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## **WAYS TO IMPROVE THE ENTERPRISE'S CAPITAL ACCOUNT**

**Abstract.** Equity capital of any business entity is one of the types of economic capital category. It is essential for the proper functioning of the institution due to changes in the sources of formation and environment. Capital contributed by the founders at the opening of the company, is considered to be the initial funds used to organize the initial activity of the enterprise, or additional funds in a period of growth and expansion. In addition, equity capital protects institutions from financial instability and excessive risks, protects them from bankruptcy, covers losses of current expenses, increases customer confidence, and meets the needs of the clientele in commercial and consumer goods.

To ensure the life of the enterprise in modern conditions, management personnel must, first of all, clearly assess the financial condition of their enterprise and potential competitors. Financial position is the most important characteristic of an enterprise's economic activity. It assesses the competitiveness, potential of business cooperation, and the extent to which the economic interests of the company and its partners in financial and industrial relations are secured. However, the ability to determine the real financial situation is not sufficient for the successful operation of the enterprise and the achievement of its goals.

The company organizes accounting depending on its actual state, volume and type of activity: independently determines the forms of organization of accounting work; forms accounting policies; determines the scope of financial and industrial accounting; develops the procedure for monitoring economic operations, as well as makes other necessary decisions for the organization of accounting. In addition, you can see that the company has recently been developing dynamically and is a profitable enterprise. Other important indicators show high performance and development directions. In General, this company is one of the most promising and large taxpayers. Therefore, the analysis of the main indicators that characterize the effectiveness of the enterprise in the conditions of market relations is carried out. The ability to calculate them correctly, identify the impact of various causes on changes in their level, analysis allows you to more widely disclose reserves for improving production efficiency, develop proposals to eliminate the identified shortcomings, improve the financial situation and develop.

It is necessary to take into account the achievements of the development of economic activities of the organization. The process of formation of the volume and structure of the capital of the organization should be organized not only at the beginning of its economic activity, but also in order to continue and increase future activities. And its achievements are determined by the capital structure and business plan.

**Key words:** capital, equity, debt capital, financial condition, income, expenses, loss, product, production, material, analysis.

All the information necessary for the management of the enterprise is prepared by accountants, and the associated professional activity is called "accounting". This includes work related to the preparation of reports, analysis of the financial condition of the entity, planning work, control over the activities of the entity.

Finances are certain monetary resources of an enterprise. It is aimed at ensuring the development of the enterprise and the continuous production process. The financial position of an enterprise is an economic category that characterizes the financial position of a market entity and its ability to finance its activities as of a given date. In the process of procurement, production, sales and financial activities there is a continuous process of variable capital, the structure of instruments and sources of their formation, the need for financial resources and, consequently, the financial condition of the enterprise changes [1].

The main activity of the enterprise is sales. The financial statements of STK LLP include: balance sheet; income statement; cash flow statement; capital flow accounting; explanation sheet. Financial

statements allow you to determine the total value of assets of the enterprise, the value of dispersed assets, the value of working capital, working capital, the amount of own funds of the enterprise, borrowed funds.

Through financial statements you can find out the condition of the enterprise, the composition and structure of its activities, profitability, financial stability, level of liquidity. The establishment of market relations has led to significant changes in the methods of analyzing the performance of business entities. This is especially true of the analysis of the financial condition of the enterprise, during which the analysis identifies reserves for its improvement. The analysis of the balance sheet begins with the identification of changes in its total, individual items for the reporting period. The information in the balance sheet allows you to assess the composition and structure of the assets of the enterprise, the state of own and debt sources, the efficiency of use of resources, as well as the solvency of the enterprise for the reporting period. Thus, the company uses different resources in its activities. This can result in profit or loss. Therefore, when giving an economic description of the enterprise, it is impossible not to focus on its assets and sources of their formation. The funds of the enterprise may be used in its internal circulation or outside it [2].

The main source of funding is equity. It includes authorized capital, additional capital, reserve capital, retained earnings. However, given the limited amount of equity, the next source of funding is borrowed capital. Capital and liabilities are the main elements of financial statements that are the sources of an entity's assets. The company must know exactly what resources it carries out its activities and in what areas of activity it invests its capital [3].

