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ACCOUNTING FOR THE MAIN COMPONENTS OF THE ECONOMY

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Annotation. *The economic system is a complex social organism undergoing a constant process of metamorphosis. The conceptual framework of political economy captures the components of this system, its interaction with the socio-political superstructure, as well as its inherent contradictions. The article examines the laws of system development and their impact on economic growth. It is revealed that the laws of development are the foundation on which the theoretical foundations of economic analysis are implemented and the assessment, diagnosis and forecasting of organizations' development is carried out. Accounting for the laws of system development allowed us to identify the main analytical tasks and indicators - the parameters of the organization that are affected by the laws considered. The main result of the economic reforms of independent Kazakhstan was the creation of a market-type economy and a system of effective state regulation that is adequate to the principles of market management. The process of economic reform is not complete: Kazakhstan's economic policy is gradually focusing on supporting its own most profitable industries.*

Key words: *accounting and finance, financial stability, development trends, economic growth, economic components, accounting policy, progress.*

On the threshold of the twenty-first century, our country began the transition to a market economy, a market economic mechanism. By saying goodbye to the administrative-command system in the economy and economy, we were only creating the prerequisites for a market economy, the formation of which could not happen overnight. It is known that the origin of market relations began even with the decomposition of the primitive communal system. But commodity-money relations reached their heyday under capitalism. Of course, our country does not need to repeat all the stages and twists and turns that the history of the market is rich in. For effective innovative development, it is necessary to take into account the main components of the economy. The complexity of the task lies in the fact that so far no one in the world has put such a huge economic complex as the economy of our country on a market track in a short period of time.

Main provisions of the article.

Full-time employment. There should be a job for everyone who can, wants and is able to work.

Economic growth. We should strive to increase the output of goods and services as a condition for the growth of people's living standards.

Price stability. Sudden changes in prices, even if they fall, usually have a negative impact on the economy.

Economic freedom. Consumers and producers should have the freedom to choose the most efficient way to earn and spend money.



Economic security. Those who cannot provide for themselves should receive help from society.

Equality. The society should provide its members with equal opportunities to realize their economic potential.

Efficiency. The ability of the entire economy to get the maximum result with the minimum expenditure of always limited resources.

Introduction. Economic accounting is a system for organizing, collecting and aggregating accounting data aimed at solving a specific management task.

Economic or managerial accounting is broadly understood as a system of organizing, collecting and aggregating accounting data aimed at solving a specific management task. But what data should be collected in such a system? The answer to this question is given by the term "economically significant data", i.e., data describing economically significant facts. These include, first of all, data that records "facts of economic activity". This is common for all forms of accounting; the only difference is that the level of detail of such data, for example, for financial and economic accounting will be radically different [1].

This difference can be illustrated by comparing the product reference in accounting programs and in industrial ERP II systems. If in the first case, each item in the directory will correspond to no more than a dozen parameters (often even less), in the second case, the number of parameters that significantly affect the "life cycle" of a product item can reach several hundred.

The second major category of economically significant data is planned and forecast data or indicators. The importance of this category is justified by the fact that all modern commercial activities are planned.

Finally, the third category is "external" data used in commercial activities. Typical examples are currency exchange rates, stock quotes, and marketing data based on the offer prices of competing products or on purchasing lists.

The following components of economic accounting can be distinguished:

- data organization system - information that needs to be collected in order to solve a management problem;
- data collection system that determines how and when to get the necessary information - "regulations" for data collection;
- data aggregation system - reports and views that need to be generated based on the collected data and that will be used by the company's employees [2].

With this approach, management accounting includes the entire business management organization system as a whole, including the system for evaluating the performance of divisions and functional blocks, strategic management and human resource management, that is, to a greater extent, management technologies.

Having understood that the main thing in management accounting is data, and having explained what data needs to be collected, you can also give a functional definition of the procedure for working with economically significant data.

Working with data in economic accounting is the process of identifying, measuring, accumulating, analyzing, preparing, interpreting and providing information necessary for the management of an enterprise to plan, evaluate and control economic activities, optimize the use of enterprise resources and control the completeness of their accounting. Based on this data, the best reporting strategy for the company is selected.

