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СОДЕРЖАНИЕ

Секция ПРАВО

L. K. Amandykova, V.Davydov	Peculiarities o	f implement	ation of inter	rnational treation	es in the
Russian Federation		•••••••••••••••••	•••••	•••••	10
Ф.М. Абугалиева Отбасылық мәселесі	1	11 2		1	
	••••••	• • • • • • • • • • • • • • • • • • • •	••••••	• • • • • • • • • • • • • • • • • • • •	1/

Секция ЭКОНОМИКА и ФИНАНСЫ

С.Галиев, А. Каплан Модернизация как инструмент развития общества: идеологические, концептуальные и методологические основы						
G.K. Baibash, N. Umutkhanov_Contemporary approaches and tools for effective human resource management						
A.O. Naukhanbai, Aghipar Bakey Theoretical credit	1					
Ш.Н. Нурланов, Г.Т. Лесбаева, Л.К. Мухамбетова Лидерство и управление в образовании: автоэтнографический взгляд на становление директора школы						
G.Zhusupbekova, V.Varzin The role of analysis of the org	-					
М.Ж. Тұрсымбаева, А.Ш.Гизятова Тұрақты даму м маркетингтің рөлі	-					

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The role of analysis of the organization's financial position in financial management

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Abstract. A thorough and well-executed analysis of an enterprise's financial condition provides managers with essential information, enabling them to make informed strategic decisions. These decisions pertain not only to the current financial stability of the organization but also to its long-term growth and development prospects. In this regard, financial analysis is important for the activities of the enterprise. And the methodology of its conduct should be known to the heads (managers) of enterprises. Therefore, the purpose of this article is to consider financial analysis, its methodology, functions and role in making managerial decisions.

Keywords: financial condition, balance sheet liquidity, financial stability, solvency, profitability.

Introduction

In modern economic conditions the activity of each economic entity is the subject of attention of a wide range of participants of market relations interested in the results of its functioning. On the basis of the accounting information available to them, they seek to assess the financial position of the enterprise. The financial condition of the enterprise largely determines the success of its activities.

The financial condition of the enterprise is a system of indicators that reflect for a specific period of time the ability of the business entity to finance its activities and pay its obligations on time.

When organizing an effective management system of internal and external factors that affect the performance of the enterprise, the economic entity will be in a stable financial condition.

The internal environment is the situational factors within the enterprise. The internal environment of any enterprise is formed under the influence of variables that have a direct impact on the process of production of products, services and works. The main variables include the structure of the enterprise, its culture and resources.

Management of the enterprise in the implementation of financial and economic activities solve not only internal issues of the enterprise, but also the totality of relations with the external environment. On the one hand, it uses the opportunities provided by the external environment, and on the other hand, it carries out its activities by expanding markets, injecting new products and services into the market, thereby developing and improving the economic environment in which it exists.

The relevance of the topic of the study is due to the fact that the results obtained during the analysis of the financial condition of the enterprise are used not only for the implementation of successful activities of the enterprise, but also to develop a strategy for further development of the enterprise. In addition, the assessment of the financial condition of the enterprise affects the effectiveness of management decisions that contribute to the success of the firm. Therefore, the assessment of the financial condition of the enterprise.

Materials and methods

Market relations before entrepreneurs and managers of organizations raise many questions: how to rationally organize the financial activity of the enterprise for its further prosperity; how to improve the efficiency of financial resources management; how correctly the enterprise managed financial resources during a certain period and others. These and many other vital questions can be answered by objective financial analysis, as its results characterize the financial condition of the organization.

The financial condition of a business entity is understood as a characteristic of its financial competitiveness (i.e. solvency and creditworthiness), use of financial resources and capital, fulfillment of obligations to the state and other economic entities.

The main purpose of financial condition analysis is to obtain a certain number of basic (most representative) parameters that give an objective and reasonable characterization of the financial condition of the enterprise. This applies, first of all, to changes in the structure of assets and liabilities, in settlements with debtors and creditors, in the composition of profits and losses. [2]

When analyzing the financial condition, a number of tasks are solved, the list of which is presented in Figure 1.



Figure 1 - Main tasks of financial position analysis

Thus, the results of financial condition analysis are accumulated, transformed and further used for:

1) current and forecast evaluation of the enterprise's condition;

2) calculation of probable rates of development of the enterprise;

3) determination of all possible sources of financing of the enterprise's activity;

4) forecasting the position of the enterprise in the market. [6]

Analysis of the financial condition of the enterprise must be focused on the economy of financial resources of the enterprise, aimed at increasing the financial importance of the enterprise, to identify the main ways to improve the functioning of the enterprise.