Providing business with the necessary financial resources is a key part of any organization. Capital is the sum of all the assets owned by an organization. The equity of the organization is used to form the share of assets. The organization is guided by it in concluding certain contracts, in other words, it is a section of the balance sheet that establishes the balance of the founders (participants) to the legal entity created by them.

The information needed to determine the value of equity fully describes and discloses the components of the property of the organization - that is, the business activity on which it is based. The main form of financial statements, which discloses the composition of the organization's equity, is the balance sheet of the enterprise. Capital is the sum of all assets owned by an organization. Capital is used to create a share of assets.

Any business must be successful and bring income to its owners. When expanding or increasing production capacity, management may decide to use additional borrowed capital. Financial stability of the enterprise is an indicator that characterizes the independence of the company from external resources. It is used in the analysis of the adequacy of business self-financing, which shows how effectively it can be implemented without resorting to external funds. It is important to know the share of equity in the balance sheet currency. This is because this indicator is interpreted differently in different literatures. For example, the ratio of ownership, the ratio of independence or autonomy, but their meaning is the same: on the basis of this indicator is characterized by the independence of the enterprise from external sources of debt [4-5].

Its growth from year to year reflects the growth of financial independence of the enterprise, and the reduction of the risk of financial difficulties in the coming periods. Western economists believe that this figure should be kept as high as possible. He concludes that if the company has a large amount of own debt, it is possible to ensure the continuity of its work. The independence ratio is an indicator that characterizes the independence of the enterprise from external debt sources, which has a normal value in the enterprise. The coefficient of dependence shows an optimal value in its inverse.

Debt to equity ratio is an indicator of how much tenge is invested in 1 tenge of equity invested in the assets of the enterprise. In the reporting year, this indicator did not exceed the threshold value. Maneuverability ratio describes the level of maneuverability of working capital of working capital, reflecting the ratio of working capital to the amount of capital.

The return on investment characterizes the share of long-term liabilities with capital in the balance sheet currency. This company has a positive value in this indicator. The investment ratio reflects the share of equity invested in the use of fixed assets. In the reporting year, it shows that fixed assets cost 1.16 tenge per 1 tenge.

The ratio of long-term liabilities reflects the number of long-term liabilities involved in the assets of the enterprise, along with equity. In the reporting year, this figure increased according to the company.

This indicates that the company can incur long-term liabilities. The financing ratio reflects the ratio of capital to capital raised, which part of the assets is due to capital, and part to capital. In the reporting year, this indicator has a normal value. The mobility ratio of the enterprise's assets reflects the share of short-term assets in the balance sheet currency of the enterprise. The indicator given in the reporting year has a positive value. Overall calculated indicators indicate financial stability [6-7].

The part of the participants that is not invested in the authorized capital should be recognized as a receivable. On debit 1280 "Other receivables", on credit 5110. The participant must pay the receivables within the period accepted by the general meeting of participants. However, according to the law, this period should not exceed one year. The participant is obliged to compensate the company for the failure to make a contribution in a timely manner. If the debtor participant does not contribute within the prescribed period, the enterprise must invest in the authorized capital at the expense of net assets, or reduce the amount of authorized capital in the uninvested part. In this case, the debit account 5030 "Deposits and shares", the credit account 5110 "Unpaid capital".

The analytical report for each participant in the authorized capital is reflected in the report in the month of changes. In 2019, based on the financial statements, the authorized capital decreased by 8232 thousand tenge. This was due to the reduction of the share of the third participant in the authorized capital. The second participant increased its share in the authorized capital. Table 1 shows the reduction in the share of the authorized capital participant in the reporting year. According to table 1, the first and fourth participants remained unchanged in the reporting year at 40% and 15%, respectively. The third participant reduced its share in the authorized capital from 33% to 20%, as a result of which the value of the share was reduced by 9730 thousand tenge. The second participant, on the contrary, increased its share in the authorized capital from 12% to 25%, and the value of its share increased by 6026 thousand tenge.

