

NEWS

OF THE NATIONAL ACADEMY OF SCIENCES OF THE REPUBLIC OF KAZAKHSTAN

SERIES OF SOCIAL AND HUMAN SCIENCES

ISSN 2224-5294

<https://doi.org/10.32014/2020.2224-5294.112>

Volume 4, Number 332 (2020), 136 – 144

UDC 334.722.26

**B.M. Shukurova¹, Ch. M. Buharbaev¹, A.T. Ungerbayeva²,
M.G. Kaiyrgaliyeva¹, G.N. Aktailakova¹**

¹Baishev University, Aktobe;

²Almaty Academy of Economics and Statistics, Almaty.

E-mail: shukurovabm@mail.ru, sh.buharbayev@ausb.kz, smagul.i@mail.ru,
maira.g.k@mail.ru, g.aktailakova@mail.ru

MAIN WAYS TO INCREASE THE COMPANY'S REVENUE

Abstract. Management methods are implemented through the main content of management activities. In order to implement the goals of practical management and registration of other resources. Many methods and different ways of management complicate tasks when selecting tasks for specific management tasks and their classification, solving the most effective solutions. Therefore, their opinion requires an increase in the number of trends in classification regulation across the entire set of certain criteria and a variety of management methods.

The company must constantly maintain the available cash resources and their growth in order to increase its profitability. Because there is a question of effective use of temporarily available funds by money owners, in order to ensure optimal disposal, they need funds for appropriate growth. This situation can be determined, especially with high inflation. Temporarily free funds of the enterprise can be placed on Bank deposits, which will increase their financial resources. At the same time, the company needs to regularly conduct financial analysis, measures should be taken to identify the main competitors for their services and work performed, determine their strengths and weaknesses in time, conduct marketing research, strengthen ties with foreign enterprises, increase human capital and its socio-economic potential.

Key words: enterprise, capital, management, finance, cash, financial management, corporate governance, profit, expense, loss.

In order to increase the profitability of the enterprise, the solution of tasks using different methods of corporate governance is implemented. Management methods include:

- a set of rules and procedures for solving various tasks in order to ensure the effective development of the corporation in the management system;
- a combination of the ways in which the goals of the company are achieved can have an impact on the controlled entity [1].

The main content of management activity is through on-site management. In addressing these or other management tasks, practical management may use its system, principles, methods and methods to provide its management with the services it needs to accomplish goals and to account for other resources.

Many different management methods and approaches make it difficult to select tasks when performing specific management tasks and classifying them, making the most effective decision. Therefore, the classification process through their whole set of criteria requires an increasing number of methods and a variety of management methods [2].

It is necessary to describe the organizational forms, the contents, the management methods, describing their connection. Use of directional control methods (object) on the system (staff, department, management, department, company, etc.). Contents are the methods and the specifics of the influence. Organizational form - influence on problems in real situations. This can be a direct (direct) or indirect effect (setting tasks and creating a stimulating environment). In management practice, different methods and their combinations are usually used simultaneously. It is worth noting that the economic literature

does not have a single concept of the classification of controls, their impact on the object, or their handling [3].

Some authors classify management methods depending on their content, direction and organizational forms, and in fact, depending on the administrative, economic and social impact, the managed system. And others describe the ways and methods of their impact. Therefore, all constant dynamic equilibrium and organic control methods complement each other. The organizational form and orientation should ensure a certain compatibility of management (interaction) with the use of specific methods [4].

In this regard, the following management methods can be distinguished:

- organizational and administrative management based directly on policy guidelines;
- with economic incentives based on the economy;
- in order to increase social activity, social and psychological management is used.

Currently, enterprises use economic management methods.

Methods of economic management are a system that determines the results and costs (financial incentives, sanctions, financing, lending, wages, cost, revenue, price) with a clear measurement of the impact of methods and methods using performers [5].

As well as the influence of employees on the collective, including self-financing methods, pricing, financing, etc. in this regard, enterprises often use the following methods of revenue management per year (figure 1).

