



ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ КӘСІПОРЫНДАРЫНДА ІШКІ БАҚЫЛАУ ЖҮРГІЗУ

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Түйін. Мақалада авторлар кәсіпорындардың тиімділігін арттырудағы ішкі бақылаудың рөлін ашып көрсетеді, сонымен бірге халықаралық кәсіби стандарттарға сәйкес ішкі бақылаудың ұлттық нормативтік базасын құру қажеттілігін негіздейді. Оларды жүзеге асыру ішкі бақылау қызметін жақсартуға және тәуекелдерге қарсы тұруға, кәсіпорындардың қызметін модернизациялау бойынша танымал ұсыныстарды әзірлеуге жағдай туғызады, бұл ел экономикасының дамуына әкеледі деп атап көрсетілген. Бұл мақалада кәсіпорын қызметінің тиімділігін арттырудағы ішкі бақылаудың рөлі талқыланады, сонымен қатар ішкі бақылауға анықтама беріледі және оның міндеттері қойылған. Сонымен қатар, мақалада ішкі бақылаудың ұлттық кәсіби стандарттарын енгізу қажеттілігі түсіндіріледі. Ішкі бақылау жүйесі тиімділігінің маңызды шарты - оның қызметкерлерінің құзыреттілігі мен кәсібилігі, бұл кезде бірде-бір қызметкер елеулі қателік жібере алмаса немесе рұқсат етілмеген іс-әрекетті уақытылы анықтамай жасай алмаса, бұл қосымша дайындық пен біліктілікті қажет етеді. қызметкерлер.

Түйіндісөздер: ішкі бақылау, жүйе, стандарттар, халықаралық кәсіби стандарттар, заңнамалық база, модернизация.

ПРОВЕДЕНИЕ ВНУТРЕННЕГО КОНТРОЛЯ НА ПРЕДПРИЯТИЯХ РК

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Резюме. В статье авторы раскрывают роль внутреннего контроля в повышении эффективности деятельности предприятий, а так же обосновывает необходимость создания национальной нормативно-правовой базы внутреннего контроля в соответствии с международными профессиональными стандартами. Подчеркивается, что их внедрение создаст условия для совершенствования деятельности внутреннего контроля и противодействия рискам, выработки востребованных рекомендаций для модернизации деятельности предприятий, что в итоге повлечет за собой развитие экономики страны. В данной статье рассматривается роль внутреннего контроля в повышении эффективности деятельности предприятия, также дается определение внутреннему контролю, устанавливаются его задачи. Кроме того, в статье объясняется необходимость внедрения национальных профессиональных стандартов внутреннего контроля. Важным условием эффективности системы внутреннего контроля является компетентность и профессионализм ее сотрудников, когда ни один сотрудник не может совершить существенную ошибку или несанкционированное действие без своевременного обнаружения его, что требует дальнейшего обучения и навыков сотрудников.

Ключевые слова: внутренний контроль, система, стандарты, международные профессиональные стандарты, нормативно-правовая база, модернизация.

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IMPROVING THE PROCESS OF COST OPTIMIZATION IN AGRICULTURAL COOPERATIVES OF THE REPUBLIC OF KAZAKHSTAN

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Summary. The international advanced method of cost accounting used in the main branches of agriculture is based on the generalization of costs for technological processes related to the stages of work provided for by the production technology in crop and livestock production, and can be described as a process-by-process approach. The article considers that the successful solution of the problem of increasing the efficiency of cooperation, the organization of procurement and supply and marketing structures of the agro-industrial complex and the improvement of accounting in them is the most important factor in the stabilization and development of the economy in the new economic conditions. The article discusses the main directions of development of agricultural cooperatives. The process of cost optimization at agricultural enterprises of the Republic of Kazakhstan is considered. The main ways to improve the management system of the cost optimization process in agricultural cooperatives of the Republic of Kazakhstan are outlined.



Key words: management of agriculture, the process of optimization of costs, agricultural cooperative management of the economy, economy, agriculture.

The main socio-economic task of agricultural cooperation is to create an organizational and legal system for protecting the interests of small and medium-sized agricultural producers in the conditions of market relations by creating self-governing forms of management on a democratic basis. The entry into force in the Republic of Kazakhstan of the new law "On Agricultural Cooperatives" and its accompanying documents will have a direct impact on the successful solution of the problem of improving the efficiency of cooperative processes in the agro-industrial complex.

Main provisions of the article. The cooperatives had the status of a non-profit organization, which excluded the possibility of profit distribution.

Excessive regulatory regulation of cooperative processes (5 officially valid laws) and excessive legal interference in the internal environment of a cooperative organization.

Insufficient measures of state support in the form of a special tax regime and preferential lending for agricultural cooperative formations.

Lack of trust in the management of cooperative structures, lack of transparency in the financial and economic activities of cooperatives.

