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# Х А Б А Р Л А Р Ы

## ИЗВЕСТИЯ

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
РЕСПУБЛИКИ КАЗАХСТАН  
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**IDENTIFICATION OF THE MAIN PROBLEMS  
IN THE FINANCIAL MANAGEMENT  
OF THE COMPANY WORK AND WAYS TO SOLVE THEM**

**Abstract.** The organization of financial management plays an important role in the enterprise. The role of financial manager in small businesses is usually performed by the chief accountant. The main thing in the accountant's work is a through understanding of the primary documents and their correct reflection in the accounting registers in accordance with the instructions and framework. Today, the company faces great difficulties in organizing enough time for financial work. The experience of successful operation of the company has shown that the shortest way to solve this problem is in the hands of the company's manager. A radical change in the role of financial resources in a market economy will strengthen the role of financial management and defines it as one of the main functions of the management apparatus of an economic entity and, in accordance with its consequences, defines it as an element of the country's financial system. Analysis of the development of financial management in Kazakhstan has shown that in our country, as in other CIS countries, certain elements of financial management were at different stages of economic development, but in fact, how these elements were understood in the full sense in economically developed countries. This is due to many reasons, in particular, the underdevelopment of the securities market and the financial independence of enterprises. However, this does not mean that financial management is not provided and studied.

**Keywords:** financial management, enterprise, capital, equity, debt capital, market, financial resources, accounts receivable, accounts payable, working capital, income, loss.

It should be noted that financial management was in the planned economy and presented the financial and credit mechanism as part of the state's economic mechanism. This type of management is represented by a centralized mechanism for planning forms, methods, and conditions for financing and crediting social products. In rapidly changing socio-economic conditions and taking into account the specifics of the Kazakh market, it is impossible to use the world experience in the field of financial resources management of a Kazakh enterprise.

The efficiency of using financial resources is characterized by indicators of turnover and return on assets. Therefore, management efficiency can be improved by reducing costs and reducing turnover by increasing revenue. Accelerating the turnover of current assets does not require capital expenditures and leads to an increase in production and sales. However, inflation quickly devalues current assets. The second way to accelerate the turnover of working capital is to reduce accounts receivable. The volume of accounts receivable is determined by many factors. These include: the type of product, the market capacity, and the degree of market availability for these products. Management of accounts receivable, first of all, includes control over the turnover of funds in settlements. Acceleration of rotation in dynamics is considered as a positive trend [1].

In the course of financial activity, organizations are exposed to many business risks. Their impact on the company's financial performance is very high. Among the risks associated with the financial and economic activities of the enterprise, financial risks constitute one group of risks. It should be noted that the overall portfolio of business risks of the organization has a significant share of financial risks. The increase in the impact of financial risks on the company's performance is closely related to rapidly changing economic conditions and market conditions, the development of financial relations of the organization, the emergence of new financial technologies for Kazakh enterprises, and other factors [2].

The analysis of financial stability based on absolute indicators will help determine the stability of the company based on the V.V.Kovalev method and determine specific steps to improve it by optimizing the structure and dynamics of assets and liabilities of the balance sheet. The results of the analysis of the financial stability of SSS LLP in 2017 showed the company's indicators (0;1;1). This corresponds to class 4 in the rating rating (table 1).

Table 1 - Estimation of financial stability of SSS LLP by V.V.Kovalev method, mln. in tenge

Indicators	2015	2016	2017
<i>Own working capital (OWC)</i>	5034	-51913	-2091
Availability of borrowers' own and long-term sources of funds and losses (CC).	88346	-34445	53333
The total cost of inventory sources and inventories(CIS)	107400	12839	64042
$\Delta$ OWC	4932	51835	-2307
$\Delta$ KK	88244	-34523	53117
$\Delta$ CIS	107298	12761	63826
Sample	(1;1;1)	(1;0;1)	(0;1;1)
Note - compiled by the author based on data from SSS LLP			

Based on the results of the analysis of the financial condition of SSS LLP, it is possible to give a final assessment of the company by rating the financial condition of the company P.I. Polovtsev.