The basis for choosing specific methodologies that can be used in practice can be economically significant facts generated by the following sources:

- external standards and norms;
- internal (corporate) standards and requirements;



- standards and requirements for the functionality of enterprise business processes.

The external environment sometimes includes entire systems of standards. In Kazakhstan's practice, this is primarily civil legislation, which defines the actual organizational and legal forms of commercial activity and forms of transactions that serve as the basis for almost all other regulations. This also includes accounting legislation, tax legislation, customs legislation, environmental legislation, and many other components that affect the operation of a particular business in a particular region, including, for example, climate conditions, social standards of the population, and demographic situation.

In addition to the national legislation, the external environment also includes local regulations — rules for conducting trade, rules for organizing outdoor advertising, and much more, which affects the cost characteristics of the business and the data that must be registered in the company's accounting.

Internal standards are really the corporate policy of an organization, which can determine absolutely all aspects of its activities: from the rules for creating a portfolio of orders, concluding contracts and other transactions to the rules that determine the clothing of staff and the choice of incentives for customers and employees.

Methodology. In the process of the study were used General methods of research: methods of analysis of financial statements: horizontal, vertical, ratio, comparison, and other.

To study the accounting for the main components of the economy were used General scientific and special research methods:

- abstract-logical - in setting goals and objectives of the study;
- comparative analysis-in the analysis of data characterizing the role of accounting in economy;
- inductive and deductive methods-in identifying the role of optimization of production costs in the development of regions and economy;
- mathematical-the identification of correlation between the efficiency of the accounting and various factors.

Results. Studying the economic component of the macroenvironment allows us to understand how resources are formed and distributed. This is obviously vital for the organization, since access to resources very much determines the state of the organization's login. The study of the economy involves the analysis of a number of indicators of the gross national product, the rate of inflation, the unemployment rate, the interest rate, labor productivity, tax rates, the balance of payments, savings rates, etc. When studying the economic components, it is important to pay attention to such factors as the General level of economic development, mined natural resources, climate, the type and level of development of competitive relations, population structure, level of education of the workforce and number of wages [3].

The main contradiction of the economic system is realized and simultaneously resolved through the system's immanent method of combining material and personal factors of production. The latter captures the essence of the corresponding system. The way factors of production are connected determines how a given economic system responds to fundamental [from lat. fundamentum-Foundation] questions of economic life.

The fundamental economic problems that each mode of production must answer (naturally, in its own way) include:

- 1) what to produce, i.e., what set of goods and services best meets the existing needs;
- 2) how much to produce, or to what extent to use the available resources;
- 3) for whom to produce, i.e., who in accordance with the cash system and differentiation [from lat. differentia — difference, difference] of income will consume the produced products [4];
- 4) how to produce, or what organization can be used to optimize production;



5) whether the economic system is able to adapt [from lat. adapto-adapt] to constantly changing needs, technologies, and resource supplies.

A specific feature of the model of Kazakhstan's development is that it does not have frozen "dogmas of development" and modernization at any cost. For the strategy of Kazakhstan, it is important to choose a position of multipolar openness and broad involvement in transnational processes, which in general allowed to convince the world business of the seriousness of the intentions to modernize the national economy.

Ensuring the modernization transition from an industrial economy with raw materials to industrial and innovative development, followed by a transition to post-industrial development, is the essence of the accounting policy of the economy. At the same time, taking into account the main components, despite its strict goal orientation, takes into account all the realities of the current time in the implementation tactics and makes timely corrective amendments to the interim ten-year development strategies. Adaptive anti-crisis development programs are adopted on an operational basis, which correct the development trajectory, making the necessary decisions on the challenges that have arisen and new circumstances in the course of world processes [5].

