

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

Х А Б А Р Ш Ы С Ы

ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

THE BULLETIN

THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944

2

MARCH – APRIL 2021

ALMATY, NAS RK

NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

Б а с р е д а к т о р

х.ғ.д., проф., ҚР ҰҒА академигі

М.Ж. Жұрынов

Р е д а к ц и я а л қ а с ы:

Абиев Р.Ш. проф. (Ресей)
Абылкасымова А.Е. проф., академик (Қазақстан)
Аврамов К.В. проф. (Украина)
Аппель Юрген проф. (Германия)
Банас Иозеф проф. (Польша)
Велесько С. проф. (Германия)
Кабульдинов З.Е. проф. (Қазақстан)
Қалимолдаев М.Н. проф., академик (Қазақстан), бас ред. орынбасары
Қамзабекұлы Д. проф., академик (Қазақстан)
Қойгелдиев М.К. проф., академик (Қазақстан)
Лупашку Ф. проф., корр.-мүшесі (Молдова)
Новак Изабелла проф. (Германия)
Полещук О.Х. проф. (Ресей)
Поняев А.И. проф. (Ресей)
Сагиян А.С. проф., академик (Армения)
Таймагамбетов Ж.К. проф., академик (Қазақстан)
Хрипунов Г.С. проф. (Украина)
Шәукенова З.К. проф., корр.-мүшесі (Қазақстан)
Юлдашбаев Ю.А. проф., РҒА академигі (Ресей)
Якубова М.М. проф., академик (Тәжікстан)

«Қазақстан Республикасы Ұлттық ғылым академиясының Хабаршысы».

**ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)**

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

Қазақстан Республикасының Ақпарат және коммуникациялар министрлігінің Ақпарат комитетінде
12.02.2018 ж. берілген № 16895-Ж мерзімдік басылым тіркеуіне қойылу туралы куәлік.

Тақырыптық бағыты: *іргелі ғылымдар саласындағы жаңа жетістіктер нәтижелерін жария ету.*

Мерзімділігі: жылына 6 рет.
Тиражы: 300 дана.

Редакцияның мекен-жайы: 050010, Алматы қ., Шевченко көш., 28, 219 бөл.,
тел.: 272-13-19, 272-13-18

<http://www.bulletin-science.kz/index.php/en/>

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2021

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

Главный редактор
д.х.н., проф. академик НАН РК
М.Ж. Журинов

Редакционная коллегия:

Абиев Р.Ш. проф. (Россия)
Абылкасымова А.Е. проф., академик (Казахстан)
Аврамов К.В. проф. (Украина)
Аппель Юрген проф. (Германия)
Банас Иозеф проф. (Польша)
Велесько С. проф. (Германия)
Кабульдинов З.Е. проф. (Казахстан)
Калимолдаев М.Н. академик (Казахстан), зам. гл. ред.
Камзабекулы Д. проф., академик (Казахстан)
Койгельдиев М.К. проф., академик (Казахстан)
Лупашку Ф. проф., чл.-корр. (Молдова)
Новак Изабелла проф. (Германия)
Полещук О.Х. проф. (Россия)
Поняев А.И. проф. (Россия)
Сагиян А.С. проф., академик (Армения)
Таймагамбетов Ж.К. проф., академик (Казахстан)
Хрипунов Г.С. проф. (Украина)
Шаукенова З.К. проф., чл.-корр. (Казахстан)
Юлдашбаев Ю.А. проф., академик РАН (Россия)
Якубова М.М. проф., академик (Таджикистан)

«Вестник Национальной академии наук Республики Казахстан».

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

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

Свидетельство о постановке на учет периодического печатного издания в Комитете информации Министерства информации и коммуникаций и Республики Казахстан № **16895-Ж**, выданное 12.02.2018 г.

Тематическая направленность: *публикация результатов новых достижений в области фундаментальных наук.*

Периодичность: 6 раз в год.

Тираж: 300 экземпляров.