The calculation and analysis of financial indicators includes the following groups of coefficients: financial stability indicators, liquidity coefficients, profitability coefficients and business activity coefficients. Their analysis allows us to compare them with normal values, comprehensively compare the state of the enterprise and develop specific proposals for improving financial management. Table 2 shows the classes of the criteria level of the company's financial condition based on the rating assessment of P. I. Polovtsev.

Table 2 - Classes of the criteria level of the company's financial condition

Indicators	Share of all indicators	Criteria level classes				
		1	2	3	4	5
The effectiveness of financial leverage	10	<-1	(-1,0)	0	(0,1)	>1
The type of financial condition by the method of V.V.Kovalev	10	(0,0,0,0)	(0,0,0,1)	(0,0,1,1)	(0,1,1,1)	(1,1,1,1)
Autonomy coefficient	10	<0.4	0.40-0.45	0.45-0.50	0.50-0.60	>0.6
Coefficient of providing current assets with own current assets	10	<0.1	0.1-0.2	0.2-0.3	0.3-0.5	>0.5
Liquidity ratio	10	<0.2	0.20-0.25	0.25-0.30	0.30-0.40	>0.4
Coefficient of coverage	10	<0.4	0.4-0.5	0.5-0.7	0.7-0.9	>0.9
Current liquidity ratio	10	<1.0	1.0-1.5	1.5-2.0	2.0-2.5	>2.5
Profitability of sales	15	<0	0-5	5-10	10-15	>15
Profitability of capital	15	<0	0-5	5-10	10-15	>15
Note-compiled by the author						

According to the rating assessment, financial indicators are classified into one of the 1-5 classes in accordance with the criteria specified in Table 2 (table 3). The score value is taken by multiplying the resulting value (class) by the corresponding percentage by the weight of the indicator. The score value of all indicators in the summary table shows the financial and economic potential of the organization, at what level financial management works in the organization.

**The point scale of the level of financial potential is as follows:**

Class 1 – low level of financial and economic potential, up to 150 points;

Class 2 – insufficient level, 150-250 points;

Class 3 – intermediate level, 250-350 points;

Class 4 – normal level, 350-450 points;

Class 5 – high level, 450 points.

Table 3 – Rating assessment of the financial condition of SSS LLP

№	Indicators	Indicators value	Class	Indicator weight, %	Points
1	The impact of financial leverage	0,000004	3	10	30
2	View of financial condition by the method of V. Kovalev	(0,1,1,)	4	10	40
3	The coefficient of autonomy	0.38	1	10	10
4	Coefficient of providing current assets with own current assets	-5,1	1	10	10
5	Liquidity ratio	0.07	1	10	10
6	Intermediate coverage ratio	0.1	1	10	10
7	Current liquidity ratio	0.84	1	10	10
8	Profitability of sales	0.6	2	15	30
9	Return on equity	0,6	2	15	30
	Total			100	180

Note – compiled by the author

The results of the rating assessment of the financial condition of SSS LLP were equal to 180 points. This corresponds to a 2 scale of a class 5 rating. Shows an insufficient level of financial potential. Among the indicators accepted for calculation are low indicators of financial liquidity and financial stability.

In developed countries, it is common to develop an enterprise bankruptcy forecast using the Altman formula derived from enterprise statistics. When compiling the Altman index, 66 industrial enterprises were studied. Almost half of them have been bankrupt for 20 years. The others worked successfully. They provide 22 analytical factors that can be useful for predicting their probability of bankruptcy. Then he set up multi-factor management, leaving the 5 most necessary factors for forecasting. The Altman index is a function of several parameters that characterize the company's economic potential over the past period and the results of its work.

