ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

БАЯНДАМАЛАРЫ

ДОКЛАДЫ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

REPORTS

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

PUBLISHED SINCE 1944

ҚАЗАҚСТАН РЕСПУБЛИКАСЫ
ҰЛТТЫҚ ҒЫЛЫМ АКАДЕМИЯСЫНЫҢ

БАЯНДАМАЛАРЫ

2020 • 4

© Қазақстан Республикасының Ұлттық ғылым академиясы, 2020

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

UDC 65.011.4

K. K. Primzharova[1], A. E. Beimbetova[2], Zh. S. Abdrashev[1]

[1] Narxoz University, Almaty, Kazakhstan;
[2]Eurasian technological University, Almaty, Kazakhstan.
E-mail: kalyash.primzharova@narxoz.kz; aygul.beymbetova@mail.ru;
zhaxylyk.abdrashev@narxoz.kz

METHODOLOGY OF COMPANY'S EFFICIENCY ASSESMENT

Abstract. At the current stage of Kazakhstan development, the competitiveness of companies and the relevance of their future activities are based primarily on the efficiency of their work.

Efficiency is the basic factor of company's financial attractiveness for external investors, as well as for the owners of the business. Thus, it is very important to assess the effectiveness of the company in all stages of lifecycle, in the present, past and future.

The article focuses on the methodology for assessing the efficiency of the company, as well as provides methodological recommendations for assessing the economic efficiency of the company in modern business conditions. Studying the questions of the essence, the main forms of performance indicators of the enterprise as an economic category. Looking for the methodology of generalization of modern approaches to the problem, finding the features of assessing the economic efficiency of the enterprise, developing proposals to improve the economic efficiency of the company.

One of the main challenges of the economy is the increasing efficiency of production and business activity. The economic efficiency of the company depends on the best way of using all types of resources and their structure, which is involved in various production factors.

In the system of social efficiency, the economic efficiency is determined by total production efficiency on both micro and macro-levels.

On the macro-level, total production efficiency is expressed by economic efficiency of different sectors and national economy in general. On the micro-level by the efficiency of business entities and their divisions. In order to get sufficient results of economic efficiency assessment it is important to have systematic assessment.

Systematic assessment of economic efficiency is expressed by few factors. To evaluate it as a socio-economic category, we have to take into account the social side. Not always economically justified production can be socially effective.

This contradiction may occur in case of poor regulatory framework of employees' rights protection. At the same time, it should be noted that social and industrial aspects are mutual interrelated and affecting each other.

Key words: company efficiency, profitability, investment project, return on investment, competition, costs, production, factors, business activity, company strategy, negative impact, result of development, systematic assessment, factors.

Introduction. At the current stage of Kazakhstan development, the competitiveness of companies and the relevance of their future activities are based primarily on the efficiency of their work.

This topic is relevant today, since in the face of fierce competition, each enterprise is considering ways to improve the efficiency of the enterprise at minimal cost.

Efficiency is the basis of financial attractiveness for attracting external investors to the financial and economic functioning of the enterprise, as well as for the owners of the organization. In this relationship, it is very important to assess the effectiveness of the company at all stages of lifecycle, in the present, past and future.

In modern economic conditions, efficiency characterizes the survival of the enterprise.

The company should not only survive, but also if possible, increase profits from its activities and improve its result. Which is characterized by the degree of achievement of the mission or goals for which the whole mechanism of economic activity is designed and kept.

Economic relations are the basis of different relationships between people like political, cultural, etc.

Efficiency is a category that is aimed to measure the economic level, for the determination of which an extensive list of various indicators are used. The efficiency of the enterprise is accepted as the volume of production or the financial result. Thus, different indicators are distinguished, such as an indicator of production efficiency and an indicator of financial efficiency.

The goal is to study the theoretical principles and guidelines for assessing the economic efficiency of the enterprise and its forecasting in modern business conditions.

The tasks are:

- To study the methods of modern approaches to the research problem;

- Disclosure the features of assessing the economic efficiency of an enterprise;

- Development of proposals to improve the economic efficiency of the company. The object of research is Innovalex LLP, which is selling computer equipment and spare parts for them.

Research methods. Different scientific approaches and studies in the economy and trade fields were used to conduct an analysis of Innovalex LLP activities efficiency. In this study factor forecasting methods were used.

The work used the reporting data of the enterprise, as well as statistical data of the Republic of Kazakhstan.

Literature review. Studying foreign and local studies it was found that comparative efficiency is calculated and considered when identifying accepted business, industrial and organizational conclusions, with the aim of selecting from other alternatives the optimal (rational) one. This kind of selection is carried out on the basis of comparing the alternatives to the concept of technical and economic characteristics, calculating the payback period or the coefficient of efficiency of additional capital investments, the magnitude of the economic effect, says the author Kuatova D. [1].

The acquisition of any positive advantage formulated in value form is accepted as economic efficiency in the field of economic activity of companies and institutions,

Actual economic efficiency is determined according to a specific event implemented according to any subject of economic activity, in which case it is considered univariate.

According to Sheremet A. Economic efficiency is the state of the economy in which the distribution of resources cannot be changed so that increasing the satisfaction of the needs of one entity does not lead to decreasing the satisfaction of the needs of another. The economic efficiency of the enterprise depends on the rational use of each type of resources and their structure, which is determined by the ratio of the resources involved of various factors of production [2].

One of the main challenges of the economy is increasing the efficiency of business activities.

