ISSN 2224-5294

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

Абай атындағы Қазақ ұлттық педагогикалық университетінің

Х А Б А Р Л А Р Ы

ИЗВЕСТИЯ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН
Қазақстан Республикасының
Ғылым Академиясының
Абай атындағы Қазақ ұлттық
педагогикалық университетінің

NEWS

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN
Abay Kazakh National
Pedagogical University

SERIES
OF SOCIAL AND HUMAN SCIENCES

4 (332)

JULY – AUGUST 2020

PUBLISHED SINCE JANUARY 1962

PUBLISHED 6 TIMES A YEAR

ALMATY, NAS RK

Б а с р е д а к т о р

фил. ғ. докторы, проф., ҚР ҰҒА корр. мүшесі
Қажыбек Е.З.

Р е д а к ц и я а л қ а с ы:

эк. ғ. докторы, проф., ҚР ҰҒА академигі **Баймұратов У.Б.**; филос. ғ. докторы, проф., ҚР ҰҒА академигі **Есім Г.Е.**; фил. ғ. докторы, проф., ҚР ҰҒА академигі **Қирабаев С.С.**; эк. ғ. докторы, проф., ҚР ҰҒА академигі **Қошанов А.К.**; филос. ғ. докторы, проф., ҚР ҰҒА академигі **Нысанбаев А.Н.**; заң ғ. докторы, проф., ҚР ҰҒА академигі **Сәбікенов С.Н.**; заң ғ. докторы, проф., ҚР ҰҒА академигі **Сүлейменов М.К.**; эк. ғ. докторы, проф., ҚР ҰҒА академигі **Сатыбалдин С.С.**; тарих ғ. докторы, проф., ҚР ҰҒА академигі **Әбжанов Х.М.**; тарих ғ. докторы, проф., ҚР ҰҒА корр. мүшесі **Әбусейтова М.Х.**; тарих ғ. докторы, проф., ҚР ҰҒА академигі **Байтанаев Б.А.**; филол. ғ. докторы, проф., ҚР ҰҒА корр. мүшесі **Жақып Б.А.**; фил. ғ. докторы, проф., ҚР ҰҒА академигі **Қалижанов У.К.**; филол. ғ. докторы, проф., ҚР ҰҒА академигі **Қамзабекұлы Д.**; тарих ғ. докторы, проф., ҚР ҰҒА академигі **Қожамжарова Д.П.**; тарих ғ. докторы, проф., ҚР ҰҒА академигі **Қойгелдиев М.К.**; фил. ғ. докторы, проф., ҚР ҰҒА академигі **Құрманбайұлы Ш.**; тарихи ғ. докторы, проф., ҚР ҰҒА корр. мүшесі **Таймағанбетов Ж.К.**; социол. ғ. докторы, проф., ҚР ҰҒА корр. мүшесі **Шәукенова З.К.**; фил. ғ. докторы, проф., ҚР ҰҒА академигі **Дербісәлі А.**; саяси ғ. докторы, проф., **Бижанов А.К.**, тарих ғ. докторы, проф., **Кабульдинов З.Е.**

Р е д а к ц и я к ең с е с і:

Молдова Республикасының ҰҒА академигі **Белостечник Г.** (Молдова); Әзірбайжан ҰҒА академигі **Велиханлы Н.** (Азербайджан); Тәжікстан ҰҒА академигі **Назаров Т.Н.** (Тәжікстан); Молдова Республикасының ҰҒА академигі **Рошка А.** (Молдова); Молдова Республикасының ҰҒА академигі **Руснак Г.** (Молдова); Әзірбайжан ҰҒА корр. мүшесі **Муратов Ш.** (Әзірбайжан); Әзірбайжан ҰҒА корр. мүшесі **Сафарова З.** (Әзірбайжан); эк. ғ. докторы, проф. **Василенко В.Н.** (Украина); заң ғ. докторы, проф. **Устименко В.А.** (Украина)

«Қазақстан Республикасы Ұлттық ғылым академиясының Хабарлары. Қоғамдық және гуманитарлық ғылымдар сериясы».

ISSN 2224-5294

Меншіктенуші: «Қазақстан Республикасының Ұлттық ғылым академиясы» РҚБ (Алматы қ.).

Қазақстан республикасының Мәдениет пен ақпарат министрлігінің Ақпарат және мұрағат комитетінде 30.04.2010 ж. берілген **№ 10894-Ж** мерзімдік басылым тіркеуіне қойылу туралы куәлік.

Мерзімділігі: жылына 6 рет.

Тиражы: 500 дана.

Редакцияның мекенжайы: 050010, Алматы қ., Шевченко көш., 28; 219, 220 бөл.; тел.: 272-13-19, 272-13-18
<http://soc-human.kz/index.php/en/arhiv>

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2020

Типографияның мекенжайы: «NurNaz GRACE», Алматы қ., Рысқұлов көш., 103.

Главный редактор

доктор филол. н., проф., член-корр. НАН РК

Қажыбек Е.З.

Редакционная коллегия:

докт. экон. н., проф., академик НАН РК **У.Б. Баймуратов**; докт. филос. н., проф., академик НАН РК **Г.Е. Есим**; докт. фил. н., проф., академик НАН РК **С.С. Кирабаев**; докт. экон. н., проф., академик НАН РК **А.К. Кошанов**; докт. филос. н., проф., академик НАН РК **А.Н. Нысанбаев**; докт. юр. н., проф., академик НАН РК **С.Н. Сабикенов**; докт. юр. н., проф., академик НАН РК **М.К. Сулейменов**; докт. экон. н., проф., академик НАН РК **С.С. Сатубалдин**; докт. ист. н., проф., академик НАН РК **Х.М. Абжанов**; докт. ист. н., проф., чл.-корр. НАН РК **М.Х. Абусейтова**; докт. ист. н., проф., академик НАН РК **Б.А. Байтанаев**; докт. фил. н., проф., чл.-корр. НАН РК **Б.А. Жакып**; докт. филол. н., проф., академик НАН РК **У.К. Калижанов**; докт. фил. н., проф., академик НАН РК **Д. Камзабекулы**; докт. ист. н., проф., академик НАН РК **Д.П. Кожамжарова**; докт. ист. н., проф., академик НАН РК **М.К. Койгельдиев**; докт. филол. н., проф., академик НАН РК **Ш. Курманбайулы**; докт. ист. н., проф., чл.-корр. НАН РК **Ж.К. Таймаганбетов**; докт. социол. н., проф., чл.-корр. НАН РК **З.К. Шаукенова**; докт. филол. н., проф., академик НАН РК **А. Дербисали**; доктор политических наук, проф., **Бижанов А.К.**; доктор ист. наук, проф., **Кабульдинов З.Е.**

Редакционный совет:

академик НАН Республики Молдова **Г. Белостечник** (Молдова); академик НАН Азербайджанской Республики **Н. Велиханлы** (Азербайджан); академик НАН Республики Таджикистан **Т.Н. Назаров** (Таджикистан); академик НАН Республики Молдова **А. Рошка** (Молдова); академик НАН Республики Молдова **Г. Руснак** (Молдова); чл.-корр. НАН Азербайджанской Республики **Ш. Мурадов** (Азербайджан), член-корр. НАН Азербайджанской Республики **З. Сафарова** (Азербайджан); докт. экон. н., проф. **В.Н. Василенко** (Украина); докт. юр. н., проф. **В.А. Устищенко** (Украина)

Известия Национальной академии наук Республики Казахстан. Серия общественных и гуманитарных наук.

