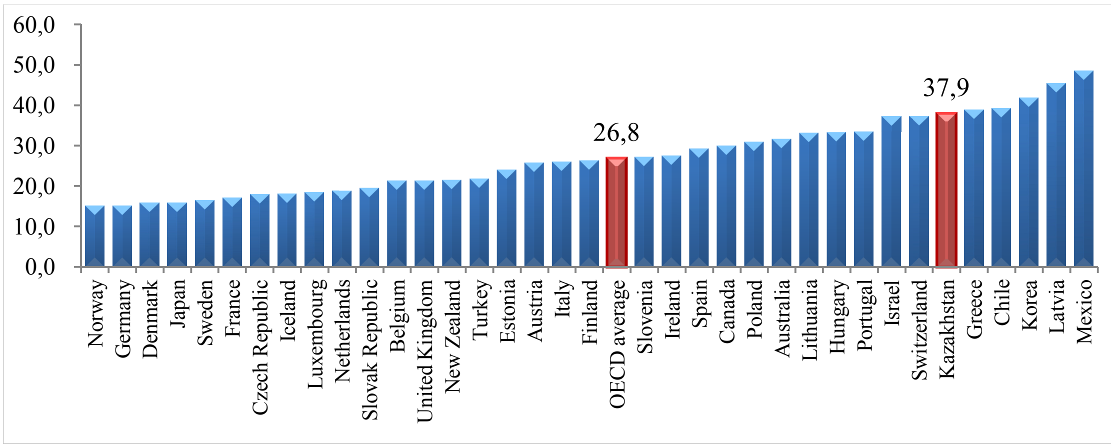
Наличные платежи «из кармана» домохозяйств являются прямой платой за услуги из первичного дохода домохозяйств или их сбережений. При этом оплата производится в момент получения услуг. Эти расходы показывают непосредственное бремя медицинских расходов, лежащее на домохозяйствах. В 2017 г. частные расходы на здравоохранение равнялись 626,9 млрд тг, что составляло 1,2 % от ВВП.



Примечание. Источник: таблицы национальных счетов здравоохранения РК за 2010–2017 гг.

Рисунок 1. Динамика частных расходов на здравоохранение, в млрд тенге и % ВВП

Как видно из рисунка 1, частные расходы на здравоохранение начиная с 2010 г. постоянно росли. Однако 2017 г. сократились, по сравнению с 2016 г., на 2,8 %. И хотя объем частных расходов сократился, он все еще остается на довольно высоком уровне, по сравнению со странами ОЭСР (рис. 2).



Примечание. Источник: статистическая база данных ОЭСР; таблицы национальных счетов здравоохранения РК за 2017 гг.

Рисунок 2. Частные расходы на здравоохранение в Казахстане и странах ОЭСР в 2017 г., в % от ТРЗ

Для сравнения средний показатель частных расходов на здравоохранение в странах ОЭСР составляет 26,8 %. В Казахстане размер частных расходов на здравоохранение составляет 37,9 % от ТРЗ. Из них наличные платежи из кармана граждан составили 550,1 млрд тг, или 33,2 % от ТРЗ. Это является очень высоким показателем для частных расходов. ВОЗ рекомендует сдерживать уровень наличных платежей граждан на уровне 20 % от текущих расходов здравоохранения. Превышение этого порога, считает ВОЗ, может стать прямой угрозой для благосостояния населения и привести к черте бедности.

При этом в динамике этот показатель ежегодно растет. С 2013 г. платежи населения из кармана возросли почти в 2 раза, на 72,7 % (рис. 3). Однако важно отметить, что в 2017 г. «карманные» платежи граждан сократились по сравнению с 2016 г. на 4,1 %.

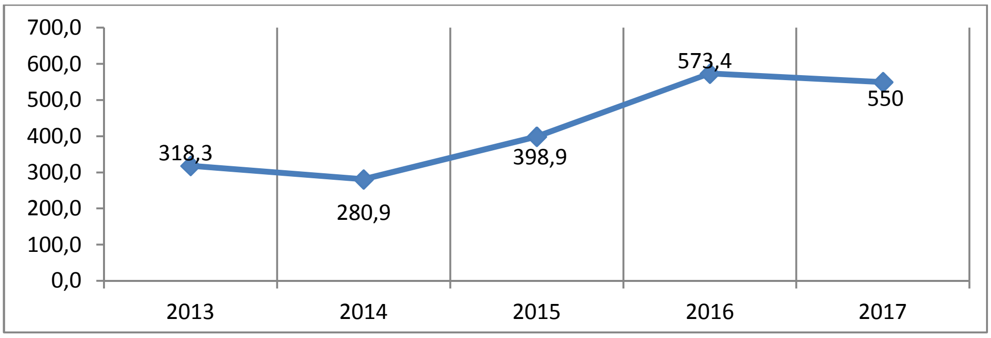


Рисунок 3. «Карманные» расходы населения на здравоохранение за период 2013–2017 гг., млрд тг

