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**ДОКЛАДЫ**

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## **ANALYSIS OF EFFICIENCY OF THE USE OF FINANCIAL RESOURCES OF THE ENTERPRISE**

**Abstract.** At present, with the transition of the economy to market relations, the independence of enterprises, their economic and legal responsibility is increasing. Dramatically increases the value of financial stability of business entities. Business leaders are faced with the problems of financial management.

Understanding that the company needs to change the management system, reduce costs, more effectively manage financial resources comes quickly. The question is how to do this? How to calculate the true cost of products, how to plan purchases with existing stocks, in the improvement of which processes in the first place you need to invest. The efficiency of using financial resources is characterized by asset turnover and profitability indicators. Therefore, management efficiency can be increased by reducing the turnover period and increasing profitability by reducing costs and increasing revenue.

**Keywords:** financial resources of the enterprise, efficiency of use, management system, cost.

### **INTRODUCTION**

The management of an enterprise's financial resources is a set of targeted methods, operations, levers, methods of influencing various types of finances to achieve a certain result, as well as a part of money in the form of revenues and external revenues intended to fulfill financial obligations and incur costs to ensure advanced reproduction.

Financial resources and capital are the main objects of research finance firms. In a regulated market, the concept of "capital" is often used, which is a real object for a financier and which he can influence constantly in order to generate new incomes of a company. In this capacity, capital for the practical financier is an objective factor of production.

Thus, capital - is part of the financial resources involved in the company turnover and generating income from this turnover. In this sense, capital appears as a transformed form of financial resources.

### **MAIN PART**

Accelerating the turnover of working capital does not require capital expenditures and leads to an increase in the volume of production and sales of products. However, inflation rather quickly devaluates working capital, enterprises are buying more and more of them for the purchase of raw materials and fuel and energy resources, and non-payment of buyers distracts a significant part of funds from circulation.

Current assets are used as working capital in the enterprise. Funds used as working capital go through a specific cycle. Liquid assets are used to purchase raw materials that turn into finished products; products are sold on credit, creating accounts receivable; customer accounts are paid and collected, becoming liquid assets.

Any funds not used for working capital may be used to pay liabilities. In addition, they can be used to acquire fixed capital or paid in the form of income to owners.

One of the ways to save working capital, and therefore increase its turnover, is to improve inventory management. Since an enterprise invests in stockpiling, storage costs are associated not only with storage costs, but also with the risk of damage and obsolescence of goods, as well as the time value of capital, i.e. with the rate of return that could be obtained as a result of other investment opportunities with an equivalent degree of risk.

Economic and organizational-production results from the storage of a certain type of current assets in a given volume are specific for this type of assets. A large stock of finished products (associated with the estimated sales volume) reduces the possibility of production shortages with unexpectedly high demand.

Similarly, a sufficiently large supply of raw materials and materials rescues the company in the event of an unexpected shortage of the corresponding stocks from the termination of the production process or the purchase of more expensive substitute materials. A large number of orders for the purchase of raw materials and materials, although it leads to the formation of large stocks, nevertheless, it makes sense if the company can achieve price reductions from suppliers. For the same reasons, the company prefers to have a sufficient stock of finished products, which allows you to more economically manage production. As a result, the enterprise itself, as a rule, offers a discount to its customers.

Increasing the turnover of working capital is reduced to identifying the results and costs associated with storing stocks, and summing up a reasonable balance of stocks and costs. To accelerate the turnover of working capital in the enterprise it is advisable: planning the procurement of necessary materials; the introduction of rigid production systems; the use of modern warehouses; improved demand forecasting; fast delivery of raw materials and materials.

The second way to accelerate the turnover of working capital is to reduce accounts receivable.

The level of accounts receivable is determined by many factors: the type of product, market capacity, the degree of saturation of the market with this product, the settlement system adopted at the enterprise, etc. The management of accounts receivable involves, above all, control over the turnover of funds in the calculations. Acceleration of turnover in dynamics is considered as a positive trend. Of great importance is the selection of potential buyers and the determination of the conditions of payment for the goods provided for in contracts.

The selection is carried out using formal criteria: compliance with payment discipline in the past, the forecast financial capabilities of the buyer to pay for the volume of goods requested by him, the level of current solvency, the level of financial stability, the economic and financial conditions of the seller's enterprise (oversupply, need for cash, etc. . .).