The inability of legal entities to participate in production cooperatives.

Introduction. At the end of October 2015, the First President of Kazakhstan, Elbasy N. Nazarbayev signed the Law "on amendments and additions to some legislative acts of the Republic of Kazakhstan on agricultural cooperatives", aimed at bringing the legislative acts in line with the new Law "on agricultural cooperatives".

The new law defines all types of agricultural cooperatives as commercial legal entities in the organizational and legal form of a production cooperative established on the basis of a voluntary Association of individuals and (or) legal entities to meet the needs of its participants. A mandatory annual internal audit for the agricultural cooperative is introduced, for which each cooperative will be obliged to join the audit Union of agricultural cooperatives.

This rule is aimed at increasing the transparency of cooperatives for its members, increasing the confidence of agricultural producers to the cooperatives. At the same time, at the initial stage, the cost of internal audit up to 50% will be subsidized by the budget. The audit Union of cooperatives will be a legal entity in the form of a non-profit organization established as an Association of agricultural cooperatives in order to protect the rights and interests of members of the Union, coordinate the activities of its members [1].

In view of the participation of legal entities in the agricultural cooperative, it is proposed to abolish personal labour participation for members of the agricultural cooperative and the consequences arising from this rule.

Since the agricultural cooperative will be a commercial organization, respectively, the profit of the cooperative will be distributed among its members in proportion to their share in the authorized capital or participation in the economic activities of the cooperative.

In order to strengthen cooperative principles, the principle of "one participant, one vote" is intended to be maintained. This principle encourages the development of a democratic framework for the management of the cooperative. It is also assumed that agricultural cooperatives will have the right to provide services to its members at cost [2].

Methodology. In the process of the study, General research methods were used: methods of analysis of financial statements: horizontal, vertical, ratio, comparison, and others. To study the development of agro-industrial complex management system in the context of cost optimization process management were used the following methods:

- review of the legal and regulatory framework;
- analytical method;
- study of foreign experience;
- possibility of using public-private partnership instruments;
- collection and processing of statistical data;
- economic and mathematical calculations.

Results. As a result of the audit of the organization of agricultural cooperatives in Kazakhstan, the presidential Administration identified a number of systemic problems that hinder the effective development of agricultural cooperation. This is a large share of inactive – 18%, and formally established cooperatives-42%. Problems with the processing and marketing of products produced by members of cooperatives. Insufficient measures to stimulate the development of cooperatives. Lack of agricultural land. As well as the discrepancy between the data of akimats (regional executive authority in Kazakhstan) statistical [3].

At the end of 2019, the holding "KazAgro" financed: 11 agricultural cooperatives in crop production, and 304 agricultural cooperatives in animal husbandry, totaling 20.2 billion tenge (national currency of the Republic of Kazakhstan), which is only 11% of their total [4].

National managing holding "KazAgro" unites 7 subsidiaries: JSC "agrarian credit Corporation" JSC "KazAgroFinance", JSC "Fund for financial support of agriculture" JSC "Kazagroproduct", JSC "NC "food contract Corpora-



tion" JSC, "KazAgroMarketing" JSC, the Company in 2016 received the largest loss of 97.2 billion tenge for 10 years of its existence.

In General, the accumulated loss of the holding JSC "KazAgro" amounted to January 1, 2018 78.9 billion tenge, and on June 30, 2018 - 141.9 billion tenge. Based on these objective reasons, many newly created agricultural cooperatives did not have enough funds in 2018. A similar situation is repeated in 2019.

In the Almaty region for the 1st half of 2019, the dynamics of growth in all major indicators, both in agriculture and in industry, remained unchanged and reached 5.3%. Of the 14 multinational companies operating in the country, 9 are located in the Almaty region [5].

Meat-processing complex "Empire Food" and a plant for the production of food "MarevenFood" it is planned to introduce in the second half. Among the most important achievements of the economy and the increase in the share of small and medium-sized businesses from 39% to 50%.

But at the same time, exports of meat, meat and dairy products are reduced. Thus, in the region over the past six months not sold a single pound of meat at the plan of 2 thousand tons. Of the 15 modern feedlots, only 8 were built, instead of 21 dairy farms, only 4 for 340 cattle. They did not build feedlots in Aksu, Eskeldinsky, Karatal, Panfilov and Zhambyl districts [6].

Another inconsistency our lawmakers have provided in the law on registration of legal entities. In Accordance with article 11 clause 4. Law of the Republic of Kazakhstan dated April 17, 1995 № 2198 "on state registration of legal entities and registration of branches and representative offices" (with amendments and additions as of December 25, 2017). the head of the legal entity, the founder or the head of the legal entity who created the legal entity are debtors under the executive document, they are not subject to state registration [7]. If the audit Union includes 11 APCs (agricultural production cooperative) in each, of which 20 founders, then all 220 founders on the day of registration should not have a single debtor on the writ of execution, which is quite problematic.