ISSN 2224-5294

Собственник: РОО «Национальная академия наук Республики Казахстан» (г. Алматы).

Свидетельство о постановке на учет периодического печатного издания в Комитете информации и архивов Министерства культуры и информации Республики Казахстан № **10894-Ж**, выданное 30.04.2010 г.

Периодичность 6 раз в год.

Тираж: 500 экземпляров.

Адрес редакции: 050010, г. Алматы, ул. Шевченко, 28; ком. 219, 220; тел. 272-13-19, 272-13-18

<http://soc-human.kz/index.php/en/arhiv>

© Национальная академия наук Республики Казахстан, 2020.

Адрес типографии: «NurNaz GRACE», г. Алматы, ул. Рыскулова, 103.

Chief Editor

doctor of philology, prof, corresponding member of NAS RK

Kazhybek E.Z.

Editorial board:

Doctor of economics, prof, academician of NAS RK **Baimuratov U.B.**; doctor of philosophy, prof, academician of NAS RK **Esim G.E.**; doctor of philology, prof, academician of NAS RK **Kirabayev S.S.**; doctor of economics, prof, academician of NAS RK **Koshanov A.K.**; doctor of philosophy, prof, academician of NAS RK **Nyssanbayev A.N.**; doctor of law, prof, academician of NAS RK **Sabikenov S.N.**; doctor of law, prof, academician of NAS RK **Suleymenov M.K.**; doctor of economy, prof, academician of NAS RK **Satybaldin S.S.**; doctor of history, prof, academician of NAS RK **Abzhanov H.M.**; doctor of history, prof, corresponding member of NAS RK **Abuseitova M.H.**; doctor of history, prof, academician of NAS RK **Baitanaev B.A.**; doctor of philology, prof, corresponding member of NAS RK **Zhakyp B.A.**; doctor of philology, prof, academician of NAS RK **Kalizhanov U.K.**; doctor of philology, prof, academician of NAS RK **Hamzabekuly D.**; doctor of history, prof, academician of NAS RK **Kozhamzharova D.P.**; doctor of history, prof, academician of NAS RK **Koigeldiev M.K.**; doctor of philology, prof, academician of NAS RK **Kurmanbaiuly Sh.**; doctor of history, prof, academician of NAS RK **Taimaganbetov J.K.**; doctor of sociology, prof, corresponding member of NAS RK **Shaukenova Z.K.**; doctor of philology, prof, academician of NAS RK **Derbisali A.**; doctor of political science, prof **Bizhanov A.K.**; doctor of History, prof **Kabuldinov Z.E.**

Editorial staff:

Academician NAS Republic of Moldova **Belostechik G.** (Moldova); Academician NAS Republic of Azerbaijan **Velikhanli N.** (Azerbaijan); Academician NAS Republic of Tajikistan **Nazarov T.N.** (Tajikistan); Academician NAS Republic of Moldova **Roshka A.** (Moldova) Academician NAS Republic of Moldova **Rusnak G.** (Moldova); Corresponding member of the NAS Republic of Azerbaijan **Muradov Sh.** (Azerbaijan); Corresponding member of the NAS Republic of Azerbaijan **Safarova Z.** (Azerbaijan); Associate professor of Economics **Vasilenko V.N.** (Ukraine), Associate professor of Law **Ustimenko V.A.** (Ukraine)

News of the National Academy of Sciences of the Republic of Kazakhstan. Series of Social and Humanities.
ISSN 2224-5294

Owner: RPA "National Academy of Sciences of the Republic of Kazakhstan" (Almaty).

The certificate of registration of a periodic printed publication in the Committee of information and archives of the Ministry of culture and information of the Republic of Kazakhstan N **10894-Ж**, issued 30.04.2010.

Periodicity: 6 times a year.

Circulation: 500 copies.

Editorial address: 28, Shevchenko str., of. 219, 220, Almaty, 050010, tel. 272-13-19, 272-13-18

<http://soc-human.kz/index.php/en/arhiv>

© National Academy of Sciences of the Republic of Kazakhstan, 2020

Address of printing house: «NurNaz GRACE», 103, Ryskulov str, Almaty.

NEWS

OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN

SERIES OF SOCIAL AND HUMAN SCIENCES

ISSN 2224-5294

<https://doi.org/10.32014/2020.2224-5294.105>

Volume 4, Number 332 (2020), 74 – 83

UDC 337.72

B. Zhakupova, N. Kalyuzhnaya, B. Bimbetova, Sh. Nurgalieva

Aktobe Regional State University named after K. Zhubanov.

E-mail: bakitgul_75kz@mail.ru, nat_k-78@mail.ru, bikons@mail.ru, er.nurgalieva@mail.ru

**MAIN PROBLEMS OF THE COMPANY'S
FINANCIAL CONDITION AND WAYS TO SOLVE THEM**

Abstract. Achievement of the company's activity depends on its financial condition. In the current conditions, production efficiency, competitiveness of products and services based on the introduction of scientific and technological progress, effective forms of management, production management, business activation, and others contribute to the effective functioning of the enterprise. An important role in the implementation of these tasks is played by the consideration of the economic activity of the enterprise. In accordance with this, special attention should be paid to the analysis of the financial condition of the enterprise. The purpose of the analysis of the company's activities is not only to determine and evaluate the financial condition of the organization, but also to continuously carry out work aimed at improving it. The assessment of the financial position reflects the direction of these activities and contributes to the identification of key aspects and weaknesses of the financial position of the organization. In accordance with this, the results of the analysis answer the question of what are the main ways to improve the financial situation at a certain stage of its work. At the same time, the main purpose of the analysis is to timely identify shortcomings in the financing of activities, eliminate them and find resources to improve the financial condition of the organization, its solvency and financial stability. The main goal of developing measures to improve the financial situation of the company is to restore the organization's ability to continue effective economic activity and meet the requirements of creditors.

Keywords: enterprise, business, financial position, products, goods, competition, service, financing, accounts receivable, accounts payable.

The need to analyze the solvency and financial stability of the enterprise is caused, first of all, by the transition of our economy to market relations, which are the key to the existence of our economy according to these indicators. An important economic indicator is to determine the limits of financial stability, since insufficient financial stability leads to loss of solvency of the enterprise, that is, bankruptcy.

