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FINANCIAL SUSTAINABILITY OF ECONOMIC ENTITIES OF KAZAKHSTAN LIGHT INDUSTRY

Abstract. The article analyzes the development of light industry in the market of the Republic of Kazakhstan, by identifying regional features of the development of this industry and comparing their competitive characteristics. The novelty of the research lies in the adaptation of well-known theoretical tools to the peculiarities of the situation under study, as well as in the application of relatively new tools and methods for analyzing the development of light industry enterprises. The relevance of the study lies in the fact that given the significant role of light industry in ensuring economic and strategic security, employment of the working population and raising its standard of living in new geopolitical conditions, it is necessary to pay special attention to the development of this industry and provide it with substantial investment support, as is done by leading world countries.

The study presents some indicators of light industry, characterizing its position in the Kazakhstan market, the level of development of the textile industry, as one of the developed light industry subsector, and directions for the further development of light industry. In the course of the study, techniques and methods of summary, grouping, ranking, coefficients, comparisons, and time series were used.

Keywords: light industry, clothing market, import, export, financial stability, factors and tools, criteria for the level of competitiveness, textile industry.

Introduction - The relevance of the research topic is that at the present stage the change in technological structures has a serious impact on the economic processes occurring in such an economy as light industry. In the conditions of digitalization and innovation economy, substantial amendments to approaches related to the development of technologies are necessary. The need for modernization in the Republic of Kazakhstan is due to the following reasons hindering the development of domestic industry, including indicators of the financial sustainability of economic entities of light industry:

- the use of equipment and technologies that do not meet modern standards, and an outdated range of products. High depreciation of fixed assets, which is more than 70%, where the renovation process is extremely slow and is less than 5%.
- reduction of investment in fixed assets;
- low innovative activity of enterprises due to loans, lack of working capital and funds for technology upgrades.

Low profitability is confirmed by the statistics of return on assets by industry. Large-scale programs of state support for the development of innovative potential do not lead to the necessary economic effect.

According to Mozgolkova, EV, light industry is the most important multi-sector and innovative-attractive sector of the economy, ensuring the strengthening of the defense, economic, social and intellectual security of the country [1].

Light industry is traditionally known as a labor-intensive industry. However, in recent years, the trend is such that it is becoming more and more knowledge-intensive [2]. In this regard, strengthening the competitive position in the industry requires investment in scientific research and their implementation in the production process.

Modern scientific developments are aimed at introducing information technologies into the production process, innovative methods of dyeing and final processing of fabrics, the use of digital color matching methods, the automation of the product design process, the use of "artificial intelligence" in production [3]. Increasing the science-intensiveness of light industry is a necessary measure to withstand the powerful competitive pressure from Asian producers [4].

Methodology – Today, Kazakhstan is at the stage of stable economic growth, a promising goal of which is the further integration of Kazakhstan into the world economic space. Textile and light industry is one of the main sectors of the economy that form the budget in many countries of the world [5]. The raw material base of the cotton and textile industry in Kazakhstan is cotton.

The cotton obtained in Kazakhstan is a medium-fiber type of cotton fiber. The main volume of cotton fiber produced - more than 80% - is export-oriented. The rest is used by such textile enterprises as Alliance Kazakh Russian Textile LLP, Melange JSC, Uteks JSC, NimexTextile LLP. The textile industry of Kazakhstan is represented mainly by enterprises built during the period of the Soviet Union. In the South Kazakhstan region there are several new enterprises that have invested in the modernization of existing and construction of new textile facilities:

- Alliance Kazakh Russian Textile LLP is a joint venture which includes the Kazakh cotton company Myrzakent and the Russian Textile Corporation of Russia, the largest industrial textile holding in Russia. Design capacity - at the level of 15 million square meters. m fabric per year.

- JSC Yuteks is a cotton fiber processing plant, the planned capacity is about 6 thousand tons of cotton yarn per year, which is sold to Russia, Ukraine and the local market.

- JSC "Melange" - an integrated factory producing cotton yarn using local raw materials. The production capacity of the enterprise is on average 5 thousand tons of yarn per year. The company also produces home textiles. Products are sold in Kazakhstan, Russia, Turkey.

- Nimex Textile LLP is a textile factory processing 12 thousand tons of cotton fiber per year. Products - cotton yarn and fabrics.