The critical value of the Altman index is 2.675. This value is compared to the calculated index value for a specific enterprise. If the value of the 5-factor model is less than 2.675, the company has a high risk of bankruptcy for 2-3 years. More than 2,675 shows that the company's financial position is stable. Table 4 shows the levels of probability of bankruptcy.

Table 4 – Bankruptcy probability levels

The value of Z	Probability of bankruptcy
Less than 1.8	Very high
Between 1.8-2.7	Higher
Distance from 2.7 to 2.9	Maybe
3 or above 3	Very low

Note-compiled by the author

In SSS LLP, the Z value was 1.8. This means that the probability of bankruptcy is high. Requires a set of measures to reduce the risk of bankruptcy. The next direction of improving financial management in SSS LLP should be aimed at improving the company's solvency.

**Thus, the financial management of SSS LLP should develop a set of measures to solve the following problems:**

1. The company depends on external sources of borrowing ( small amounts of equity.)
2. The company's solvency is very low
3. High degree of financial risk of the company

In general, it is necessary to summarize all the results of the analysis, a clearer diagnosis of the financial condition of the enterprise and forecasting the future. It is also necessary to plan specific measures to further improve the financial condition of the company. Currently, due to the unstable economic situation, the issue of analysis of financial and economic activity is of particular importance, and some sections of modern methods of financial analysis based on systems of comparative indicators are purely practical. As a result of the financial analysis of SSS LLP, weaknesses of the company's financial management were identified. This, in turn, is related to the company's financial risks, solvency, and liquidity.

***Making a decision based on financial instability criteria shows the following:***

- recognition of the balance sheet structure as unsatisfactory and insolvency of the enterprise;
- the need to determine the real possibilities of restoring the solvency of the enterprise itself;

These decisions are made regardless of the presence or absence of external signs of insolvency, adopted on the basis of analysis and established by law.

***Estimated indicators of the balance sheet structure in accordance with world practice:***

- current liquidity ratio (total liquidity), defined in relation to current assets to current liabilities. The current liquidity ratio characterizes the General condition of providing working capital for the enterprise to carry out business activities and timely repayment of current liabilities of the enterprise [3-6].

As the analysis shows, in SSS LLP, these indicators are equal to 0.84. This is significantly lower than the standard value (the standard value is 2). The value of the recovery coefficient is lower immediately, which indicates that it does not have a real possibility to restore its solvency within the next 6 months. However, you can restore it within 12 months.

***On the functional basis of the analysis, the following conclusions can be multiplied:***

- the shinline company tends to increase its financial stability in part, and its financial and financial condition can be stable and characteristically profitable;
- the company's products depend on external sources of financing. This means that SSS LLP effectively strengthens its financial and developing business activities through external sources of financing and is located in a zone where it is not yet sold as financial security.

The share of equity in total assets must be at least 60%. In SSS LLP, the indicator for this company is only 38.2% (Table 5). This issue can be fixed within 2 years. SSS LLP needs to increase its own capital at the expense of retained earnings, as in the practice of 2018.

Table 5 – Forecast of the main financial indicators of SSS LLP, mln. in tenge

Balance sheet item	Actual value, 2018	Forecast, 2019
Net income	11231	10595
Own capital	42348	49500
Receivables	4169	655,5
Current assets	10985	14505
Proceeds from sales	25765	26151
Note-compiled by the author		

In the activity of each enterprise, it is necessary to study the state of the external environment. It is necessary to constantly monitor changes in external factors that affect its activities. The external environment in the most General sense is outside the organization and the factors that can affect it. The current external environment of the organization is in constant motion and can change. This is due to the influence of various factors (changes in consumer taste, exchange rate, market conditions, adoption of new legislative documents, production technology, etc.).

The external environment can be divided into two parts. The first part is the so-called “close” environment (micro environment), which directly affects the effectiveness of the organization to achieve its goals. The study of the “close” environment includes analysis of the labor market of consumers, suppliers, competitors, and suppliers.

