



## УЧЕТ И АУДИТ

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### THE THEORY AND METHODOLOGY OF LOGISTICS BASES, AND ITS INFLUENCE ON MANAGEMENT DECISIONS

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**Annotation.** *The article is devoted to the study of the theory and methodology of logistics bases, and its influence on decisions via logistic management. Shows a broad controversy of scientists and experts by revealing the concept of logistics bases. Reveals the basic problem of logistics in the development of a balanced thorough management decisions. All the methods of management of logistics based on achievements by creation an effectiveness control of the company. Furthermore, enhancing its market price guarantees advantages over rivals. Most importantly, to create a competitive production.*

*The main disadvantage of the post-Soviet period in Kazakhstan was that the management and control of movement, inventory management, costs, expenses based on cost optimization faded into the background. Today, all these shortcomings are recognized, and it is practically possible to respond to them in companies (organizations) through the use of information systems and management control.*

**Key words.** *Logistics, logistics management, procurement, material, information, money, financial, cargo flows, areas of the company, effective management, to think, to reason, the art of the settlement, the planning system "Kanban", marketing, cost reduction, new directions.*

**Basic provisions.** *All logistics management methods are based on achievements by creating control over the effectiveness of the company. In addition, an increase in its market price guarantees an advantage over competitors. The main thing is to create a competitive production.*

**Introduction.** *The urgency to intensify the search mechanism in the formation of the management processes in the sphere of activity of the companies, how it should be recognized logistics. Moreover, in the modern development of business strategy, "logistics" as the science and the market are inseparable. At the same time, supply and procurement, production and marketing logistics are applied in the direction of research scientists and practitioners. It was felt that supply, production and marketing, the implementation of required control "flow" of material, financial, freight on the basis of cost reductions based on the requirements of a market economy in the logistic management. The main disadvantage of the post-Soviet period in Kazakhstan was that the management and control of the movement, inventory management, costs, expenses based on cost optimization relegated to the background. Today, all these flaws are recognized and response was virtually feasible in companies (organizations), through the*



use of information systems and management control. A study of the theory and methodology of logistics in supply and marketing organizations in the Republic of Kazakhstan has a certain specificity as the President of the Republic of Kazakhstan Nursultan Nazarbayev declared Kazakhstan is a "logistics center".[1] In this case, logistics and logistics management will be of particular importance.

Although in modern conditions, many executives do not have the concepts of logistics management appointments. In contrast to investment, information, financial management, the functions of "logistics management" - is effective methods for managing activities of the company, and in the context of processes: Storing, production, and sale. Moreover, the definition of the economic benefits in each process of harvested production, sales, i.e. the economic control of these processes which means managing the logistics management. Logistics management through innovative management techniques creates specific advantages. The latter include innovative methods to save costs, or leadership as a production product leadership in the design, packaging and delivery of finished products to customers, etc. But at the same time, our research in the science of logistics, we start with the basics concepts of "logistics".

**Theory and Methodology.** In business, economic and scientific literature, foreign experts distinguish two principal directions in determining the logistics. One of them is associated with a functional approach to merchandising, i.e. control of all physical operations to be carried out at the delivery of goods from supplier to consumer. It is precisely freight (transport of goods). Another area is characterized by a broad approach: beside the control after merchandise operations, it includes an analysis of the market of suppliers and consumers, coordination of supply and demand in the market of goods and services, and also provides harmonization of the interests of participants in the process of product distribution.

**Results and discussion.** Within the marked approach to logistics there are many different interpretations. Analyzing them, you will notice a number of aspects, which are considered in the light of logistics. The most widely used administrative, economic, operational and financial aspects. Study the basics of the term "logistics" A.N.Rodnikov reveals that logistics (logistics) - the science of planning, control and management of transportation, warehousing and other tangible and intangible transactions occurring in the process of bringing raw materials to industrial consumption, in-plant recycling raw materials and semi-finished products bringing to consumers in accordance with the interests and requirements of the latter, as well as the transmission, storage and processing of relevant information". [2]

Currently, the economic literature provides a large number of definitions of logistics, which are summarized in Table 1. The French specialists treat logistics as a set different activities in order to obtain the lowest cost of production in the required amount of time set in the established place in which there is a specific need these products. Logistics has been actively used during the Second World War, especially in the logistics supply the US Army in the European theater of operations. Clear communication of military industry in the rear and front supply offices and also transport allowed to ensure timely and systematic supplying the US army weapons, fuel and lubricants and food in the right quantities, at the right place at the right time, in the right quantity.

