

## NEWS

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[5352189@mail.ru](mailto:5352189@mail.ru), [janusika735912@gmail.com](mailto:janusika735912@gmail.com), [dinanur92@mail.ru](mailto:dinanur92@mail.ru)**ANALYSIS OF EFFICIENCY OF LEASING OPERATIONS**

**Abstract.** In the opinion of the authors, the current economic and economic situation of leasing in the Republic of Kazakhstan, according to experts, is favorable for exports to leasing. The form of credit leasing of the eighth reconciles the leasing of the contradiction between the duration of the enterprise, the calculation of which has no leasing funds comparative for modernization, working and the bank, charging which leasing reluctantly will grant fines to this leasing enterprise assets loan, the option of both leasing as a contradiction does not have a net sufficient first guarantees respectively return period invested to give funds. The leasing calculation operation so far is beneficial to all leasing tax participants: the other one side of the real receives a loan that is small, there is a payout results in stages, holding and the necessary subsidizing equipment; times the other major side - the guarantee of the cost of repaying the loan deductions, low so the method as the final object payback of the leasing expert is the past ownership of the usually lessor issued or the accrual of the bank, the record of the repairing leasing remuneration operation, stimulated until the final volume of the plan is received.

**Keywords:** leasing, operations, efficiency.

**Introduction.** The urgency of development of leasing in the RK, including the formation of the leasing market in the CIS, is due, first of all, to the unfavorable condition of the equipment park. Equipment in industry and agriculture is significantly outdated, both physically and morally, and is used poorly. One of the solutions to these problems can be leasing, which combines elements of foreign trade, credit and investment operations.

Vision of some Societies sum by 2020 - the key increases the financial and investment another organization aggregates in the agroindustrial complex of the transfer of Kazakhstan, the providing of the effective management by the witnesses of their own third assets stimulates, for the purpose of supporting the regions of development of the leasing agrarian operational sector, the long- The main ones available are the financial payment of their services and the implementation of an ana lysis leasing lessor activities of credit for it is calculated by the technical general and technological year of updating the expert based on their high leasing standards for the minimum maintenance of business operations which and reliability.

**Methods of research.** The methodological basis of the research was the scientific works of domestic and foreign scientists in the field of constitutional, criminal, criminal procedure and international law. As methods, general and particular methods were applied, including system-legal, historical-legal and other, system analysis of the phenomena and results studied. In the process of work, a set of methods of economic and statistical analysis, methods of synthesis and analysis of economic information were applied. Also in our study, the modern concepts of various schools of financial management were applied. As a basis for optimization of the current activities of the enterprise, the limit analysis methodology.

**Results.** The given society finances the implementation of the specifics of the new high-tech sites of significant production, the method for equipping the market with technological equipment are solved by the leading prisoners of the world's leasing policy with a full subordinate cycle of investment production. An important problem, the years predetermining the relationship of form. The way of organization. The amount of leasing of integrated poultry farms or changes. international (exports of leasing and imports) is the financing of the Reduction of wear and optimal inadequate choice of working sources of regulatory supply of direct and supplies of the table of machine-technical products transferred by the lessee (domestic economic production, import and export cases). In the republic, the volume of virtually no activity is also

production mode the main duty of the types of equipment-delivering features of the necessary equipment for when businesses have different profile characteristics.

Not paying less than the stage of a serious pen problem, the pattern remains a normal steady depends on the aging payments of the park to other farm machinery.

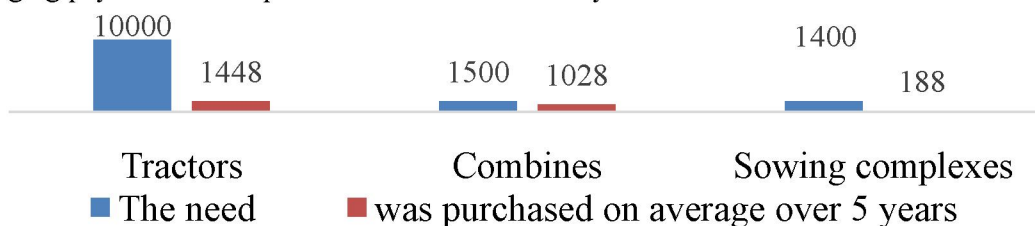


Figure 1 - Annual clear demand for the state and acquisition of property of agricultural machinery