The second part - the "far" environment (macroeconomics) – includes an analysis of factors that have a general impact on entrepreneurship, such as the economy, politics, legislation, technology, and society. Determining their impact and investigating them is much more difficult, but it needs to be done, since they often identify trends that affect the "near" position of an organization. It is very difficult to control and



influence the macroregion. In the course of the organization's activity, it is necessary to systematically analyze the time for changes in macroeconomics and assess its impact on the company's work. Microenvironment factors have a direct impact on the company's activities, so their study is also necessary in the work [7-9].

Risk analysis in planning is the most important. In the process of long-term (strategic) planning of the organization's activities, it is necessary to pay great attention to the assessment of external risks, first of all, the risk of losing a competitive advantage. It is very important to correctly assess production and financial risks when developing and implementing current (operational) plans.

When carrying out financial and economic activities, SSS LLP is often exposed to credit, interest, and financial risks in its activities. Financial risk is characterized by the risk associated with the formation of sources of financing of the organization and related to the conduct of transactions with its assets. In addition, among the financial risks in SSS LLP, there is a very high liquidity risk.

**The system of internal and external mechanisms for minimizing financial risks in SSS LLP should apply the following main methods:**

1. In order to prevent risks, it is necessary to develop internal measures that completely exclude a specific type of financial risk.

2. Risk limitation is characterized by setting a limit, i.e. limiting losses, sales, loans, etc. Restriction – an important method of minimizing the degree of risk and is used by banks when lending, entering into an overdraft agreement, etc.

3. Diversification is the process of distributing competitive capital between different investment objects that are not directly related to each other. Diversification is the most reasonable and relatively low-cost approach to minimizing the degree of financial risk.

4. Insurance (internal insurance) itself is characterized by a reserve of financial resources of the organization, which allows you to overcome the negative financial consequences for financial transactions with high risk. Usually, organizations create reserve funds [10-12].

Information technologies are software, hardware, and telecommunications equipment, a set of employees and their organizations. Implementation of integrated management systems based on full-fledged software products is very expensive, especially for small and medium-sized businesses, and packages of cheap applications are not functional. The simplest financial planning features can be included in a new generation of spreadsheets. These programs include EXCEL, Lotus, QuatroPro 7, and others. In large and medium-sized enterprises, developing financial plans and budgets using EXCEL spreadsheets is a very detailed process. These tables cannot provide the workflow that is typical for the business cycle of financial planning. Currently, there are a limited number of specialized products on the domestic market that address planning and budgeting issues. Alt-Forecast, BEST-Plan, and Business-Micro are popular programs in the field of financial planning formation and optimization.

A significant reflection of the main proposals of SSS LLP for the development of risk management in a stable schematic form is shown in figure 1.

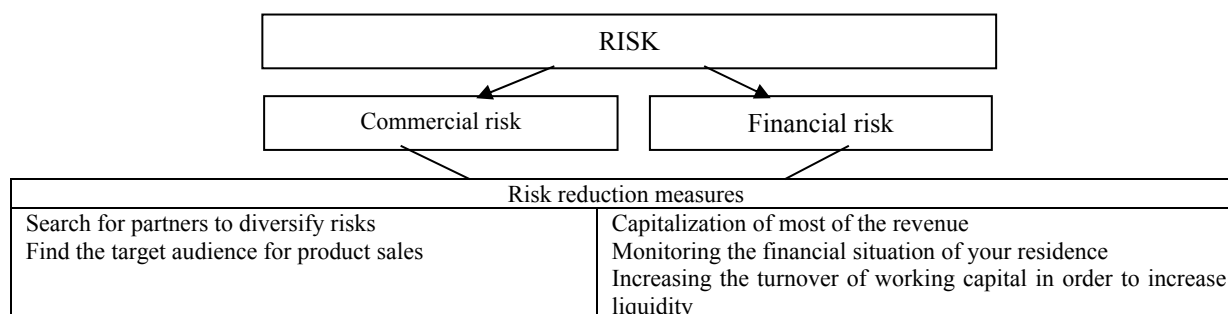


Figure 1 – Risk reduction measures

Note-compiled by the author

As a result of all planned activities, there are significant changes in the balance sheet structure, liquidity ratio, solvency, financial stability, and equity ratio. Successful operation of the company is impossible without rational management of financial resources.

