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A.N.Nurzhanova¹, M.O. Ryspekova²¹JSC "Financial Academy", Astana, Kazakhstan;²L.N.Gumilyov Eurasian National University, Astana, Kazakhstanasem_n@mail.ru, madina10081957@mail.ru**MODERN ECONOMIC EVALUATION OF DEVELOPMENT
OF ENTREPRENEURSHIP IN THE REPUBLIC OF KAZAKHSTAN**

Abstract. The article considers the current state of Kazakhstani business from a legal point of view, i.e. what features are typical for small, medium and large businesses. The study made an in-depth analysis of their main indicators, such as: the number of registered, active, by the dimension of enterprises of various forms of ownership, the output of products in small and medium businesses, in terms of financial and economic activities of medium and large enterprises; the number of people employed in small and medium businesses in organizational form. In addition, the article made a SWOT analysis of the activities of entrepreneurship in Kazakhstan.

Keywords: economy, state, entrepreneurship, income, subjects, five year period, public sector, small, medium and large business, consumer demand, individual, legal entity, main indicators, property, output, financial and economic activity, number, Kazakhstan.

Entrepreneurship, as a special form of economic activity, can be carried out both in the public and private sectors of the Kazakhstan economy. In accordance with this, there is a distinction between state and private entrepreneurship [1].

The development of entrepreneurship in Kazakhstan is caused by two circumstances:

- features and specifics of the current stage of improvement of the NTP, which provides a corresponding material basis for the effective functioning of entrepreneurship;
- differentiation of consumer demand and in the context of increasing incomes of the population and economic growth in the service sector [2].

Small businesses include

- individual entrepreneurs and legal entities engaged in business:
- with an average annual number of employees of not more than 100 people
- and the average annual income of no more than 300,000-fold monthly calculation index (MCI) established by January 1 of the corresponding financial year (paragraph 3 of Article 24 of the Commercial Code).

The subjects of small business can not be individual entrepreneurs and legal entities that carry out activities under paragraph 4 of Article 24 of the Business Code.

The subjects of medium-sized businesses include:

- individual entrepreneurs and legal entities engaged in business, not related to small and large businesses, that is, meeting the following criteria:
- the average annual number of employees is from 101 to 250 people;
- and (or) the average annual income is above 300,000 times the MCI, but does not exceed 3,000,000 times the MCI inclusively (clause 5 of Article 24 of the Commercial Code).

The subjects of large business include:

- individual entrepreneurs and legal entities carrying out entrepreneurship and meeting one or two of the following criteria:
- the average annual number of employees is over 250 people and (or) the average annual income is over 3,000,000 times the MCI [2].

Over the past years, a new generation of entrepreneurs has grown up in Kazakhstani society and at present not all enterprises are registered and actually operate in the country and this is revealed on the basis of table 1, which clearly reflects enterprises of all types of ownership according to these characteristics.

Table 1 - Analysis of registered enterprises of various forms of ownership in the Republic of Kazakhstan

№	Indicators	2013	2014	2015	2016	2017	Share in RK 2017, %	Absolute deviation 2017/2013
Number of registered enterprises								
1.	The registered legal entities RK	338 981	353 833	360 287	383 850	412 677	100	+73696
2.	The registered legal entities RK with state ownership	27 637	27 672	27 183	27 051	26 612	6,45	- 1025
3.	The registered legal entities RK with private ownership	293 239	307 780	315 522	336 738	362 966	87,95	+69727
4.	The registered legal entities RK with joint ownership	18105	18381	17582	20061	23099	5,6	+4994
5.	The registered legal entities with non-state ownership (p. 4+p3)	311344	326161	333104	356799	386065	93,55	+74721
Note: compiled by the author on the basis of [3]								

The analysis in table 1 - the number of registered legal entities in Kazakhstan for the period from 2013 to 2017 shows that legal entities with private property are growing every year and their increase for 5 years was + 69,727 units, or in fact for 2017 it is equal to 3,62966 units or 87.95%, but registered state-owned legal entities for the period under review decreased to -1025 units, in fact, in 2017 it amounted to 26612 units or 6.45%.