To overcome this barrier, for the first time organized in the Republic "Audit union of agricultural cooperatives of Taldykorgan region" in Almaty region registered on July 4, 2019, it took - 6 months, from December 2018 to June 2019 [8].

The creation of a unified system of agricultural cooperation, their association in unions (associations) of cooperatives at different levels of management is one of the main directions of the Strategy of development of agricultural cooperatives in rural areas, which is a set of cooperatives of different types and levels, in organizational, legal and functional relations, united at the state, regional and district levels (Fig.1).

In general, the level of milk and meat processing remains low. From 10 thousand personal subsidiary farms in the cooperatives included only 3.4%. Since the beginning of the year, no cooperatives have been established in the Balkhash, Karatal, Kerbulak, Koksau and Uyghur regions. In the Uyghur district of the established in 2018 43 agricultural cooperatives in 2019 remained-7. This is due to the fact that, in the composition of the members of agricultural cooperatives in the area of 80-90% oralmans (ethnic Kazakhs-repatriates moving to Kazakhstan from neighboring countries) and because of their dissatisfaction with the requirement to address land and financial issues for two years, they were eliminated in 2019 [8].

It is recommended to gradually form a multi-level system of agricultural cooperatives, acting in conjunction with the state (local) bodies through the formation of the coordination Council and working groups of consultants on the organization of forms of agricultural cooperation at the district level, as well as their interaction with financial, public and other organizations.

Conclusions. Thus, it is proposed to conduct three measurable key indicators with an annual growth of not less than 10%:

- the growth of productivity of members of cooperatives;
- the growth of revenue from the sale of products (including exports) and the provision of services;
- the growth of investment in fixed assets of agricultural cooperatives.

Due to the fact that at present many agricultural cooperatives are faced with the problems of marketing of products, lack of specific knowledge in the field of technology and safety of products, as well as the lack of basic and working capital, it is proposed to apply the model of creating an anchor agricultural cooperation with the Association of both large and small agribusiness entities using elements of horizontal and vertical cooperation. To serve the activities of cooperatives, a special Internet portal will be created, where each cooperative will have to register. The site will provide an opportunity to automate the collection of information and monitoring of data cooperatives, evaluation of results, will keep records of jobs and productivity of each participant. Digital literacy training for cooperative members will also be organized here. The establishment of a rating between cooperatives and participants will contribute to the growth of their competitiveness. The information system will become an instrument of motivation, analysis, training, management and evaluation of performance for the participants of agricultural production cooperatives (APC).

In the organization of agricultural production cooperatives (apc) in the agro-industrial complex, it is important to prepare consolidated financial statements, joint activities with the preparation of an independent audit report.