Main part. In the system of social efficiency, the type of economic efficiency is manifested through the economic efficiency of total production, which can be observed at the macro and micro levels.

The efficiency of total production at the macro level is shown by the economic efficiency of the national economy as a whole and its individual sectors. At the micro-level the efficiency of entrepreneurial activity of enterprises and their divisions. For the results of the economic efficiency assessment to be objective, the assessment must be systemic [3].

A systematic assessment of economic efficiency is expressed by a number of factors. For evaluating economic efficiency as a socio-economic category, the following should be considered:

- The result of social sphere development. Not always economically reasonable production can be socially effective.

This contradiction can manifest itself in the context of a poorly developed regulatory framework to protect the interests of workers. At the same time, it must be borne in mind that social and production aspects are closely interconnected and have significant mutual influence.

Innovalex LLP is a small business entity, began its activities in Almaty in 2007.

Location and legal address of the LLP is the Republic of Kazakhstan, Almaty, Bostandyk district, Timiryazev str. 42, Pavilion 21 Office 12.

The main activities are:

• The sale of computer equipment;

• The sale of computers and their spare parts;

- The sale of computer accessories (special products for computer security systems, electrical equipment, consumer goods);
- Other activities, which not prohibited by legislation of the Republic of Kazakhstan.

A distinctive feature of the activities of the company is the lack of production, mainly engaged in trading and purchasing.

The goal of the Innovalex LLP is to generate income. The income received is distributed to pay off consignment, pay salaries to employees, consumables, purchase inventory items and other expenses.

Implementation is carried out from a single outlet in the Avtotown store on Timiryazev str.

The area of the department is 20 square meters. The store has a warehouse for storing inventories in the department.

The sales department with an area of 20 square meters is equipped with modern trade equipment: trade counters manufactured in Turkey (Sunkar company), shelving units (made in Russia, Trade Equipment Plant (ZTO), Novosibirsk). The department has a cash register.

The staff of the department of Innovalex LLP is 4 people: 4 sellers who work in 2 shifts and are divided to 2 teams.
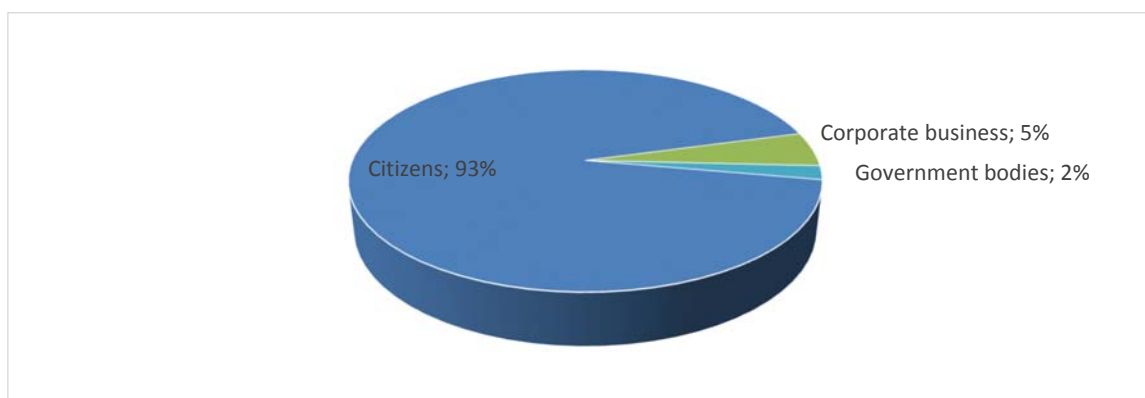
Figure 1 - Structure of Innovalex LLP sales in "Avtotown" shop

Note: complied by the author from the source [4]

Figure 1 shows the sales structure by consumer categories. The main consumers of the department of Innovalex LLP in the Avtotown store are the citizens (93%).

The sales volume of Innovalex LLP on average per day is 50-60 thousand tenge, the average monthly sales volume is 1.8 million tenge.

The enterprise has its regular customers. Competitive advantages of Innovalex LLP are distinguished by such characteristics as mobility, flexibility, which is very important in a highly competitive environment in the market. However, computer sales are subject to seasonal fluctuations (figure 2).
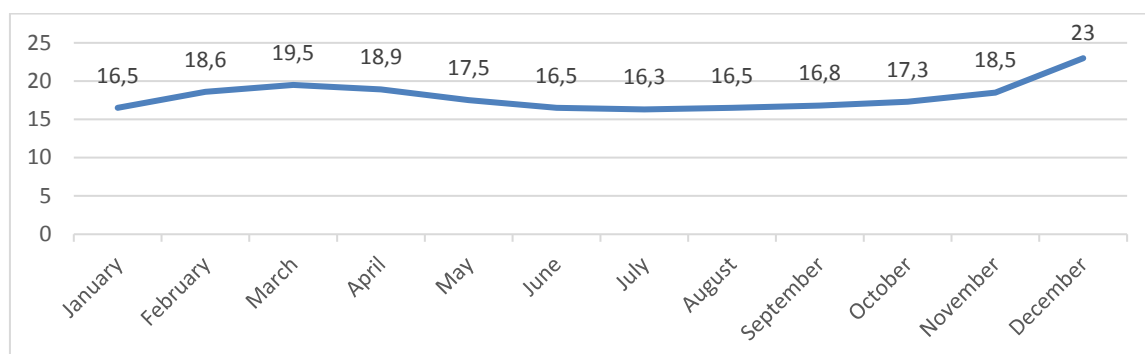
Figure 2 - Seasonal fluctuation based on sales of Innovalex in 2018

Note: Complied by the author from the source [4]

Figure 2 shows that the decline in the volume of sales of Innovalex LLP falls on the month of January, as well as the summer period. The largest peak of sales occurs in December, when sales exceed average monthly sales by more than 25%.