As noted in the Address of the Head of state N. A. Nazarbayev to the people of Kazakhstan "New opportunities for development in the conditions of the Fourth industrial revolution" by 2018, it is necessary to continue working to reduce the costs of entrepreneurs and the population in public administration. In this regard, it is necessary to speed up the adoption of a law aimed at further reducing participation in business regulation. In other words, in order for enterprises to function effectively and avoid bankruptcy, the company must know well how to manage finances, what the capital structure is based on sources of formation and composition, and what part of its own and borrowed funds should be in the total capital of the organization.

Effective management of material and financial resources aimed at ensuring the implementation of the production program, ensuring solvency and financial stability, is difficult to solve for many domestic enterprises, since specific indicators and benchmarks that uniquely characterize the achieved level of financial condition have not yet been defined. It is worth noting that the topic of the company's financial condition is a very broad topic. In any case, the parameters of the business entity's activity depend on this characteristic.

After the analysis on the basis of the organization's economic indicators for 2018, the following negative aspects were identified in NNN LLP: low share of cash; excess of the standard level of the current liquidity ratio; insufficient level of absolute liquidity.

To improve the economic efficiency of the company, it is necessary to take a number of measures that have a positive impact on the financial position of NNN LLP. To increase the liquidity (solvency) of the company's assets, it is necessary to: reduce the volume of long-term assets in relation to the repayment of equity 90% of the value of long-term assets; reduce the size of short-term accounts payable by transferring to long-term debt; accelerate the turnover of assets; the shares of low-liquid assets (long-term assets and funds) should be reduced by converting them to highly liquid assets (accounts receivable, financial deposits, and cash).

A General analysis of NNN LLP as of 2018 showed that it has a good capital structure. The company's own capital is sufficient. The main financial coefficient that characterizes the organization's capital structure is the autonomy coefficient (financial independence coefficient). This reflects the share of equity in the total capital of the business entity (i.e., the amount of equity and debt capital). As of 2018, the financial autonomy coefficient of NNN LLP is 0.94. The value of the calculated coefficient of financial autonomy means that NNN LLP used 94% of its own capital and 6% of the attracted capital in the course of its activities. Taking into account the structure of assets typical for the construction industry, the share of equity capital of at least 40% is considered normal. The financial decision of the company must be made taking into account the same percentages.

The optimal share of equity for an organization is calculated in such a way that it corresponds to the norm of the equity security coefficient (that is, it is equal to 0.1). This ratio is a strict indicator for calculating the amount of equity. In the case of a minimum share of equity, this indicator does not correspond to the norm. In addition, in addition to the optimal and minimum equity shares, there is a limit to which the equity share is excessive. It constrains the attraction of borrowed capital necessary for the development of the enterprise. The main character of the balance sheet that determines the solvency of the organization is liquidity. Balance sheet liquidity is the ability of an economic entity to cash out assets and repay payment obligations. This corresponds to the maturity of the organization's debt obligations into cash, i.e. the extent to which the debt obligations are covered by assets [1].

As of 2018, the current liquidity ratio of NNN LLP was 5.75. This indicator exceeds 1.5-2 values, which are the General standard. This means a decrease in the efficiency of managing current assets and their excessive accumulation. The current liquidity ratio is a General indicator of asset liquidity. To check short-term solvency, the term and absolute liquidity ratios are calculated. Indicators of operational and absolute liquidity are designed to convey information about the risk of loss of solvency of the enterprise in the shortest possible time. Having a sufficient cash balance is a prerequisite for ongoing settlements with suppliers and contractors, staff, and normal budget management.

As of 2018, the term liquidity ratio showed a normal value of 2.21, while the absolute liquidity ratio is equal to the non-normal 0.03. In other words, this indicator means that the business entity cannot repay the debt on time, the payment term of which must be paid in the near future. An enterprise can improve its absolute liquidity ratio: by raising debt capital; by selling a certain part of excess assets to increase the amount of highly liquid assets. Thus, in order to ensure acceptable values of the main financial indicators, it is necessary to make the necessary adjustments to the balance sheet of NNN LLP. The results of the amendments are presented in table 1 below.

Table 1 – Balance sheet structure of NNN LLP for 2018

Indicators	Amount of 2018		Deviation (fact-norm)	
	Actual	Forecast	Thousand tg	%
1	2	3	4	5
Assets				
I. Short-term assets	160 195 507	200 195 507	40 000 000	124,97
Cash assets	747 558	10 747 558	10 000 000	1443,48
Short-term financial investments	-	30 000 000	30 000 000	100
Short-term accounts receivable	60 747 481	60 747 481	0	0
Funds	98 700 468	98 700 468	0	0
II. Long-term assets	311 154 787	271 154 787	-40 000 000	87,14
Long-term financial deposits	-	-	-	-
Long-term accounts receivable	-	-	-	-
Unfinished construction	267 311 976	227 311 976	-40 000 000	85,03
Fixed assets	43 743 811	43 743 811	0	0

Continuation of the table				
1	2	3	4	5
Intangible assets	99 000	99 000	0	0
BALANCE	471 350 294	471 350 294		
Liabilities				
III. Short-term liabilities	27 845 329	107 845 329	80 000 000	387,3
Tax liabilities	571 618	571 618	0	0
Other mandatory payments	926 822	7 926 822	7 000 000	855,26
Short-term accounts payable	26 346 889	99 346 889	73 000 000	377,07
IV. long term liabilities	0	60 000 000	60 000 000	100
V. Capital	443 504 965	303 504 965	-140 000 000	68,43
Authorized capital	760 000	760 000	0	0
Retained income	442 744 965	302 504 965	-140 000 000	68,32
BALANCE	471 350 294	471 350 294		
Note - calculated by the author based on data from NNN LLP				

According to table 1, we can see the forecast values for improving the financial position of certain items in equity, long-term and short-term liabilities in assets, and long-term assets in assets held on the balance sheet of NNN LLP (table 2).

Table 2 - indicators of the company's financial performance

Indicator name	Regulatory value	Value of indicator	
		Actual	Forecast
Current liquidity ratio	$\geq 1,5 - 2$	5,75	1,85
Absolute liquidity ratio	0,2	0,03	0,94
Coefficient of equity	0,1	0,83	0,16
Coefficient of financial independence	0,5	0,94	0,64
Profitability of sales	0,15	0,44	0,44
Financing coefficient	1	16	2,8
Coefficient of own working capital	0,2	0,3	0,11
Note-calculated by the author based on data from NNN LLP			

Thus, the following measures were proposed as the main directions for improving the financial performance of NNN LLP:

- holding the share of equity in the company's assets at 65% (performing the optimal ratio of equity and debt capital «65:35»);
- maintaining the leverage ratio at 35% due to moderate growth in long-term borrowings and other long-term liabilities;
- a uniform decrease in the volume of short-term liabilities due to an increase in the volume of long-term liabilities;
- reducing the size of long-term assets by a ratio sufficient to cover 90% of the value of long-term equity assets;
- distribution of the amount of reduction in the volume of long-term assets in the ratio «80:20» (optimal for ensuring financial stability and solvency) between long-term financial investments and other non-current assets;
- distribution of the amount of reduction in the volume of long-term assets between cash, short-term financial investments and other current assets in the ratio «30:50:20»;
- acceleration of asset turnover;
- reducing the share of highly liquid assets (non-current assets) by converting them to highly liquid assets (accounts receivable, financial investments and cash).