Payment of goods to regular customers is usually made on credit, and the conditions of the loan depend on many factors. In economically developed countries, the "2/10 full 30" scheme is widespread, meaning that: the buyer receives a two percent discount in case of payment of the goods received within ten days from the beginning of the crediting period; the buyer pays the full cost of the goods if payment is made between the 11th and 30th days of the credit period; in the event of non-payment within a month, the buyer will be forced to additionally pay a fine, the value of which may vary depending on the moment of payment.

The most common ways of influencing debtors to pay off debts are letters, telephone calls, personal visits, selling debts to special organizations (factoring).

The third way to reduce working capital costs is to make better use of cash. From the point of view of the theory of investing, cash represents one of the particular cases of investing in commodity and material values. Therefore, the general requirements apply to them.

First, a basic cash pool is needed to make current calculations. Secondly, a certain amount of money is needed to cover unforeseen expenses. Thirdly, it is advisable to have a certain amount of free cash to ensure a possible or predictable expansion of activities.

Thus, the models developed in the theory of inventory management and allowing to optimize the amount of money can be applied to cash. The idea is to estimate: the total amount of cash and cash equivalents; what share should be kept on the current account, and which in the form of marketable securities; when and to what extent to carry out the mutual transformation of cash and marketable assets.

It is also recommended to reduce the scope of variation, if it is possible to generate income due to the high interest rate on securities. Another important tool for improving the efficiency of the use of financial resources is the management of the company's fixed production assets and intangible assets. The main issue in their management is the choice of depreciation method.

There are three methods for calculating depreciation: equal write-off, the amount of work performed and accelerated depreciation.

The success of financial management directly depends on the capital structure of the enterprise. The capital structure can help or hinder the company's efforts to increase its assets. It also directly affects the

rate of return, since the fixed-interest profit components paid on debt obligations do not depend on the predicted level of activity of the company. If the firm has a high proportion of debt payments, there may be difficulties in finding additional capital.

It is considered an axiom that the capital structure should correspond to the type of activity and requirements of the company. The ratio of borrowed funds and risk capital should be such as to provide shareholders with a satisfactory return on investment. Flexibility in changing capital structure can be a necessary element of success.

It is usually easier to negotiate short-term loans than medium-term and long-term loans. Short-term capital can provide expected and unexpected cash flow fluctuations, while medium long-term capital is required mainly for long-term projects (for example, foreign expansion programs).

In Western countries, the expectations of the shareholders of an enterprise have a great influence on the efficiency of financial management. This factor requires the company to establish a minimum long-term rate of return that would provide income to shareholders, and takes into account a number of points: potential dividends and opportunities for raising the cost of capital; an element of risk in business (in industries with a low degree of risk, the income of members of the joint stock company as a whole is also low and vice versa); the amount of return that shareholders might receive elsewhere from investments with comparable risk.

Since the overwhelming majority of shareholders do not have a clear idea of the current or potential problems that the company in which they have invested faces, their expectations regarding income are almost always unrealistic and exaggerated. The extent to which their expectations can be taken into account depends on how strongly their impact on the company is. If the holders are dissatisfied, they can simply sell the shares.

The more competitive the industry, the greater the pressure on the holders of its shares in terms of investments in the renewal and modernization of equipment and facilities, research, training, computerization. None of these areas will likely have a quick return on investment in a year or even a little more. Moreover, the uncertainty of demand, manifested in changes in fashion, consumer behavior, technology, the irregularity of the business cycle, competition, will be reflected in the errors that usually accompany the process of determining profits. When managing financial resources, it is necessary to decide how to determine both the cost of capital taken as the basis for calculations and its increment (retirement).

Table 1 - Group of fixed assets

	At the beginning of the year, OF n.	Received, OF post.	Retired, OF Selected	At the end of the year, OF k.g.	At the beginning of the year, OFN.g.	Received, OF post.	Out, OF Selection.	At the end of the year, OF k.g.
Group of fixed assets	Amount th.tg.	Weight,%	Amount th.rub	Weight,%	Amount th.tg	Weight,%	Amount th.rub	Weight, %
Building	150 000	32,29	15 000	28,29	12 000	35,22	153 000	31,65
Facilities	50 000	10,76	-	-	4 000	11,74	46 000	9,51
Transfer devices	1 000	0,22	150	0,28	20	0,06	1 130	0,23
Machinery and equipment	150 000	32,29	15 000	28,29	15 000	44,03	150 000	31,03
Vehicles	110 000	23,68	22 000	41,49	2 200	6,46	129 800	26,85
Production tools and household equipment	3 000	0,65	750	1,41	750	2,20	3 000	0,62
Other	500	0,11	125	0,24	100	0,29	525	0,11
Total	464 500	100	53 025	100	34 070	100	483 455	100
Including:								
active part	151 000	32,51	15 150	28,57	15 020	44,09	151130	31,26
passive part	313 500	67,49	37 875	71,43	19 050	55,91	332325	68,74

Evaluation and composition of the structure, depreciation of fixed assets (table)

The active part of fixed assets is formed by:

- Transfer devices

- Cars and equipment

The passive part of fixed assets is formed by:

- building;

- facilities;

- vehicles;

- production tools and household equipment

Based on the calculations given in the table, we will construct pie charts showing the structure of the fixed production assets of the enterprise at the beginning and end of the year.