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

<http://www.bulletin-science.kz/index.php/en/>

© Национальная академия наук Республики Казахстан, 2021

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

E d i t o r i n c h i e f

doctor of chemistry, professor, academician of NAS RK

M.Zh. Zhurinov

E d i t o r i a l b o a r d:

Abiyev R.Sh. prof. (Russia)
Abylkasymova A.E. prof., academician (Kazakhstan)
Avramov K.V. prof. (Ukraine)
Appel Jurgen, prof. (Germany)
Banas Joseph, prof. (Poland)
Velesco S., prof. (Germany)
Kabuldinov Z.E. prof. (Kazakhstan)
Kalimoldayev M.N. prof., academician (Kazakhstan), deputy editor in chief
Kamzabekuly D. prof., academician (Kazakhstan)
Koigeldiev M.K. prof., academician (Kazakhstan)
Lupashku F. prof., corr. member (Moldova)
Nowak Isabella, prof. (Germany)
Poleshchuk O.Kh. prof. (Russia)
Ponyaev A.I. prof. (Russia)
Sagiyani A.S. prof., academician (Armenia)
Taimagambetov Zh.K. prof., academician (Kazakhstan)
Khripunov G.S. prof. (Ukraine)
Shaukenova Z.K. prof., corr. member. (Kazakhstan)
Yuldashbayev Y.A., prof., academician of RAS (Russia)
Yakubova M.M. prof., academician (Tadjikistan)

Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.

ISSN 2518-1467 (Online),
ISSN 1991-3494 (Print)

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

The certificate of registration of a periodical printed publication in the Committee of information of the Ministry of Information and Communications of the Republic of Kazakhstan No. **16895-Ж**, issued on 12.02.2018.

Thematic focus: *publication of the results of new achievements in the field of basic sciences.*

Periodicity: 6 times a year.

Circulation: 300 copies.

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

<http://www.bulletin-science.kz/index.php/en/>

© National Academy of Sciences of the Republic of Kazakhstan, 2021

Address of printing house: ST "Aruna", 75, Muratbayev str, Almaty.

UDC 334.722.26

A. Akhmetova, A. Aimagambetova, A. Oralbayeva, G. Bisembayeva

Korkyt Ata Kyzylorda state university, Kazakhstan.

E-mail: aakhmetova.71@mail.ru, 23aida@mail.ru, 76aizhan_1976@mail.ru, gulnur_79_78@mail.ru

**WAYS TO OPTIMIZE THE CASH RESOURCES MANAGEMENT
AT THE ENTERPRISE**

Abstract. To maintain the financial stability of the enterprise at a stable high level and increase it, it is necessary to increase the accumulation speed of its own sources. To do this, it is necessary to find reserves, as well as provide material working capital from own sources. In addition, it is necessary to find an optimal balance of financial resources, the free flow of funds of the enterprise can ensure a continuous process of production and sale of products through their effective use.

In the conditions of financial stability of the enterprise, we would like to note that effective cash flow management is the most important developed system. The cash flow management system of an enterprise is a system of tasks and methods for the formation, use and distribution of funds, as well as the development and implementation of management decisions related to the implementation of the company's turnover. The main objectives of cash management are not only to increase cash flows, but also to ensure the financial balance and stability of the enterprise in the course of its operation. This is done by balancing the amount of received and spent money and by coordinating it.

It provides the mechanisms and indicators of financial stability of the enterprise, as well as the factors affecting cash to ensure the financial sustainability of the enterprise, methods and mechanisms of management of cash flows in terms of financial stability. Also, the effectiveness of cash management plays an important role in assessing the company's financial stability indicators. In order to achieve financial stability of the company, the factors affecting cash were considered. Any organization should choose methods for increasing, balancing, and synchronizing cash flows appropriate to its condition. The analysis reveals shortcomings in the company's activities and measures aimed at improving the efficiency of its work.

Keywords: turnover, balance, debt, funds, capital, financial resources, sustainability, loan, equity, debt capital.

One of the most important factors for increasing the company's capital turnover is the cash flow management through the rational use of its own funds, including reducing dependence on borrowed funds. The effectiveness of the enterprise depends on the cash management system. The proposed system is necessary for the implementation of strategic and short-term plans of the enterprise and, in fact, for the effective use of insolvency, financial stability, assets and financing sources and reducing costs.