**To achieve this goal, it is necessary to develop goals that require rational management of financial resources:**

- existence of the company in a competitive environment;
- preventing bankruptcy and major financial difficulties;
- leadership in the fight against competitors;
- increasing the market value of the company;
- favorable growth rates of the company's economic potential;
- growth in production and shown sales volumes;
- increased revenue;
- cost minimization;
- ensuring effective economic activity, etc.

Revenue from managing financial resources depends directly on the company's capital structure. The capital structure can help or hinder the growth of a company's assets. This also directly affects the income rate, since the components of interest rates paid on debt do not depend on the company's expected level of activity. If the company has a high share of debt payments, it may be difficult to find additional capital. The ratio of borrowed funds to risk capital should provide a satisfactory return on investment. Flexibility in changing the capital structure can become a necessary element of profit. Short-term loans are usually easier to negotiate than medium- and long-term loans. Short-term capital can provide expected and unexpected fluctuations in cash flow, and medium-term capital is mainly needed for long-term projects (for example, enterprises, foreign expansion programs).

In a dynamic economy, information technology and intellectual capital are increasingly important. Today, it is difficult to gain competitive advantages due to effective financial management and investments in physical assets. For many companies 10 years ago, the factors that make up real competitive advantages cannot be considered as the main engines of future revenue.

It should be noted that the financial management of Kazakh enterprises is significantly lower than that of foreign enterprises.

***The process of forming the financial capital structure of Kazakhstan enterprises is divided into three main stages, each of which allows you to evaluate the effectiveness of the formation of the capital structure:***

- 1) determination of a number of indicators that best characterize the financial position of the company;
- 2) evaluating the effectiveness of forming the financial structure of the company's capital;
- 3) determines the degree of risk of the existing capital structure of the company.

This process allows you to evaluate each stage of the formation of the financial capital structure and the impact of indicators on the financial result of the enterprise. Thus, the analysis of advantages allows us to determine internal, sectoral and general economic ways to improve efficiency [13-14].

Another issue is related to the methodology for forming the financial structure of capital and evaluating its effectiveness, as well as additional ways to increase the value of the enterprise. The process of forming the financial capital structure is complex and combines the following areas: attracting the company's own and borrowed financial resources, capitalizing these resources, achieving certain company goals using a certain financial capital structure, growing the company's capital, and forming its own internal sources of financing. Each of the selected areas must have performance evaluation criteria. The development of these criteria is included in the process of forming the financial capital structure (figure 2).

The formation of the financial capital structure occurs through the use of borrowed capital, since the need for financing exceeds the amount that can be mobilized by its sources.

The current state of the banking system allowed businesses to distinguish between two groups of factors that affect the financing process. Positive influencing factors include: General modernization of the real economy sector, increase in Kazakhstan's investment rating, expansion of banking services, and changes in tax legislation. The second group includes negative factors: an increase in the level of interest rates on the average level of return in the real sector: a high level of credit risk, that is, an increase in the volume of loans, rather than an expansion of the range of customers who are granted loans.