At the same time, for the development of the enterprise it is necessary that after making all the settlements and fulfilling all the obligations, it still has income that allows it to develop production, modernize its material and technical base, improve the social climate. Thus, the financial condition

determines the competitiveness of the enterprise, its potential in business cooperation, assesses to what extent the economic interests of the enterprise itself and its partners in financial and other relations are guaranteed.

The best way of objective reliable assessment of the financial condition of the enterprise is its analysis, which allows to trace the trends of the enterprise development, to give a comprehensive assessment of the implementation of the plan for the receipt of financial resources and their use from the position of improving the financial condition of the enterprise on the basis of studying the cause-and-effect relationship between different indicators of production, commercial and financial activities.

Financial analysis data are used to forecast possible financial results, economic profitability, based on the real conditions of economic activity and the availability of own and borrowed resources, to develop models of financial condition under various options for the use of resources; to develop specific measures aimed at more effective use of financial resources and strengthening the financial condition of the enterprise [2].

The information base for analyzing the financial condition of the enterprise is financial statements in the IFRS format. This allows us to conclude that financial condition will be one of the key factors of successful attraction of investments by Kazakhstani companies on international capital markets for expansion and modernization of production. In turn, this should entail a more intensive integration of Kazakhstan into the world economic community.

The financial statements of an enterprise serve as the main source of information about its activities. Careful study of accounting reports reveals the reasons for the successes achieved, as well as shortcomings in the work of the enterprise, helps to outline ways to improve its activities. Full comprehensive analysis of financial statements is necessary, first of all, for the owners and administration of the enterprise to make decisions on the assessment of its activities.

The assessment of financial position according to International Financial Reporting Standards provides an opportunity to compare the financial position of Kazakhstani enterprises with that of similar foreign companies. Financial information is compiled for management of financial flows and investments by an investor, creditor or owner.

Among the main features of IFRS can be distinguished: priority of the balance sheet, refusal from historical cost; refusal from regulation of the accounting process in favor of regulation of the process of preparation of financial information. To assess the financial condition of an enterprise, a system of indicators is used to characterize changes in: - the structure of the enterprise's capital by its allocation and sources of formation; - the efficiency and intensity of capital use; - the solvency and creditworthiness of the enterprise; - the stock of financial stability of the enterprise.

Objective assessment of the financial condition of organizations is the most important task of economic work in the conditions of market relations. First of all, managers and relevant services of the enterprise are engaged in the analysis of the financial condition of the enterprise, its results are used by them for planning, control and forecasting. This type of analysis is an internal analysis of the financial condition of the enterprise.

Results and discussion

Let's consider the analysis of financial statements on the example of "InterExpress" LLP, which draws up and submits financial statements approved by the national legislation. The composition of financial statements for legal entities (in particular, for limited liability companies) in the Republic of Kazakhstan is regulated by the provisions of the law "On Accounting" [1].

The annual financial statements of «InterExpress» LLP include the following types of statements:

- Form No. 1 Balance Sheet of «InterExpress» LLP for 2021-2022;

- Form No. 2 Report on financial results of «InterExpress» LLP for 2021-2022;
- Form No. 3 «InterExpress» LLP Statement of Changes in Equity for 2022;

- Form No. 4 «InterExpress» Cash Flow Statement for 2021-2022; Form No. 4 InterExpress Cash Flow Statement for 2021-2022

- Notes to the InterExpress balance sheet (explanatory note).

According to the established requirements for companies, InterExpress LLP submits interim and annual accounting (financial) statements. Interim financial statements of InterExpress LLP are submitted for each quarter of the reporting year, annual financial statements are submitted for each calendar year.

The content of the financial statements of InterExpress LLP complies with the established reporting forms according to the Regulations on Accounting.

The purpose of the financial statements of InterExpress LLP is to apply the data for making effective management decisions. The financial statements of InterExpress LLP contain information on:

- assets, liabilities and equity of the company for the reporting period,
- on income and expenses of the enterprise for the reporting period,
- changes in the company's capital for the reporting period,

- cash flow of the enterprise for the period.

InterExpress prepares interim and annual financial statements. The interim financial statements are prepared in accordance with the provisions of NAS together with the annual financial statements for the year ended December 31. The interim condensed financial statements of InterExpress LLP do not contain all notes required to be disclosed in the full set of financial statements.

The financial statements of the company allows to carry out a brief analysis of the company's performance indicators for the period and in dynamics. Financial statements contain data that are used in management for making economic and managerial decisions.

Since all the assets of the enterprise "InterExpress" for the analyzed period are increasing, we can conclude that there is an increase in current assets. Such a discrepancy between current and net assets violates the structure of assets of the enterprise. Violation of the ratio between non-current and current assets means that the enterprise does not have enough quickly realizable liquid assets to cover short-term liabilities in case of such necessity. Current assets are classified as hard-to-realize, Figure 2.