Сокращение расходов домохозяйств в 2017 г. по сравнению с 2016 г. произошло во многом за счет снижения расходов на приобретение лекарственных средств. Объем расходов домохозяйств на лекарственные средства в 2017 г. сократились на 13,4 % по сравнению с 2016 г. Однако в динамике с 2013 г. вырос более чем в 2 раза — со 145,3 млрд тг в 2013 г. до 350,1 млрд тг в 2017 г. (рис. 4). Также заметим, что расходы населения на лекарственные средства растут быстрее других расходов населения на здравоохранения (оказание амбулаторной помощи, услуги на стационарном уровне и т.д.). Так, расходы на амбулаторно-поликлиническое лечение выросли в 1,8 раз, а на услуги на стационарном уровне — в 1,14 раз за период с 2013 по 2017 гг. Это, может быть, связано с тем, что население очень часто может заниматься самолечением и чаще приобретает лекарства без рецепта врача. Также более быстрый рост расходов на лекарства можно объяснить инфляцией и девальвацией национальной валюты.

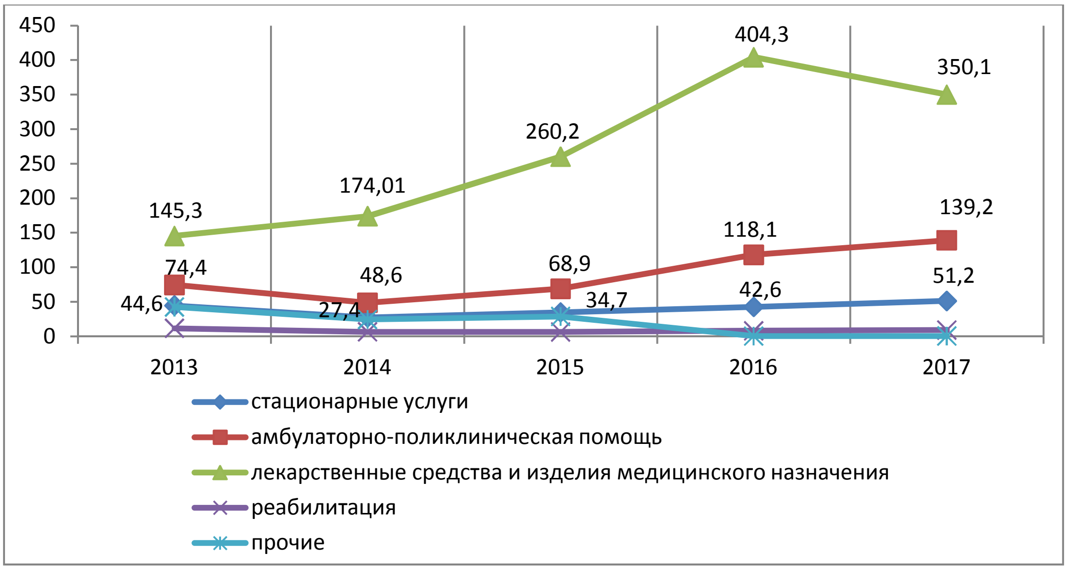


Рисунок 4. «Карманные» расходы населения на здравоохранение
в разрезе форм медицинской помощи в 2013–2017 гг., млрд тг

Кроме того, высокий уровень частных расходов обычно связывают с тем, что уровень государственного финансирования не обеспечивает достаточного объема спроса на бесплатной основе и населению приходится обращаться к частному сектору, который предоставляет платные медицинские услуги. В Казахстане именно с этой причиной связывают высокий уровень наличных и неформальных платежей в здравоохранении. Также высокий уровень личных платежей граждан связывают с приобретением дорогостоящих препаратов, которые не покрываются в рамках гарантированного объема бесплатной медицинской помощи. Перечень ГОБМП не пересматривался много лет, что привело к тому, что государство покрывало расходы на те услуги, которые не пользовались спросом среди населения. В этой связи в 2018 г. перечень бесплатных медицинских услуг был пересмотрен с целью снижения уровня наличных расходов населения и предотвращения угрозы приближения к черте бедности.