The solvency of an organization is determined by the influence of not only internal factors, but also external factors. External factors include the General state of the economy, its structure, the state budget and tax policy, interest and depreciation policies, market conditions, and others. The reasons for non-payment should not be considered only from the position of the organization's management. In principle, non-payment means the organization's desire to compensate for the lack of working capital. On the one hand, organizations are forced to work in conditions of increased production costs due to high prices and wages for raw materials and fuel and energy resources. On the other hand, effective demand for products

is not stable. This analysis shows that companies are increasing the gap between liquid assets and short-term liabilities and forcing suppliers to delay payments. A low level of insolvency, which is expressed in insufficient cash and overdue payments, can be accidental (temporary) and chronic (long-term). Therefore, when analyzing the state of the enterprise's solvency, it is necessary to take into account the causes of financial difficulties, the frequency of their formation and the duration of overdue debt [2].

Causes of insolvency:

- 1) non-fulfillment of the production and sales plan, increase in its cost, non-fulfillment of the income plan and the consequences of the lack of sources of self-financing of the enterprise;
- 2) improper use of working capital: transferring funds to accounts receivable, investing in super-planned funds and other purposes that do not have temporary sources of financing;
- 3) low solvency of the company's clients;
- 4) high level of taxation, as well as fines and penalties for late or incomplete payment of taxes [3].

First of all, it is necessary to develop a plan for withdrawing cash from operating, investment and financial activities and determine the reasons for deviation from the plan. Special attention should be paid to the use of funds, since even when the revenue part of the company's budget is fulfilled, excessive expenses and inefficient use of funds can lead to financial difficulties. The expenditure part of the company's financial budget, the reasons for which may be justified or unfounded, is analyzed for each item. Subsequently, it is necessary to achieve a balance of positive and negative cash flows, since both the cash deficit and the excess of cash resources negatively affect the results of economic activity.

The company's liquidity and solvency decrease in cash flow, which leads to an increase in overdue debt on loans issued to the Bank, suppliers, and employees. Due to inflation, excess cash flow causes a loss of the real value of temporarily available money, capital turnover slows down due to free funds, and potential income is lost due to the loss of income from the effective placement of funds in the operational or investment process. In order to achieve an insufficient cash flow in the short term, measures will be developed to accelerate the raising of funds and slow down their payments.

Measures to increase positive cash flow for the long-term period: issue of additional shares; issue of additional bonds; attraction of long-term loans; attraction of strategic investors; sale of part of long-term financial investments; sale or lease of unused fixed assets.

Measures to reduce negative cash flows for the long-term period: reducing the amount of fixed costs of the enterprise; reducing the volume of real investments; reducing the volume of financial investments; transferring social and cultural objects to municipal ownership.

The final stage of optimization is to provide conditions for maximum increase in the inflow of net external funds, ensuring an increase in the level of self-financing of the enterprise. It reduces dependence on external sources of financing.

Increasing the volume of net cash flows is carried out through the following measures: reducing the amount of fixed costs of the enterprise; reducing the level of variable costs; conducting an effective tax policy; applying the method of urgent depreciation; implementing unused types of fixed assets, intangible assets and released types; strengthening working requirements for full and timely payment of fines and receivables.

The results of cash flow optimization should be reflected in the preparation of the company's annual financial plan, broken down by month and quarter [4].

The most important part of the financial work of enterprises is aimed at regulating payment flows, ensuring the necessary liquidity of assets and effective use of temporarily available funds. Professional solvency management will ensure harmonization between short-term and long-term assets and liabilities, optimize the capital structure, and prevent a real threat of bankruptcy. In this regard, the success of the company, especially in times of crisis, mainly depends on the reliability and flexibility of solvency management.

When managing the company's solvency, special attention is paid to the items that characterize cash in the cash register and on the Bank account. They represent a set of funds (cash) that has absolute liquidity compared to other types of property. How much money is in the current account, the company has sufficient funds for current payments and payments. The presence of small residual funds in the current account does not mean that the company is insolvent, since funds can be received in any short period of time, and if necessary, some assets can be easily cashed out. The art of managing solvency is to keep the required minimum amount of funds in accounts, and the remainder in fast-acting assets, since

fixed funds are subject to inflation. However, the main task of solvency management in a financial crisis is to find funds for the early repayment of short-term debt of the enterprise [5].

In this regard, one of the best ways to manage the solvency of enterprises is to maintain a payment calendar. The payment calendar (day, week, month, quarter, half-year, year) is usually compiled for the upcoming period and consists of the following sections: the schedule of spending money or the schedule of upcoming payments, the schedule of receipt of funds. You can also create separate types of payment calendar in an enterprise, such as a tax payment calendar, a vendor payment calendar, a credit service payment calendar, and a payment calendar for the enterprise as a whole. Based on the payment calendar, the company determines the time period when a large deficit risk occurs and takes appropriate measures to reduce this risk in advance. Taking into account the expected receipts and a large number of payments to various debtors and creditors, it is proposed to create and calculate them using EXCEL spreadsheets that allow you to quickly perform complex calculations on a computer.

To issue more detailed and objective information about solvency, it is necessary to regularly make changes from the moment of their occurrence and registration of payments, settlements, and obligations. The value of funds received in this way can be greater than or less than zero. In the first case, the limit of the acceptable level indicates a normal situation, or if its value is high, the situation is considered very liquid. In the second case, negative liquidity or lack of funds is obvious.

The task of maintaining a payment calendar is to provide the most optimal temporary cash breaks with a lack of funds. It provides for changing the actual time limits on the occurrence and repayment of accounts payable and receivables. Creating a payment calendar allows you to anticipate the need for funds and, consequently, regulate the cash flow and its expenditure in order to eliminate temporary interruptions. Thus, the payment calendar is a schedule of receipt of payments and funds of the enterprise. This allows the company to distribute weekly, monthly, and annual revenues and expenses [6].

Anti-crisis and anti-crisis measures of the company can be operational and strategic. These, in turn, are divided into different methods (figure 1).

Figure 1 - Anti-crisis measures of the enterprise

Note - Created by the author

A set of local measures aimed at improving the financial situation of the company provides for improving management efficiency and ensuring constant implementation and acceleration of working capital turnover. The goal of implementing local financial recovery measures is to ensure a stable financial position of the enterprise, which is reflected in the stability of sales revenues, increasing the profitability of products. This set of measures reflects the essence of crisis management in the enterprise.

During the period of bankruptcy prevention, financial recovery measures, as a rule, should not differ significantly from the decisions made by the Manager in the course of current economic activity. These are: reorganization of the target company, sale of part of the property in order to pay off debt, reduction of unprofitable production, bringing the number of employees in line with the program of real production, search for new activities and markets, sale of property for financial support, attracting investment, etc.