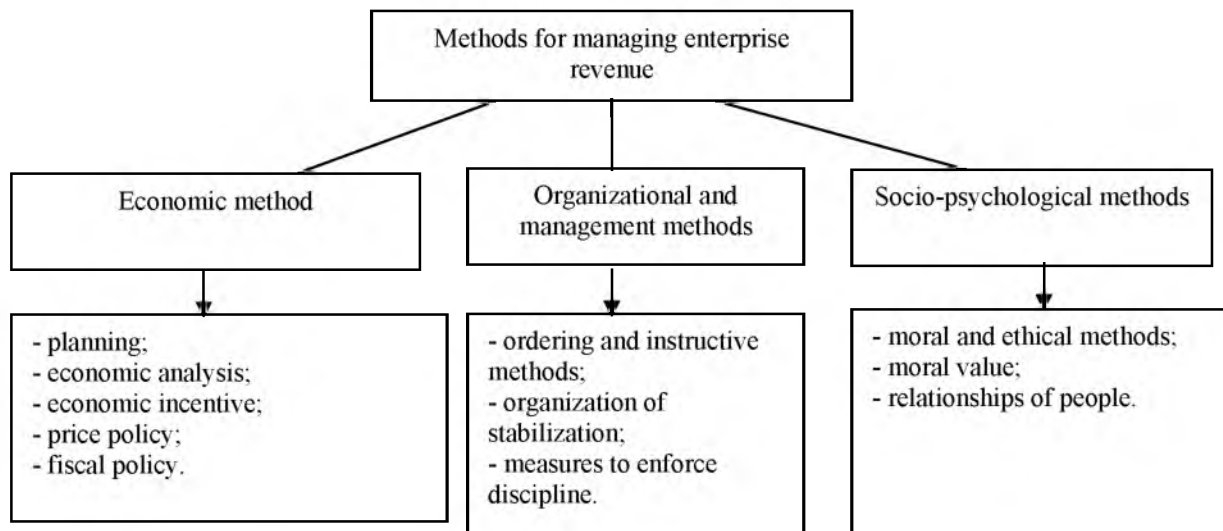


Figure 1 – Methods for managing the company's revenue

Note - compiled by the author

There are three methods of corporate revenue management: economic methods, organizational and managerial methods, and socio-psychological methods. The main method of management here can be called the payment of wages and remuneration, which is based on the system of activity of the service provider associated with the maximum results that should be. A manager working in connection with pay is associated with the results of the entire company's activities or results related to a reasonable binding of responsibility in the field of activity.

This, in turn, is an economic mechanism of economic relations. As a result, economic levers and conditions of incentives, such conditions affect the effective work of the labor collective and its members, getting rid of many inefficient situations arising from administrative influence (orders and domination, instructions, etc.).

Based on the development of economic management methods, organizational, administrative and socio-psychological methods, professional skills and culture will improve, and their scope of application will be strengthened.

The specific set and content of the managed system (company) is determined in accordance with the characteristics of the impact of economic mechanisms. In accordance with this, in management practice,

methods of economic management often occur in the following forms: planning, analysis, economic reports, quotes, and financing [6].

Figure 2 shows the main tasks for managing revenue at the enterprise. These tasks are aimed at ensuring the system of revenue received by the enterprise in the future. In particular:

- to ensure the maximum increase in the company's revenue, depending on its capabilities;
- to ensure the formation of the volume of financial resources through the company's revenues in the future;
- providing financing depending on the level of revenue depending on the company's own funds;
- ensuring sustainable growth of the company's market value. ensure maximum increase in the company's revenue depending on its capabilities [7].