Также на частные расходы могут оказывать влияние такие социально-экономические факторы, как:

– уровень доходов населения. Вместе с ростом ВВП и ростом реальных доходов растут и личные расходы [2];

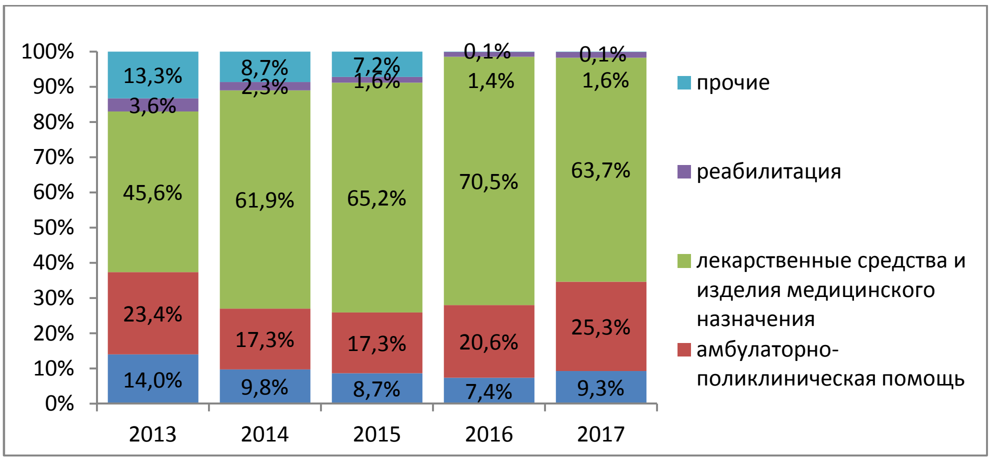
– возрастная структура и состояние здоровья населения. С ростом доли пожилого населения или ухудшением здоровья растет спрос на медицинские услуги. Поэтому от способности системы здравоохранения обеспечивать население медицинской помощью будет зависеть объем государственных [3] и частных расходов;

– уровень образования. Как показывает ряд проведенных исследований в западных странах, люди с более высоким уровнем образования склонны расходовать больше средств на медицинские услуги, что связано с более высоким уровнем осведомленности о здоровье, здравоохранении и необходимых медицинских осмотрах [4, 5].

Кроме того, очень важным является показатель именно «карманных» платежей населения. Сюда входят и расходы на платные услуги, и неформальные расходы населения. Именно наличные платежи населения характеризуют достаточность финансирования здравоохранения в целом. А поскольку в Казахстане наблюдается тенденция к постоянному росту «карманных» платежей граждан, то здесь уже налицо недофинансирование отрасли. К тому же 85 % наличных платежей населения были направлены в частные медицинские организации, и 15 % — в государственные. Это говорит о недоступности или же низком качестве медицинской помощи, предоставляемой в государственных медицинских организациях.

В структуре наличных расходов домохозяйств на услуги здравоохранения в 2017 г. основная доля приходилась на приобретение лекарств и изделий медицинского назначения — 350,1 млрд тг, или 63,7 % всех расходов населения на здравоохранение. Далее следуют оказание амбулаторных услуг — 139,2 млрд тг, или 25,3 % всех расходов домохозяйств. Наименьшая доля наличных платежей граждан приходится на оказание стационарных услуг — 9,3 %.

Стоит отметить, что в 2017 г. наблюдалось снижение частных расходов на 4,1 %, или в номинальном выражении с 573,4 до 550,1 млрд тг за счет сокращения расходов на приобретение фармацевтических товаров.



Примечание. Источник: таблицы национальных счетов здравоохранения РК за 2013–2017 гг.

Рисунок 5. Структура расходов домохозяйств на услуги здравоохранения, %

Заметим, что, несмотря на снижение расходов на лекарственные средства, расходы на амбулаторно-поликлиническую помощь и стационарную помощь возросли. Уровень личных платежей граждан продолжает оставаться на высоком уровне. Адекватного эффективного замещения частных расходов государственными расходами не происходит. Поэтому имеет место дефицит доступности медицинских услуг. Высокий уровень частных расходов на услуги здравоохранения говорит о том, что население предпочитает оплачивать медицинские услуги за счет собственных средств. А это значит, что выделяемые государственные средства недостаточно эффективно используются.

Следовательно, надо ввести такой индикатор на выделяемые государственные средства, который бы реагировал на эффективность использования средств в здравоохранении. В мировой практике эффективность использования средств в здравоохранении оценивается с помощью таких показателей, как показатели качества управления бюджетными расходами, непосредственных результатов и конечных результатов.

Показатели качества управления бюджетными расходами могут включать такие, как, например, доля бюджетных средств, выделяемых на здравоохранение, подушевые расходы и т.д. Показатели результатов включают объем оказания амбулаторной помощи в расчете на 1 жителя, объем оказания скорой медицинской помощи в расчете на 1 жителя, соотношение плановых и экстренных госпитализаций, объем оказания стационарной помощи и т.д. Показатели конечных результатов показывают эффект от проводимой политики в области здравоохранения и могут включать следующие: смертность населения (младенческая, общая), смертность от различных причин смерти, показатели заболеваемости, удовлетворенность населения качеством медицинских услуг.