The study of the Kazakhstan model of modernization shows that the model of development of the national economy of Kazakhstan as a whole is based on the principles of an S-shaped evolutionary trajectory of development based on the sequential deployment of the stages of the life cycle of the country's modernization for the period 1997-2030. The strategy "Kazakhstan-2030" became a fundamental strategic document that defines the course of long-term economic development of Kazakhstan based on the best aspects of the market and state regulation, which was built according to the scheme: the state takes on investment in strategically important objects and defines the general rules of the game and at the same time facilitates the market conditions as much as possible. It is divided into ten-year strategic development plans. National development goals are set for the upcoming ten-year period, specifying, taking into account the achieved level of economic growth, external and internal conditions and tasks that need to be solved for this period.

Theories of production methods and post-industrial society explain long-term, centuries-old trends in socio-economic development. To understand the laws of the modern era, the "telescope" theory must be supplemented with the "microscope" theory. This role was previously played by the concept that the modern world was seen as an arena for the struggle between dying capitalism and nascent socialism.

The fundamental characteristics of "capitalism" and "socialism" were considered diametrically opposed, with the "world of capital" depicted exclusively in dark colors, and the "world of labor" – on the contrary, only light. But both real "capitalism" and real "socialism" already in the 1970s did not correspond to the characteristics that were considered to determine their characteristics. Since the concept of confrontation between "capitalism" and "socialism" was not viable, a new theory was needed that would help to understand the essence of the world's socio-economic processes of the late 20th and early 21st centuries [6].

The origin of elements of accounting for economic components dates back to the end of the 19th century, and in the second half of the 20th century. it has become the main concept of development in all developed countries. The confrontation of superpowers, fierce economic rivalry between the world's economic leaders, and the deployment of the scientific and technological revolution served as constant impulses that stimulated state and corporate (intra-firm) regulation of the market economy. Currently, the economic systems of almost all developed countries represent various modifications of accounting for economic components. At the same time, despite common features, the economies of developed countries represent a



variety of national accounting models, which is primarily due to the difference in national (regional) economic and cultural traditions.

Discussion. The most important element of the economic management system is the management subsystem and accounting for its main components, which activates management processes and performs management actions on another element that is complementary to it - the managed subsystem.

In modern conditions of dynamic development and declared modernization of the economy, the system proposed by the authors is in a state of constant transformation. Such changes are observed both for relatively mobile components (environmental conditions, individual areas of influence, management technologies and competencies, palliative management decisions) and for generally stable components (goals, management bodies, regional priorities, etc.). However, such internal permanent transformations should be considered not only as a feature of the functioning of the existing system of accounting for the main components of the economy, but also as a possible means for improving it in accordance with changing needs and regional conditions.

Conclusions. Thus, the strategic goal to be achieved through the development of a stable and stable economy is not only the prosperity of our state, but also, most importantly, the growth of the welfare of the citizens of Kazakhstan. And more importantly, as the President of our country said, every individual citizen of Kazakhstan should feel this.

The economic potential of Kazakhstan is very high, the availability of almost all types of necessary resources, and the economic results already achieved make it possible to reasonably set goals for long-term development, strengthen the foundations of our country's competitiveness, and ensure the development of production and consumption.

Anticipating the future growth of world and regional economy, create conditions for participation of Kazakhstan's economy in the global system of production and economic activities, by optimizing industrial structure, increase investment, enhance technological and technical reconstruction, stimulating domestic consumption of domestic products. It is important that the Head of state pays special attention to the quality and timely solution of issues of interaction between the state and investors in order to develop the existing economic resources in depth, expand the involvement of the country's human potential in the implementation of innovative and industrial development projects.

Thus, at present, the country's citizens are faced with the task of further stable development of human and economic potential in order to achieve the priorities set by the Head of state.