Table 2 - Analysis of active enterprises of various forms of ownership in the Republic of Kazakhstan

№	Indicators	2013	2014	2015	2016	2017	Share in RK 2017, %	Absolute deviation 2017/2013
Number of operating legal entities								
1.	The operating legal entities	183 322	197 829	221 655	236 103	256 122	100	+72800
2.	The operating legal entities with state ownership	24 827	25 071	25 127	25 134	25 111	9,8	+284
3.	The operating legal entities with non-state ownership	148495	170758	196528	210969	231011	90,2	+82516
4.	Share of operating legal entities in total number of registered in all	54	56	61,52	61,0	62	-	+8
5.	The share of operating legal entities registered with state form of ownership in total	90	91	92,44	93	94,36	-	+4,36
Note: compiled by the author on basis of [3]								

Over the five-year period, according to Table 2, the following picture emerges: the share of operating in the total volume registered for state legal entities is practically stable and ranges from 90% to 94.36%, i.e. enterprises open and practically operate, which cannot be said about public sector enterprises, although their share in the total number of existing enterprises in 2017 was 90.2% or 2310011 units, but in the total number, 64.75% of registered enterprises only operate.

In addition to registration legal entities in our study, we studied the number of operating legal entities of the Republic of Kazakhstan, including by state ownership in 2013 there were 24,827 units, and in 2017 - 25,111 units or 9.8% of the total number of operating enterprises, and the rest A share of 90.2% or 231011 units are operating non-state owned firms.

The next indicator characterizing entrepreneurship is the number of operating legal entities according to their size, shown in Table 3.

Table 3 - Analysis of the number of existing legal entities by dimension

Indicators	2013	2014	2015	2016	2017		Deviation 2017/2013	
					+,-	%	+,-	%
Total	183 322	197 829	221 655	236 103	256 122	100	+72800	+40
Increase in number of operating legal entities compared to last year	0	+1,08	+12,04	+6,52	+8,48	-	-	-
Small enterprises	167 361	181 338	212 925	227 613	247 770	96,73	+80409	+48
Increase in number of operating enterprises compared to last year	0	+8,35	+17,42	+6,9	+8,86	-	-	-
Medium-sized enterprises	13 606	14 094	6 311	6 128	6 050	2,36	-7556	-55,5
Increase in number of operating enterprises compared to last year	0	+3,59	-55,22	-2,89	-1,27	-	-	-
Large enterprises	2 355	2 397	2 419	2 362	2 302	0,91	- 53	-2,25
Increase in number of operating enterprises compared to last year	0	+1,78	+0,92	-2,36	-2,54	-	-	-

Note: compiled by the author on basis of [3]

Table 3 shows that from the period of 2013 to 2017 in general, the number of operating legal entities in Kazakhstan increased by 40% or + 72800 units and in 2017 actually amounted to 256,122 enterprises, of which: small enterprises grew by 48 over the same period % (in the share in 2017 among all enterprises - 96.7% or 247770 units); medium-sized enterprises decreased by -55% (in the share in 2017 among all enterprises - 2.36% or 6050 units); large enterprises decreased by - 2.53% (in the share in 2017 among all enterprises - 0.91% or 6050 units). The main part of the country's entrepreneurs choose the form of IP organization due to favorable business conditions. Opening a LLP compared to an IP is a more complicated procedure, moreover, the cost of opening a legal entity exceeds the cost of registering an IP more than 6 times [4]. This fact leads to the inhibition of the process of transition of small business to medium, that is, the PI do not expand their business through the transition to a larger form of organization as an LLP and / or JSC, instead register new PIs.

This proves that the republic is dominated by active enterprises, small enterprises and there is a risk of a dynamic reduction of medium and large enterprises. The structure of SMEs by industry is an important indicator of the qualitative development of private entrepreneurship and the economy as a whole.

The performance of entrepreneurial activity and the risks of the GP sectors of the national economy of Kazakhstan over a five-year period shows that it develops despite the crisis and difficulties in the economy and are presented in Table 4.