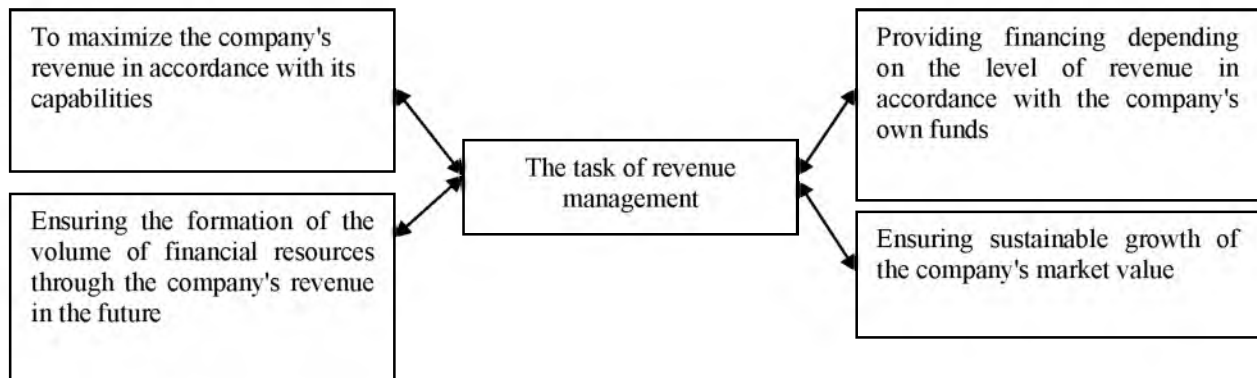


Figure 2 – Revenue management tasks in the enterprise

Note - compiled by the author

Currently, in connection with the formation and increase of the company's profit, the following type of management method is used, which is organizational and managerial.

Organizational and management method – a methodical system of procedures and rules for solving various tasks in order to ensure effective management and development of the enterprise.

The organizational and management method includes::

- economic and mathematical modeling, which in the form of mathematical problems and allows you to form a problem. The models are based on mathematical Programming, graph theory, balance models, models, probability theory and mathematical statistics, game theory, etc.

- based on the methods of system analysis, they are characterized by the use of solutions in questions for important tasks, poorly structured. These methods include: generalized experience of using the official and unofficial model and human intuition to create conclusions, specialist models, including: methods, scenarios, graphs and solutions, etc.;

- a set of information systems based on the construction of simulation models, including information systems that represent the solution of simulation problems, decision-making, situation analysis, logical-linguistic and mathematical models and methods, the necessary technical tools, software, information and organizational support [8].

One of the most important tasks in this difficult situation is to identify possible ways to prevent bankruptcy and increase the profitability of the company's activities. It is very important to analyze the formation and increase of revenue at the enterprise, to organize activities to identify shortcomings in the course of the identified analysis of increasing reserves, and to create and use a financial analysis of the successful operation of the enterprise.

Measures aimed at increasing revenues: implementation of organizational and technical measures, improvement of advanced technologies, mechanization and automation of equipment application, increasing the level of economic processes, increasing the volume of products sold [9].

One of the main directions of a commercial enterprise is to save revenue, that is, to achieve a combination of labor costs, due to which the combination of labor functions is carried out, material and moral incentives operate.

Thus, the ways to increase the three-way focus of revenue are formed: the development of the use of revenue and cash by capital and the introduction of a course to improve the production and commercial potential of the market segment.

Figure 3 shows the distribution of revenue remaining at the disposal of the enterprise. In particular, he noted that the company is currently working on the formation of savings and consumer funds that are administered by the company. Thus, the results of the company's future activities.