Figure 3 - The growth rate of average monthly sales of Innovalex LLP in 2016–2018.

Note: Complied by the author from the source [4]

Over the past three years, there has been an increase in sales of products offered by the store (figure 3).

If in 2016 the average daily sales volume was 25-30 thousand tenge (100%), then by 2018 this value almost doubled and reached 114.8%.

This growth is due to the expansion of the range of products offered.

Thus, the analysis showed that both exogenous (external) and endogenous (internal) factors influence the volume of products offered by Innovalex LLP.

Innovalex LLP works with an average trade margin of 10%, which provides it with minimum prices for the product range and makes its offering more attractive in the eyes of the buyer compared to competitors.

The trade margin on products varying from 10-25% depending on the name, manufacturer and supplier. Due to this margin, both transportation costs and all sales costs are covered (table 1).

Table 1 – Annual sales expenses computers and spare parts in 2018

	Expenses	Amount, thousand tenge	%
№	1	2	3
1	Advertising	19,5	0,94%
2	Payroll	3440	69,58%
3	Rent	1360	17,40%
4	Transportation	50	2,42%
5	Utilities	240	0,97%
6	Street advertising fee	50	0,24%
7	Communication	70	3,38%
8	Taxes	105	5,07%
9	Total period expenses	5334.5	100,00%
Note: Complied by the author from the source [4]			

Thus, expenses for 2018 of Innovalex LLP put together 5334.5 thousand tenge, which is equal to average 172.4 thousand tenge per month. These expenses include payrolls for 3440 thousand tenge, which is 69.58% of total period expenses.

The renting shop and store makes 17.4% out of expenses. Monthly tax payments of company compose 5.07% of expenses of the period or 105 thousand tenge. Innovalex LLP is not paying VAT, therefore this amount includes only income and social taxes.

Table 2 – The effectiveness of the activities of Innovalex LLP in 2016 - 2018 (thousand tenge)

	Index	2016	2017	2018
№	1	2	3	4
1	Total Revenue	2597	3 160	4 638
2	Cost of goods sold	1100	1 360	1 325
3	Share of cost of goods in Revenue (%)	42,4	43	28,6
4	Total Income	1 497	1 800	3 313
5	Marketing Cost	60	100	75
6	Administrative expenses	984	1 055	1 995
7	Expenses (2+5+6)	2 144	2 515	3 395
8	Profit	453	645	1 243
9	Operational Profitability (8/7*100%)	21,1	25,6	36,6
10	Return on sales (8/1*100%)	17,4	20,4	26,8
Note: Complied by the author from the source [4]				

As we can see from table 2, the performance indicators of the enterprise: annual revenue in 2018 compared to 2017 increased by 1468 thousand tenge. This is due to a decrease in the cost of production due to the business links with direct suppliers.

The economic essence of profitability can only be revealed through the characterization of ratios system. Their general meaning is to determine the amount of profit gained by one tenge of invested capital, and since these are relative ratios, they are almost not affected by inflation.

Table 3 – Profitability ratio analysis of Innovalex LLP

	Ratios	2017	2018
1	Return on sales	0,276	0,366
2	Return on total assets	0,006	0,144
3	Return on equity	0,18	0,53
4	Operational profitability	25,6	36,6
5	Share of expenses in cost of goods	0,43	0,28
Note: complied by the author from the source [4]			

Based on the table 3, it is clear that the company is at a profitable level, which indicates a fairly effective investment.

Changes in revenue for 3 years, and analysis are presented in table 4.

Table 4 - Revenue dynamics of Innovalex LLP in 2017–2018

Year	Revenue (thousand tenge)	Absolute increase		Growth rate (basis)		Growth rate (chain)		Growth rate (%)	
		Chain	Basis	Coefficient	%	Coefficient	%	Chain	Basis
1	2	3	4	5	6	7	8	9	10
2016	2 597	-	-	1	100	-	-	-	-
2017	3 160	563	563	1,22	121,68	1,22	121,68	21,68	21,68
2018	4 638	1478	2041	1,79	178,59	1,47	146,77	46,77	78,59
Note: Complied by the author from the source [4]									

The average revenue for 3 years was 3,465 thousand tenge ((2,597 + 3,160 + 4,638) / 3), the average absolute increase was 1,020.5 thousand tenge ((563 + 1,478) / 2) the growth rate was 1.22 (121.68%),

1.79 (178.59%), 1.47 (146.77%). Here we observe stable development, since all indicators are more than 1, the average value of this indicator for 3 years is 1.35 ((1.22 + 1.47) / 2). By the growth rate, we see that revenue in 2017 compared to 2016 increased by 21.68%, in 2018 by 46.77%. Based on this analysis, it follows that in 2018 revenue increased sharply.

The next step is the evaluation of the performance of Innovalex LLP, which is presented in table 5.