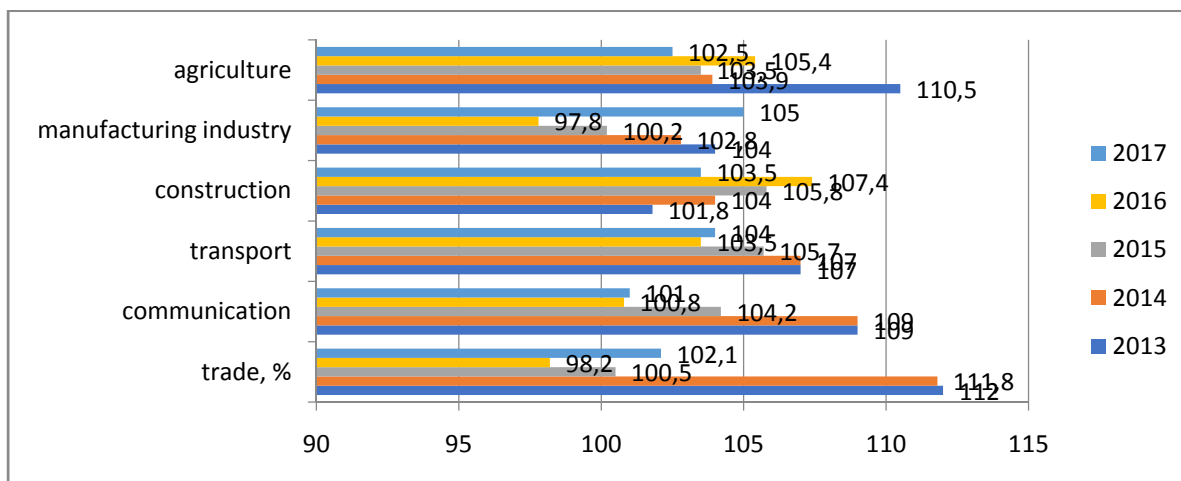
Table 4 - Effectiveness of GPs to branches of the national economy of Kazakhstan

Branches	threshold	2013	2014	2015	2016	2017	Deviation 2017/ 2013, %
Agriculture, % of the previous year	Growth of not less than 1 %	110,5	103,9	103,5	105,4	102,5	-8
Mining quarrying processing, % of the previous year		103,9	101,7	97,5	97,8	107,2	+3,3
Manufacturing industry, % of the previous year		104,0	102,8	100,2	97,8	105,0	+ 1
Electricity, gas, steam and air conditioning % of the previous year		103,9	104,4	98,5	100,5	102,5	-1,4
Construction, % of the previous year		101,8	104,0	105,8	107,4	103,5	-1,7
Transport and warehousing, % of the previous year		107,0	107,0	105,7	103,5	104,0	-3
Communication and information, % of the previous year		109,0	109,0	104,2	100,8	101,0	-8
Trade, % of the previous year		112,0	111,8	100,5	98,2	102,1	-10

Note: compiled by the author on basis of [3]

Analyzing the growth, according to Table 4, GPs by individual sectors, the dynamics of economic growth by growth in% from the previous year, it is clear that there are no average annual risks for 5 years despite the global crisis, although there were risks for some industries and years: mining industry quarries

and manufacturing in 2016, the growth rate in 2016 was 97.8% compared to last year, and the average annual growth over 5 years was 101.62%, and, accordingly, there are no risks in the above-mentioned sectors of the economy. I would especially like to note the average annual best achievements in GPs of the national economy of Kazakhstan in terms of growth in% of the previous year over 5 years, according to the rating: transport + 105.44%; agriculture + 105.16%; trade - + 105%; communication and information - 104.8%; construction - 104.5% and the last places are occupied by the manufacturing industry and electricity, gas, steam and air conditioning - by 101.96% each; mining quarrying processing - 101.62%.



Note: compiled by the author on the basis of [3]

Figure 1 - GP growth by branches of the economy, as% of the previous year from 2013 to 2017

Figure 1 clearly shows that the largest growth in 2017 was made by the mining industry of quarrying - 107.2%, the processing industry - 105%, transport - 104%. With the growth of industry, the volume of transport services is also growing, since This industry is the main link in the supply of any product and with the growth of production, transportation services are growing.