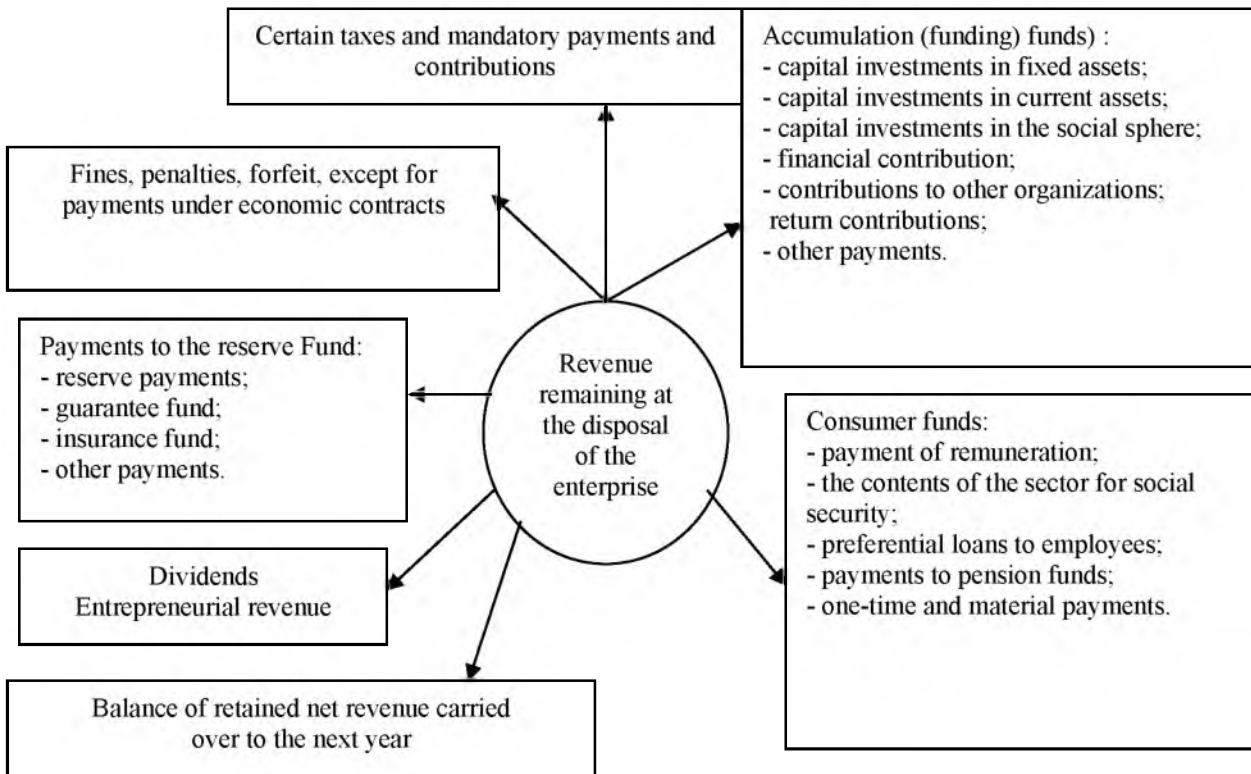


Figure 3 – Distribution of net revenue remaining at the company's disposal

Note - compiled by the author

The analysis showed that there is no assessment of the methodological unity of the final results of enterprises' activities. Various methods of assignment and economic comparative indicators are used, on the basis of which they are based. It is aimed at analyzing the dynamics of the company's financial resources and their structure. In this regard, the company does not pay enough attention to social indicators, indicators of product quality, labor productivity, and profitability. As a result, inefficient management decisions may be made [10].

Therefore, an inefficient result can be large: project defects, shortage of fixed and working capital, poor quality of raw materials or finished products, production inefficiency, insufficient market volume, price policy of the enterprise, etc.

The success of the company is not only the main goal, but also the main result of the company is the business activity of its activities and the effective implementation of its activities.

In modern conditions, in addition to traditional (productivity growth, etc.) works aimed at increasing the profitability of the enterprise, new opportunities are formed, which include accounting:

- generating revenue based on the range of products produced;
- new opportunities for mutually beneficial interaction with contractors;
- use of all risk opportunities;
- implementation of industrial and innovation policy;
- efficient allocation of money resources and other services [11].

Each commercial transaction must ensure the efficiency of the enterprise: it is necessary to provide a balanced approach to the selection of suppliers and implement effective conditions for spending funds in commercial activities.

Production efficiency, including organizational and economic factors, plays an important role. This is primarily consolidation, specialization, cooperation and combined development and rational improvement of production at organizational facilities.

Main activity:

- mechanization and automation, operation, improvement of modern high-performance equipment to labor-intensive production processes;
- organization of effective work places;
- rate of optimization;
- optimization of the work and rest regime;
- improving the efficiency of transport services for work related to heavy substances;
- setting scientifically sound standards, processing information and making informed decisions, taking into account the time and equipment of the service, the volume of its services;
- queuing up for jobs that require different analyzers;
- to carry out work which often requires alternation with the work of the individual's mental load;
- placement of works of different complexity and intensity;
- prevention and reduction of inefficient labor paths and increase of their efficiency;
- ensuring rhythm (with work shifts in the first and last hours with a 10-15% load on schedule);
- computerization of computing and analytical works, widespread use of personal computers for production management, organization and provision of banks with computer and other data on various aspects of production activities [12].

Using the above, you can increase your initial revenue by 5-10%.

The enterprise must keep available cash resources and cash flows to increase their profitability. The problem is that money owners are using their temporarily free cash efficiently and that they need adequate growth to ensure that they are properly governed. This can be especially evident with high inflation. Enterprises may place temporarily free funds on bank deposits, thereby increasing their own capital.

It will be important to regularly analyze the needs of the enterprise, identify competitors for their strengths and weaknesses, and use the experience of foreign companies.

For many foreign companies, the required financial reporting forms are: balance sheet, revenue statement, statement of comprehensive revenue or equity, cash flow statement [13].