Analysis of the structure of production assets shows that the main share is accounted for buildings, vehicles, machinery and equipment. Together, these three components make up about 87-88% of the volume of OF. Structures account for 9-10% of PF. For the analyzed year, there are no changes in the structure of funds.

## CONCLUSION

The success of the enterprise is not possible without the reasonable management of financial resources. It is not difficult to formulate goals for which the rational management of financial resources is necessary: the survival of a company in a competitive environment; avoid bankruptcy and major financial failures; leadership in the fight against competitors; maximizing the market value of the company; acceptable growth rate of the economic potential of the company; growth in production and sales; profit maximization; cost minimization; ensuring profitable activities, etc.

The priority of a particular goal can be chosen by an enterprise depending on the industry, its position in this market segment and much more, but successful progress towards the chosen goal depends largely on the perfect management of the company's financial resources.

УДК 576

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Қазақ еңбек және әлеуметтік қатынастар академиясы

## КӘСІПКЕРЛІК ҚАРЖЫ РЕСУРСТАРЫН ПАЙДАЛАНУ ТИІМДІЛІГІН ТАЛДАУ

**Аннотация.** Қазіргі уақытта экономиканың нарықтық қатынастарға көшуімен кәсіпорындардың тәуелсіздігі, олардың экономикалық және құқықтық жауапкершілігі артып келеді. Кәсіпкерлік субъектілерінің қаржылық тұрақтылығының құндылығын айтарлықтай арттырады. Бизнес көшбасшылары қаржылық басқару проблемаларына тап болды.

Компанияның басқару жүйесін өзгертуге, шығындарды азайтуға, қаржы ресурстарын тиімді басқаруына тезірек көз жеткізу керек екенін түсіну. Мұны қалай жасау керек? Өнімдердің шынайы құнын қалай есептеу керек, бар қорлармен сатып алуды қалай жоспарлау керек, қайда жақсарту керек, бірінші кезекте инвестиция қажет. Қаржы ресурстары мен капиталы фирманың қаржыларын зерттеудің басты объектілері болып табылады. Реттелетін нарық жағдайында "капитал" ұғымы жиі қолданылады, ол қаржыгер үшін нақты объект болып табылады және ол фирманың жаңа кірістерін алу мақсатында үнемі әсер ете алады. Бұл ретте қаржыгер үшін капитал-практика-өндірістің объективті факторы.

**Түйін сөздер:** кәсіпорынның қаржы ресурстары, пайдалану тиімділігі, басқару жүйесі, шығындар.

УДК 576

**М. Х. Абенова, Р. С. Парманова, К. О. Большекбаева**

Казахская Академия труда и социальных отношений

## АНАЛИЗ ЭФФЕКТИВНОСТИ ИСПОЛЬЗОВАНИЯ ФИНАНСОВЫХ РЕСУРСОВ ПРЕДПРИЯТИЯ

**Аннотация.** В настоящее время, с переходом экономики к рыночным отношениям, повышается самостоятельность предприятий, их экономическая и юридическая ответственность. Резко возрастает значения финансовой устойчивости субъектов хозяйствования. Руководители предприятий сталкиваются с проблемами управления финансовыми ресурсами.



Понимание того, что на предприятии необходимо менять систему управления, снижать издержки, более эффективно управлять финансовыми ресурсами приходит быстро. Вопрос в том, как это сделать? Как подсчитать истинную себестоимость вида продукции, как спланировать закупки при имеющихся запасах, в совершенствовании каких процессов в первую очередь необходимо инвестировать средства. Финансовые ресурсы и капитал представляют собой главные объекты исследования финансов фирмы. В условиях регулируемого рынка чаще применяется понятие "капитал", который является для финансиста реальным объектом и на который он может воздействовать постоянно с целью получения новых доходов фирмы. В этом качестве капитал для финансиста-практика - объективный фактор производства.

**Ключевые слова:** финансовые ресурсы предприятия, эффективность использования, система управления, себестоимость.

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