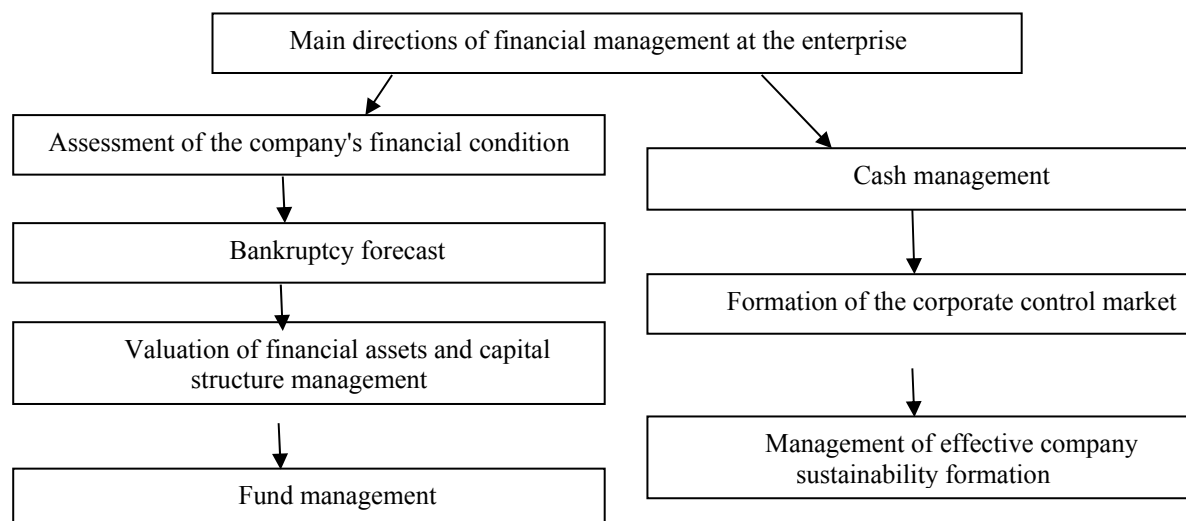


Figure 2 – main directions of financial management in a modern enterprise

Note - compiled by the author

You should also pay attention to the issues of research tools devoted to the assessment of financial resources of the enterprise, attracting and distributing money resources, as well as issues of providing financial assistance to small and medium-sized businesses. Monitoring the implementation of market instruments to mobilize financial resources in the economy allowed us to conclude that the flow of financial resources into production depends on the degree of development of stock market instruments, the ability of the banking system and the securities market to accumulate internal and external financial resources and their direction to finance economy. A few years ago, financial management in the real sector of the economy of Kazakhstan had a weak tendency to develop in comparison with similar foreign companies [15-16].

**Currently, the following changes are observed in the process of financial management of Kazakhstani enterprises:**

- understanding the need for financial control;
- increasing the role of the financial manager in the company.

However, today there are no common approaches to assessing the financial condition of all enterprises in Kazakhstan. Threshold values of indicators that assess the financial condition of enterprises, their liquidity, and return on assets are taken from Western practice and do not always correspond to the state of Kazakhstan.

The development of Kazakhstan's financial management in modern conditions is affected by the lack of the necessary number of qualified managers and specialists in the management of financial liabilities of companies. Despite the fact that in many Kazakh universities you can get an education in Financial management, the professional level is low.

***As a result of the analysis and evaluation the company identified the following issues:***

- priority of the amount of borrowed capital over the amount of equity;
- high liquidity risk;
- low financial stability of the company;
- lack of proper financial planning [17-18].

***In order to improve and solve problems in the financial management system of SSS LLP, a set of measures was presented:***

- capitalization of most of the income, that is, an increase in the amount of the company's equity at the expense of retained earnings;
- diversification of financial risks, i.e. identification of partners in order to expand the target audience of the enterprise;
- reducing the turnover of working capital by 5-6 days in order to increase liquidity;

- reducing the turnover of accounts receivable;
- 1 time in a quarter to monitor the financial condition.

In addition, Kazakhstan enterprises have issues of forming an effective structure of the ratio of equity and debt capital. One of the reasons for this issue is the lack of methodological support for this process, as well as the use of modern concepts of financial management. To solve these problems, taking into account international experience, it is necessary to create a financial capital structure, identify the strengths and weaknesses of the capital structure, and develop a mechanism for applying modern financial management concepts in assessing this structure and managing enterprises.