In foreign practice, the following are common and widely used methods of analysis: standards for financial reporting, horizontal reporting, vertical analysis of financial statements, trend analysis, and calculation of ratios.

The net revenue of the enterprise is focused on the development of two areas (figure 10):

- development of the social sphere;
- development of science and industry.

If the economic benefits provided by the entity are IFRSs, they are recognized as revenue from transactions. If the entity has a number of risks, it may not be included in the gain on sale. The calculation uses the method of long-term contracts for the periods of execution of the Act on revenue recognition. This discipline is used both in international practice and mainly in the field of capital construction [14].

When calculating revenue, the company pays great attention to both the costs of the main activity and revenue. Expenses need to be divided by main activity and non-related expenses. Only expenses directly related to the receipt of revenue from core activities under IFRS are included in the cost price. Indirect expenses are recognized as expenses of the operating period.

The most common analysis among foreign companies is the calculation of revenue through financial results and the interpretation of these indicators. In this regard, table 1 provides a system of indicators for financial statements abroad and IFRS in accordance with separate calculations of revenue, specified revenue and costs.

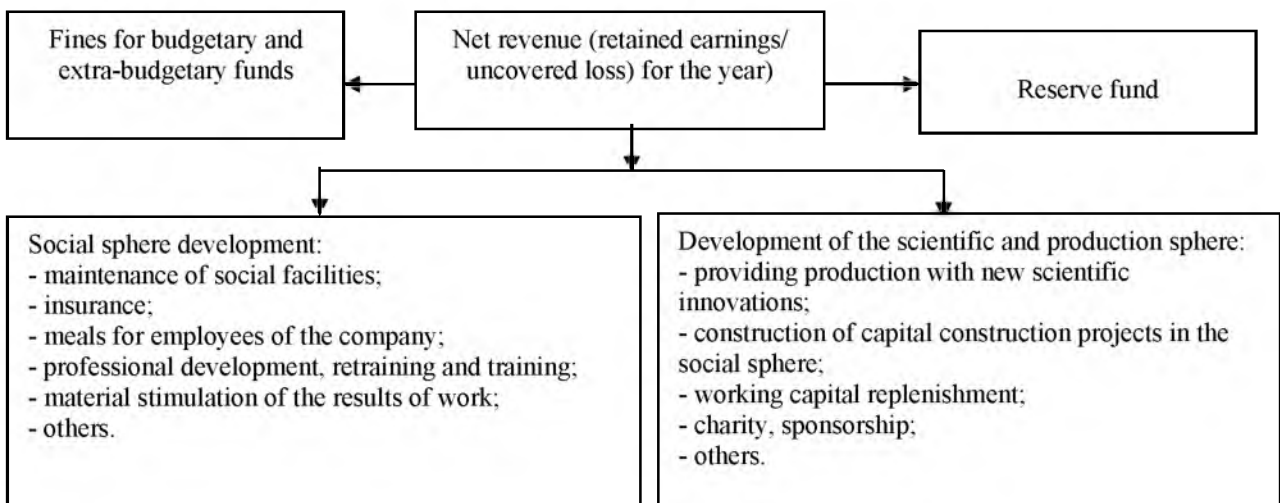


Figure 4 – Directions for using the company's net revenue

Note - compiled by the author

Table 1 – A system of indicators used in calculating revenue based on revenue and expense reporting data for IFRS and foreign countries

Document name	The list of indicators of revenue
Reporting revenue and expenses in Germany	general performance indicators, revenue from other business activities, revenue from business activities, revenue from financial activities, revenue from ordinary operations, emergency operations, revenue for the reporting year
Reporting revenue and expenses in France	gross value added; General use revenue; operating revenue; current revenue; net revenue
Reporting revenue and expenses in Czech	total revenue; revenue from sales; revenue from production activities; total revenue from economic activities; unexpected revenue; net revenue
statement under IFRS	total revenue, operating revenue, pre-tax revenue, after-tax revenue, net revenue, basic and branched share revenue
Note - compiled by the author	

In addition to other indicators reflected in the accounting and financial statements, foreign enterprises calculate the following revenues (table 2).