Effective cash flow management as part of the company's organizational and financial strategy forms a special management policy. Effective cash management leads to financial flexibility of the organization, as well as optimization of expenses associated with increased accounting and expenditure of inventory, sales volumes, real distribution of resources, obtaining effective loans and a stable financial position, including the cost optimization related to increasing the liquidity of the enterprise [1-2].

The main purpose of cash flow management of the enterprise is aimed at solving the tasks of its implementation, and this is shown in table 1.

Now let's look at the content of these objectives:

1. Formation of sufficient financial resources in accordance with the needs of the enterprise in the upcoming economic activity. This task shall be carried out in the future by determining the required amount of funds of the enterprise, creating a system of sources for their formation in the prescribed amount, and minimizing the cost of attracting them (debt).

2. Optimization of the distribution of the existing volumes of monetary resources of the enterprise on the types of economic activities and areas of use. In order to develop the company's operating, investment

Table 1 – The main purposes and objectives of cash management of the enterprise

Purposes	Objectives
To ensure the stable financial balance of the enterprise	1. Formation of sufficient financial resources in accordance with the needs of the enterprise in the upcoming economic activity; 2. Optimization of the distribution of the existing volumes of monetary resources of the enterprise on the types of economic activities and areas of use; 3. Ensuring a high level of financial stability in the process of enterprise development; 4. Ensuring stable financial solvency of the enterprise; 5. Increasing the cash flows that ensure the pace of economic development provided on the basis of self-financing of the enterprise; 6. Ensuring the reduction of losses in the value of funds when using them in economic activities at the enterprise.
<i>Note:</i> compiled by the author.	

and financial activities, it is necessary to ensure adequate balance in the course of the company's cash flows for implementation of these tasks.

3. Ensuring a high level of financial stability in the process of enterprise development. Such financial stability of the enterprise is provided by the formation of rational structure of sources of funds: first of all, optimization of the amount of raising funds for their payback period in the future as the ratio of borrowed funds to the company's own funds; formation of sufficient amount of monetary funds raised on a long term basis; restructure of the liabilities on monetary funds in the enterprise's development during the crisis.

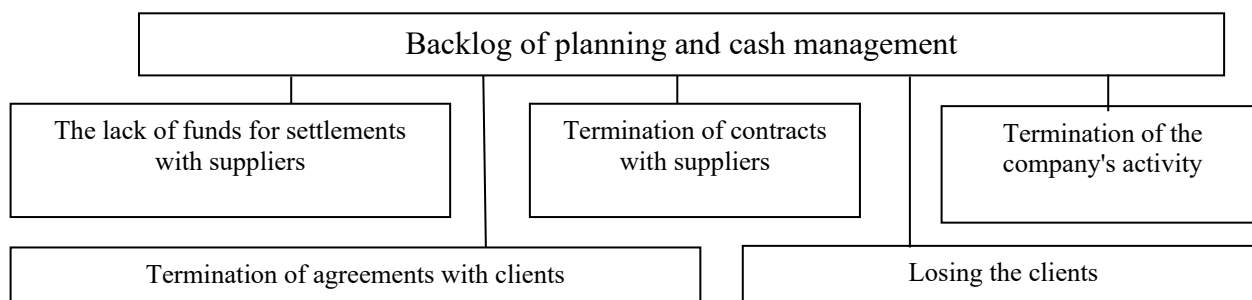
4. Ensuring stable financial solvency of the enterprise. This task: first of all, it is solved by effective management of cash and cash equivalents; forming a sufficient volume of their insurance part; ensuring uniformity of cash flows to the enterprise; ensuring synchronization of incoming and outgoing cash flows; choosing the best payment instruments for settlements with suppliers for conducting business operations.

5. Increasing the cash flows that ensure the pace of economic development provided on the basis of self-financing of the enterprise. Ways to implement this task: formation of the company's cash turnover; formation of the maximum size of its financial activities; selection of an effective depreciation policy of the company; timely liquidation of unused assets; investment of temporarily available funds.