The goal of reforming the organization is to ensure successful work in a market economy. This goal can be achieved by restructuring the organization, in which the strategy for its development is to implement a refined set of measures. This includes improving management, improving the competitiveness of services and products, improving production efficiency, increasing labor productivity, reducing production costs, and improving financial and economic indicators.

The general criterion of economic efficiency of production is an indicator of profitability. An enterprise that generates revenue is considered profitable. Based on the average level of profitability, you can determine which types of products or services and which business units generate significant revenue. This is very important today, especially in market conditions, when the economic opportunities of an enterprise depend on the specialization and concentration of production.

The study of the profitability of production will allow the company's managers to demonstrate the ways of effective formation, errors in economic activity, as well as to increase revenues, as a result of which the company will be able to successfully carry out its activities in the future. The subject of improving the profitability of production is to increase revenues in the process of using existing resources of financial results per unit of each task. Therefore, economic science is faced with the task of increasing interest in the analysis of profitability as an economic phenomenon.

Profitability it is possible to evaluate the effectiveness of enterprise management, so a high income and a sufficient level of profitability mainly depends on the correctness and rationality of the management decisions made. Therefore, profitability can be considered as one of the quality management criteria. By the degree of profitability, you can assess the long-term prosperity of the company, i.e. the possibility of obtaining sufficient income for investment by the company.

For long-term loans to investors who invest in the company's fixed capital, this ratio is the most reliable indicator, determined on the basis of the ratio of elements of individual balance, rather than characteristics of economic stability and liquidity. In the process of forecasting income by establishing the relationship between the amount of income and invested capital, the profitability indicator can be used. In the course of the forecast are compared with actual and projected investments expected income from these investments. The estimate of expected income is based on the level of return in previous periods, calculated taking into account the projected changes [7-8].

Profitability is a complex category. It shows how effective the company's activities are, that is, the higher the profitability indicators, the more successful the result of the activity will be. For this reason, the company must find new ways to improve profitability in order to ensure maximum performance.

Factors that increase the profitability of production: the lower the cost and the return on fixed assets and working capital, and the more efficient they are used, the higher the profitability of production and, consequently, the higher economic efficiency of the industry.

The main ways to increase profitability are to increase the absolute value of income and reduce the cost of production. This results in more widespread use of the results of scientific and technological progress in production, increasing public labor productivity and reducing the unit of cost of resources used in production. The search for alternative ways to improve profitability is determined by the variety of its characteristics. In addition, the importance of separating the effects of external and internal conditions into account when analyzing ways to improve profitability. External factors include expanding the sales market by lowering the price of goods offered. The interior is more important than the outside. These include: increasing production, lowering production costs, increasing the return on fixed assets, etc. include

One of the most important factors that affect profitability is the debts and debts of the company. The most favorable is the case when an entity receives additional loans for upgrading its equipment or assortments. The basis for increasing profitability can be the introduction of innovations that will allow the development of new types of good quality products, new product markets, introduction of organizational and managerial innovations. Every enterprise seeks to expand and expand its business. The growth and development of an enterprise, in particular an industrial enterprise, is closely linked to the study and implementation of strategies and tactics for managing revenue generation, growth and distribution.

In many ways, increasing profitability is determined by three factors that characterize its profitability:

- 1) acceleration of turnover;
- 2) reduction of mass of losses;
- 3) increase the rate of return by increasing the value [9].

Production profitability plays an important role in today's market environment, with management constantly making a number of critical decisions to ensure the success of the company and, accordingly, the economic sustainability of the company or the firm. The financial strength and solvency of the enterprise are directly affected by the ratio of equity, reserves and losses, fixed and borrowed funds.

Knowing the impact of all of them, you can characterize a number of strategies for increasing it:

1) reducing excess inventory and costs. This reduction is carried out through the sale of goods and waste of finished products, the destruction of excess production resources. Reducing releases and costs depends on the type of sustainability you need. We need to achieve a third state of stability, if we need to avoid bankruptcy and go to a not too unstable financial situation. To ensure the normal stability you need to perform the second condition of stability. The advantages of this method of increasing stability are its organizational and technical simplicity. Disadvantages may not be sufficient for the company's fast-acting inventory or may be difficult to sell;

2) the increase in equity capital. This strategy will increase financial stability as a result of an increase in working capital. Since equity represents the difference between equity and fixed assets, a change in equity results in a change in equity. The increase in equity is achieved by increasing the authorized capital, reducing dividends and increasing retained earnings and reserves, and increasing profitability. The increase in the company's authorized capital will increase its attractiveness as partners' contractors and contribute additional money to the company's turnover without tax costs, since contributions to the authorized capital for tax purposes are not recognized as income and are not subject to VAT. Depending on the purpose, business owners choose ways to increase the authorized capital. The disadvantages of this method are the length and complexity of the process of increasing equity to the required size;

3) management of accounts receivable and accounts payable. Improving the solvency and financial condition of the organization is related to the structure of the organization's obligations, the period of their execution, the availability and receipt of liquid assets that play a key role in cash [10-11].

The solvency and financial stability of an organization depends on the speed of circulation of accounts receivable, which characterizes the effectiveness of the organization. To improve the financial condition of the company, it is necessary to clearly control and manage accounts receivable and accounts payable, monitor their quality and attitude. Therefore, each company needs to monitor the ratio of accounts receivable and accounts payable to improve its financial condition and find ways and tools to reduce the amount of debt in the enterprise.

To reduce the company's accounts receivable, it is necessary to speed up payments by improving payments, providing benefits for prepayment, and early repayment.

The main directions of increasing the business activity of the enterprise are: accelerating the turnover of the company's capital; saving working capital; choosing the right strategy for the implementation of reserves to save material resources.

Main ways to accelerate capital turnover:

- reducing the duration of the production cycle by increasing production (using automation and new mechanization of production processes, increasing the level of labor productivity, more complete use of the enterprise's production capacity, labor and material resources, etc.);
- improving the material and technical equipment of the organization in order to ensure the production of continuous necessary material resources and reducing the time of obtaining capital in stocks;
- speed up the process of shipping goods and processing accounting documents;
- reducing the time of funds in accounts receivable;
- increasing the level of marketing research aimed at bringing products from the manufacturer to the consumer (including market research, improving products and forms of their delivery to the consumer, forming an appropriate price policy, organizing effective advertising, etc.).

If we talk about improving the use of current assets, it is advisable to talk about the economic value of savings in working capital, which is shown below:

- reducing the actual costs of raw materials, materials, and fuel will provide greater economic income. This will allow, first of all, to develop finished products (work, service) from certain amounts of material resources and certificates, so it is one of the most important prerequisites for increasing production volumes;

- the desire to save material resources contributes to the introduction of new technologies and improvement of technological processes;

- saving the consumption of material resources helps to improve the use of production facilities and increase productivity;
- saving material resources helps to reduce the cost of production (works, services);
- saving material resources, which has a significant impact on reducing the cost of production, has a positive impact on the financial condition of the enterprise [12].