Table 2 – system of additional revenue indicators analyzed at foreign enterprises

№	Indicators	Description of indicators
1	Nominal revenue	actual revenue received
2	Real revenue	nominal revenue, adjusted inflation rate
3	Minimum revenue	the minimum level of after tax revenue, equal to the capital, the average deposit rate, the revenue provided by the banks for the current study period
4	Normal revenue	it is the capital average of the industry's corresponding rate of return and the minimum remuneration is retained by the entrepreneur
5	Target revenue	revenue of the enterprise that corresponds to taxes and needs, remaining after payment of its social and industrial development
6	Marginal revenue	businesses will set a baseline goal to generate certain supporting revenues that are directed to specific stages of cash flows
Note - compiled by the author		

Financial resources a set of capital used for the development of the partnership's activities, the development of the production and trade process (purchase of raw materials, goods and other labor items, means of labor, labor force and other elements) used for its development. Financial resources are generated and used in accordance with a special management system.

The specific set and content of the managed system (company) is determined in accordance with the characteristics of the impact of economic mechanisms. In accordance with this, methods of economic management in management practice often come in the following forms: planning, analysis, economic accounting, pricing, and financing [15-16].

The company must constantly maintain the available cash resources and their growth in order to increase its profitability. Because there is a question of effective use of temporarily available funds by money owners, in order to ensure optimal disposal, they need funds for appropriate growth. This situation can be determined, especially with high inflation. Temporarily free funds of the enterprise can be placed on Bank deposits, which will increase their financial resources. At the same time, the company's financial analysis should be carried out on an ongoing basis, and measures should be taken to identify the main competitors for their services and work performed, identify their strengths and weaknesses, conduct marketing research, strengthen ties with foreign companies, and increase human capital and its socio-economic potential.

**Б.М. Шукурова¹, Ш.М. Бухарбаев¹,
Ә.Т. Унгербаева², М.Г. Кайыргалиева¹, Г.Н. Ақтайлакова¹**

¹Бәйішев университеті, Ақтөбе, Қазақстан;

²Алматы экономика және статистика академиясы, Алматы, Қазақстан

КӘСІПОРЫН ТАБЫСТАРЫН АРТТЫРУДЫҢ НЕГІЗГІ ЖОЛДАРЫ

Аннотация. Басқарушылық қызметтің негізгі мазмұны арқылы басқару әдістері іске асырылуда. Ресурстарды басқару және есепке алу мақсатын жүзеге асыру мен менеджмент міндеттерін шешу барысында өкімнің жүйе, қағидат, әдіс-тәсілдерін қолданады. Менеджменттің көптеген әдістері мен түрлі тәсілдері нақты басқарушылық міндеттерді орындау мен оларды жіктеу кезінде тапсырманың таңдау мен тиімді шешім қабылдағанда тапсырмаларды күрделендіре түседі. Сондықтан, олардың белгілі бір өлшемдер бойынша барлық жиынтығы арқылы жіктеуді реттеу үрдісі санының өсуіне және сан алуан басқару әдістерін талап етеді.

Кәсіпорын табыстарын корпоративтік басқарудың келесідей үш әдісі бар: экономикалық әдістер, ұйымдастыру-басқару әдістері, әлеуметтік-психологиялық әдістер. Менеджменттің мұндағы негізгі әдісі ретінде жалақы мен сыйақы беруді атауға болады, ол болуы тиіс барынша нәтижелеріне байланысты қызметті орындаушы іс-әрекет жүйесіне негізделеді. Еңбекақы төлеуге байланысты жұмыс атқаратын менеджер қызметі компания қызметінің нәтижелеріне немесе оның қызмет саласындағы жауапкершілік бөлуге қатысты нәтижелерімен ұштасады. Бұл өзкезегінде шаруашылық қатынастардың экономикалық механизмі болып саналады. Нәтижесінде экономикалық тұтқалар мен ынталандыру шарттарын, мұндай шарттар, еңбек ұжымы және оның мүшелерінің тиімді жұмысына, әкімшілік тарапынан (бұйрықтар мен нұсқаулықтар) болатын қаншама тиімсіз жағдайлардан арылуға әсер етеді.

Кәсіпорында табыстарды басқаруға қойылатын негізгі тапсырмалар бар. Ол тапсырмалар болашақта кәсіпорынның алатын табысының жүйелі түрде қамтамасыз етілуіне бағытталған. Атап айтқанда: кәсіпорынның өзінің мүмкіндігіне байланысты табыстарын барынша көбейтуді қамтамасыз ету; алдағы уақытта кәсіпорынның табыстары арқылы қаржылық ресурстардың көлемін қалыптастыруды қамтамасыз ету; кәсіпорынның меншікті қаражатына байланысты қаржыландыруды табыстың деңгейіне байланысты қамтамасыз ету; кәсіпорында нарықтық құнының тұрақты өсіп отыруын қамтамасыз ету.