One of the most important indicators determining the development and risk assessment in small business is the production of SME products (table 5).

Table 5 - Estimation of output in small and medium business for 2014-2016 (thousand tenge)

Legal form	2014	2015	2016	2016/2014, %
Legal entities of small business	8 007 342	10 200 061	13 568 530	+169,5%
Individual entrepreneurs (IE)	972 670	1 518 237	1 511 733	+155,4%
Peasant farms	786 084	904 543	1 043 755	+132,8%
Total :	9 766 096	12 622 841	16 124 018	+165,1%

Note: compiled by the author on basis of [3]

The data shown in table 5, the production of small and medium-sized businesses over 3 years in absolute money terms shows an increase of 65.1% in general. At the same time, the largest increase occurred in the legal entities of small business - by 69.5% for 2014-2016. The output of individual entrepreneurs grew by 55.4%, while output in peasant farms - by 32.8% [3].

When assessing the risks in Table 5, they were not identified, all SME structures produce products with positive indicators. The largest share in the total amount of firms are trade and communications, and the smallest industry.

The next characteristic of entrepreneurship is the definition of their financial and economic independence, which is discussed in Table 6 and is shown for medium and large enterprises, producing the bulk of products and services.

Table 6 - Analysis of indicators of financial and economic activities of medium and large enterprises

Indicators	2012	2013	2014	2015	2016	Deviation 2016/2012	
						+,-	%
Volume of production and service rendered, million tenge	18 570 402	18 806 567	20 513 182	19 461 913	23 507 900	+4937498	26,58
Revenue from sales of products and services, million tenge	28 188 104	30 002 914	31 774 583	26 373 466	33 107 389	+4919285	17,45
Cost of goods sold and services rendered, million tenge	17 365 552	19 604 000	20 698 636	18 254 494	22 160 375	+4794823	+27,6
Profit (loss) before tax, million tenge	6 139 809	5 104 019	5 100 655	-1 856 075	5 931 748	-208061	-3,39
Profitability of production, in percent	25,7	19,3	17,0	-5	17,8	-7,9	-30,7

Note: compiled by the author on basis of [3]

The economy of Kazakhstan has entered a phase of slow economic growth, since after receiving a shock of oil prices, the economy of Kazakhstan is undergoing a difficult process of adaptation of all sectors to new price and demand parameters of the external and domestic market [4, 5, 6]. Households, business and government are in the process of finding and changing their development strategies. Establishing a new equilibrium state of the economy will require a certain time lag.