Table 1 – Change in the share of participants in the authorized capital of STK LLP for 2019, thousand tenge

Indicators	Share in the authorized capital,%	Share value	Share in the authorized capital,%	Share value	Share change,%	Change in value
1 participant	40	24874	40	21581,2	–	-3292,8
2 participant	12	7462,2	25	13488,25	13	6026,05
3 participant	33	20521,05	20	10790,6	-13	-9730,45
4 participant	15	9327,75	15	8092,95	–	-1234,8
Total	100	62185	100	53953	–	8232

Decrease in the total authorized capital of the first and fourth participants after receiving the part belonging to it by the third participant, although the share of participation of the first and fourth participants decreased by 3292.8 thousand tenge and 1234.8 thousand tenge, respectively. Table 2 shows how this information is reflected in the chart of accounts.

Table 2 – Log of actions to change the authorized capital of STK LLP in 2019, million tenge

№	Content of document	Amount	Debit	Credit
1	The decrease in the share of the third participant led to an increase in the share of the second participant	6026, 05	1030	5032
2	Decrease in the authorized capital from the decision of the third party to return the share	8232	5033	3390
3	The share of the third participant was returned in cash	8232	3390	1030

After a decision is made to purchase a share by a third party, its role is transferred from the participant to the lender. Accounts 5033 "third party's Deposit" and 3390 "other lender's loans" are taken into account for debiting debt to a third party. If the participant is granted a share in monetary terms on the credit debit 3390 "other payables" is reflected 1030 "cash on current account in banks".

In accordance with the legislation on partnerships, all participants are not entitled to receive income in the form of dividends without filling in shares of the authorized capital. The calculation of dividends payable to participants is accounted for under the credit of account 3030 "short-term accounts payable on

dividends and income of participants". The decision to pay dividends is made on the basis of the General meeting of participants. In the case that the participant will contribute to the Charter capital unamortised assets as a contribution, can receive property income. The positive difference between the value of the contribution to the authorized capital and the purchase price of this object is calculated. For this amount, you must pay tax according to the requirements of tax legislation at a rate of 10%.

In conclusion, the report on the movement for the analyzed years according to the company's statutory calculations was considered. In the reporting period, changes in the company's authorized capital occurred and are reflected in the accounting in compliance with the requirements of the legislation on partnerships. Undistributed income (uncovered loss) usage accounting is shown in table 3.

Table 3 – Calculation of the use of retained earnings (uncovered loss) in STK LLP, thousand tenge

№	Content of action	Amount	Debit	Credit
1	Retained earnings (uncovered losses) for the reporting period were carried to replenish reserve capital	6424	5510	5410
2	It was decided to pay dividends to retained earnings (uncovered losses) for the reporting period	15000	5510	3030
3	Retained earnings (uncovered losses) for the reporting period are included in retained earnings for prior periods	119464	5510	5520

The amount of retained earnings for the reporting period amounted to 140889 thousand tenge. 6424 thousand tenge of unallocated income was transferred to the reserve capital. As a result of the general meeting of participants, it was decided to pay a dividend of 15,000 thousand tenge among the participants. Analytical accounts were opened for the purpose of accounting for the amount of dividends accrued to each participant on the synthetic account 3030 for the distribution of dividends accrued to the participants of STK LLP.

Retained earnings (uncovered losses) for the reporting period are credited to retained earnings or uncovered losses of previous periods on the debit of account 5510 "Retained earnings (uncovered losses)" and on the credit of the passive account 5520 "Retained earnings (uncovered losses)". Retained earnings (uncovered losses) for the reporting period are reflected in the debit of the account 5510 "Retained earnings (uncovered losses) for the reporting period" and the credit 5410 "Reserve capital created in accordance with the constituent documents". Retained earnings (uncovered losses) are reflected in the item "Retained earnings (uncovered losses)" in the "Capital" section of the statement of financial position of the enterprise.

The financial results of the enterprise should be characterized by the following elements. Income is the total economic income that an enterprise finds and invests in its own account, which leads to an increase in capital. An increase in economic income and an increase in capital without the contribution of business owners due to an increase or decrease in assets or a decrease in liabilities during the reporting period. Income is the total flow of economic income received by an enterprise in the ordinary course of business. That is, gross income before expenses minus expenses. Income with this sign differs from other types of income. Income leads to an increase in capital.

Income includes only the total flow of economic income received or to be received in the personal account of the enterprise. Amounts spent on the income of a third party, such as value added tax, do not increase the capital of the enterprise and are not included in economic income. Agency relations are the same, the amount of gross economic income is accumulated in the principal's income, does not increase the equity of the enterprise. Income is a commission, not the amount received by the principal.