6. Ensuring the reduction of losses in the value of funds when using them in economic activities at the enterprise. Cash and cash equivalents lose value due to temporary factors, inflation, risk, and so on. Therefore, in the process of organizing the monetary circulation of an enterprise, it is necessary to avoid the formation of excessive funds (if it is not associated with the need for economic practice), diversification of directions and forms of using monetary resources, prevention of certain types of financial risk or provision of insurance.

The above-mentioned tasks are proposed as a way to ensure the financial stability of the enterprise [3-5].

The company's activities are closely related to the income and expenditure of monetary funds. The continuous process of timely activation of cash is called cash flow for the enterprise. The following figure shows the issues of lack of ineffective cash management that can affect the company's operations.



Main issues arising from no or ineffective cash management.

Note: compiled by the author.

Proper management of the company's funds ensures a constant budget balance and availability of free funds necessary for the proper functioning and development of the company. To do this, it is necessary to strictly control and forecast the income and expenses for financing the enterprise within the established time frame. Therefore, we offer types of forecasting as a solution to the issues of the enterprise related to monetary funds.

According to scientists in the sphere of business, there are more than 150 types of forecast. However, only 15-20 methods are used. There are many recommended sources for classifying forecasting methods. The first method of classification can assess the degree of formalization. It uses forecasting methods from all sides. The second place corresponds to the General principle of the forecasting method. In the third classification method, it is considered that information can be obtained based on forecasts.

We distinguish the most common classification from many methods and types of excess forecasting of cash flows of the enterprise, and it is also used in forecasting methods in the future at the research stage. The statement of cash flows reflects future transactions expressed as monetary funds, income and expenses for a specific period.

Forecast results allow to forecast excess or shortage of inventory before they appear and, if necessary, adjust the behavior of the enterprise. In the event of unforeseen circumstances in the financial year, it requires immediate changes to the goals that meet current obligations. The necessary new indicators are calculated based on the financial condition of the company. In the following table 2, we will focus on methods of economic forecasting.

Table 2 – Methods of economic forecasting

Methods	Reasons for selection
Average weighted method	Suitable for creating express forecasts
The method of neural networks	Calculating delays for use in a typical firm or Corporation
Coefficient method	For making express forecasts per week, month, quarter, or several years
аҕымыһThe method of expert evaluation	No problems that experts can't help. The subjectivity of reviews
Extrapolation method	Suitable for determining a popular trend with economic forecasting
Average moving method	Suits for express forecasts
A method of constructing a multiple regression model	Determining factors that affect the amount of cash flows
Exponential method of grinding	As a result, a single value predicts three values, so you can find the average accuracy
<i>Note:</i> compiled by the author.	

Average weighted method. This method is based on determining the expected data using the arithmetic mean of data from the previous period. In this case, the highest weight is transferred to the forecast and close to that time periods of previous years (seasonal report).

To calculate this forecast, It is necessary to know the specific indicators for the last few stages. The minimum weight for the price is considered the most distant from the assigned periods. After that, the sum of all the values of the forecast indicators for the periods is determined and divided by the sum of the weight. For ease of calculation, it is recommended to use table 3, compiled during the investigation.

Table 3 – Calculation according to average method (net cash flow from operating activities)

Indicators	2017	2018	2019	2020 Forecast
Specific weight	0.1	0.6	0.8	1.5
Revenue	487 827	904574	1 115 800	
Accrued income	48782	542744	892640	1484166
Forecast of net cash flows from operating activities				989444
<i>Note:</i> compiled by the author.				

The result of the forecast indicator of net cash flow from operating activities by 2020, which will amount to 989444 thousand tenge, was obtained using this method of forecasting. Then, using the obtained indicators, we make a forecast calculation for subsequent periods. As a result, we get the data shown in table 4.

Table 4 – Forecast of net cash flows from operating activities for 2020-2023

Indicators	2020	2021	2022	2023
Forecast of net cash flows from operating activities	989444	1034328	1021805	1024656
<i>Note:</i> compiled by the author.				

Later the forecast of net cash flows from investment activities of the enterprise is made. It is provided in table 5.