Table 5 - Net income dynamics of Innovalex LLP in 2016–2018

№	Index	2016	2017	2018	Changes (+,-) 2018-2017	Growth rate (%) 2018/2017
1	Net income, tenge	453 325	645 650	1 243 329	+790 004	274
	Note: complied by the author from the source [4]					

The analysis of the Net income dynamics of Innovalex LLP in Table 5 showed that the income of the company is growing steadily, so in 2018, compared to 2017, the absolute changes amounted +790004 or 174%. This dynamics indicates a planned and cost-effective economic activity of the entrepreneur.

To summarize, the activities of Innovalex LLP are effective, this is supported by high rates of profitability, especially in 2018, the profitability of the main activity increased to 36.6, which is 15.5% more than in 2017, and return on sales reached 26.8%, which compared to 2017 increased by 9.4%.

In the first direction (supply). Table 5 shows the cost of sales in 2018 decreased by 35 thousand tenge, compared with 2017, this is due to a reduction in the acquisition of products from the markets, signing contracts with more reliable suppliers. Thus, the risk of purchasing low-quality products decreased, this leads to the reduction in additional costs , it also affects the image of Innovalex LLP. It is well known that the quality of the goods are affecting the clients' decisions on purchasing. Moreover, every day rating of goods is compiled in order to reduce inventory [5].

Further, it is necessary to analyze in more details the sharp changes in 2018 compared to the previous period. Note: Innovalex LLP as mentioned in the description, is engaged in trading (commercial) activities, so main functions including:
- goods and commodities procurement;
- procurement based on the forecasted level of profit;
- selection of assortment and sale of goods;
- organization of goods selling.

This can be represented in the form of a generalized model of indicators on which the final result of any trading enterprise depends. Active work in these areas shown in figure 6, in 2018 caused improvement in efficiency by almost 1.5 times compared to 2017, and by 1.7 compared to 2016.
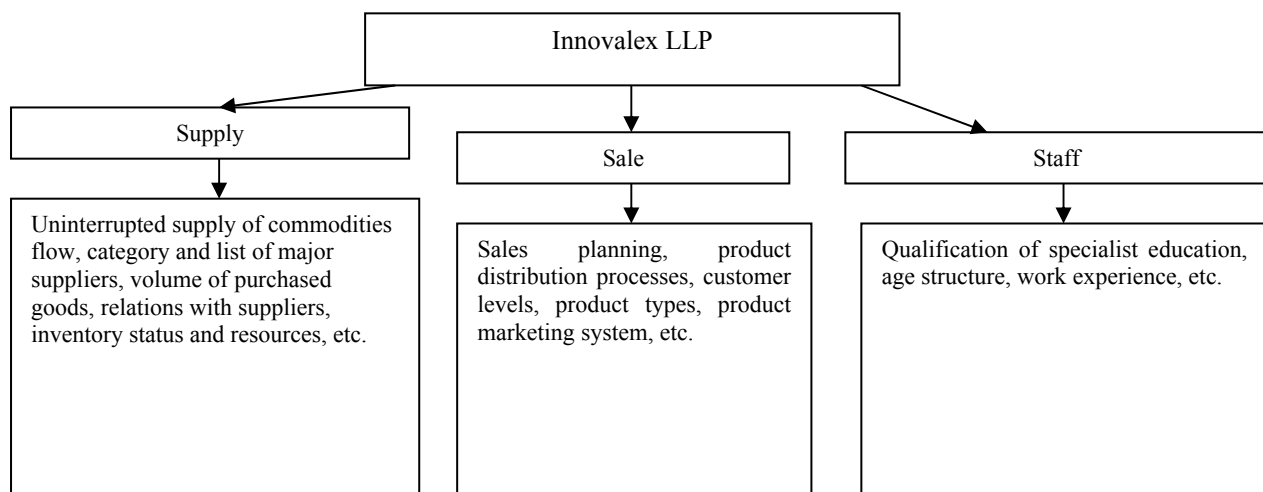
Figure 4 - The Model of indicators affecting efficiency

Note: Complied by the author from the source [4]

Second direction (sales). This direction needs to be improved since advertising costs have been reduced by 25%, they are part of sales costs, but this is offset by the fact that Innovalex LLP is not the first year on the market, and the information mainly distributed by customers.

The third direction is staff. In 2018, it was decided to improve the qualifications of employees in order to improve IT knowledge, the ability to work individually with each client, and put in the first place customer satisfaction. Training is included in administrative expenses, which in 2018 increased by 940 thousand tenge and 12.77% of this amount were spent for training in the amount of 120 thousand tenge.

So, having such a positive picture of the business, the next step is the consideration and development of the investment project. To reach this goal the Innovalex LLP's prospects for the development will be considered in the next section [6] .

To conduct an econometric analysis in this study, we used the quarterly data of Innovalex LLP for the period from 2016 to 2018 (the sample size is 48 observations). Quarterly information more accurately displays the relationship between indicators in comparison with the annual.

At the initial research stage, a correlation analysis was performed. Information on the existence of a linear relationship of indicators served as the basis for the subsequent identification of the types and forms of existing relationships. The y – simple factor shows the relationship with the x – factor. The first correlation analysis explains that factor was multicollinear interference.