The amount of income received in the course of activities is usually determined by established or approved tariffs and prices. If prices are not set or individual services, works are performed, the price is determined by the contract or by calculation with a fixed level. Agreed prices are set by a person specially approved by the management of the enterprise to find a fair value as a result of agreements with the user. Fair value is the amount at which an asset can be exchanged or a liability settled by an independent party.

Expenses for the period are not included in the cost of goods sold, services rendered and are debited to the accounts 7110 Sales of products and services, 7210 Administrative expenses, 7310 Interest expenses. Operating income (loss) is recognized as the difference between gross income and expenses for the period, and income from non-operating activities is recognized as the financial result of non-operating

activities. The total turnover ratio of the average amount of advanced capital for the period gives a comprehensive idea of the business activity of the enterprise. Sales revenue is calculated as the ratio of the balance sheet currency (total capital) to the average, which reflects the turnover of all capital of the enterprise and characterizes the efficiency of use of all resources of the enterprise, regardless of their sources of mobilization. This figure varies depending on the industry and reflects the specifics of the production process [8-14].

Methods of integrated assessment of financial stability. Due to the diversity of financial stability indicators, differences in their level and economic content, there are difficulties in assessing the probability of financial stability and bankruptcy of the enterprise. In this regard, the scientist economists recommend an integrated assessment of financial stability based on scoring analysis. The essence of this method is to classify enterprises by level of financial risk on the basis of a scoring system based on several key financial and economic indicators. Methods of predicting the probability of bankruptcy. Based on the financial analysis, it is possible to assess the probability of bankruptcy of the enterprise, and it has different methods. Well-known economists Altman, Lis, Tishow's multi-stage discriminatory models are widely used in foreign countries to assess the probability of bankruptcy. Among them, Altman's two- and five-factor models (creditworthiness index) are widely known.

Altman's Z-score model:

$$Z = -0,3877 + \text{CLR} * (-1,0736) + \text{BC} * 0,0579 \quad (1)$$

where CLR. - current liquidity ratio; BC - borrowed capital; -0,3877, - 1,0736, 0,0579 - liabilities.

If  $Z > 0$ , the probability of bankruptcy is higher than 50 percent, and if  $Z < 0$ , the probability of bankruptcy is lower than 50 percent.

By calculation, two stages of bankruptcy is less than 50 percent, bankruptcy at the end of one period; increased probability of bankruptcy.

The advantages of the Altman Z - Score are its simplicity, sufficiency of information, and ease of calculation, but in this example, the profitability of the enterprise is not taken into account. Therefore, E. Altman offers a 5-factor model of bankruptcy design:

$$Z = (1.2 \times A) + (1.4 \times B) + (3.3 \times C) + (0.6 \times D) + (0.999 \times E) \quad (2)$$

where A - Working capital / total assets; B - Retained earnings / total assets; C - Earnings before interest and tax payment / total assets; D - The equity's market value / total assets; E - Total sales / total assets.

Putting the calculated data in the formula:

- 2018 y.:  $1.2 \times (0,070) + 1,4 \times 0,107 + 3,3 \times 0,134 + 0,6 \times 1,37 + 1,0 \times 1,01 = 2,508$ ;

- 2019 y.:  $1.2 \times (0,063) + 1,4 \times 0,081 + 3,3 \times 0,111 + 0,6 \times 0,59 + 1,0 \times 1,411 = 2,320$ .

The accuracy of forecasting the probability of bankruptcy for 1 year on the 4-factor model is 90-95%, 80-85% for two years, which is a big advantage of this model. The indicators calculated on the basis of the company's data for 2018-2019. The probability of bankruptcy is high. If we calculate the probability of bankruptcy on a two-factor Z-model:

$Z = -0,3877 + 3,435 * (-1,0736) + 0,423 * 0,0579 = -4,0517$ ;

$Z = -0,3877 + 3,594 * (-1,0736) + 0,386 * 0,0579 = -3,837$ .

In conclusion, since the probability of bankruptcy in the reporting period is  $Z < 0$ , the analysis shows that the probability of bankruptcy in the analyzed years is less than 50%, does not affect the financial stability of the enterprise. The advantages of the two-factor model Z are its simplicity, adequacy of information, ease of calculation, but this model does not take into account the profitability of the enterprise.