That's why in many Western countries, the logistics put in the service of the effectiveness of management of material flows in the economy. Like other methods of applied mathematics, logistics gradually began to move from the military sphere to the sphere of economic practice. Initially, it took shape as a new theory on the implementation of traffic control inventory in the supply-harvested in the production, sales in the completion of implementation.



*Table 1.  
The definition of the term "logistics" disclosed by different authors*

1	A.Semenenko	The understanding of the essence and the meaning of logistics [3, p.39]	"Logistics is a new direction of scientific and practical activities, the objective function, which cross-cuts organizational, analytical, economic optimization of flow processes"
2	A.A. Smekhov	Fundamentals of transport logistics [4, p.11]	From the standpoint of science, Logistics is a new research direction, the doctrine of the planning, management and monitoring (tracking), when moving material and information flows in industrial and energy power systems. According to the view of specialists, currently the priorities for the development of logistics systems transferred to the processes such as material supply, distribution and management of production "
3	O. Sabden Zh.S. Raimbekov	Logistics (Economics and Management), Almaty, 2010 [5].	"It is known, that logistics is the theory and practice of materials management, which is carried out for a long time"
4	Mirotin L.B., Tashbaev Y.E., Kassenov A.G.	Logistics. Customer service – M.: INFRA – M, 2003 [6]	Logistics - is responsible for the cost of the two components of the formula, which is the time and place, it means that logistics ensure the availability of products when and where consumers need it.
5	James S.D., Donald F.V., Daniel L., Paul R.M.	Glossary – M.: Publishing House "Williams", 2005 [7]	Logistics is the flow of materials and services, as well as the communication required to manage this flow
6	D. Bauersoks D. Kloss	Logistics. Integrated supply chain, - M.: Olympus – Business, 2006 [8]	Logistics provides products and services wherever they are needed, when they are required
7	Nikiforov V.S.	Multimodal transport and logistics, - M.: TransLit, 2007 [9]	Logistics is a science of motion control of raw materials, finished goods, financial and others flows from the moment, when needs arises, including in the form of services, which needs to ensure with a minimum total cost
8	Raizberg B.A., Lozovskiy L.S., Starodubtseva E.B.	Modern Dictionary of Economics – Moscow: INFRA – M 2010 [10]	Logistic system is a completed complex economic system, which consists the elements of units interconnected in a single process management of material and other streams.



Thus arose in countries with market economies on the eve of the economic crisis the 30s, the idea of integration of production and supply and distribution systems, which were linked to raw materials supply function, production, its storage and distribution. In the sphere of activity of the companies of its processes were transformed into independent lines of research and shape business practices - "logistics". In his research, Professor G.Pavellek and employees of the National Council of the United States to manage the distribution of material, defining the essence of logistics, focus on the management aspect. Logistics, in their opinion - is planning, management and control input to the company, the company processed there and leaving the flow of material is the production of goods and the corresponding information flow.

One of the first predicted the practical potential of logistics according to the american experts, Paul Converse and Peter Drucker. They identified its potential as a "last line of cost savings" and "unidentified mainland economy" . Later, their point of view shared by many theorists logistics. American scientist as M.Porter believes that logistics has gone beyond the boundaries of its traditional narrow definition and s an important strategic management and planning (company) Company . In a study of logistics problems are not left behind and British scientists D.Benson J.Whitehead, they argue that the logistics encompasses market research and forecasti.ng production planning, procurement of raw materials and equipment, including inventory control, and a series of successive merchandise operations. From the definitions of foreign scientists logistics specialists it implies that it is a proader category than marketing, many of the basic functions that have moved to logistics.