Over the past two decades, the world has witnessed the transfer of global manufacturing centers of light industry from Europe and the United States to countries that later embarked on the path of industrial development. Currently, 70% of global exports of clothing and textiles account for the countries of Southeast Asia, Turkey, and Latin America. It is necessary to note the unprecedented strengthening of the role of China, which provides more than 30% of total world exports [6].

Today, the share of the textile and clothing industry in the total gross output of the country is 0.4%. For example, in Russia this indicator is 1%, in developed countries such as Germany, France and the USA, the share of textile and light industry in industrial output is 4%, in Italy it is 12%. This allows them to form 20% of the budget and ensure that 75-85% of the domestic market is filled with their own products. In Turkey and China, the share of textiles in GDP reaches 30% (Figure 1) [7].

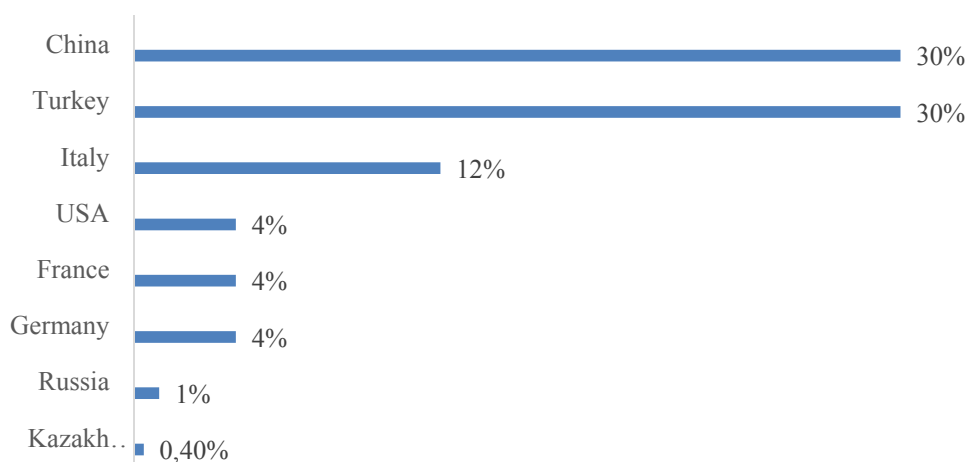


Figure 1 - The share of textile and clothing industry in the total gross output of countries, in %

Note - Compiled by the author

The textile and clothing industry of Kazakhstan covers only 10% of the domestic market demand. At the same time, in order to shape the country's economic security, the volume of domestic production must at least satisfy 30% of domestic demand [8].

In the structure of products of light industry in Kazakhstan, 51% is accounted for by the production of textiles, 38% by clothing and 11% by leather and related products (Figure 2) [9].



Figure 2 - Dynamics of production volumes of light industry of the Republic of Kazakhstan for the period from 2012-2018, in billion tenge

Note - Based on the source: www.kidi.gov.kz

Based on the data of Figure 2, it can be seen that the textile industry is more dominant in the structure of light industry.

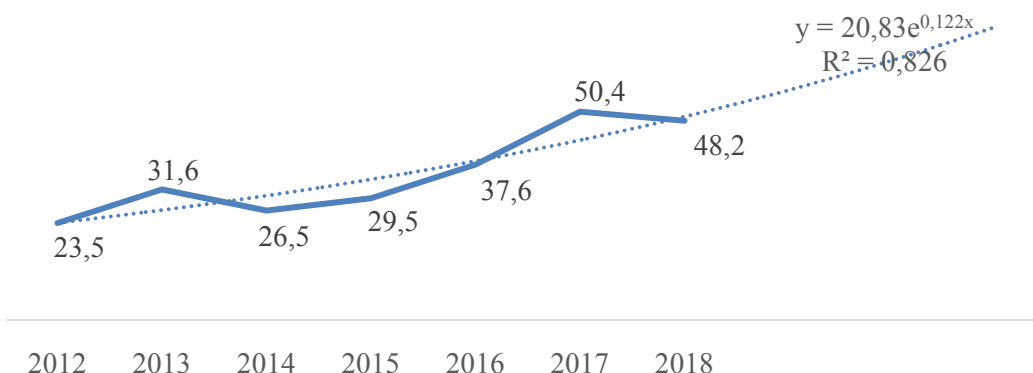


Figure 3 - The forecast values of the development of the textile industry of the Republic of Kazakhstan for 2019-2021 based on the trend model

Note - Compiled by the author

During the research it turned out that most of the production (58%) is concentrated in the southern region. The considered indicators of the development of light industry, both in general and in the regional aspect in the Republic of Kazakhstan, determine the relevance of identifying and researching the factors affecting the financial condition of light industry enterprises, and hence their financial sustainability.