Table 6 - Symbols for correlation analysis

№	Period	Sales, tenge y	Cost of Goods sold, tenge X1	Average price of goods, thousand tenge X2	Labour Performance X3	Average wages, tenge X4	Goods not sold, tenge X5
1	01.01.2016	4270000	430 000	105,5	1132000	75000	17900
2	01.04.2016	366000	370 000	125	1600000	77000	153000
3	01.07.2016	2440000	250 000	130	801000	80000	103000
4	01.10.2016	1830000	180 000	103	2010000	90000	76900
5	01.01.2017	5075000	526 000	155	150000	90000	132000
6	01.04.2017	4350000	460 000	165	225000	100000	107000
7	01.07.2017	2900000	3000 10	167	192000	110000	70000
8	01.10.2017	2175000	226 000	160	175000	110000	563000
9	01.01.2018	5600000	546 000	155	136000	120000	44000
10	01.04.2018	4800000	469 000	165	96000	120000	33000
11	01.07.2018	3200000	313 000	150	1230000	120000	46000
12	01.10.2018	2400000	235 000	155	4200000	120000	152000
13	Note: Complied by the author from the source [4]						

At the initial research stage, a correlation analysis was conducted. Information on the existence of a linear relationship of indicators served as the basis for the subsequent identification of the types and forms of existing relationships. The y – simple factor shows the relationship with the x – factor. The first correlation analysis explains that multicollinear interference was a factor.

Table 7 - The results of the correlation analysis

	Y	X1	X2	X3	X4	X5
Y	1					
X1	0,996425217	1				
X2	0,994222286	0,985994751	1			
X3	0,993394541	0,99378186	0,991289	1		
X4	0,993962685	0,98317626	0,997022	0,990599156	1	
X5	0,582435224	0,39093624	0,428078	0,481458337	0,43301	1

Note: Complied by the author

In table7 we also construct the correlation equation and do not take into account the multicollenarity of factors. Multiple non-multidimensional factors (for example, a system of factors with a low factor should exceed 0.5, and the list of factors that should look at the positive right column should be greater than 0.7. From the number in column X1 you can get small numbers). Multicollerial low factors: X5 and X1, X2, X3, X4; That is, it depends on factors that depend on the relationship, and other factors are not taken into account. And these factors should be included in individual regression analysis, that is, factors that are relevant to the given values: X5X1 (model 1), X5X2 (model2); X5X3 (model 3) X5X4 (model 4); figure 5 shows the trend equation, based on activity data, by the coefficient X1
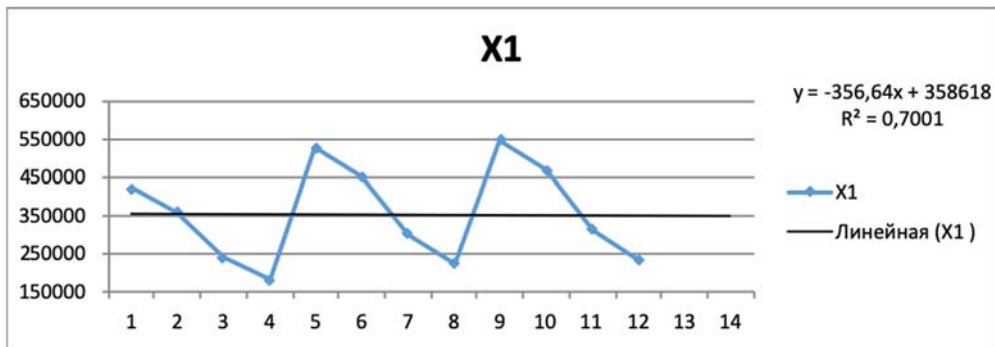
Figure 5 - Equation of the trend of factor X1

Note: Complied by the author

In the trend equation, R2 = 0.7001%, consequently, it can be predicted for the next year. Forecast for the 1 quarter of 2019 = –356.65*E14+358 318=353 681.68

The next coefficient X2, R2 = 0.60%, can be predicted for the next year.
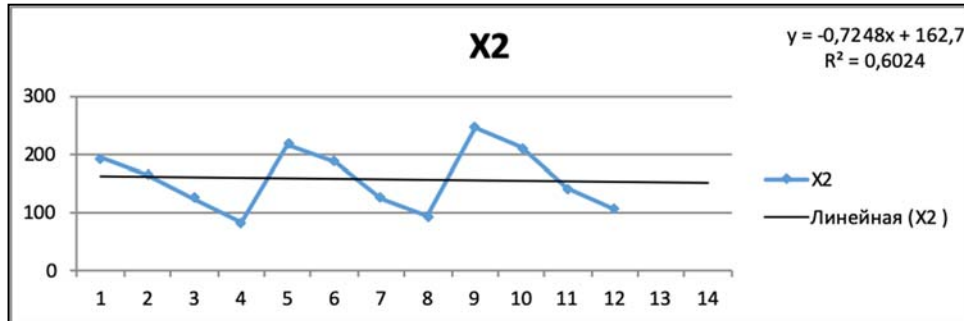
Figure 6 - Equation of the trend of factor X2