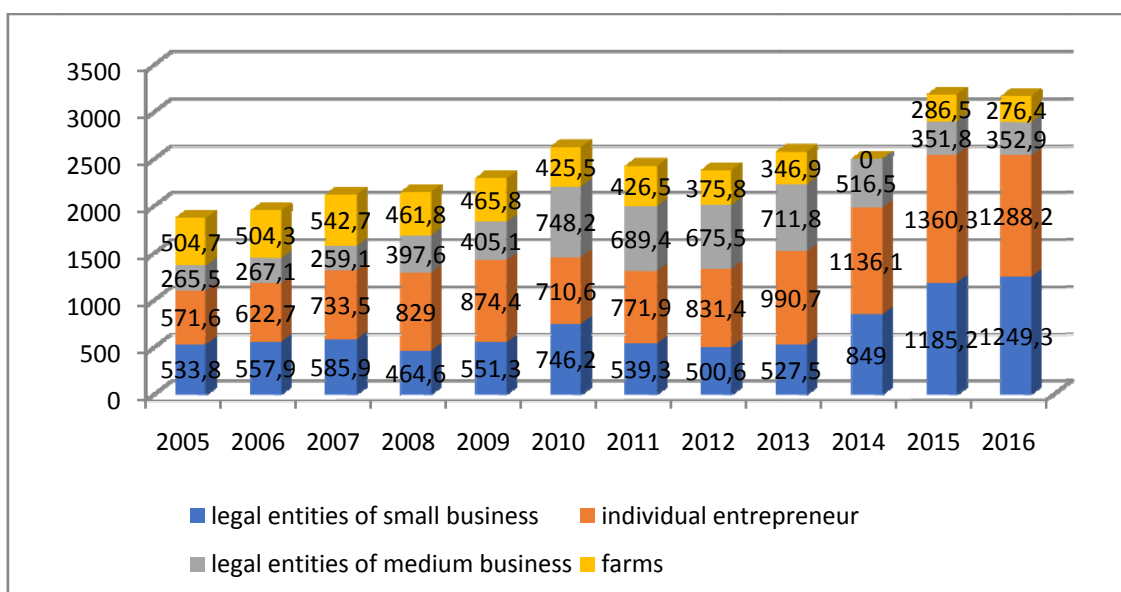


Figure 2 - The number of people employed in SME by organizational form

Note: compiled by the author on the basis of [7].

The number of jobs in SMEs also tends to increase. So compared to 2005 the growth rate of this indicator was 23%. In general, in Kazakhstan, 36% of the employed population is small and medium-sized businesses. If we go over a more detailed picture of the number of SMEs in Kazakhstan, according to Figure 2, we can identify the following. In the republic as a whole, the number of employed population increased by 3% over 3 years while the number of employed in SMEs increased by 22.6%. This contributed to an increase in the share of people employed in this business in the total number of the employed population: in 2014, this figure was 27%, in 2015 - 33.6%, and in 2016 - 32.9%. Thus, in 2016, the largest number people are employed in individual entrepreneurs, they reached 1288.2 thousand people, then legal entities of small business, the number of which is 1249.3 thousand people, then legal entities of medium entrepreneurship - 352.9 thousand people. The number of people employed in peasant

farms decreased by 1.9 times compared to 2012, for the period 2005 -2016 it decreased to 1.82 times, and for 2012 to 2016 it decreased by 1.4 times, based on the above, in The dissertation research calculates the risks of legal entities of medium-sized businesses and farms for the period 2012-2016.

The development of business in the Republic of Kazakhstan in recent years has been proclaimed as one of the most important areas of state regulation. He has high hopes for solving the problems of the economy: the development of entrepreneurship and trade, the creation of a class of small owners, new jobs, the provision of payments to the budget by expanding the tax base due to the growth of entrepreneurial activity.

Although there are positive aspects of the development of small business, but Kazakhstan does not reach, according to the characteristics of the development of SMEs of foreign countries, this is especially observed when assessing the analyzed features of the state of the average business, peasant and private farms. 53% of the working-age population works in the US SME sector, 71.7% in Japan, and 50% of the active population in the EU countries. In the EU, medium-sized enterprises make up only 1% of the total number of enterprises, while providing about 20% of the total turnover of enterprises and 17% of the total employment of the population [8, p. 73].

Like any economic phenomenon, entrepreneurship has both positive and negative sides. SWOT-analysis [8,9] of table 6, allows us to give a qualitative description of the current state for the period 2012-2017, which determine the possibilities and threats to the development of the object of study.