Analyzing the indicators of liquidity and solvency, we can conclude that this company is liquid and solvent. Since the liquidity indicators are higher than normal values, but in relation to 2018, there was an insufficient level of absolute liquidity, and the level of current liquidity is excessive. This was due to an increase in current assets and a decrease in short-term liabilities.

Analysis of the financial stability of the business entity showed that in 2018, NNN LLP is financially stable and is out of the organization's risk zone. In 2017, the value of the financial autonomy coefficient was equal to 0.94 and means that the company is independent of borrowed funds, but in case of refusal to attract borrowed capital, the increase in the organization's assets is deprived of additional sources of financing. However, a negative situation for this company will not lead to a decrease in its development. Thus, we can understand that the business entity has enough resources of its own to ensure effective operation. The main directions of increasing the business activity of the enterprise are: accelerating the turnover of the company's capital; saving working capital; choosing the right strategy for the implementation of reserves to save material resources.

Main ways to accelerate capital turnover:

- reducing the duration of the production cycle by increasing production (using automation and new mechanization of production processes, increasing the level of labor productivity, more complete use of the enterprise's production capacity, labor and material resources, etc.);
- improving the material and technical equipment of the organization in order to ensure the production of continuous necessary material resources and reducing the time of obtaining capital in stocks;
- speed up the process of shipping goods and processing accounting documents;
- reducing the time of funds in accounts receivable;
- increasing the level of marketing research aimed at bringing products from the manufacturer to the consumer (including market research, improving products and forms of their delivery to the consumer, forming an appropriate price policy, organizing effective advertising, etc.).

If we talk about improving the use of current assets, it is advisable to talk about the economic value of savings in working capital, which is shown below:

- reducing the actual costs of raw materials, materials, and fuel will provide greater economic income. This will allow, first of all, to develop finished products (work, service) from certain amounts of material resources and certificates, so it is one of the most important prerequisites for increasing production volumes;
- the desire to save material resources contributes to the introduction of new technologies and improvement of technological processes;
- saving the consumption of material resources helps to improve the use of production facilities and increase productivity;
- saving material resources helps to reduce the cost of production (works, services);
- saving material resources, which has a significant impact on reducing the cost of production, has a positive impact on the financial condition of the enterprise [13-14].

Analyzing the indicators of liquidity and solvency, we can conclude that this company is liquid and solvent. Since the liquidity indicators are higher than normal values, but in relation to 2018, there was an insufficient level of absolute liquidity, and the level of current liquidity is excessive. This was due to an increase in current assets and a decrease in short-term liabilities.

Analysis of the financial stability of the business entity showed that in 2018, NNN LLP is financially stable and is out of the organization's risk zone. In 2017, the value of the financial autonomy coefficient was equal to 0.94 and means that the company is independent of borrowed funds, but in case of refusal to attract borrowed capital, the increase in the organization's assets is deprived of additional sources of financing. However, a negative situation for this company will not lead to a decrease in its development. Thus, we can understand that the business entity has enough resources of its own to ensure effective operation.

Б.А. Жакупова, Н.В. Калюжная, Б.С. Бимбетова, Ш.Т. Нурғалиева

Қ.Жұбанов атындағы Ақтөбе өңірлік мемлекеттік университеті, Ақтөбе, Қазақстан

КӘСІПОРЫННЫҢ ҚАРЖЫЛЫҚ ЖАҒДАЙЫНЫҢ НЕГІЗГІ МӘСЕЛЕЛЕРІ ЖӘНЕ ОНЫ ШЕШУ ЖОЛДАРЫ

Аннотация. Кәсіпорын қызметінің жетістіктері оның қаржылық жағдайына тәуелді болып келеді. Ағымдағы жағдайда өндіріс тиімділігі, өнімнің бәсекеге қабілеттілігі және ғылыми-техникалық прогрестің жетістіктерін енгізу негізіндегі қызметтер, шаруашылық жүргізудің тиімді нысандары, өндірісті басқару, кәсіпкерлікті жандандыру және басқа да кәсіпорынның нәтижелі жұмыс істеуіне ықпал етеді. Аталған міндеттерді жүзеге асыру барысында кәсіпорынның шаруашылық қызметін қарастыру маңызды рөл атқарады. Осыған сәйкес кәсіпорынның қаржылық жағдайын талдауға ерекше назар аударылуы тиіс. Кәсіпорын қызметтерін талдаудың мақсаты – ұйымның қаржылық жағдайын анықтау және бағалау ғана емес, сонымен қатар оны жетілдіруге бағытталған жұмысты үздіксіз жүргізу болып саналады. Қаржылық жағдайды бағалау осы жұмыстардың жүргізу бағыттарын көрсетеді және ұйымның қаржылық жағдайындағы маңызды аспектілері мен әлсіз тұстарын анықтауға үлесін қосады. Осыған сәйкес, талдаудың нәтижесі оның жұмысының белгілі бір кезеңінде қаржылық жағдайды жақсартудың негізгі жолдары қандай деген сұраққа жауап береді. Сонымен қатар, талдаудың негізгі мақсаты – бұл қызметті қаржыландырудағы кемшіліктерді мерзімінде анықтау, оны жою және ұйымның қаржылық жағдайын, оның төлем қабілеті мен қаржылық тұрақтылығын жақсарту үшін қорларды іздестіру болып саналады.

Іскерлік белсенділіктің көрсеткіштері кәсіпорынның айналым қаражатын пайдалану тиімдігін сипаттайды. Сондықтан кәсіпорынның іскерлік белсенділігін талдау барысында айналым көрсеткіштері есептеледі және олардың деңгейін бағалау үшін алдыңғы кезендермен салыстырмалы талдау жүргізіледі. Кәсіпорынның іскерлік белсендігін талдаудың қанағаттанарлықсыз нәтижелері мүдделі тұлғаларға кәсіпорынның іскерлік белсенділігін арттыру үшін белгілі бір әрекеттерді қолдану бойынша басқарушылық шешімдерді қабылдау үшін қорытынды жасауға мүмкіндік береді.

Дебиторлық берешек кәсіпорынның кредиторлық берешегін өтеудің көзі болып саналады. Кәсіпорында тапсырыс берушілер мен тұтынушылармен есеп айырысулар тоқтатылса, онда ол үлкен ақшалай қаражат тапшылығын сезінуі мүмкін, бұл өз кезегінде несие берешегін, бюджетке төлемдер бойынша кешіктіру жағдайын, бюджеттен тыс қорларға, әлеуметтік сақтандыруға және қауіпсіздікке, жалақылар бойынша берешектерге және басқаларға төлемдер қалыптастыруға әкеледі. Бұл, өз кезегінде, айыппұл, өсімпұл және тұрақсыздық айыптарын төлеуді талап етеді. Келісімшарттық міндеттемелерді бұзу және жеткізушілерге өнімнің уақытында төлемеуі кәсіпорынның іскерлік беделін жоғалтуға, төлем қабілетсіздікке және өтімсіздікке әкеледі.