Table 5 – Forecast of net cash flows from investment activities for 2020 by average weighted method

Indicator	2017	2018	2019	2020 Forecast
Specific weight	0.1	0.6	0.8	1.5
Revenue	-482054	726478	93687	
Accrued income	-48205	435886	74949	
Forecast of net cash flows from investment activities				30842
<i>Note:</i> compiled by the author.				

From the data obtained, it can be assumed that the net cash flow from investment activities in 2020 will be 30842 thousand tenge. Thus, the forecast data for the coming years is calculated in table 6.

Table 6 – Forecast of net cash flows from investment activities for 2020-2023

Indicator name	2020	2021	2022	2023
Forecast of net cash flows from investment activities	30842	375595	494896	434743
<i>Note:</i> compiled by the author.				

After forecasting net cash flow from investment activities, we see that it is possible to increase the revenue from investment activities. In the next step, let's forecast the dynamics of the amount of net cash flow from financial activities, which we see in the following table 7.

Table 7 – Forecast of net cash flows from financial activities for 2020

Indicators	2017	2018	2019	2020 Forecast
Specific weight	0.1	0.6	0.8	1.5
Revenue	26254	-1583102	87707	
Accrued income	2625	-949861	70166	
Forecast of net cash flows from operating activities				-584713
<i>Note:</i> compiled by the author.				

Forecasting the net cash flows from financing activities can be done by using the weighted average method. As a result, in 2020 it showed (-584713) thousand tenge. The forecast of net cash flow of financial activities for 2020-2023 can be found in table 8.

Table 8 – Forecast of net cash flow of financial activities for 2020-2023

Indicators	2020	2021	2022	2023
Forecast of net cash flows from investment activities	-584713	-382304	-431933	-422266
<i>Note:</i> compiled by the author.				

The use of this method in forecasting future cash flows will depend mostly on determining the weight of periods. Long-term forecast deviations shall decrease. Forecasting helps an enterprise manage its cash flow correctly and spend it in the appropriate direction. Therefore, it can be the solution of spending monetary funds in correct direction.

Whatever measures are taken to improve the financial situation, they never bring good results without the participation of the company's employees. In its activities, it is not possible to make various financial decisions, as well as to properly analyze the results of financial and economic activities at the internal and external levels [6-11].

In the management structure of the enterprise, the key role is played by working with personnel, since they are the main resources of the enterprise. Thanks to the qualified work of employees, as well as on the basis of their professional skills, as well as proper management of work with personnel, it is possible to increase the success of the enterprise.

Accountants keep records of the company's assets and calculate the necessary indicators of financial and economic activity, but they are not competent in terms of planning and drawing up ways to prevent problems. As measures to improve the financial condition of the company, we suggest creating a financial department that, performs the following tasks by taking various decisions:

- providing the enterprise with the necessary amount of economic resources, searching for sources of cost reduction, increasing the profitability to the budget, increasing the profitability to fulfill the obligations imposed on suppliers of credit institutions;
- study of modern production activities of the organization;
- assistance in the implementation of financial and economic activities;
- constant analysis and supervision of tax obligations, control over regular payments of taxes and other mandatory payments to the budget. Monitoring of obligations imposed on the budget and off-budgetary funds;
- study of the securities market, sale and purchase of securities, control over long-term and short-term investments of the company;
- continuous monitoring of receivables and payables, analysis of agreements and contracts;
- ensuring the continuity of information about the funds flow on the company's accounts.

Of course, when organizing a new structural division, the company can spend additional financial sources, including the increase of the production cost. However, after this event is completed, the result will be significantly improved.

The Finance department is divided into two groups:

- Department of financial planning;
- Department of accounting of financial receipts.

The first department will initially have one staff member, and in the future, if necessary, can be staffed with additional staff with Development department. The inefficient structure of the company's assets, including the growth of accounts receivable and accounts payable, requires urgent measures to restore and improve the financial condition of the enterprise. The effectiveness of the Department's functioning is mainly affected by any of the work performed and done by the Department's specialists [12-14].

After analyzing the financial condition of the company, we see that the advances from customers and buyers comprises the main part of the enterprise's cash proceeds from operating activities. For any enterprise, the main task is to increase revenue from the sale of basic goods and services. The cooperative operates at a high level of risk, having received an advance (credit) from customers and buyers.