One evidence of this is the creation of a number of companies in the logistics structures absorbed previously functioned marketing department. The Japanese logistics are the best management practices to reduce the cost. The development of a market economy and competition in the 80-90-ies last century demanded a more precise alignment with the strategic objectives of logistics companies as well as enhance the role of logistics in the appearance of flexibility, their ability to react quickly to market conditions. In this regard, the main objective of logistics and logistics management, is the development of carefully considered and informed management decisions that would contribute to, the achievement of creative control in ensuring the effectiveness of the company, raising its market target specific guarantee competitive advantage. In addition, to ensuring the competitiveness of their production.

Some definitions of logistics reflect both managerial and economic aspects. And the operative information support management decisions promoting the reduction of costs for stock transfer and information support. However, most of the definitions of logistics emphasizes its operational and financial aspects. Yet the interpretation of logistics based on the calculation time of entrepreneurs in the transaction of their activities related to the delivery, traffic moving and storage supplies, semi-finished and finished products in economic activity since the payment of money to the supplier prior to receipt of money for the delivery of the final product to the consumer (i.e., purchaser). In our opinion, the above-mentioned interpretations of appropriate logistics allocated ertain of its hand, however, overlooked the most important aspect of logistics - the ability to influence the future strategy of the company to create new competitive advantages for the company in the market of goods and services, i.e., its ultimate goal. This aspect is reflected in the second approach to determine the logistics.

The German science logistics is the process of planning implementation, and monitoring the effectiveness and economic cost travel and cost of storage materials, finished goods and related information on the supply of reserves from the production site to the point



of consumption in accordance with the requirements of the market. Delivery - supply of reserves is a process for the production process. In this regard, logistics and its operations are carried out not only in the supply of stock, but also in production, marketing its implementations, furthermore in determining income from sales. Western experts say the strategic planning on the basis of logistics the most powerful tool in the fight against companies with their competitors, since the introduction of the mechanism of logistics management helps to save all financial and material stocks. Kazakhstan scientists write: "The most acceptable form of logistics considering the totality of logistics business as a single system, which aims to optimize the total cost of the operation of the system, while at the same time, the desired level of customer service and overcoming certain limitations" [11].

Logistics, certainly considering the totality, not only logistical support, but also the production process and marketing of products. In Japan, the system of "kanban" - "just in time» that can dramatically reduce the size of stocks of all kinds of resources and accelerate capital turnover . Study of the Japanese system "Kanban" mean in practical activity "without reserve", as the product of the previous step goes to the next, "just in time" stipulated in the contract documents, it confirms that to achieve this would be impossible without the implementation of logistics system. Translated "Kanban" means "special document", "write" or "plate", "warning card", information on which is recorded in the computer mode. It reflects the need for the specified hour, minute, supply of materials to production, or manufactured goods for sale. These are the best methods of inventory control in our opinion the concept of "Kanban" refers to the system operating without a warehouse of production, sales and inventory management system that is based only on the timing and volume of orders, the rhythm of deliveries of products and accounting for them in nonstandard Kazakhstan's file cards "Kanban".

The essence of the "Kanban" is that all the production areas of the plant, including the final assembly line, on schedule comes just the right amount of raw materials, components, parts and assemblies that are really necessary for the release of a well-defined rhythmic output. Means for transmitting an order to supply a certain number of specific items is a signal - a shortcut in the form of a special card. This system is due to the specific nature of the tasks can be assigned to in-plant logistics system.

The most tangible benefits of the "kanban" in Japanese automotive companies. Thus, the value of stocks of parts for each car manufactured by American companies reaches \$ 500., And the "Toyota" - \$ 77. The system of "kanban" allows to produce high quality products with minimal effort. This significantly improves its competitiveness, particularly in foreign markets In our view, management, labor productivity growth in firms of Japanese industry is largely due not so much to introduce new technology and the use of a large number of robots, how well thought-out method of "logistics management" of supply, production and marketing, that is, it is the best and most advanced methods of management, which takes place in Japan. It seems that in the Republic of Kazakhstan to work without storage and inventory is impossible, and in the civilized world as there are storage facilities, except in Japan.