Кәсіпорынның қаржылық жағдайын жақсарту жөніндегі шараларды әзірлеудің негізгі мақсаты – ұйымның тиімді экономикалық қызметін жалғастыруға және кредиторлардың талаптарын қанағаттандыруға қабілеттілігін қалпына келтіру болып саналады.

Түйін сөздер: кәсіпорын, кәсіпкерлік, қаржылық жағдай, өнім, тауар, бәсеке, қызмет, қаржыландыру, дебиторлық берешек, кредиторлық берешек

Б.А. Жакупова, Н.В. Калюжная, Б.С. Бимбетова, Ш.Т. Нурғалиева

Актюбинский региональный государственный университет им. К.Жубанова, Актөбе

ОСНОВНЫЕ ПРОБЛЕМЫ ФИНАНСОВОГО СОСТОЯНИЯ ПРЕДПРИЯТИЯ И ПУТИ ИХ РЕШЕНИЯ

Аннотация. Результаты деятельности предприятия зависят от его финансового состояния. В текущих условиях эффективность производства, конкурентоспособность продукции и услуг на основе внедрения достижений научно-технического прогресса, эффективные формы ведения хозяйствования, управление производством, активизация предпринимательства и другие способствуют эффективному функционированию предприятия. Важную роль в реализации указанных задач играет рассмотрение хозяйственной деятельности предприятия. В связи с этим особое внимание должно быть уделено анализу финансового состояния предприятия. Целью анализа деятельности предприятия является не только определение и оценка финансового состояния организации, но и непрерывное проведение работы, направленной на её совершенствование. Оценка финансового положения отражает направления осуществления данных работ и вносит вклад в определение ключевых аспектов и слабых сторон

финансового положения организации. В связи с этим, результаты анализа отвечают на вопрос, каковы основные пути улучшения финансового положения на определенном этапе его работы. Вместе с тем, основной целью анализа является своевременное выявление недостатков в финансировании деятельности, их устранение и поиск ресурсов для улучшения финансового состояния организации, ее платежеспособности и финансовой устойчивости.

Показатели деловой активности характеризуют эффективность использования оборотных средств предприятия. Поэтому при анализе деловой активности предприятия учитываются показатели оборачиваемости и проводится сравнительный анализ с предыдущими периодами для оценки их уровня. Неудовлетворительные результаты анализа деловой активности предприятия позволяют заинтересованным лицам прийти к заключению о применении определенных действий для принятия управленческих решений с целью повышения деловой активности предприятия.

Источником погашения кредиторской задолженности предприятия является дебиторская задолженность. Если на предприятии прекращены расчеты с заказчиками и потребителями, то возникает большой дефицит денежных средств, что, в свою очередь, приводит к формированию кредиторской задолженности, просрочек по платежам в бюджет, платежей во внебюджетные фонды, социального страхования и защиты, задолженности по заработной плате и др. Это, в свою очередь, требует уплаты штрафов, пени, неустоек. Нарушение контрактных обязательств и несвоевременная оплата поставщикам продукции приводит к потере деловой репутации предприятия, неплатежеспособности и неликвидности.

Основной целью разработки мер по улучшению финансового положения предприятия является восстановление способности организации продолжать эффективную экономическую деятельность и удовлетворять требования кредиторов.

Ключевые слова: предприятие, предпринимательство, финансовое положение, продукция, товар, конкуренция, услуга, финансирование, дебиторская задолженность, кредиторская задолженность.

Information about authors:

Zhakupova Bakitgul, candidate of economic science, senior lecturer of the department «State Administration, finance and marketing», Aktope Regional State University named after K.Zhubanov. E-mail: bakitgul_75kz@mail.ru, <https://orcid.org/0000-0001-6965-6006>;

Kalyuzhnaya Natalya, master of economic sciences, senior lecturer of the department «State Administration, finance and marketing», Aktope Regional State University named after K.Zhubanov. E-mail: nat_k-78@mail.ru, <https://orcid.org/0000-0002-2875-7692>;

Bimbetova Bibigul, master of SLM sciences, senior lecturer of the department «State Administration, finance and marketing», Aktope Regional State University named after K.Zhubanov. E-mail: bikons@mail.ru, <https://orcid.org/0000-0002-6462-1354>;

Shinar Nurgalieva, master of economic sciences, teacher of the department «Economy and management», Aktope Regional State University named after K.Zhubanov. E-mail: er.nurgalieva@mail.ru, <https://orcid.org/0000-0002-3260-1666>

REFERENCES

- [1] Dyusenbayev K.Sh., Tulegenov E.T., Zhumagalieva Zh.G. Analysis of the financial condition of the enterprise // Study guide. Almaty: Economics, 2001. 9- 290 p.
- [2] Financial Statements of NNN LLP.
- [3] Bychkova S.M., Badmaeva D.G. "Accountant and Analysis": Unique Post, SPb.: Peter, 2018. 467 p.
- [4] Endovitsky D., Lyubushin N., Babicheva N. "Financial Analysis". Tutorial // Publishing house: KnoRus, 2016. 85 p.
- [5] Orazalin K.J. "Business Economics" / Tutorial - Almaty: LEM, 2014. 131 p.
- [6] Zhilkina A. "Financial Analysis". Tutorial and Practicum // Publishing house: Youright, 2017. 145 p.
- [7] Z.O.Imanbayeva, B.Taskarina, G. Demeuova, Zh.Baishukurova, M.Tleubergenova "Main directions of the company's balancing structure observation decisions". News of the national academy of sciences of the republic of kazakhstan Series of social and human sciences. Volume 6, Number 328 (2019). P. 167-173. <https://doi.org/10.32014/2019.2224-5294.226>
- [8] Lvova N.A. "Financial diagnostics of entrepreneurship". Monograph. // Publishing house: Prospect, 2015. 95 p.
- [9] Gerasimova E., Redin D. "Financial Analysis. Management of Financial Operations". Unbelievable story // 2017. 132 p.
- [10] Zhdanov V.Yu. "Financial Analysis of Enterprises with Higher Coefficients and Models" / Publishing house: Prospectus, 2018, 33 p.
- [11] Grigorieva T.I. "Financial analysis for managers: breakthrough, prognosis" / Tutorial. Publishing house: Youright, 2016, 486 p.
- [12] Zh.Sh. Kydyrova, K.B. Satymbekova, G.E. Kerimbek, G.Zh. Urazbayeva, A.A. Shadieva "Increase of competitiveness of the enterprise (example of the oil product market)". Reports of the national academy of sciences of the republic of kazakhstan. Volume 6, Number 328 (2019). 187-193. <https://doi.org/10.32014/2019.2518-1483.187>
- [13] Kovalev V.V. "Financial Management: Theory and Practice" / Tutorial. 2014. 1094 p.
- [14] Savitskaya G.V. "Comprehensive analysis of the homogeneous behavior of entrepreneurship" / Tutorial. M., 2016. 372 p.

**PUBLICATION ETHICS AND PUBLICATION MALPRACTICE
IN THE JOURNALS OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN**

For information on Ethics in publishing and Ethical guidelines for journal publication see <http://www.elsevier.com/publishingethics> and <http://www.elsevier.com/journal-authors/ethics>.