Кәсіпорын үнемі өзінің табысын ұлғайту үшін қолда бар ақша ресурстарын және олардың өсімін сақтауы тиіс. Себебі ақша иелерінің уақытша бос ақша қаражаттарын тиімді пайдалану мәселесі туындайды, онтайлы билік етуді қамтамасыз ету мақсатында оларды тиісті өсіміне қаражат керек болады. Бұл жағдай, әсіресе, инфляцияның жоғары деңгейі арқылы анықталуы да мүмкін. Уақытша бос ақша қаражаттын кәсіпорындар банктердің депозиттеріне орналастыруына болады, сол арқылы өзінің қаржылық қаражаттарын еселеуге мүмкіндік алады. Сонымен қатар, кәсіпорынға тұрақты түрде қаржылық талдау жүргізілуі қажет, өзінің көрсетілетін қызметтері мен орындалатын жұмыстары бойынша негізгі бәсекелестерін айқындау, олардың күшті және әлсіз жақтарын анықтау, маркетингтік зерттеу жүргізу, шетелдік кәсіпорындармен байланыстарды нығайту, адами капиталды және оның әлеуметтік-экономикалық әлеуетін арттыру іс-шаралары атқарылуы тиіс.

Түйін сөздер: кәсіпорын, капитал, басқару, қаржы, ақша қаражаты, қаржылық менеджмент, корпоративтік басқару, табыс, шығын, залал.

**Б.М.Шукурова¹, Ш.М. Бухарбаев¹,
А.Т.Унгербаева², М.Г.Кайыргалиева¹, Г.Н. Актайлакова¹**

¹Байшев университет, Актобе, Казахстан;

²Алматинская академия экономики и статистики, Алматы, Казахстан

ОСНОВНЫЕ ПУТИ ПОВЫШЕНИЯ ДОХОДОВ ПРЕДПРИЯТИЯ

Аннотация. Основное содержание управленческой деятельности реализуются через методы управления. Решая эти и другие задачи менеджмента, предоставляя услуги по реализации цели практического управления и учета ресурсов, использует систему, принципы, методы и способы распоряжения. Множество методов и различных способов менеджмента при выполнении конкретных управленческих задач и их классификации усложняет задачи выбора задания, принятия более выгодного решения. Поэтому посредством всей совокупности процесса регулирования классификации по определённым критериям требуется рост количества и различных методов управления.

Выделяют три метода корпоративного управления доходами предприятия: экономические методы, организационно-управленческие методы, социально-психологические методы. В качестве основного метода менеджмента можно назвать выплату заработной платы и вознаграждения, который базируется на связанной с максимально ожидаемыми результатами системе деятельности исполнителя услуг. Деятельность менеджера по оплате трудосопряжена с результатами всей деятельности компании или результатами, связанными с распределением ответственности в области его деятельности. Это, в свою очередь – экономический механизм хозяйственных отношений. В результате, экономические рычаги и условия стимулирования, эти условия влияют на эффективную работу трудового коллектива и его членов, позволяют избежать множества неэффективных ситуаций, возникающие от административного воздействия (приказы, инструкции и т.д.).

У предприятия есть основные задачи по управлению доходами. Эти задачи направлены на системное обеспечение доходов, получаемых предприятием в будущем. В частности: обеспечение максимального увеличения доходов предприятия, связанных с его возможностями; обеспечение дальнейшего формирования объема финансовых ресурсов посредством доходов предприятия; обеспечение финансирования в зависимости от уровня дохода и от собственных средств предприятия; обеспечение устойчивого роста рыночной стоимости предприятия.