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### **КӘСІПОРЫННЫҢ ҚАРЖЫЛЫҚ МЕНЕДЖМЕНТІНІҢ НЕГІЗГІ МӘСЕЛЕЛЕРІН АЙҚЫНДАУ ЖҰМЫС ЖӘНЕ ОЛАРДЫ ШЕШУ ЖОЛДАРЫ**

**Аннотация.** Қаржылық менеджменттің кәсіпорында ұйымдастырылуы үлкен рөл атқарады. Шағын кәсіпорындарда қаржылық менеджердің рөлін, әдетте, бас бухгалтер атқарады. Бухгалтер жұмысының басты міндеті – бастапқы құжаттарды мұқият түсіну және нұсқаулықтар мен шеңберлерге сәйкес оларды есепке алу регистрлерінде дұрыс көрсету. Бүгінгі таңда компания қаржылық жұмыс үшін уақытты жеткілікті ұйымдастырғанда үлкен қиындықтарға тап болады. Кәсіпорынның табысты жұмыс істеу тәжірибесі мәселені шешудің ең қысқа жолы кәсіпорын басшысының қолында екенін айқындайды. Нарықтық экономика жағдайында қаржылық ресурстардың рөлін түбегейлі өзгерту қаржылық менеджменттің рөлін күшейтуге мүмкіндік береді және оны шаруашылық субъектісінің басқару аппаратының негізгі атқарымдарының бірі ретінде анықтайды және соның салдарына сәйкес елдің қаржы жүйесінің элементі ретінде анықтайды.

Қаржылық менеджмент мазмұны – қаржылық ресурстардың әрекеті кезінде шаруашылық субъектілері арасында туындайтын қаржылық ресурстары мен қаржылық қатынастардың әрекетін басқаруға бағытталған жүйе болып саналады. Қаржылық ресурстарды басқару бойынша ғылыми зерттеулер барысында кәсіпорын деңгейінде қаржылық менеджментті дамыту мәселелері анықталды. Қаржылық ресурстарды тарту тетіктерін қалыптастыру, капитал құрылымы, кәсіпорындардың инвестициялық тартымдылығына әсер ету, қаржылық ресурстарды капиталға айналдыру және қаржылық басқарудың қазіргі заманғы үлгілері теориялық тұрғыда жетілдірілмеген бірқатар мәселелер туындайды. Мұның бәрі іс жүзінде қаржылық басқару әдістерін пайдалануды қиындатады. Сонымен қатар, қазақстандық кәсіпорындарда меншікті және қарыз капитал қатынасының тиімді құрылымын қалыптастыру мәселелері бар. Бұл мәселенің себептерінің бірі – бұл үдерісті әдіснамалық қамтамасыз етудің болмауы, сондай-ақ қаржылық басқарудың заманауи тұжырымдамаларын қолдану. Осы мәселелерді шешу үшін әлемдік тәжірибені ескере отырып, капиталдың қаржылық құрылымын қалыптастыру, капитал құрылымының күшті және әлсіз жақтарын айқындау, осы құрылымды бағалау және кәсіпорындарды басқарудағы қаржылық басқарудың заманауи тұжырымдамаларын қолдану механизмін әзірлеу қажет.

Қазақстандағы қаржылық менеджменттің даму жағдайын талдау республикамызда, ТМД-ның басқа елдерінде сияқты, қаржылық басқарудың белгілі бір элементтері экономикалық дамудың түрлі сатысында кездескенімен, іс жүзінде ол элементтердің экономикалық тұрғыдан дамыған елдерде толық мағынада қалай ұғынылатынын көрсетті. Бұл көптеген себептерге, атап айтқанда, бағалы қағаздар нарығының кең таралмауы және кәсіпорындардың қаржылық тәуелсіздігіне байланысты. Алайда бұл қаржылық менеджментті қарастырылмаған және зерттелмеген дегенді білдірмейді.

**Түйін сөздер:** қаржылық менеджмент, кәсіпорын, капитал, меншікті капитал, қарыздық капитал, нарық, қаржылық ресурс, дебиторлық берешек, кредиторлық берешек, айналым капиталы, табыс, шығын.