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ЭКОНОМИКАНЫҢ НЕГІЗГІ КОМПОНЕНТТЕРІН ЕСЕПКЕ АЛУ

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Түйін. Мақалада жүйелердің даму заңдары және олардың экономикалық өсуге әсері зерттелген. Даму заңдары Экономикалық талдаудың теориялық негіздері жүзеге асырылатын және ұйымдардың дамуын бағалау, диагностикалау және болжау жүзеге асырылатын негіз болып табылатыны анықталды. Жүйелерді дамыту заңдарын есепке алу негізгі аналитикалық міндеттер мен көрсеткіштерді-қарастырылған заңдар әсер ететін ұйымның параметрлерін анықтауға мүмкіндік берді. Тәуелсіз Қазақстанның экономикалық реформаларының басты қорытындысы нарықтық үлгідегі экономиканы және нарықтық шаруашылық жүргізу қағидаттарына барабар тиімді мемлекеттік реттеу жүйесін құру болды. Экономиканы реформалау процесі аяқталған жоқ: Қазақстанның экономикалық саясаты біртіндеп өзінің негұрлым тиімді салаларын қолдауға бағытталып келеді.

Түйін сөздер: есеп және қаржы, қаржылық тұрақтылық, даму тенденциялары, экономикалық өсуі, экономика компоненттері, есеп саясаты, прогресс.



УЧЕТ ОСНОВНЫХ КОМПОНЕНТОВ ЭКОНОМИКИ

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Резюме. В статье исследованы законы развития систем и их влияние на экономический рост. Выявлено, что законы развития являются фундаментом, на котором реализуются теоретические основы экономического анализа и осуществляется оценка, диагностика и прогнозирование развития организаций. Учет законов развития систем позволил выявить основные аналитические задачи и показатели-параметры организации, на которые оказывают действие рассмотренные законы. Главным итогом экономических реформ независимого Казахстана явилось создание экономики рыночного типа и системы эффективного государственного регулирования, адекватной принципам рыночного хозяйствования. Процесс реформирования экономики не завершен: экономическая политика Казахстана постепенно акцентируется на поддержку собственных наиболее выгодных отраслей.

Ключевые слова: учет и финансы, финансовая устойчивость, тенденции развития, экономический рост, компоненты экономики, учетная политика, прогресс.

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ЖҮКТЕРДІ УАҚЫТША САҚТАУ ҚОЙМАЛАРЫНДА (УСҚ) БАСҚАРУ ЕСЕБІН ҰЙЫМДАСТЫРУДЫҢ ӨЗЕКТІ МӘСЕЛЕЛЕРІ

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Аңдатпа. Мақалада уақытша сақтау қоймаларын (УСҚ) көліктегі жүктерді қабылдау, жөнелту, сақтау, сұрыптау, өлшеп-орау, жинақтау және жөнелту бойынша нарықтық инфрақұрылымның дербес экономикалық құрылымы ретінде дамытудың өзекті мәселелері қарастырылады. Логистикалық жүйеде УСҚ көрсететін қызметтерінің бәсекелестік артықшылықтары мен кірістілігін арттыруда оңтайлы жедел басқарушылық шешімдер қабылдау үшін есепке алу-ақпараттық база, талдау қызметі жүйесін жетілдіру бойынша бірінші кезектегі міндеттер айқындалды. Авторлар өз мақсаты бар әрбір қойма бойынша жүктерді сақтауға арналған шығындарды есепке алу әдістемесі (көрсетілетін қызметтер сервисінен басқа) бар екенін және әрбір қойма орындайтын қызметтер жиынтығын калькуляциялау тетігі қажет екенін атап өтеді. Көліктегі үстеме шығындарды есепке алу мен бөлудің өз мәселелері бар. Басқару есебінің әдістемесі дамыған көптеген жылдар ішінде үстеме шығындарды бөлу мәселелерін шешудің бірқатар әдістері жасалды. Көтергіш крандарды, шығырларды күтіп ұстау және пайдалану бойынша шығындар қызметтердің өзіндік құнына қосу тәсілі бойынша жанама, ал шығындар құрамы бойынша – кешенді болып табылатыны атап өтілді. Егер УСҚ жеке құрылымға айналса, оның шығындары, авторлардың пікірінше, негізгі өндіріске жатқызылуы керек. Шығындар есебін және машиналар мен механизмдердің жұмысын бақылауды ұйымдастыру кезінде қызметтерді тұтынушыларға жатқызу кезінде шығындарды бақылауда ерекше талаптарды сақтау қажет. Мақалада машина-механизм-