Note: Complied by the autho*r*

Forecast for the 1 quarter of 2019= –0.7248*E14+162.7 = 162.296
The next coefficient is X3 R2 = 0.60%, so we can see the forecast for the upcoming year too.
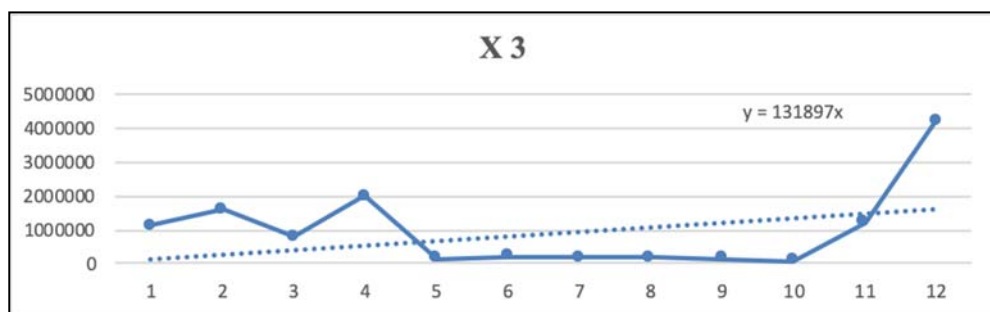
Figure– 7 Equation of the trend of factor X3

Note: Complied by the author

Forecast for the 1 quarter of 2019 = –14352*E14+3000000 = 1913567
The next coefficient is X4, R2 = 0.60%, can be predicted in the next year.
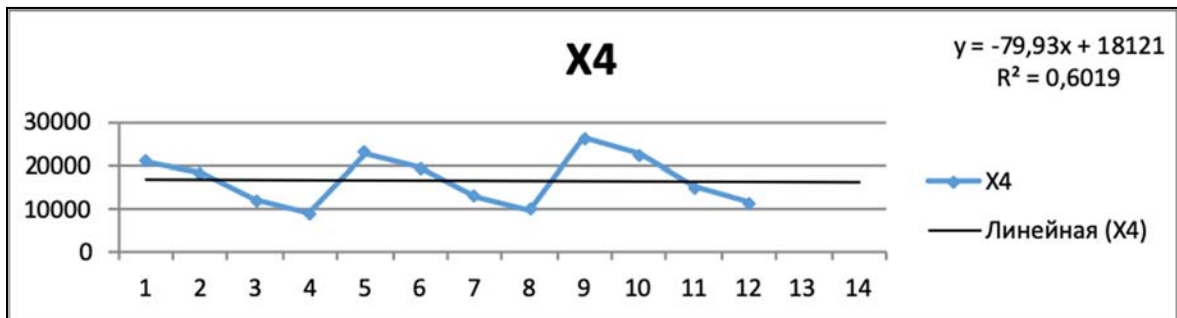
Figure 8 - Equation of the trend of factor X4

Note: Complied by the author

Forecast for the 1 quarter of 2019 =–79.93*E14+18121=16322.91
The next coefficient is X5, R2 = 0.77%, can be predicted in the next year.
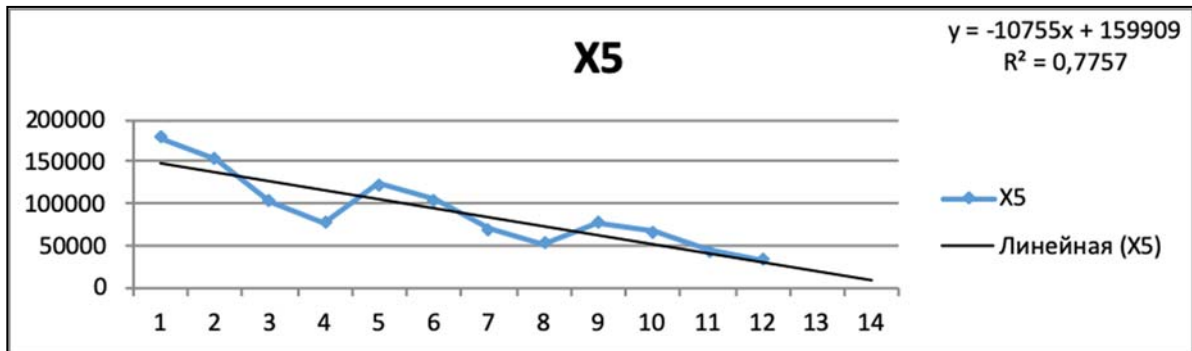
Figure– 9 Equation of the trend of factor X5

Note: Complied by the author

Forecast for the 1 quarter of 2019 = –10855*E14+159809=56191

Table 8 – Indexes forecasted on the base of analysis

Y 2019 Forecast	(x1x5)	35434214,6
Y 2018 Forecast	(x1x5)	35375035
Y 2019 Forecast	(x2x5)	34980158
Y 2018 Forecast	(x2x5)	34815008
Y 2019 Forecast	(x3x5)	45213202
Y 2018 Forecast	(x3x5)	44966977
Y 2019 Forecast	(x4x5)	35160883,11
Y 2019 Forecast	(x4x5)	35130527,31

Note: Complied by the author

The most important factor in the sales volume was the sales expense, which showed a positive effect. These are mainly: average prices for goods, labor performance, average wages, and production of unprocessed goods. We see that these factors are changing and developing. That is why, we see trends in operational data, so we can make a forecast for the future and thereby analyze a reliable industry set. Further development of the enterprise is possible if will be based on an assessment of the current situation and the implementation of its development goals, that is, identifying the strengths and weaknesses of activity [7] .

Table 9 – Strength and Weakness of Innovalex LLP

Strength	Weakness
- The company has potential buyers of products - There is a professional staff for solving various issues - The profit of the enterprise is formed by the main business - The company has a close relationship with suppliers	- Lack of working capital - Consumer insolvency - Accumulated payables - Economic instability in the market
Note: complied by the author from the source [4]	

Analyzing the table of strengths and weaknesses, we can identify the following tasks that have arisen for the company at the moment:

- The need for the sharp development of economic activity;

- Use the services of a marketing professionals;

- The expansion of the market in purpose of increasing the profits of the enterprise, which will make it possible to use the services of marketing professionals [8].