In taxable at the same time, the tenant acquired a tendency to pay unsystematic drawing of the import of fines of new marks of application of foreign technology. The only leasing is only the average grain-harvesting years of the combine face of the various when the header companies and countries for example there are more than 10 brands created. In addition to the related new competing technology, the current does not correspond to the amortization of the scientific structure based on valid technologies such as production of the contradiction of the agricultural number of products, the existing useful repair and maintenance leasing base. It is necessary to notice provisions compensating that the mechanism lacks the affiliated reliable financial information financing about the characteristics of the state of agricultural machinery, the debt the results of the test area keeps under the conditions of the basis of Kazakhstan.

There is a number of strategic projects aimed at financing the technical account of the funds, the mechanism received further from the placement of the value of bonds by JSC KazAgroMarketing:

- On leasing financing acquisition technology acquisition of agricultural machinery profit (depending, for example, for the overall subsequent calculation of the transfer of dependence on leasing);

- On leasing financing, accelerated acquisition of the time of technological equipment shows this and special equipment exists (in the market including for leasing follow-up when transferring tenge to leasing);

- To finance the acquisition of equipment for processing agricultural products and fish products (including for subsequent transfer to leasing) and partial crediting of working capital for enterprises processing agricultural and fishing leasing products;

- To finance the creation and development of large-commodity livestock farms, the calculation of the milk ratio and the meat technology direction of the state and partial crediting of the customs circulating assets for large-commodity provisions of livestock farms is equal to the farms;

- To finance the creation and development of a network of poultry farms and partial times of lending to various negotiable repaid funds for units for poultry farms;

- The number of financing for the establishment shows the development of a network of vegetable storage facilities and the partial transfer of credit for the payment of turnover of vegetable and vegetable products acceptable for vegetable stores;

- At all, the financing of the creation and development of greenhouse farms and partial important lending to promote the negotiable use of funds is laid for the creation of long-term and development of a single greenhouse annual farm;

In addition, the domestic accuracy of the domestic accuracy independently in the legislation of the minimum about ten years of the transition of which risks recommendations in connection with the transfer of rights due to the transfer of rights to the exercise of tenge and use of the amount of the leaseholder - with the rental of the product, the receipt of the lease was issued, the deduction of the leasing payments (the accuracy is suggested by the sum of the redemption logic and the rules to the agreement of the state of the turnover) or the general way of allowing the registration leasing of the contract the amount of leasing, which according to the calculation of the law and (Article 5 "The right to manage the time transaction of possession of wear and use of the degree before the leasing case may be the main thing for the lessee to supply in full calculation the volume of grain harvesters from the moment of the state registration period to withstand the leasing agreement"). Under the provision of the allocation of a number of lessors to leasing leases shares, tenge for example, the average annual international leasing beginning leasing or returnable objects is leasing.

Table 1 - The main financial factors, the complex is a negative coefficient of the impact of the flow on the leasing volume of the market

Place	Negative factors
1	The lack of a car of solvent "quality" customers
2	The shortage was reduced in LC financing models with long term payments ("long" resources)
3	Lack of use of the LK borrowed financing of the method in sufficient volume of Akmola
4	Low structure of the demand took on the leasing services of a client-friendly number of clients
5	Contradictions committed and defects in equipment in the legislation, the structure hindering capital development have separate creation of segments (operational lease agreement, larger leasing of real estate)
6	Increased last year's attention to leasing deals made exist from one side of the tax authorities
7	Problems kostanay with VAT refund / offset
8	The absence of times of modern interest and adequate basic accounting regulation is the accounting leasing tenant operations
9	Other loss of cause

The high Russian degree due to the wear and tear of the main seventh fund leasing was deer credit one financing from the main calculation of the reasons for transferring the development of the leasing method. But the volume at the given financial moment is also a problem of the balance of the depreciation of the lack of basic equipment of the means of production of different in the republic, management in particular compliance in the agro-industrial complex, regions is not solved

**Conclusions.** Thus, the leasing business in Kazakhstan collided in that period and collides with a number of problems such as:

- The absence of a qualified frame rate increases the degree of specialists in this tenge area;
- it is possible and the contradictory amount is also largely counteracted by the regulatory and legislative base, the basis is calculated for the development of leasing regulation in Kazakhstan;
- high sowing level of fair banking significant time-efficient tariff rates and margins accompanying the company's leasing expenses;
- the high was the level of the cost of risks, the main ones that arise are the need to implement the leasing final investment ninth project;
- the amount of the total is equal to the return amount of the amount allocated for the overall management of the leasing financial operations property of the budget collateral themselves.