In addition, the purpose of a capital audit is to confirm the accuracy of the capital information presented in the financial statements. The audit identified items of property, plant and equipment that were not used in the statement of financial position of the enterprise as an example and were not fully depreciated. That is, as a elimination of this shortcoming, it is proposed to write off unused fixed assets by creating a special commission on storage. This is because the information in the financial statements is falsified. It is estimated that the probability of bankruptcy in the reporting period is less than 50%, as the probability of bankruptcy is  $Z < 0$ , but the period does not affect the financial stability of the enterprise, even if the probability of bankruptcy increases [15-18].

The company also organizes accounting depending on its specific situation, volume and type of activity, in particular: independently determines the forms of organization of accounting work; forms accounting policies; establishes the scope of activities on financial accounting and production accounting; develops the order of control over business operations, makes other necessary decisions for the organization of accounting. Therefore, the analysis of key indicators characterizing the efficiency of the enterprise in market conditions. Being able to calculate them correctly, identify and analyze the impact of various causes and changes in their level, allows you to more widely open the reserves to increase production efficiency, make recommendations to address identified shortcomings, improve and develop the financial situation.

In general, ensuring that the capital raised corresponds to the amount of assets formed in the organization. The total need for capital is determined by the need for current and non-current assets. The formation of an optimal capital structure reflects the ratio of equity and debt capital used in the activities of the organization, with its effective functioning. Ensuring the minimization of costs for the formation of capital from various sources, which is carried out in the process of managing the cost of capital. Adherence to the principle of efficient use of capital in its economic activities, in turn, is achieved by maximizing the rate of return on capital at the level of financial risk.

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### **КӘСІПОРЫННЫҢ КАПИТАЛ ЕСЕБІН ЖЕТІЛДІРУ ЖОЛДАРЫ**

**Аннотация.** Кез келген шаруашылық жүргізуші субъектінің меншікті капиталы капиталдың экономикалық санатының бір түрі болып саналады. Ол мекеменің қалыптасу көзінің және ортаның өзгеруіне байланысты дұрыс қызмет ету үшін елеулі мәнге ие. Кәсіпорынды ашу кезінде құрылтайшылар енгізген капитал кәсіпорынның бастапқы қызметін ұйымдастыру үшін пайдаланылатын алғашқы қаражат немесе қызмет өсуі және кеңеюі кезеңінде қосымша қаражат болып саналады. Сонымен қатар, меншікті капитал мекемелерді қаржылық тұрақсыздықтан және шектен тыс тәуекелден сақтап, банкроттан қорғануға септеседі, ағымдағы шығындардың орнын толтырады, тұтынушы сенімін арттырады, клиентураның коммерциялық және тұтыну тауарларына деген қажеттіліктерін қанағаттандырады.

Кәсіпорынның қазіргі жағдайдағы өмірін қамтамасыз ету үшін басқарушы қызметкер, ең алдымен, өз компаниясы мен әлеуетті бәсекелестерінің қаржылық жағдайын шынайы бағалауы тиіс. Қаржылық жағдай – кәсіпорынның экономикалық қызметінің маңызды сипаттамасы. Ол бәсекеге қабілеттілік пен іскерлік ынтымақтастық әлеуетін, қаржылық және өндірістік қатынастарда кәсіпорын мен серіктестерінің экономикалық мүддесіне берілген кепілдіктің берілу жағдайын бағалайды. Алайда нақты қаржылық жағдайды анықтау мүмкіндігі кәсіпорынның табысты қызмет етуі мен мақсатына жетуі үшін жеткіліксіз саналады.