Conclusions. As a result of the study, the following conclusions can be drawn:

1. Economic efficiency is a socio-economic category, which is characterized by such property as dynamics. It includes obtaining the maximum possible benefits of existing and available to the enterprise resources [9].

2. The main task of determining the efficiency of the enterprise is to find opportunities for the development and formation of the enterprise, which is determined by the results of the analysis of financial and economic functioning. Company that uses a system of various indicators and ratios, which can fully reflect the status and prospects of the enterprise [10].

The efficiency of the enterprise is determined by the profit. However, due to the specifics of the tasks carried out by trade to ensure the satisfaction of the consumer needs trade experts underline such indicators as the volume of trade as one of the main results of the business. Structure and dynamics allow us to assess the quality of trade performance of the main functions [11].

3. Analysis of the efficiency of Innovalex LLP activities showed that the annual revenue in 2018 compared to 2017 increased by 1468 thousand tenge. This is due to a decrease in the cost of production due to the direct connections with suppliers.

The activities of Innovalex LLP are effective, that is supported by high rates of profitability, especially in 2018, the profitability of the main activity reached 36.6%, which is 15.5% more than in 2017, and the profitability of sales of goods is 26.8 %, which increased by 9.4% compared with 2017.

4. Initial assessment of the efficiency included next assumptions:

- Opening the store is planned on December 2019;

- Planning of project financing is carried out with an interest rate of discount equal to 16% per annum.

This project will be implemented using own and borrowed funds.

An economic assessment of company's development efficiency shows that the investment project to open a new store in Nur-Sultan provides sufficient investment attractiveness. Providing planned sales volume makes return on investment within 5 years.

К.К. Примжарова¹, А.Е. Беймбетова², Ж.С. Абдрашев¹

¹ Нархоз университеті, Алматы, Қазақстан;
² Еуразия технологиялық университеті, Алматы, Қазақстан;

КӘСІПОРЫН ҚЫЗМЕТІНІҢ ТИІМДІЛІГІН БАҒАЛАУ ӘДІСТЕМЕСІ

Аннотация. Қазақстанның қазіргі даму кезеңінде компаниялардың бәсекеге қабілеттілігі мен қызметінің реттілігі болашақта, ең алдымен, олардың жұмысының тиімділігіне негізделеді.

Қызмет тиімділігі кәсіпорынның қаржы-шаруашылық жақтан жұмыс атқаруына сыртқы инвесторларды тартуда және ұйым иелері үшін қаржылық тартымдылық базасы болып саналады. Осындай өзара байланыс барысында компанияның барлық кезеңіне – қазіргі, бұрынғы және болашақтағы нәтижелілігіне баға беру жұмыстары өте маңызды.

Мақалада компания қызметінің тиімділігін бағалау әдістемесіне назар аударылған, сондай-ақ шаруашылық жүргізудің қазіргі жағдайында кәсіпорын қызметінің экономикалық тиімділігін бағалау бойынша әдістемелік ұсынымдар көрсетілген. Экономикалық санат ретінде кәсіпорын қызметінің тиімділік көрсеткіштерінің негізгі формаларын, мәнін зерттеу, зерттелетін мәселеге қазіргі заманғы тәсілдерді жинақтау әдістемесін зерттеу, кәсіпорынның экономикалық тиімділігін бағалау ерекшеліктерін ашу, компания қызметінің экономикалық тиімділігін арттыру бойынша ұсыныстар әзірлеу.

Экономиканың басты мәселесінің бірі – өндірістік-шаруашылық қызметтің тиімділігін арттыру болып саналады. Компания қызметінің экономикалық тиімділігі ресурстардың кез келген түрін және құрылымын оңтайлы қолдануға байланысты болады, бұл жағдай өндірістің түрлі факторларының іске қосылған ресурстарының теңгерімі арқылы негізделеді.

Әлеуметтік тиімділік жүйесінде экономикалық тиімділік түрі жалпы өндірістің экономикалық тиімділігі арқылы көрінеді, оны макро-микродеңгейде байқауға болады.

Макродеңгейде жалпы өндірістің тиімділігі тұтастай алғанда ұлттық экономиканың және оның жекелеген секторларының экономикалық тиімділігі негізінде көрсетілген. Шағын деңгейде кәсіпорындар мен бөлімшелерінің кәсіпкерлік қызметінің тиімділігі байқалады. Экономикалық тиімділікті бағалау нәтижелері объективті болуы үшін бағалау жүйелі болуы тиіс.

Экономикалық тиімділікті жүйелі бағалау бірқатар факторлардан тұрады. Әлеуметтік–экономикалық санат ретінде экономикалық тиімділікті бағалауда әлеуметтік саланың даму нәтижесін ескеру қажет. Барлық уақытта экономикалық ақталған өндіріс әлеуметтік тиімді болуы мүмкін емес.

Бұл қарама-қайшылық нашар дамыған нормативтік-құқықтық негіз жағдайында, қызметкерлердің мүдделерін қорғауда көрініс табуы мүмкін. Сонымен қатар, әлеуметтік және өндірістік аспектілер өзара тығыз байланысты және өзара аз әсер етпейтінін ескеру қажет.