Based on the analysis of regional development of light industry, it was revealed that the main concentration of the industry is observed in three regions of the Republic of Kazakhstan - this is the city of Shymkent, Almaty region and the city of Almaty. Based on this, we presented data for 2018 on the sectoral specialization of these regions (Figure 4) [10].

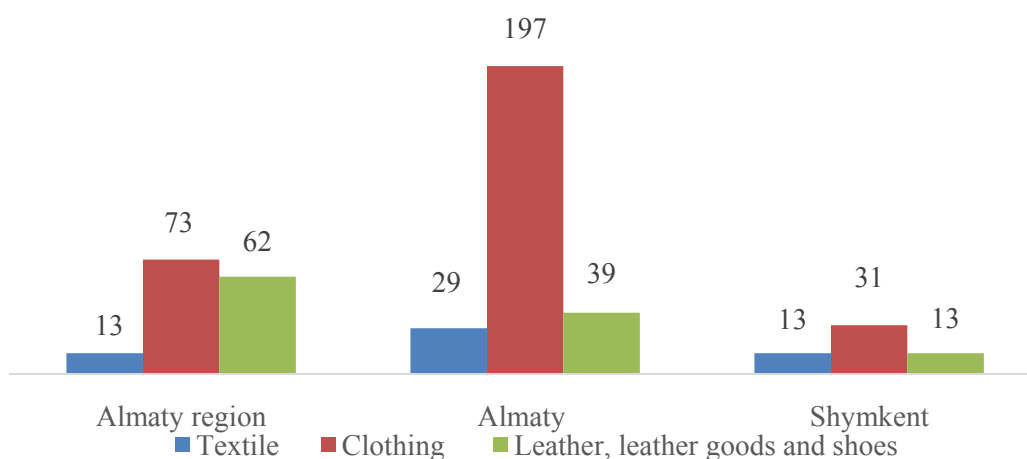


Figure 4 - Sectoral specialization of the southern regions of the Republic of Kazakhstan for 2018

Note - Compiled on the basis of the source: National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" for 2018

In 2018, in the regional context, the main producers of light industry were the following enterprises:

1) South Kazakhstan region - 35%, where you can select the main enterprises of the region: Melanzh JSC, Utex JSC, AzalaTextile LLP, Zhanatalap-MT LLP, Khlopkoprom-Cellulose LLP, Bal Tekstil LLP ;

2) Almaty - 14% with the main enterprises - Kazlegprom-Almaty LLP, KazSPO-N LLP, Kazakhstan Texti-Line PKF - Mimioriki;

3) Almaty region - 12% - Mediateks-N LLP, Glasman LLP, Universal LLP.

Investments in fixed assets in the sphere of light industry at the beginning of 2019 amounted to 913.7 million tenge, almost 13 times more than a year earlier. It should be noted that the growth was secured by the inflow of investments into the production of textiles (from 7.5 million tenge in January of last year 2018 to 902.9 million tenge in January of the current 2019). In 2018, the volume of investments amounted to 72 million tenge. Immediately by 95.2% less than in the same period of 2017.

Table 1 – SWOT – analysis of the development of light industry in Kazakhstan

Strengths	Weaknesses
The proximity of potential cotton producers - Uzbekistan, Tajikistan, Turkmenistan.	The industry is represented by enterprises built during the Soviet era, as a result of the low level of their technical equipment.
Kazakhstan is in the center of capacious sales markets of the CIS countries and Eastern Europe.	The industry's problems are also low labor productivity.
The compact arrangement of the raw material and processing factories is on the territory of the South Kazakhstan region.	Backward from the world of analog technology.
	High level of concentration and closeness
Opportunities	State encouragement of innovation (introduction of new technologies, pilot and serial production of new products) in the light industry
	Threats
Located in a single market with Russia and Kyrgyzstan in the EAEU, where there are no customs borders and restrictions	Economic and political environment
There is every opportunity to expand markets and export products	Combating counterfeit and contraband products
There is a competitive advantage, as it borders on China	
The use of subsidies, leasing schemes, investment funds, the development of public-private partnership in light industry	
Note – compiled by authors	

Results of a research - In their scientific journals, Shevchenko B.I. singled out the methodological basis for the formation of the policy of light industry enterprises. Analysis of the management system of

light industry enterprises revealed significant shortcomings of the current management structure, which does not fully correspond to the strategic priorities of the industry development, both in the CIS countries and in the Republic of Kazakhstan [11]. On the basis of which, we identified the following disadvantages and advantages, which were considered in the SWOT-analysis of the development of light industry in Kazakhstan (Table 1).