In this case, the logistics can be used to calculate the optimal inventory of norms and selecting more efficient, profitable suppliers and supply routes of companies (organizations) inventory and equipment. However, the logistics must be worked out on the basis of a certain system of logistics function, you can select "procurement, production, marketing and distribution of" delivery, warehousing. The purpose of the implementation of these systems will make it possible to reduce production costs. As is known, the proportion of material costs of each company (organization) is from 40 to 50% of the total costs. In conditions of market economy it is necessary to use an acceptable experience not only foreign, but also



recommendations of the Russian and Kazakh scientists in this field. Before managers and managers of companies (organizations) will have problems learning and application of logistics.

The main objects are logistics warehouses and storage facilities, "the supply, production and transportation and information on the content of warehouses and reducing the costs of their content, delivery method" just in time ". The introduction of these methods, in particular supplies "just in time", the reserves will determine the economic benefits and opportunities to reduce the cost of delivered inventories. Managers need to examine the question of "management of stockpiling" and "content management of stocks." Market laws already require such knowledge, that is, Knowledge of logistics. Moreover, they need to constantly improve, and after 10-15 years to achieve the implementation of the method of delivery "just in time", and then use the method of "Kanban". The latter will allow to achieve real cost savings on shipping and warehousing, which has a positive impact on the reduction of costs for the production of products, as well as stocks of commodity producers and each consumes the whole entire company or organization. Therefore, throughout the national economy of Kazakhstan in our opinion it is necessary to introduce non-traditional management accounting, which aims a steady decline in the cost of increasing income.

Note that Logistics is a logistics operation, not only within the company but also outside the organization distributes its action on the material, information, finance, as well as cargo, container and carload flows. Also, there is a global logistics system, in which the primary importance of the transport system and inventory management, although the overall logistics affects almost all the foundations of the economy in a developed market.

The term "global logistics" refers to the creation of strategy and tactics, as a rule, stable macrologistical systems linking business entities around the world based on the division of labor, partnership and co-operation in the form of treaties, agreements, general plans, supported at the international level. Global Logistics reflects a growing trend in the world economy, which is characterized by the movement of business from its specialization in individual countries and regions to multiorganizational global market economy.

Russian scientist V.Sergeev disclose the value of global logistics, especially preconditions and factors of its development, as well as the practice of the global logistic management on the example of major international companies . Dr. Shtabenau (Germany) distinguishes four phases in the development of civilian logistics: "The first phase of development of logistics in the US in the 60s associated with the optimization of the product distribution, calling this phase physics distribution - eventually created a special committee on the" physical "distribution.

At this time in the US changed the market of buyers and sales, was born the modern marketing strategies. Service deliveries - reliability and stability of the delivery of the goods - has become crucial to market strategy. The second phase of development of the logistics associated with the Japanese offensive in the field of production and trade, especially in the field of automation and robotics. European and American response to Japan's economic aggression manifested itself in improving the quality of technology in the preparation of Zakayev.

Hence, the desire to integrate planning and management production and distribution. The third phase of the logistics is currently underway. It implemented one of the main objectives of the logistics - delivery of goods "just in time" with the extensive use of electronics and production optimization. In this step, a developing member integral expression logistics.



The fourth phase - the future logistics . The last phase defines the relationship of logistics management and non-traditional management accounting provides information, taking into account the operational and at the same time creating a high level of automation, electronic integrated logistics. Here

1. Tak future logistics must consider not only the totality of material, information, goods and financial flows, but also activities in the field of production, ie Procurement, production, sales of manufactured goods and services, logistics and management of these processes to reduce their costs. In short receipt of income and capacity in each process, sphere of activity, then the whole of (the company) companies, organizations and its importance is undeniable.