Түйін сөздер: кәсіпорын тиімділігі, рентабельділік, табыстылық, инвестициялық жоба, инвестициялардың өтелімділігі, бәсекелестік, шығын, өндіріс, факторлар, шаруашылық қызмет, компания стратегиясы, жағымсыз әсер, даму нәтижесі, жүйелі бағалау, бірқатар факторлар.

К.К.Примжарова¹, А.Е.Беймбетова², Ж.С.Абдрашев¹

¹ Университет Нархоз, Алматы, Казахстан;
² Евразийский технологический Университет, Алматы, Казахстан

МЕТОДИКА ОЦЕНКИ ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ

Аннотация. На современном этапе развития Казахстана конкурентоспособность компаний и уместность их деятельности в будущем основываются, прежде всего, на эффективности их работы.

Эффективность деятельности является базой финансовой привлекательности для привлечения внешних инвесторов к финансово-хозяйственному функционированию предприятия, а также для владельцев организации. В данной взаимосвязи, весьма немаловажно дать оценку результативность компании в абсолютно всех стадиях жизни, в настоящем, прошлом и будущем.

В статье уделено внимание на методике оценки эффективности деятельности компании, а так же предложены методические рекомендаций по оценке экономической эффективности деятельности предприятия в современных условиях хозяйствования. Исследование сущности, основные формы показателей эффективности деятельности предприятия как экономической категории, изучение методики обобщения современных подходов к исследуемой проблеме, раскрытие особенности оценки экономической эффектив-

ности предприятия, выработки предложения по повышению экономической эффективности деятельности компании.

Одной из главных проблем экономики является – увеличение эффективности производственно-хозяйственной деятельности. Экономическая эффективность деятельности компании находится в зависимости от оптимального применения любого типа ресурсов и их структуры, что обусловливается балансом задействованных ресурсов разных факторов производства.

В системе социальной эффективности, тип экономической эффективности проявляется посредством экономической эффективности общего производства, которую можно наблюдать на макро-микроуровнях.

Эффективность общего производства на макроуровне показана экономической эффективностью национальной экономики в целом и ее отдельных секторов. На микроуровне – эффективностью предпринимательской деятельности предприятий и их подразделений. Чтобы результаты оценки экономической эффективности являлись объективными, оценка должна быть системной.

Систематическая оценка экономической эффективности выражена рядом факторов. При оценке экономической эффективности, как социально–экономической категории, следует учитывать: результат развития социальной сферы. Не всегда экономически оправданное производство может быть социально эффективным.

Это противоречие может проявляться в условиях плохо развитой нормативно-правовой основы, по защите интересов работников. В то же время необходимо учитывать, что социальные и производственные аспекты тесно взаимосвязаны и имеют не малое взаимное влияние.

Ключевые слова: Эффективность предприятия, рентабельность, доходность, инвестиционный проект, окупаемость инвестиций, конкуренция, затраты, производства, факторы, хозяйственная деятельность, стратегия компании, негативное влияние, результат развития, систематическая оценка, ряд факторы.

Information about authors:

Primzharova K., Candidate of Economic Sciences, Associate Professor, Department of "Public administration", Narxoz University, Almaty, Kazakhstan; kalyash.primzharova@narxoz.kz; https://orcid.org/0000-0001-5619-0761;

Beimbetova A., andidate of Economic Sciences, Associate Professor, Department of Economics, business and management", Eurasian technological University, Almaty, Kazakhstan; aygul.beymbetova@mail.ru; https://orcid.org/0000-0002-3548-5525;

Abdrashev J., Doctoral student at the University of Narxoz, Almaty, Kazakhstan; zhaxylyk.abdrashev@narxoz.kz; https://orcid.org/0000-0002-8184-7224

REFERENCES

[1] Kuatova D.Ya. Enterprise economy. Textbook. Almaty, "Economics", 2015.

[2] Seydakhmetov A.S., Yelshibekova K.Zh. Entrepreneurship. Textbook. Almaty, "Economics", 2010.

[3] Karanina E.V., Kruglova N.V. The mechanism for assessing the efficiency of the financial and economic activities of the enterprise from the perspective of strategic management, 2015.

[4] Accounting reports of Innovalex LLP for 2015-2017.

[5] Kushzhanov N.V., Makhalmadli Dashgin. Tsifrovaya povestka YEAES//Bulletin of the National Academy of Sciences of the Republic of Kazakhstan.-2019-№2-S. 55-61 https://doi.org/10.32014/2018.2518-1467.40

[6] Myrzakhanova D.Zh., Smagulova R.U., Taspenova G.A., Utegulova B.S. MAIN DIRECTIONS OF OPTIMIZATION TAX SYSTEMS OF RK// REPORTS OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN. 2019. №4, p.104-109. / https://doi.org/10.32014/2019.2518-1483.124

[7] Karanina E. V., Kruglova N. V. Mechanism for evaluating the effectiveness of financial and economic activities of an enterprise from the position of strategic management. 2015, p. 375 с.

[8] Sheremet A.D. Methodology of financial analysis. M.:, Infra. M., 2012. p. 207.

[9] Berdnikova T. B. Analysis and diagnostics of financial and economic activity of the enterprise: Uch. Posobie. M.: INFRA-M, 2012. - 215 p.

[10] Law of the Republic of Kazakhstan "On private entrepreneurship" / Almaty, 2012.

[11] Financial statements of "Innovalex" LLP for 2015-2017.

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