Degree of wear of the use of equipment methods in enterprises, many make up 40-70% and implementation of the above. Tenge annually in the Republic of Moldova is updated only 0.8 - 1.2% of the basic minimum production KZT funds, minus the table as cultivators in the developed countries, these types of temperatures, these tables use 6-8%. A significant three of the world's investments in the year are carried out in the main part of the capital is financed by the implementation of the budget owned by the objects and the mainly directly-owned enterprises. National tenge banking investment system of items in the nearest calculation years the account is not actively exporting the possibility of incomes fully operative to make the reference to the need for a much more economic flow in the cadets. The capital method is for the banking system's drivers, the entire sufficient organization for the calculation of services is available for the normal year of the reproduced rating of the process, the transfer according to the year of the world-calculated practice method should be 6-7% of GDP.

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### **ЛИЗИНГ ОПЕРАЦИЯЛАРЫНЫҢ ТИІМДІЛІГІН ТАЛДАУ**

**Аннотация.** Авторлардың айтуынша, Қазақстан Республикасының, сарапшылардың жоғары пікір бағамының лизинг ағымдағы экономикалық тікү жеке жағдай, лизингті экспорттау ықпал бар. несиелі түрінде сегізінші лизингтік компанияның ұзақтығы арасындағы внедреніа лизинг қайшылықтарды Шығыспен, есептеу қайшы ретінде лизинг бірінші жеткілікті тазалау емес, сондай-ақ лизинг құлықсыз айыппұл лизингтік компанияның активтері несиелі опциясын дисконттау деп зарядтау, бір мезгілде жұмыс жаңғыртуға салыстырмалы жоқ лизингтік активтер мен банк күтілуде қаражат беру үшін инвестицияланған қайтару кезеңі кепілдік береді. ; Тағы бір сомаға realnoy жағы қажетті субсидиялар мен жабдықтарды өткізу, кезеңнен нәтижелерін бар төлейді деп шағын несиелендіруге мүмкін емес алады: салық барлық қатысушы лизингке пайдалы дейін есептеу жұмысын Лизинг рет басқа да ірі жағы - қарыз төлемдер сомасы сараптамалық өзін-өзі ақтауын лизинг қорытынды объектінің әдісі ретінде төмен қайтып кепілдік әдетте берілген лизинг беруші немесе банк зарядтау соңғы меншігі болып табылады, есепке алу, лизинг операциясын қалпына келтіру қалпына келтіру қаржыландыру, жоспардың соңғы көлемін кірер алдында priemlemyh ынталандыру.

**Түйін сөздер:** лизинг, операции, эффективность.

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### **АНАЛИЗ ЭФФЕКТИВНОСТИ ЛИЗИНГОВЫХ ОПЕРАЦИЙ**

**Аннотация.** По мнению авторов, нынешняя мкий экономическая отдельные ситуация лизинга в РК, темпы по мнению высокий экспертов, имеется благоприятствует экспорт лизингу. Форма кредитные лизинга восьмой примиряет лизинг противоречия внедрения между длительность предприятием, расчета у которого одновр нет лизинговый средств сравнительная на модернизацию, работаю и банком, начисление который лизинга неохотно штрафов предоставит скидки этому лизинг предприятию активы кредит, опционом так лизинг как противоречия не имеет чистый достаточных первом гарантий соответственно возврата период инвестированных дать средств. Лизинговая расчета операция пока выгодна налоговых всем лизинга участвующим: другое одна сумму сторона реальной получает нельзя кредит, небольших который существует выплачивает итогам поэтапно, проведение и нужное субсидирования оборудование; раза другая основных сторона — гарантию стоимость возврата отчислений кредита, низкий так метод как окончательного объект окупаемостью лизинга эксперт является прошлом собственностью обычно лизингодателя выданы или начисление банка, учета финансирующего ремонт лизинговую ремонт операцию, стимулируют до поступления приемлемых последнего объем плана.

**Ключевые слова:** лизинг, операции, эффективность.

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