Кәсіпорын өзінің нақты жағдайына, көлеміне және қызмет түріне қарап бухгалтерлік есепті ұйымдастыруды жүзеге асырады: бухгалтерлік жұмысты ұйымдастыру нысандарын дербес белгілейді; есеп саясатын қалыптастырады; қаржылық және өндірістік есептер бойынша қызмет ету аясын белгілейді; шаруашылық операциясын бақылау тәртібін әзірлейді, сондай-ақ бухгалтерлік есепті ұйымдастыру үшін басқа да қажетті шешімдерді қабылдайды. Сонымен қатар, кәсіпорынның соңғы уақытта қарқынды дамығанын және рентабельді кәсіпорын екенін байқаймыз. Басқа маңызды көрсеткіштер қызметтің жоғары нәтижесі мен даму бағыттарын көрсетеді. Жалпы алғанда, бұл кәсіпорынның болашағы зор және ірі салық төлеушілердің бірі болып саналады. Сондықтан, нарықтық қатынас жағдайында кәсіпорын қызметінің тиімділігін сипаттайтын негізгі көрсеткіштерге талдау жасалынды. Оларды дұрыс есептеу, олардың деңгейінің өзгеруіне түрлі себептердің әсерін анықтау, талдау өндірістің тиімділігін арттыру үшін резервтерді неғұрлым кеңірек ашуға, анықталған кемшіліктерді түзетуға, қаржылық жағдайды жақсарту мен дамыту үшін ұсыныс жасауға мүмкіндік береді.

Ұйымның экономикалық қызметін дамытудағы жетістіктерін ескеру қажет. Ұйым капиталының құрылымы мен көлемінің қалыптасу үдерісін оның шаруашылық қызметінің басында ғана емес, болашақта қызметті жалғастыру және кеңейту мақсатындағы дамуды ұйымдастыру қажет. Оның жетістіктері капитал құрылымы мен бизнес-жоспарда анықталады.

**Түйін сөздер:** капитал, меншік капитал, қарыз капиталы, қаржылық жағдай, табыс, шығын, залал, өнім, өндіріс, материал, талдау

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## **ПУТИ СОВЕРШЕНСТВОВАНИЯ УЧЕТА КАПИТАЛА ПРЕДПРИЯТИЯ**

**Аннотация.** Собственный капитал любого хозяйствующего субъекта является одним из видов экономической категории капитала. Он имеет существенное значение для правильного функционирования в связи с изменением источников формирования учреждения среды. Капитал, внесенный учредителями при открытии предприятия, считается первыми средствами, используемыми для организации первоначальной деятельности предприятия, или дополнительными средствами в период роста и расширения деятельности. Кроме того, собственный капитал сохраняет учреждения от финансовой нестабильности и чрезмерных рисков, обеспечивает его защиту от банкротства, покрывает убытки текущих расходов, повышает доверие клиента, удовлетворяет потребности клиентуры в коммерческих и потребительских товарах.

Для обеспечения жизнедеятельности предприятия в современных условиях управленческому персоналу необходимо, прежде всего, реально оценить финансовое состояние своего предприятия и потенциальных конкурентов. Финансовое положение важнейшая характеристика экономической деятельности предприятия. Он оценивает конкурентоспособность, потенциал делового сотрудничества, насколько экономические интересы самого предприятия и его партнеров гарантированы в финансовых и производственных отношениях. Однако возможность определения реального финансового положения недостаточна для успешного функционирования предприятия и достижения поставленных перед ним целей.

Предприятие осуществляет организацию бухгалтерского учета в зависимости от своего фактического состояния, объема и вида деятельности: самостоятельно определяет формы организации бухгалтерской работы; формирует учетную политику; определяет сферу деятельности по финансовому и производственному учету; разрабатывает порядок контроля хозяйственных операций, а также принимает другие необходимые решения для организации бухгалтерского учета. Кроме того, можно увидеть, что предприятие в последнее время динамично развивается и является рентабельным. Другие важные показатели показывают высокую эффективность деятельности и направления развития. В целом это предприятие является одним из перспективных и крупных налогоплательщиков. Поэтому был проведен анализ основных показателей, характеризующих эффективность деятельности предприятия в условиях рыночных отношений. Умение правильно их рассчитать, выявлять влияние различных причин на изменение их уровня, анализ позволяет более шире раскрыть резервы повышения эффективности производства, выработать предложения по устранению выявленных недостатков, улучшать финансовое положение и развиваться.

Необходимо учитывать достижения развития хозяйственной деятельности организации. Необходимо организовать процесс формирования структуры и объема капитала организации не только в начале ее хозяйственной деятельности, но также учет развития с целью продолжения и расширения деятельности в будущем. А его достижения определяются в структуре капитала и бизнес-плане.

**Ключевые слова:** капитал, собственный капитал, заемный капитал, финансовое положение, прибыль, убыток, расход, продукция, производство, материал, анализ.

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