Figure 2 - Brief analysis of the balance sheet of InterExpress LLP based on the data of

reporting form No.1 (mln. KZT)

The excess of current assets is reflected in the current liquidity ratio, which is calculated on the basis of Form No. 1 of the company's financial statements. The current liquidity ratio is 4.6 for 2022, while the norm of the ratio is 1.5-2 for this type of liquidity.

Also according to the brief analysis of the balance sheet on the basis of the analysis of the form No. 1, it can be concluded that there is an increase in the capital of the enterprise "InterExpress for the entire period presented. Also indicators of form No. 1 allow to determine whether there is a growth of own or borrowed capital, and the structure of capital.

In the structure of liabilities of "InterExpress" LLP there is an excess of own funds, which was mentioned earlier in the work, which is expressed in the autonomy ratio of 0.78 at the end of 2022.

Form No. 2 "Statement of financial results" contains the financial results of the enterprise for the reporting period. Financial indicators of the enterprise are shown in Figure 3.



Figure 3 - Financial performance of InterExpress LLP (in mln. tenge)

It can be noted that the revenue of the company "InterExpress" increased from 2011 to 2022. We can also note the decrease in revenue in 2021 in relation to 2020 and growth in 2022 in relation to 2021, we can also conclude that the profit from sales is a small share in the revenue structure (only 8.2% as of 2022), the main share in the structure of financial results is the cost of sales.

All the proposed measures to improve the analysis of financial statements for management decision-making at the enterprise "InterExpress" demonstrate economic efficiency based on the data of modern practice. The proposed measures for the introduction of marginal analysis and automation of controlling and accounting improve the financial performance of the enterprise.

As modern practical research shows, conducting a marginal analysis increases revenue due to accurate and timely management analysis, at least by 1.5-2.0 %.

Increase in revenue due to measure 1 = 176382,0 * 1,5 % = 2645,7 thousand tenge.

Within the framework of analyzing the break-even point of production increase in revenue is expected at least by 1.0-1.5 %

Increase in revenue due to measure 2 = 176382,0 * 1,0 % = 1763,8 th. tenge

Application of modern technologies of automation of management accounting and controlling, module SAP CO: "Controlling. Management accounting" will increase the revenue by improving the quality of management analysis of financial statements by at least 1.0-1.5%.

Increase in revenue due to measure 1 = 176382,0 * 1,0 % = 1763,8 thousand tenge.

Total increase in revenue = 2645.7 + 1763.8 + 1763.8 = 6173.3 thousand tenge.

The increase in the cost of production in the planned period will amount to an increase in the amount of calculated costs for events by 1303.6 thousand tenge/

An analysis of the effectiveness of measures to improve financial reporting analysis for management decision-making at InterExpress is given in Table 1. Which shows the indicators that will change as a result of the implementation of measures to improve financial reporting analysis for management decision-making at InterExpress. The remaining indicators are taken in the value of the reporting period.

Indicators	Before the	After the	Deviation	
	implementation	implementation of	mentation of Abs.,	
	of the measures	the measures	thousand.	
	, thousand tng.	, thousand tng	tng	
Revenue	176382,0	182555,3	+ 6173,3	103,5
Cost of sales	161988,0	163291,6	+ 1303,6	100,8
Gross profit	14394,0	19263,7	+4869,7	133,8
Profit from sales	14394,0	19263,7	+4869,7	133,8
Interest receivable	0,0	0,0	0,0	100,0
Interest payable	1,0	1,0	0,0	100,0
Other income	2648,0	2648,0	0,0	100,0
Other expenses	879,0	879,0	0,0	100,0
Profit before taxes	16162,0	21031,7	+4869,7	119,7
Current income tax	3217,0	3852,0	635,0	123,4
Net profit	12945,0	17180,7	+ 4235,7	119,7

Table 1 –Evaluation of the effectiveness of proposed measures to improve the analysis of financial statements for management decision-making

The calculation of economic efficiency showed that there is an increase in the main financial indicators of the InterExpress enterprise after the implementation of measures to improve the analysis of financial statements for making managerial decisions.

The revenue growth of InterExpress LLP after the implementation of measures to improve the analysis of financial statements for management decision-making is 6173.3 thousand tenge, 3.5%. The increase in the cost of the enterprise is only 1303.6 thousand tenge, 0.8%.

Consequently, the revenue growth of InterExpress LLP after the implementation of measures to improve the analysis of financial statements for management decision-making exceeds the cost growth in the planned period, which proves the economic efficiency and validity of the proposed measures (Figure 4.).