Submission of an article to the National Academy of Sciences of the Republic of Kazakhstan implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see <http://www.elsevier.com/postingpolicy>), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. In particular, translations into English of papers already published in another language are not accepted.

No other forms of scientific misconduct are allowed, such as plagiarism, falsification, fraudulent data, incorrect interpretation of other works, incorrect citations, etc. The National Academy of Sciences of the Republic of Kazakhstan follows the Code of Conduct of the Committee on Publication Ethics (COPE), and follows the COPE Flowcharts for Resolving Cases of Suspected Misconduct (http://publicationethics.org/files/u2/New_Code.pdf). To verify originality, your article may be checked by the originality detection service Cross Check <http://www.elsevier.com/editors/plagdetect>.

The authors are obliged to participate in peer review process and be ready to provide corrections, clarifications, retractions and apologies when needed. All authors of a paper should have significantly contributed to the research.

The reviewers should provide objective judgments and should point out relevant published works which are not yet cited. Reviewed articles should be treated confidentially. The reviewers will be chosen in such a way that there is no conflict of interests with respect to the research, the authors and/or the research funders.

The editors have complete responsibility and authority to reject or accept a paper, and they will only accept a paper when reasonably certain. They will preserve anonymity of reviewers and promote publication of corrections, clarifications, retractions and apologies when needed. The acceptance of a paper automatically implies the copyright transfer to the National Academy of sciences of the Republic of Kazakhstan.

The Editorial Board of the National Academy of sciences of the Republic of Kazakhstan will monitor and safeguard publishing ethics.

Правила оформления статьи для публикации в журнале смотреть на сайте:

www.nauka-nanrk.kz

<http://soc-human.kz/index.php/en/arhiv>

Редакторы: *М. С. Ахметова, Д. С. Аленов, А. Ахметова*
Верстка на компьютере *А. М. Кульгинбаевой*

Подписано в печать 11.08.2020
Формат 60x88^{1/8}. Бумага офсетная. Печать – ризограф.
21 п.л. Тираж 500. Заказ 4.

Уважаемые авторы научных журналов НАН РК!

Президиумом НАН РК принято решение, в целях повышения международного рейтинга академических изданий, объединить следующие 3 журнала, начиная с № 5 (сентябрь-октябрь), 2020 г., с высокорейтинговыми журналами НАН РК, входящими в международные базы Scopus, WoS и др.:

1. **«Известия НАН РК. Серия биологических и медицинских наук»** объединить с журналом **«Доклады НАН РК»**;
2. **«Известия НАН РК. Серия аграрных наук»** – **«Доклады НАН РК»**;
3. **«Известия НАН РК. Серия общественных и гуманитарных наук»** – с журналом **«Вестник НАН РК»**.

Статьи, которые публиковались в журналах **«Известия НАН РК. Серия биологических и медицинских наук»** и **«Известия НАН РК. Серия аграрных наук»**, впредь будут публиковаться в журнале **«Доклады НАН РК»**, а статьи, публикуемые в журнале **«Известия НАН РК. Серия общественных и гуманитарных наук»**, – в журнале **«Вестник НАН РК»**.

При подаче статей просим указывать название журнала и отрасль науки, согласно представленного перечня (см. ниже) в данном журнале:

I. Научный журнал **«Вестник НАН РК»** посвящен исследованиям фундаментальной науки (гуманитарные и естественные):

Редакционная коллегия принимает статьи по следующим отраслям науки:

1. Гуманитарные (экономика, юриспруденция, история и археология, политология и социология, философия, филология, педагогика и психология, литературоведение, искусствоведение)
2. Естественные (астрономия, физика, химия, биология, география и технические науки). Примеры технических наук: космонавтика, кораблестроение, машиностроение, системотехника, электротехника, электросвязь, радиоэлектроника, ядерная энергетика и т.д.

Адрес сайта **«Вестник НАН РК»** – <http://www.bulletin-science.kz/index.php/en/arhive>

II. Научный журнал **«Доклады НАН РК»** посвящен исследованиям в области получения наноматериалов, биотехнологии и экологии.

Редакционная коллегия принимает статьи по следующим отраслям науки:

1. Получение наноматериалов в области естественных наук, медицины и сельского хозяйства.
2. Биотехнология в земледелии, растениеводстве и зоотехнике.
3. Общая биология и биотехнология в медицине.
4. Экология.

Адрес сайта **«Доклады НАН РК»** – <http://reports-science.kz/index.php/en/archive>

Кроме того, в журналах **«Известия НАН РК. Серия физико-математическая»**, **«Известия НАН РК. Серия химии и технологий»** и **«Известия НАН РК. Серия геологии и технических наук»** также указаны отрасли науки, по которым будут приниматься научные статьи для экспертизы и дальнейшего опубликования:

III. Научный журнал **«Известия НАН РК. Серия физико-математическая»** посвящен исследованиям в области математики, физики и информационной технологии.

Редакционная коллегия принимает статьи по следующим отраслям науки:

1. Математика.
2. Информатика.
3. Интеллектуальный анализ данных и распознавание образов.
4. Математическое моделирование социальных и экономических процессов.
5. Механика.
6. Механика машин и роботов.
7. Теория управления и космические исследования.
8. Физика.
9. Ядерная физика.
10. Теоретическая физика.
11. Астрономия.
12. Ионосфера.

Адрес сайта «**Известия НАН РК. Серия физико-математическая**» –

<http://physics-mathematics.kz/index.php/en/archive>

IV. Научный журнал «**Известия НАН РК. Серия химии и технологий**» посвящен исследованиям в области химии и технологий новых материалов.

Редакционная коллегия принимает статьи по следующим отраслям науки:

1. Органическая химия.
2. Неорганическая химия.
3. Высокомолекулярные соединения.
4. Физическая химия (катализ, электрохимия).
5. Технологии новых материалов.
6. Технологии органических веществ.
7. Технологии неорганических веществ.
8. Технологии химических удобрений.
9. Технологии полимерных и строительных материалов и силикаты.
10. Технологии пищевых продуктов.
11. Фармацевтическая химия.

Адрес сайта «**Известия НАН РК. Серия химии и технологий**» –

<http://chemistry-technology.kz/index.php/en/arhiv>

V. Научный журнал «**Известия НАН РК. Серия геологии и технических наук**» посвящен исследованиям в области геологии и технических наук:

Редакционная коллегия принимает статьи по следующим отраслям науки:

1. Геология.
2. Региональная геология.
3. Петрология.
4. Геология нефти и газа.
5. Геология и генезис рудных месторождений.
6. Гидрогеология.
7. Горное дело и геомеханика.
8. Фундаментальные проблемы обогащения минерального сырья.
9. Инженерная геология.
10. Геофизика и сейсмология.
11. География.

Адрес сайта «**Известия НАН РК. Серия геологии и технических наук**» –

<http://www.geolog-technical.kz/index.php/en/archive>