Entering the world market is difficult to achieve without the release of high-quality, original and competitive products. In his publications Ergasheva M.R. argues that before it is necessary to identify factors that influence the development of light industry:

1) internal factors:

- the level and potential of the organization of management in the enterprise;
- perfect technology and equipment;
- the level of professional training of employees in the enterprise;
- financial capabilities of the enterprise;
- the possibility of cooperation with other enterprises and international integration;
- marketing opportunities (opportunities to meet the needs of the market and implement the 4P policy (Product, Place, Prize, Promotion);
- The level of scientific research of the enterprise.

2) external factors:

- institutional policy;
- the market;
- supporting areas;
- infrastructure;
- the level of classification of labor resources [12].

Of course, the development of light industry, and consequently, the formation of the entire structure is influenced by many obstacles (Figure 5).

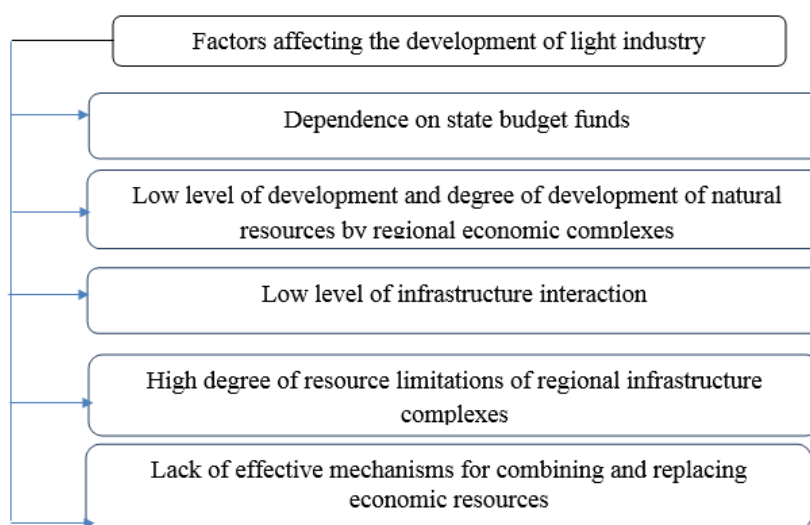


Figure 5 - Factors hindering the development of light industry in Kazakhstan

Note - Compiled by authors

Factors of development of light industry allow us to apply a cluster model of development of the industry, where the cluster approach allows you to mobilize all economic factors in a certain direction. Today, the development of clusters is a widely recognized tool that accompanies economic development and improved competitiveness in developed countries.

Researchers note: "... cluster policy has gained great importance in the clothing and textile industry over the past decade" [13]. The use of the cluster model in the development of the textile industry in Kazakhstan is an important factor in the competitiveness of individual companies and the entire economy. For the domestic light industry, clustering is the only way to ensure competitiveness, since the use of

effective industry support mechanisms such as tax and customs tariff regulation in terms of membership in the WTO is excluded.

Kazakhstan's light industry has a great potential for the successful development of the industry, given the lower cost indicators in production, proximity to raw materials and potential sales markets for the products produced, an attractive investment climate, and a developed transport infrastructure [14]. Kazakhstan has a good scale of market opportunities, both for the development of the textile industry and for a single sector of the cotton and textile industry in the region.

For the systematic implementation of the creation and further development of the cotton-textile cluster in the southern region of Kazakhstan, measures have already been taken at the state level, in particular:

- 1) Law of the Republic of Kazakhstan on the development of the cotton industry was adopted;
- 2) Modern laboratories are created for quilting the quality of cotton fiber;
- 3) A cotton research institute was opened;
- 4) Work is underway to organize transport and logistics centers;
- 5) The State JSC Cotton Contract Corporation has commissioned a new cotton cleaning plant;
- 6) A leasing company of BRK-Leasing JSC was established;
- 7) By a decree of the President of the Republic of Kazakhstan, the Special Economic Zone "Ontustik" was created, the purpose of which is to create favorable conditions for the processing of cotton fiber produced in Kazakhstan to finished products with high added value [15].