Предприятие должно постоянно сохранять имеющиеся денежные ресурсы и их прирост для увеличения своей доходности, потому что возникает вопрос эффективного использования свободных денежных средств их владельцами, в целях обеспечения оптимального распоряжения им будут необходимы средства для соответствующего прироста. Эта ситуация может быть определена, особенно при высоком уровне инфляции. Временно свободные денежные средства предприятия могут размещать на депозитах банков, что позволит увеличить свои финансовые средства. Вместе с тем, на постоянной основе должен проводиться финансовый анализ предприятия, должны быть проведены мероприятия по определению основных конкурентов по своим услугам и выполняемым работам, выявлению их сильных и слабых сторон, проведению маркетинговых исследований, укреплению связей с зарубежными предприятиями, повышению человеческого капитала и его социально-экономического потенциала.

Ключевые слова: предприятие, капитал, управление, финансы, денежные средства, финансовый менеджмент, корпоративное управление, доходы, расходы, убытки.

Information about authors:

Shukurova Bibigaisha Maksutovna - head of the Department of Economics and management, Baishev University. E-mail: shukurovabm@mail.ru, <https://orcid.org/0000-0003-0064-8360>;

Buharbaev Chynybek Musinovich – candidate of economic Sciences, head of chair "Economy and business», Baishev University. E-mail: sh.buharbayev@ausb.kz, <https://orcid.org/0000-0001-9222-8122>;

Ungerbayeva Aliya - teacher of the Department of Economics and management, Almaty Academy of Economics and Statistics. E-mail: smagul.i@mail.ru, <https://orcid.org/0000-0002-0736-9404>;

Kaiyrgaliyeva Maira Gainollaevna - candidate of economic Sciences, senior lecturer of the Department "Economics and management" Baishev University. E-mail: maira.g.k@mail.ru, <https://orcid.org/0000-0002-0289-9115>;

Aktailakova Gulmira Nurlanovna - doctor PhD, senior lecturer, Department of Economics and management, Baishev University. E-mail: g.aktailakova@mail.ru, <https://orcid.org/0000-0002-0820-0125>.

REFERENCES

- [1] Borisova O.V. Corporate Finance: Textbook and workshop for academic baccalaureate-Lyubertsy: yurayt, 2016. 621 p.
- [2] Grebennikov P. I. Corporate Finance: Textbook and workshop / Lyubertsy: yurayt, 2016. 252 p.
- [3] Kiseleva E. A. Corporate Finance / Moscow: KnoRus, 2012. 512 p.
- [4] Kovalev V. V. Corporate Finance and accounting: concepts, algorithms, indicators: Textbook / Moscow: Prospect, 2013. 880 p.
- [5] Kovalev V.V. Corporate Finance and accounting: concepts, algorithms, indicators: Textbook / Moscow: Prospect, 2015. 1000 p.
- [6] M. Karimbergenova, A. Nurgaliyeva, G.Kerimbek, S. Bespalyy, L.Moldashbayeva: "The development of regional export potential" / Reports of the national academy of sciences of the republic of Kazakhstan. / Volume 3, Number 325 (2019), 160-167. <https://doi.org/10.32014/2019.2518-1483.87>
- [7] Leontiev V.E. Corporate Finance: Textbook / Lyubertsy: yurayt, 2016. 331 p.
- [8] Nikitina N.V. Corporate Finance: Textbook/M.: KnoRus, 2013. 512 p.
- [9] Nikitochkina I.V. Corporate Finance. workshop: Textbook for academic baccalaureate / Lyubertsy: yurayt, 2016. 189 p.
- [10] Solovyova N. A. Corporate Finance (for bachelors) / Moscow: KnoRus, 2013. 512 p.
- [11] Zh.Sh. Kidyrova, K.B. Satymbekova, G.E. Kerimbek, G.Zh. Urazbayeva, A.A. Shadieva "Increase of competitiveness of the enterprise (example of the oil product market)". Reports of the national academy of sciences of the republic of kazakhstan. Volume 6, Number 328 (2019), 187-193. <https://doi.org/10.32014/2019.2518-1483.187>
- [12] Teplova T.V. Corporate Finance: Textbook for bachelors / Moscow: yurayt, 2013. 655 p.
- [13] Bigildeeva Z. A. Corporate Finance: study guide. Almaty: Economics, 2010. 150 p.
- [14] Saparova B.S. Financial management. Textbook. Astana. Economy. 2015. 550p.
- [15] Nurumov A.A., Bulakbay Zh.M. Financial management. Studies'.stipend. Astana. 2014. 356p.
- [16] Umbetaliev A.D. enterprise Economics and entrepreneurship. Textbook. Almaty: Economy-2009. 458p.