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## ОПРЕДЕЛЕНИЕ ОСНОВНЫХ ПРОБЛЕМ ФИНАНСОВОГО МЕНЕДЖМЕНТА ПРЕДПРИЯТИЯ И ПУТИ ИХ РЕШЕНИЯ

**Аннотация.** Организация финансового менеджмента на предприятии играет большую роль. Роль финансового менеджера в малых предприятиях, как правило, выполняют главные бухгалтеры. Главное в работе бухгалтера – тщательно вникать в исходные документы и инструкции, правильно указывать их в учетных регистрах в соответствии с рамками. На сегодняшний день компания сталкивается с большими трудностями при организации достаточного времени для финансовой работы. Опыт успешной работы предприятия показал, что самый короткий путь решения данной проблемы находится в руках руководителя предприятия. В условиях рыночной экономики кардинальное изменение роли финансовых ресурсов позволит усилить роль финансового менеджмента, определяя его как одну из основных функций аппарата управления хозяйствующего субъекта и в соответствии с его последствиями определяет как звено финансовой системы страны.

Содержание финансового менеджмента – система, ориентированная на управление финансовыми отношениями и потоками финансовых ресурсов, возникающих между хозяйствующими субъектами при движении финансовых ресурсов. В ходе научных исследований в отношении управления финансовыми ресурсами были определены вопросы развития финансового менеджмента на уровне предприятия. Формирование механизма привлечения финансовых ресурсов, структуры капитала, влияние на инвестиционную привлекательность предприятий, оборачиваемость финансовых ресурсов в капитал и несовершенство теоретически современных моделей финансового управления создают ряд вопросов. Всё это, по сути, затрудняет использование методов финансового управления. Кроме того, имеются вопросы по формированию эффективной структуры отношения собственного и заемного капитала на казахстанских предприятиях. Одной из причин данной проблемы – это отсутствие методологическое обеспечение процесса, а также применение современных концепций финансового управления. Для решения этих проблем необходимо с учетом мирового опыта сформировать финансовую структуру капитала, определить сильные и слабые стороны структуры капитала, оценить эту структуру и разработать механизм использования современных концепций финансового менеджмента в управлении предприятиями.

Анализ развития финансового менеджмента в Казахстане, как и в других странах СНГ, являясь одним из элементов финансового управления на разных этапах экономического развития, фактически показывает эти элементы как в развитых странах. Это связано со множеством причин, в частности, с недостаточным развитием рынка ценных бумаг и финансовой независимостью предприятий. Однако, это не означает, финансовый менеджмент не рассмотрен и не изучен.

**Ключевые слова:** финансовый менеджмент, предприятие, капитал, собственный капитал, заемный капитал, рынок, финансовые ресурсы, дебиторская задолженность, кредиторская задолженность, оборотный капитал, доход, убыток.

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Президиумом НАН РК принято решение, в целях повышения международного рейтинга академических изданий, объединить следующие 3 журнала, начиная с № 5 (сентябрь-октябрь), 2020 г., с высокорейтинговыми журналами НАН РК, входящими в международные базы Scopus, WoS и др.:

1. **«Известия НАН РК. Серия биологических и медицинских наук»** объединить с журналом **«Доклады НАН РК»**;
2. **«Известия НАН РК. Серия аграрных наук»** – **«Доклады НАН РК»**;
3. **«Известия НАН РК. Серия общественных и гуманитарных наук»** – с журналом **«Вестник НАН РК»**.

Статьи, которые публиковались в журналах **«Известия НАН РК. Серия биологических и медицинских наук»** и **«Известия НАН РК. Серия аграрных наук»**, впредь будут публиковаться в журнале **«Доклады НАН РК»**, а статьи, публикуемые в журнале **«Известия НАН РК. Серия общественных и гуманитарных наук»**, – в журнале **«Вестник НАН РК»**.

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