Figure 4 – The growth of revenue and cost of the InterExpress enterprise after the implementation of measures to improve the analysis of financial statements

It can also be noted that the profit from the company's sales after the implementation of measures to improve the analysis of financial statements amounts to 4869.7 thousand tenge, 33.8%.

The growth of net profit of InterExpress LLP after the implementation of measures to improve the analysis of financial statements for management decision-making amounts to only 4235.7 thousand tenge, 32.7%, in the planned period.



Figure 5 – Increase in profits of InterExpress LLP after the implementation of the proposed measures

The economic effectiveness of measures to improve the analysis of financial statements can be determined by the formula:

$$\Im = P / 3, \tag{1}$$

where \Im – economic efficiency;

P – results from the implementation;

3- the costs of implementing the measures.

Э = 6173,3 / 1303,6 = 4,74

The economic efficiency of improving the analysis of financial statements for management decision-making at InterExpress LLP is 4.74 (significantly higher than 1.0), which proves the effectiveness of all proposed measures.

The economic efficiency in monetary terms is 4869.7 thousand tenge, therefore, the costs of implementing the measures will be recouped within one year. The changes in profitability indicators in the planned period after the implementation of measures to improve the analysis of financial statements for management decision-making at InterExpress are shown in table 2 Table 2 – Changes in profitability indicators of the enterprise after the implementation of the proposed measures

Indicator	2022 year	2021 year	Absolute
			deviation,+/-
1. Return on sales	8,16	10,55	+ 2,39
2. Profitability of production	8,89	11,80	+ 2,91
3. Profitability of total assets	10,99	13,78	+ 2,79
4. Return on equity	12,58	17,69	+ 5,11
5. Net profitability	7,58	9,42	+ 1,84

We can see that all indicators of profitability of the InterExpress enterprise are increasing after the implementation of measures to improve the analysis of financial statements for making managerial decisions in the planned period.

Conclusion.

The analysis carried out in the work allowed us to conclude that the measures proposed in the work to improve financial reporting are economically effective and reasonable for the enterprise, as they increase all the financial results of the enterprise.

An external analysis of the financial condition of the company is carried out:

- founders and investors in order to study the efficiency of resource use;
- banks, to assess credit conditions and determine the degree of risk;
- suppliers, for timely receipt of payments;

- tax authorities, to fulfill the plan for the receipt of funds to the budget, etc. [3, p.104]. The results of the analysis of the financial condition of the enterprise help to properly allocate the financial resources of the enterprise, since all its further activities depend on it. This is due to the fact that the financial stability of an enterprise presupposes a cash flow that ensures a constant excess of income over expenses.

In market conditions, it requires, first of all, stable income from the sale of products, work performed, and services rendered, and sufficient in size to pay off the state, suppliers, creditors, employees, and others. At the same time, for the development of an enterprise, it is necessary that after making all calculations and fulfilling all obligations, it has income that allows it to develop production, modernize its material and technical base, and improve the social climate [4, p.17].

Thus, the main purpose of analyzing the financial condition of an enterprise is to assess the company's past performance and current position, as well as a strategy for developing its future potential.

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Қаржыны басқарудағы ұйымның қаржылық жағдайын талдаудың рөлі

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Аңдатпа. Қаржылық жағдайды дұрыс талдау нәтижесінде алынған ақпарат менеджерлерге кәсіпорынның қаржылық жағдайына ғана емес, сонымен бірге болашақта ұйымның даму перспективасына

байланысты маңызды басқару шешімдерін сауатты қабылдауға мүмкіндік береді. Осыған байланысты қаржылық талдау кәсіпорын қызметі үшін маңызды болып табылады. Ал оны жүргізу әдістемесін кәсіпорын басшылары (менеджерлері) білуі керек. Сондықтан, осы мақаланың мақсаты қаржылық талдауды, оның әдістемесін, басқару шешімдерін қабылдаудағы функциялары мен рөлін қарастыру болып табылады.

Түйін сөздер: қаржылық жағдай, баланстың өтімділігі, қаржылық тұрақтылық, төлем қабілеттілігі, кірістілік.

Роль анализа финансового состояния организации в управлении финансами

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Аннотация. Информация, получаемая в результате правильно проведенного анализа финансового состояния, позволяет руководителям грамотно принимать важные управленческие решения, связанные не только с финансовым состоянием предприятия, но и перспективой развития организации в будущем. В связи с этим проведение финансового анализа является важным для деятельности предприятия. А методику его проведения должны знать руководители (управляющие) предприятиями. Поэтому целью данной статьи является рассмотрение финансового анализа, его методики, функций и роли при принятии управленческих решений.

Ключевые слова: финансовое состояние, ликвидность баланса, финансовая устойчивость, платежеспособность, прибыльность.