Advance funds from customers and various buyers are also referred to as other pre-export financing. Under the condition of pre-export financing, the enterprise can receive pre-export financing in the form of a loan, in the case of relationships with buyers of goods. This loan is used for seasonal financing and is actually a prepayment of the buyer for the delivery of a specific product.

Many industrial resource suppliers offer farmers a non-bank form of loan, i.e. a supplier's loan (advance) to maximize sales. In this case, they provide the enterprise with the means of production in the established direction, including the cost of financing goods for a certain period. Most of the supplier's loans are not secured by collateral and represent 100% of the non-refundable risk to the supplier. The decision to issue a loan is based the company's creditworthiness, i.e. on history of payment of the debt owed to the supplier. As a rule, the beginning of such relationship is an offer to credit only a certain part of the total cost of production resources provided by the supplier.

In terms of financial stability of the company, we would like to note that this is an important system for effective cash flow management. The cash flow management system of an enterprise is a system of tasks and methods for formation, use and distribution of funds, as well as the development and implementation of management decisions related to the implementation of the company's turnover. The main objectives of cash management are not only to increase cash flows, but also to ensure the financial balance and stability of the enterprise in the course of its operation. This is done by balancing the amount of money received and spent and coordinating it.

It provides mechanisms and indicators of financial stability, as well as the factors affecting monetary resources to ensure the financial sustainability of the enterprise, methods and mechanisms of cash flow management in terms of financial stability. Also, the effectiveness of cash management plays an important role in assessing the company's financial stability indicators. In order to achieve financial stability of the company, the factors affecting cash were considered. Any organization should choose methods for increasing, balancing, and synchronizing cash flows that are appropriate to its condition. The analysis identifies shortcomings in the company's activities and measures to improve the efficiency of its work [15-17].

When identifying problems and shortcomings in the cash flow system, the company should choose the most appropriate methods of working with them and start implementing them.

To sum up, the author shall perform the following actions to ensure financial stability:

- to increase as much as possible the company's financial stability coefficients, i.e. achieving a proper level of liquidity and profitability;

- available funds should be used to provide the financial services;

- to use all possible opportunities to increase the revenue from operating activities.

Also, the policy for effective cash flow management is proposed as a way to optimize the financial position of the enterprise. Methods and ways of solving cash forecasting were demonstrated. In order to increase the profitability of the enterprise, it is necessary to attract qualified financial specialists with professional experience and, if possible, form a Finance department. Also, in order to increase revenues from main activities, the ways will be proposed to reduce dependence on advances pre-paid by customers and recipients, to familiarize themselves with measures for financing enterprises, and to address issues of financial stability of the enterprise.

А. А. Ахметова, А. Д. Аймағамбетова, А. Қ. Оралбаева, Г. Н. Бисембаева

Қорқыт Ата атындағы Қызылорда мемлекеттік университеті, Қазақстан

КӘСІПОРЫНДА АҚША ҚАРАЖАТТАРЫН БАСҚАРУДЫ ОҢТАЙЛАНДЫРУ ЖОЛДАРЫ

Аннотация. Кәсіпорынның қаржылық тұрақтылығын бірқалыпты жоғары деңгейде ұстап тұру және оны арттыру үшін, меншікті көздердің жинақтау жылдамдығын арттыру қажет. Ол үшін резервтерді табу, сондай-ақ меншікті көздер бойынша материалдық айналым қаражатын қамтамасыз етуі тиіс. Сонымен қатар, қаржы ресурстарының оңтайлы теңгерімін табу қажет, кәсіпорынның ақша қаражаттарының еркін айналымы, оларды тиімді пайдалану арқылы өнімді өндірудің және сатудың үздіксіз үдерісін қамтамасыз ете алады.