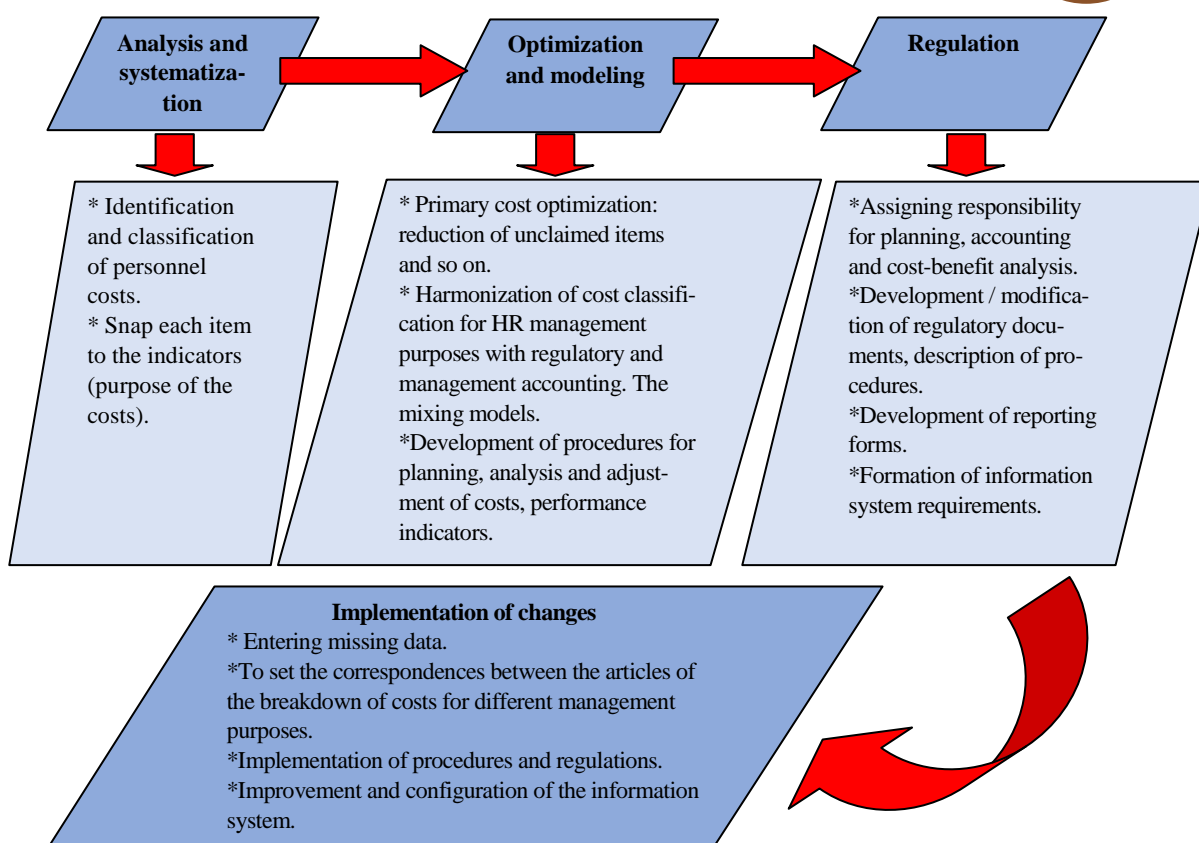


Figure 1 - Management of the process of cost optimization in agricultural cooperatives of the Republic of Kazakhstan.
Note: compiled by the authors on the basis of the studied material.

It is also important to conduct a mandatory annual audit of the financial statements of joint ventures. This necessitates the introduction of appropriate amendments and additions to the legislative acts of the Republic of Kazakhstan on audit, in particular, the annual mandatory audit in the joint ventures of the agro-industrial complex. All this will help to structure the main cost items of agricultural cooperatives and improve the management system of the process of cost optimization in them.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ АУЫЛ ШАРУАШЫЛЫҒЫ КООПЕРАТИВТЕРІНДЕГІ ШЫҒЫНДАРДЫ ОҢТАЙЛАНДЫРУ ПРОЦЕСІН ЖЕТІЛДІРУ

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Түйін. Ауыл шаруашылығының негізгі салаларында қолданылатын шығындарды есепке алудың халықаралық озық әдісі өсімдік шаруашылығы мен мал шаруашылығындағы өндіріс технологиясында көзделген жұмыс кезеңдерімен байланысты технологиялық процестер бойынша шығындарды жинақтауға негізделген және оны процестік тәсіл ретінде сипаттауға болады. Мақалада кооперацияның тиімділігін арттыру, агроөнеркәсіптік кешеннің сатып алу және жабдықтау сату құрылымдарын ұйымдастыру және олардағы бухгалтерлік есепті жетілдіру экономиканың жаңа жағдайында экономиканы тұрақтандыру мен дамытудың маңызды факторы болып табылатындығы қарастырылады. Мақалада ауыл шаруашылығы кооперативтерін дамытудың негізгі бағыттары қарастырылады. Қазақстан Республикасының Ауыл шаруашылығы кәсіпорындағы шығындарды оңтайландыру процесі қаралды. Қазақстан Республикасының Ауыл шаруашылығы кооперативтеріндегі шығындарды оңтайландыру процесін басқару жүйесін жетілдірудің негізгі жолдары белгіленген.

Түйін сөздер: ауыл шаруашылығын басқару, шығындарды оңтайландыру процесі, ауылшаруашылық кооперативі, экономиканы басқару, экономика, ауыл шаруашылығы.

СОВЕРШЕНСТВОВАНИЕ ПРОЦЕССА ОПТИМИЗАЦИИ ЗАТРАТ В СЕЛЬСКОХОЗЯЙСТВЕННЫХ КООПЕРАТИВАХ РЕСПУБЛИКИ КАЗАХСТАН

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Резюме. Международный передовой метод учета затрат, применяемый в основных отраслях сельского хозяйства, основан на обобщении затрат по технологическим процессам, связанным с этапами работ, предусмотренными технологией производства в растениеводстве и животноводстве, и может быть охарактеризован как процессный подход. В статье рассмотрено то, что успешное решение проблемы повышения эффективности кооперирования, организации заготовительных и снабженческо-сбытовых структур агропромышленного комплекса и совершенствование в них учета выступает важнейшим фактором стабилизации и развития экономики в новых условиях хозяйствования. В статье рассматриваются основные направления развития сельскохозяйственных кооперативов. Рассмотрен процесс оптимизации затрат на сельскохозяйственных предприятиях Республики Казахстан. Намечены основные пути совершенствования системы управления процессом оптимизации затрат в сельскохозяйственных кооперативах Республики Казахстан.

Ключевые слова: управление сельским хозяйством, процесс оптимизации затрат, сельскохозяйственный кооператив, управление экономикой, хозяйство, сельское хозяйство.