2. Future Logistics must be interconnected with non-traditional management accounting will provide information on any level leadership for managerial decision making, logistics management.

3. In this regard, the management in your view should be "logistical management" in order to effectively manage the supply of production and sales.

4. Buduschaya logistics in our opinion should be "efficient logistics", and for this should take into account the costs that would be called the "logistics costs", "logisticscosts." In order to reduce these costs and increase revenue receipt is the primary goal in the management of any company's logistics management

5. The future logistics in modern stage is divided not only by sectors of economy, "the logistics industry", "logistics building", "transport logistics", "logistics agricultural sector", but divided into "service logistics" by sectors of economy of Kazakhstan.

6. Accordingly, the organization of cost accounting in this direction is necessary to create a mechanism of non-traditional management accounting of logistical costs.

In order to improve and stabilize the economy turned to logistics experts as a form of effective integration of the supply of production, transportation and marketing. Scientist UK Management Accountant K.Druri writes: "... there is no need to move the submissions received in the warehouses, because they are taken to the shop... . And the prices are the same, and methods of FIFO& LIFO disappear".

Agreeing with the opinion of the scientist should be noted that all of this in our country will be implemented by 2030, but the estimate has LIFO we do not apply. The Russian logistics estimate is ambiguous. Russian scientists are devoted to the investigation of the disclosure of the logistics industry Omelchenko I.N., Kolobov A.A., Ermakov A.Y., Kireev A.V. et al. There are studies in the context of industry, such as: in the jewelry industry publication Bakhareva VO .

Many publications Mirotin L.B., Tashbayev Y.E. Ioffe R.V. A.A. Smekhova et al. are devoted to transport or work Nerush Y.M. M.P. Gordon and al devoted to commerce and traffics.

However, the formation of market relations, entrepreneurship, independently carrying out activities on the market have dramatically increased the relevance of logistics systems, as market participants move virtually in the dark, without having adequate information about the prospects of development of market infrastructure, capital goods and tools to find the necessary resources at minimal cost, monitoring and control of the process of material supply and implementation of produced products or services, getting more and increasing income.

**Conclusion.** Logistics in the formation of the market must be used everywhere in the supply and marketing, trade, transport, industry, farmers, in the process of production and implementation. Moreover, to investigate the purpose of obtaining income. In modern conditions of formation of the market is one of the main problems the introduction of logistics



in organizations of the Republic of Kazakhstan to address the management field of activity in the context of processes harvested, production, implementation and management of these processes of logistics management. In practice, the country's logistics business is applicable and should be considered the totality, not only logistical support, but also the activities of production, sales of goods manufactured to obtain and increase revenue. Since Kazakhstan became the logistics Cetra. Information for logistics management provides management accounting, records management, provides operative information. supply company, it will maximize the income, if you know the number of suppliers, and with it, and find an opportunity to each supplier, the price for the purchase of materials and equipment, transportation costs one material from a specific vendor, and the possibility of real discounts on every supply contract. The latter are the basis for the modeling of economic processes, which are so necessary logistic management in decision-making.

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## ЛОГИСТИКА НЕГІЗДЕРІНІҢ ТЕОРИЯСЫ МЕН ӘДІСТЕМЕСІ, ОНЫҢ МЕНЕДЖМЕНТКЕ ӘСЕРІ

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**Түйін.** Мақала логистикалық негіздер теориясы мен әдістемесін және оның логистикалық басқару арқылы шешімдерге әсерін зерттеуге арналған. Логистикалық негіздер түсінігін ашу арқылы ғалымдар мен сарапшылардың кең пікірталастарын көрсетеді. Теңдестірілген тиянақты басқару шешімдерін әзірлеуде логистиканың негізгі мәселесін ашады. Логистиканы басқарудың барлық әдістері компанияның тиімділігін бақылауды құру арқылы жетістіктерге негізделген. Сонымен қатар, оның нарықтық бағасын көтеру бәсекелестерден артықшылықтарға кепілдік береді. Ең бастысы, бәсекеге қабілетті өндіріс құру.