Textile companies in the SEZ are granted significant tax and customs preferences. It is planned to build about 15 textile enterprises on the territory of Ontustik, which will process 100 thousand tons of cotton fiber per year. The main types of production in the SEZ are the production of denim, terry, knitwear, workwear and harsh fabrics, home textiles. The successful development of the SEZ is promoted by such factors as:

- preferential economic conditions;
- access to raw materials, markets, human resources, infrastructure;
- low cost;
- stable investment climate.

The implementation of the "Ontustik" idea assumes an increase in the share of the textile industry in the gross domestic product of the country, the creation of high-tech industries that ensure the competitiveness of domestic products in price and quality, the creation of conditions for attracting investment in the industry and lending to enterprises by second-tier banks, improving the competitiveness of the national economy, which will promote its integration into the global economy.

But for the development of light industry, taking into account the factors considered, it is necessary to strengthen its competitive positions, where necessary:

- track the technological strategy of competitors,
- analyze not only the functional characteristics of products from the point of view of manufacturing technology, but also take into account the requirements of potential buyers.

For example, the textile industry in developed countries is moving to integrated mechanization and automation, which, in turn, increases its capital intensity. With this approach, the resource structure of the industry undergoes a change: high-performance textile equipment replaces skilled workers. The vector of development of the textile industry is shifting from specialization in processed raw materials towards the development of high-tech industries - knitted and carpet production, the use of nonwoven materials (film materials, glass, metallic fibers, paper, etc.) as raw materials; production on the basis of chemical fiber, which is especially important in view of multiplying cooperative ties within the framework of the macro-technology [16].

As noted Trofimov O.V., Efimychev Yu.I. and Shipilov A.G., traditional fundamental technologies that have found widespread use, are currently at the end of their life cycle, as they use standard, well-known to all products with such qualitative characteristics that allow consumers to be perceived, but do not provide a high level of competitiveness [17].

Conducting research and development work for such equipment is impractical due to a slight improvement in the output, therefore it is necessary to invest in the development of new advanced technologies that may be key for the industry.

Financial investments in innovations are not the same in scale and riskiness at different stages of the economic cycle:

- at the stage of recovery and stable economic development, preference is given to improving innovations that require small investments and are less risky;
- at the stage of crisis, preferable innovations that do not require significant investments and substantial state support. Pseudo-innovations are also developing, which are understood as attempts to improve outdated technology, which, in turn, demonstrating a small effect today, in the long run increases the lead over industrialized countries.

Kashitsyna T.N., N.N. Rustamov speaking about the prospects for the development of light industry, Rustamov noted that ensuring the effective implementation of the processes of introducing and commercializing technologies requires targeted and systematic actions from both the state authorities (legislative and executive) and the private sector [18].

Thus, the prospects of Kazakhstan are largely dependent on the degree of its successful integration into the world economy. At the same time, the country faces the task of not integrating into the world economy at any price, but taking a place in it that is adequate to its economic potential. To solve this problem, first of all you need:

- direct financial assistance, including the provision of concessional loans, loans, earmarked grants;
- state encouragement of innovation (introduction of new technologies, pilot and serial production of new products);
- export orientation and promotion of development of foreign economic activity, which includes assistance in insurance, organizing and participating in international exhibitions, providing market information;
- information support of SMEs, including the provision of comprehensive information, the promotion of science in the field of creating new technologies and materials, methods of their use and specific recipients of receipt;
- zero rates on loans for the purchase of equipment;
- organization of work with well-known foreign firms under tolling schemes;
- subsidizing the purchase of raw materials and auxiliary materials for light industry enterprises;
- enterprises exporters return the VAT on export of products in accordance with the Tax Code of the Republic of Kazakhstan [19].

Conclusions - “The focus on the manufacturing sector with high labor productivity is unchanged, it is necessary to develop and test new tools aimed at modernizing our enterprises with a focus on the export of products,” said the Nation Leader N. A. Nazarbayev to the people of Kazakhstan dated January 10, 2017. "New development opportunities in the conditions of the Fourth Industrial Revolution" [20].

For significant changes in the light industry, it is necessary to form an innovative structure that will contribute to the growth of efficiency and effectiveness of business entities. The foundation of such a structure will create conditions for the introduction of advanced technologies and innovative developments into the light industry, actively interacting with business and the market, thus ensuring the most innovative development of the country and improving the financial sustainability of business entities.