Table 6- SWOT-analysis of the activities of entrepreneurship in Kazakhstan

STRENGTHS	WEAKNESSES
The number of existing legal entities in the whole of Kazakhstan is growing, has grown by 40% and amounted to 256,122 units in 2017, including small enterprises grew by 48% or 247770 units	Number. medium. operating entities, legal entities decreased over 5 years by 55.5% or amounted to 6050 units, large enterprises by 2.25% and amounted to 2302 units
Small start-up capital	Local market
High susceptibility to innovation	vulnerability to economic crisis
Quick response to changing market conditions	Limited resources for development attracting qualified professionals
Minimal risks for small business	Risks:
SMEs in Kazakhstan are 26.8% of GDP, 18% of exports, 37% of employees and more than 99% of business entities	1) in terms of the number of operating enterprises, a negative risk pattern was revealed for medium-sized enterprises, which amounted to 25.19% and for large enterprises, the business risk was 2.3%
Small specializes in services and the agricultural sector	2). The risk in terms of the number of employed workers in average business and in peasant farms is 21.65%, for farms and peasant farms - 9.18% in general for these legal entities the risk was 9.35%
Medium and large enterprises are represented by naturally in the industrial sector	
80.8% of the country's entrepreneurship entrepreneurship subjects without the formation of legal entities (PI and K (F) X)	
Flexibility, quick response to changing market conditions	The lack of business beginners knowledge of work in market conditions
Operational adaptability to changes in consumer demand, the ability to reorient activities	legal illiteracy Imperfection of current legislation, cruel tax and customs policy, especially in administrative matters
Attraction in functional entrepreneurial work, familiarizing them with civilized market relations of the population	Bureaucracy, extortion and corruption.
	25.4% of the country's entrepreneurs are "on demand" entrepreneurs
Creates an atmosphere of competition	weak measures for the implementation of policies to support entrepreneurship and the training of qualified personnel
OPPORTUNITIES	THREATS
Mastering new types of products	Small life cycle
Accelerated learning investment.	Barriers with the administration (regulation by the state)
High capital turnover and innovation	High competition
Development through cooperation with large firms	Vulnerability to attempts of strong pressure of external environment
Growth and transition to the level of large companies	
Note:complited by the author	

Today, the development of entrepreneurship is consistent with global mass trends towards the creation of a flexible mixed economy, a combination of various forms of ownership, and an adequate economic model, which implements the difficult synthesis of a competitive market mechanism and a municipal settlement of small and medium manufacturing [9]. And if entrepreneurship acts as the skeleton, the axis of the progressive economy, then all the diversity is the muscles of the economic organism.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДА КӘСІПКЕРЛІКТІҢ ДАМУЫНЫҢ ҚАЗІРГІ ЗАМАНҒЫ ЭКОНОМИКАЛЫҚ БАҒАЛАУ

Аннотация. Мақала қазақстандық кәсіпкерліктің қазіргі жай-күйін құқықтық тұрғыдан қарастырады, яғни шағын, орта және ірі кәсіпкерлік субъектілеріне қандай ерекшеліктер тән. Зерттеуге олардың негізгі индикаторларына терең талдау жасалды, олар: тіркелген, белсенді жұмыс істейтін, әр түрлі меншік нысанындағы кәсіпорындардың мөлшері бойынша, шағын және орта бизнесте өнім шығару, орта және ірі кәсіпорындардың қаржы-шаруашылық қызметінің көрсеткіштері бойынша; ұйымдастыру нысаны бойынша шағын және орта бизнесте жұмыс істейтіндердің саны. Сонымен қатар, мақалада ҚР кәсіпкерлік қызметіне SWOT-талдау жасалды.

Түйін сөздер: экономика, жағдай, кәсіпкерлік, табыс, субъектілер, бес жылдық кезең, мемлекеттік сектор, шағын, орта және ірі бизнес, сатып алу сұранысы, жеке тұлға, заңды тұлға, негізгі индикаторлар, меншік, өнім шығару, Қаржы-шаруашылық қызмет, саны, Қазақстан.

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СОВРЕМЕННАЯ ЭКОНОМИЧЕСКАЯ ОЦЕНКА РАЗВИТИЯ ПРЕДПРИНИМАТЕЛЬСТВА В РЕСПУБЛИКЕ КАЗАХСТАН

Аннотация. Статья рассматривает современное состояние казахстанского предпринимательства с правовой точки зрения, т.е. какие особенности характерны для субъектов малого, среднего и крупного предпринимательства. В исследовании сделан глубокий анализ их основных индикаторов, таких как: количество зарегистрированных, активно действующих, по размерности предприятий различных форм собственности, выпуск продукции в малом и среднем бизнесе, по показателям финансово-хозяйственной деятельности средних и крупных предприятий; численность, занятых в малом и среднего бизнеса по организационной форме. Кроме того, в статье сделан SWOT-анализ деятельности предпринимательства РК.

Ключевые слова: экономика, состояние, предпринимательство, доход, субъекты, пятилетний период, государственный сектор, малый, средний и крупный бизнес, покупательский спрос, физическое лицо, юридическое лицо, основные индикаторы, собственность, выпуск продукции, финансово-хозяйственная деятельность, численность, Казахстан.

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