**Түйін сөздер:** Логистика, логистикалық менеджмент, сатып алу, материалды, ақпарат, ақша, қаржылық, жүк ағындары, компанияның бағыттары, тиімді басқару, ойлау, пайымдау, есеп айырысу өнері, «Канбан» жоспарлау жүйесі, маркетинг, шығындарды азайту, жаңа бағыттар.

## ТЕОРИЯ И МЕТОДОЛОГИЯ ЛОГИСТИЧЕСКИХ ОСНОВ И ИХ ВЛИЯНИЕ НА МЕНЕДЖМЕНТ

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**Резюме.** Статья посвящена изучению теории и методологии логистических баз и их влиянию на принятие решений через логистический менеджмент. Показывает широкую полемику ученых и экспертов, раскрывая концепцию логистических баз. Раскрывает основную проблему логистики в выработке взвешенных основательных управленческих решений. Все методы управления логистикой основаны на



достижениях путем создания контроля эффективности компании. Кроме того, повышение его рыночной цены гарантирует преимущества перед конкурентами. Главное - создать конкурентоспособное производство.

**Ключевые слова:** логистика, управление логистикой, закупки, материал, информация, деньги, финансы, грузопотоки, сферы деятельности компании, эффективное управление, думать, рассуждать, искусство расчетов, система планирования «Канбан», маркетинг, снижение затрат, новые направления.

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## ҚАРЖЫЛЫҚ ЕСЕПТІЛІКТІҢ 1-ШІ ҰЛТТЫҚ СТАНДАРТЫНА СӘЙКЕС ЕСЕП БЕРУ

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**Аңдатпа.** Еліміз тәуелсіздік алғаннан бері жалпы экономиканың барлық салаларында, соның ішінде бухгалтерлік есеп жүйесінде де түбегейлі өзгерістер болып, әлемдік нарықтың жаңа талаптарына негізделген жан-жақты зерттеулер жүргізілген болатын. Қазіргі таңда бухгалтерлік есеп басқару жүйесінде маңызды орынды алып отыр. Ол өндірісті жабдықтау, өндірілген өнімді сату, тұтыну сияқты процестермен қатар, шаруа қожалықтарының қаржылық жағдайын сипаттай отырып, басқарушылық шешімдерді қабылдаудың негіз болып саналады. Бірақ, жедел басқарушылық шешімдерді қабылдау үшін бухгалтерлік есеп жүйесінің қазіргі тәжірибесін бүгінгі күннің жаңаша талаптарына сәйкес жетілдірмейінше, есептің мүмкіндіктерін толық пайдалану тез арада жүзеге аспайды.

Қазақстан Республикасында ауыл шаруашылығы ұйымдарының бухгалтерлік есебі №41 «Ауыл шаруашылығы» Қаржылық есептіліктің халықаралық стандарты мен №1 қаржылық есептіліктің Ұлттық стандартында қарастырылған жалпы ұстамдарға сәйкес жүргізіледі.

Біз бұл мақаланы арнаулы және жоғарғы оқу орындарында «Есеп және аудит», «Экономика» мамандықтары бойынша дайындалатын студенттер мен ондағы қызмет жасайтын оқытушылар қауымына ауыл шаруашылығындағы бухгалтерлік есептің ерекшеліктері мен есепті жүргізудің әдіс-тәсілдерінің негізгі ережелерін ұсынып отырмыз және де ҚР Салық кодексі бойынша арнайы салықтық режимдер шағын бизнес субъектілері, шаруа (фермерлік) қожалықтар, ауыл шаруашылығы өнімдерін өндіретін заңды тұлғалар, кәсіпкерлік қызметтің арнайы түрлері үшін қарастырылған.

**Түйін сөздер:** бухгалтерлік есеп, халықаралық қаржылық есеп стандарттары, қаржылық есеп, бухгалтерлік баланс, ауыл шаруашылығындағы бухгалтерлік есеп.