The tasks of creating an effective industry system are complex and require the consolidation of state and regional resources, combined with the need to attract significant private financial investments in this sector of the economy [21].

The policy for the development of light industry should be aimed at diversifying and improving the competitiveness of products of light industry with the enhancement of its social efficiency in the framework of the Comprehensive Plan for the Development of Light Industry of the Republic of Kazakhstan. Therefore, at the moment, it is necessary to carry out active work to promote goods in the domestic market and jointly promote the products of the light industry of the Eurasian Economic Union (hereinafter - EurasEC) to the markets of third countries.

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ҚАЗАҚСТАННЫҢ ЖЕҢІЛ ӨНЕРКӘСІБІ ШАРУАШЫЛЫҚ СУБЪЕКТІЛЕРІНІҢ ҚАРЖЫЛЫҚ ТҰРАҚТЫЛЫҒЫН ҚАМТАМАСЫЗ ЕТУ

Аннотация. Мақалада Қазақстан Республикасының нарығындағы жеңіл өнеркәсіптің дамуына осы саланы дамытудың өңірлік ерекшеліктерін анықтау және олардың бәсекелестік сипаттамаларын салыстыру жолымен талдау жүргізілді. Зерттеудің жаңалығы белгілі теориялық құралдардың зерттелетін жағдайдың ерекшеліктеріне бейімделуі, сондай-ақ жеңіл өнеркәсіп кәсіпорындарының дамуын талдаудың жаңа құралдары мен әдістерін қолдану болып табылады. Зерттеудің өзектілігі экономикалық және стратегиялық қауіпсіздікті, еңбекке қабілетті халықтың жұмыспен қамтылуын және жаңа геосаяси жағдайларда оның өмір сүру деңгейін арттыруды қамтамасыз етудегі жеңіл өнеркәсіптің елеулі рөлін ескере отырып, осы саланың дамуына ерекше көңіл бөлу және әлемдік жетекші елдер сияқты оған елеулі инвестициялық қолдау көрсету қажет.

Зерттеуде жеңіл өнеркәсіптің қазақстандық нарықтағы жағдайын сипаттайтын кейбір көрсеткіштері ұсынылған, жеңіл өнеркәсіптің дамыған салаларының бірі ретінде Тоқыма өнеркәсібінің даму деңгейі анықталды және жеңіл өнеркәсіпті одан әрі дамыту үшін бағыттар ұсынылды. Зерттеу барысында жинақтаудың, топтаудың, ранжирлеудің, коэффициенттердің, салыстырудың, динамика қатарының тәсілдері мен әдістері қолданылды.

Түйін сөздер: жеңіл өнеркәсіп, киім нарығы, импорт, экспорт, қаржылық тұрақтылық, факторлар мен құралдар, бәсекеге қабілеттілік деңгейінің критерийлері, тоқыма өнеркәсібі.

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ФИНАНСОВАЯ УСТОЙЧИВОСТЬ ХОЗЯЙСТВУЮЩИХ СУБЪЕКТОВ ЛЕГКОЙ ПРОМЫШЛЕННОСТИ КАЗАХСТАНА

Аннотация. В статье проведен анализ развития легкой промышленности на рынке Республики Казахстан путем выявления региональных особенностей развития данной отрасли и сопоставления их конкурентных характеристик. Новизна исследования заключается в адаптации известных теоретических инструментов к особенностям исследуемой ситуации, а также в применении относительно новых инструментов и методов анализа развития предприятий легкой промышленности. Актуальность исследования заключается в том, что учитывая значительную роль легкой промышленности в обеспечении экономической и стратегической безопасности, занятости трудоспособного населения и повышении его жизненного уровня в новых геополитических условиях, необходимо уделять особое внимание развитию этой отрасли и оказывать ей существенную инвестиционную поддержку, как это делают ведущие мировые страны.

В исследовании представлены некоторые показатели легкой промышленности, характеризующие ее положение на казахстанском рынке, определен уровень развития текстильной промышленности, как одной из развитой подотрасли легкой промышленности и предложены направления для дальнейшего развития легкой промышленности. В ходе исследования использовались приемы и методы сводки, группировки, ранжирования, коэффициентов, сравнения, рядов динамики.

Ключевые слова: легкая промышленность, рынок одежды, импорт, экспорт, финансовая устойчивость, факторы и инструменты, критерии уровня конкурентоспособности, текстильная промышленность.

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