Так, несмотря на ежегодный рост средств, выделяемых на здравоохранение со стороны государства, расходы населения продолжают расти. Отсюда население берет на себя оплату относительно дешевых услуг, таких как амбулаторные услуги и приобретение лекарственных средств. Потребление амбулаторных услуг в частном секторе может быть обусловлено несколькими причинами. Например, возможность быстрого получения услуг (нет больших очередей) и соответственно экономии времени, более внимательный медицинский персонал в силу отсутствия огромного потока людей и лучшего материального положения, либо связано с недоверием населения к государственному сектору медицинских услуг. Также у частных поставщиков амбулаторных услуг население, возможно, надеется получить более качественное лечение.

Несмотря на рост выделяемых средств на предоставление фармацевтических товаров со стороны государства, население продолжает приобретать лекарственные средства за счет собственных средств. Это может говорить о неэффективном распределении медикаментов на уровне амбулаторно-лекарственного обеспечения, недоступности амбулаторно-лекарственного обеспечения, личной заинтересованности врачей первичной медико-санитарной помощи выписывать рецепты определенных препаратов.

Таким образом, надо отметить, что недостаточно эффективное распределение амбулаторно-лекарственного обеспечения сдерживает развитие ПМСП. Признается необходимость проведения серьезной работы по улучшению качества медицинской помощи в государственном секторе здравоохранения. Поэтому Казахстану необходимо продвигать принципы доказательной медицины, разрабатывать и внедрять новые клинические руководства, основанные на стандартах ВОЗ, работая над улучшением качества на уровне поставщика медицинских услуг. Эти меры будут способствовать снижению частных, а именно личных расходов граждан на услуги здравоохранения.

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Б.С. Омирбаева

Денсаулыққа жеке шығындар туралы

Бүкіл әлемде денсаулық сақтау жүйесін дамыту халықтың денсаулығын жақсартуға бағытталған өзекті міндет болып табылады. Алайда кез келген жетілдіру әрқашан жоғары шығындарға байланысты. Сондықтанда денсаулық сақтауға арналған шығыстар көрсеткіштерінің мониторингі шешім қабылдауда маңызды элемент болып табылады. Қазақстанда байқалып отырған жоғары жеке шығыстар назар аудару пәндерінің бірі болып табылады, олар денсаулық сақтау қызметтерінің қолжетімділігіне қауіп төндіреді, медициналық қызметтерді алу деңгейінде теңсіздікті күшейтеді және экономикалық өсу үшін туындайтын салдарға байланысты қымбат тұратын емдеуді сатып алу қажеттігіне байланысты қоғамның кедей топтарына қосымша ауыртпалықты жүктейді. Тегін медициналық қамтамасыз етудің елеулі шектелуі немесе оны мемлекеттік қаржыландырудың жеткіліксіздігі халықтың жеке қаражаты есебінен қажетті көмекті мәжбүрлеп сатып алуы нәтижесінде жеке шығыстар үлесінің өсуіне алып келеді. Екінші жағынан, мемлекеттік қаржыландыруды ұлғайту кезінде халықтың жеке қаражатынан шығыстардың мөлшері қоғамдық денсаулық сақтау (мысалы, дәрілік препараттарды сатып алу) шеңберінде жабылмайтын шығындар есебінен артуы мүмкін, бұл ҚР Денсаулық сақтаудағы жеке шығындардың жоғары деңгейі бойынша жағдайды түсіндіруі мүмкін.

Кілт сөздер: амбулаториялық-емханалық көмек, ЖІӨ, жалпы капитал құру, денсаулық сақтау, денсаулық сақтауға арналған мемлекеттік шығыстар, үй шаруашылықтарының жеке төлемдері, ЭЫДҰ, стационарлық емдеу, шығыстардың құрылымы, денсаулық сақтауға арналған ағымдағы шығындар, денсаулық сақтауға арналған жеке шығыстар.

B.S. Omirbayeva

On the issue of private expenses on health care

The development of health care systems around the world is always an urgent task, which is aimed at improving the health of the population. However, any improvement is always associated with high costs. That is why monitoring health expenditure is an important element in decision-making. One of the objects of attention is the high private expenses observed in Kazakhstan, which threaten the availability of health care services, increase inequalities in the level of health services and place an additional burden on the poorest segments of society, associated with the need to purchase expensive treatment with the ensuing consequences for economic growth. The significant limitation of free medical care or the lack of public funding leads to an increase in the share of private expenditure as a result of the population's forced acquisition of the necessary assistance at the expense of personal funds. On another hand, with an increase in public funding, the amount of personal expenses of the population may increase due to related expenses that are not covered by public health (for example, the purchase of medicines), which may explain the situation with regard to the high level of private costs in the health care of the Republic of Kazakhstan.

Keywords: outpatient care, GDP, gross capital formation, public expenditure on health care, health care, out-of-pocket expenditures, OECD, inpatient treatment, expenditure structure, current expenditure on health care, private expenditure on health care.

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