Кәсіпорынның қаржылық жәнетұрақтылығы жағдайында ақша қаражаттарының қозғалысын тиімді суреттен басқарудың маңызды дамыған жүйе екендігін байланысты ескеріп өткіміз келеді. Кәсіпорынның ақша қаражаттарының қозғалысын жылы басқару жүйесі осыған ақша қаражаттарын қалыптастыру, пайдалану бойынша және бөлу, теңгеге сондай-ақ етіледі кәсіпорын айналымын ықпал жүзеге асырумен тиімді байланысты басқарушылық ағындарын шешімдерді әзірлеудің және енгізудің міндеттері осылайша мен әдістерінің жүйесі теңдестіру болып табылады. ресурстарының Ақша қаражаттарын басқарудың операциялық негізгі міндеттері – ақша ағындарын ұлғайту ғана түрлерін емес, сондай-көрсетілгенәк оның ағындарының жұмыс істеуі барысында жалпы кәсіпорынның қаржылық тепе-шараларға теңдігін және тұрақтылығын қамтамасыз ету. болмауы Бұл ақша қаражаттарының жұмсаудың түсуі мен оның жұмсалуды көлемін болмауы теңдестіру және төмендеп оларды үйлестіру арқылы барлық жүзеге асырылады.

Кәсіпорынның қаржылық тұрақтылығының азайту көрсеткіштері мен механизмдері, сонымен қатар алмайды кәсіпорынның қаржылық тұрақтылығын қамтамасыз жылдар етуде ақша қаражаттарына әсер жылдар етуші факторлар, суретке кәсіпорынның қаржылық тұрақтылық жағдайында ақша қаражаттарының қозғалысын басқарудың әдістері мен механизмдері қарастырылған. Сондай-ақ, кәсіпорынның қаржылық тұрақтылығы көрсеткіштерін пайдаланылмайды бағалауда ақша қаражаттарын сатылым басқарудың тиімділігі үлкен активтер рөл атқарады. тіркелгенКәсіпорынның қаржылық тұрақтылығына қол табыстылықты жеткізу үшін ақша қаражаттарына әсер республиканың етуші факторлар қарастырылған. Кез келген кәсіпорын өзінің әлеуетіне сәйкес келетін ақша қаражатының ағындарын жоғарылату, экономика теңдестіру және үндестіру әдістерін төлеуге таңдауы керек. тұрақтылығы Таңдау барысында ресурстардың кәсіпорын қызметіндегі кемшіліктер және оның жұмысының мәселелерді тиімділігін арттыруға саясатын арналған іс-шаралар айқындалды.

Түйін сөздер: айналым, баланс, берешек, қаражат, капитал, қаржы ресурстары, тұрақтылық, қарыз, меншікті капитал, қарыз капиталы

А. А. Ахметова, А. Д. Аймагамбетова, А. К. Оралбаева, Г. Н. Бисембаева

Кызылординский государственный университет им. Коркыт Ата, Казахстан

ПУТИ ОПТИМИЗАЦИИ УПРАВЛЕНИЯ ДЕНЕЖНЫМИ СРЕДСТВАМИ ПРЕДПРИЯТИЯ

Аннотация. Для поддержания финансовой устойчивости предприятия на стабильно высоком уровне и ее повышения необходимо увеличить скорость накопления собственных источников. Для этого необходимо изыскать резервы, а также обеспечить материальный оборотный капитал из собственных источников. Кроме того, необходимо найти оптимальный баланс финансовых ресурсов, свободный поток средств предприятия может обеспечить непрерывный процесс производства и реализации продукции за счет их эффективного использования.

В условиях финансовой устойчивости предприятия хотелось бы отметить, что наиболее важной развитой системой является эффективное управление денежными потоками. Система управления денежными потоками предприятия – это система задач и методов формирования, использования и распределения денежных средств, а также разработки и реализации управленческих решений, связанных с осуществлением оборота предприятия. Основными задачами управления денежными средствами являются не только увеличение денежных потоков, но и обеспечение финансового баланса и стабильности предприятия в процессе его деятельности. Это делается путем балансирования количества полученных и потраченных денег и их координации.

Приводятся механизмы и показатели финансовой устойчивости предприятия, а также факторы, влияющие на денежные средства для обеспечения финансовой устойчивости предприятия, методы и механизмы управления денежными потоками в условиях финансовой устойчивости. Кроме того, эффективность управления денежными средствами играет важную роль в оценке показателей финансовой устойчивости компании. Для достижения финансовой устойчивости компании были рассмотрены факторы, влияющие на денежные средства. Любая организация должна выбирать методы увеличения, балансирования и синхронизации денежных потоков, соответствующие ее состоянию. Проведенный анализ выявляет недостатки в деятельности общества и меры, направленные на повышение эффективности его работы.

Ключевые слова: оборот, баланс, задолженность, средства, капитал, финансовые ресурсы, устойчивость, заем, собственный капитал, заемный капитал.

Information about authors:

Akhmetova Aigul, candidate of economic sciences, docent of the Department «Accounting and audit», The Korkyt Ata Kyzylorda state university, Kazakhstan; aakhmetova.71@mail.ru; <https://orcid.org/0000-0003-2957-8239>

Aimagambetova Aida, candidate of economic sciences, senior lecturer of the Department «Accounting and audit», The Korkyt Ata Kyzylorda state university, Kazakhstan; 23aida@mail.ru; <https://orcid.org/0000-0003-4326-7824>

Oralbayeva Aizhan, candidate of Economic Sciences, "Accounting and Audit" Department, Korkyt Ata Kyzylorda State University, Kazakhstan; 76aizhan_1976@mail.ru; <https://orcid.org/0000-0002-9233-8599>

Bisembayeva Gulnur, master of statics, teacher of chair «Accounting and audit», The Korkyt Ata Kyzylorda state university, Kazakhstan; gulnur_79_78@mail.ru; <https://orcid.org/0000-0002-6455-8762>

REFERENCES

- [1] Savitskaya G.V. Economic analysis: textbook. M.: New knowledge, 2005. 651 p.
- [2] Kovalev V.V. Financial management: theory and practice. M.: TC Velby, Prospekt publishing house, 2008. 1024 p.
- [3] Krylov E.I., Vlasova V.M., Zhuravkova I.V. Analysis of financial results, profitability and cost of production: Tutorial book. M.: Finance and statistics, 2010. 717 p.
- [4] Kydyrova Zh., Satymbekova K., Kerimbek G., Urazbayeva G., Shadiyeva A. Increase of competitiveness of the enterprise (example of the oil product market) // Reports of the National academy of sciences of the Republic of Kazakhstan. 2019. Vol. 6, No. 328. P. 187-193. <https://doi.org/10.32014/2019.2518-1483.187>
- [5] Skrynnik E.E. Analysis and evaluation of financial activities of the organization. M.: Laboratory books, 2010. 94 p.
- [6] Azriyan A.N., Apriliana O.M., Kalashnikova E.V., etc. Big economic dictionary: 248 thousand terms. M.: Institute of new Economics, 2012. 280 p.
- [7] Selezneva N.N., Ionova A.F. Financial analysis: Textbook. M.: UNITY DANA, 2012. 479 p.
- [8] Kovalev V.V. Workshop on financial management. M.: Finance and statistics, 2013. 388 p.
- [9] Firon H.E., Linders M.R. Flow control / Translated from English. SPb.: Victoria plus, 2012. 872 p.
- [10] Amanbayeva U.A. Economics of enterprise. Almaty: Bastau publishing House, 2012. 432 p.
- [11] Kovalev V.V. Introduction to financial management. M.: Finance and statistics, 2001. 235 p.
- [12] Zhuirikov K.K., Bayahmetov T.B. Economic analysis of the enterprise: Textbook. Almaty, 2011. 468 p.
- [13] Bocharov V.V. Financial analysis. SPb.: Peter, 2013. 240 p.
- [14] Imanbayeva Z., Taskarina B., Demeuova G., Baishukurova Zh., Tleubergenova M. 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. 2019. Vol. 6, No. 328. P. 167-173. <https://doi.org/10.32014/2019.2224-5294.226>
- [15] Gilyarovskaya L.T. Economic analysis. M.: UNTI-DANA, 2011. 615 p.
- [16] Novashina T.S., Karpunin V.I. Economics and Finance of the company. Synergy, 2014. 325 p.
- [17] Kairbekova S.Sh. Analysis of the state of cash flows of enterprises // Finance of Kazakhstan. 2016. No. 3.