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# БАЯНДАМАЛАРЫ

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## ДОКЛАДЫ

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## THE ROLE OF FINANCIAL STATEMENTS IN INCREASING THE EFFICIENCY OF THE COMPANY MANAGEMENT ACTIVITIES

**Abstract.** Every year, in order to improve the modern economy, it is necessary to improve the company's activities for providing services, producing products and performing works. The main tasks facing companies are to improve the conditions of transportation of manufactured products, high efficiency of the service sector, and their quality. To achieve these goals, an important role is played by evaluating the company's financial performance. This will help to develop a strategic plan for the company's development and provide a full explanation of decisions and their implementation, as well as search for sources for improving the main indicators of financial and economic activity.

Currently, in assessing the company's performance, it is necessary to conduct a policy of evaluating the results of its financial and economic activities, including monitoring the activities of partners and competitors. Assesses how much they guarantee the economic interests of the company and its partners, determining the state of business activity, reliability, competitiveness and business cooperation as an important part of the effective and sustainable functioning of the company's financial position. After conducting a financial analysis of the company's activities, you can see the most important aspects of its financial condition and in what direction you need to work. After conducting a financial analysis of the company's activities, work was carried out to determine the most powerful and key aspects of the company's financial condition. Using the results obtained, we have identified many effective ways to improve the financial condition of the company's operations. The main purpose of this analysis is to timely identify and eliminate deficiencies in financial performance, find ways to prevent and eliminate them, and find sources for improving the company's financial condition.

**Keywords:** company, financial statements, management, capital, fixed capital, working capital, income, expense, equity, debt capital, market, asset, liability, liability.

Currently, there are many methods of analysis that characterize the financial condition of the enterprise. The majority, based on the analysis of financial indicators, allows you to fully convey the financial position of the current enterprise. As a result of these analyses, only the internal service can make certain management decisions. However, the value of financial analysis, both for external objects and for information exchange. In this connection, there is a dependence on the financial analysis that reflects the creditworthiness of the enterprise, the degree of development of the company. At the same time, based on the state of the company's financial stability, the last conclusion gives a rating rating [1].

By studying the financial model of the company's stability using the studied methods, we can give a rating rating to the following stages:

- general assessment of the company's financial condition based on the analytical balance sheet;
- valuating the effectiveness of leveraged funds, taking into account the impact of financial instruments;
- analysis of financial stability based on absolute indicators;
- analysis and calculation of financial indicators;
- the results of the financial analysis;
- conclusion.

1. Overall assessment based on the balance of the comparative analysis of the financial condition of the company allows to obtain initial information about the financial situation of the company, describing the financial position of the company, the composition of the assets and liabilities of balance, dynamics and course. Allows you to perform horizontal and vertical analysis with indicators of the comparative analytical balance:

- comparing the results of a commercial company with the performance of other companies for the previous year;
- corrects inflationary components that distort the absolute figures of financial statements, and comparing the results with the dynamics leads to difficulties.

2. Evaluating the effectiveness of leveraged funds, taking into account the impact of financial instruments, i.e. increasing the return on equity through the use of financial funds, but allows you to determine how effective their borrowing is:

- if the effect of financial leverage is zero, then attracting loans and credits is profitable for the company, yagni means that the return on equity will be greater than the economic return on this value.;
- if the effect of financial leverage is less than zero, borrowing is useless, since it reduces its funds in comparison with economic profit. Based on this, it is necessary to regulate the differentiated and leveraged financial flow, i.e. the structure of balance sheet liabilities.

3. Financial stability analysis based on absolute indicators can be performed using two methods. Based on the methods proposed by A.D.Sheremet and V.V.Kovalev, it is possible to determine the degree of financial stability of the company, make specific steps to improve it by optimizing the structure and dynamics of assets and liabilities of the balance sheet.

4. To calculate and analyze financial indicators, the following stability and efficiency factors are included: financial coefficients, profitability coefficients, and business activity coefficients. Their accounting and analysis will allow a comprehensive assessment of the company's financial position in comparison of their values with historical values, industry averages, and regulatory values, and will allow you to develop specific measures to improve them to stabilize the company's financial position.

5. The analysis of the company's financial results is based on the financial reporting form "profit and loss statement". It also allows you to evaluate the company's performance for a certain period of time. The analysis allows you to identify the dynamics of income growth in connection with the receipt of income or in another reporting period.

6. conclusions are the final stage of financial diagnostics and are aimed at developing an opinion on the financial position of the company, including conclusions about the financial and economic opportunities of the company, as well as specific measures aimed at improving the financial position of the company [2-4].

This analysis allows you to track the level of the company's financial condition and its analytical indicators. In addition, you can divide the levels into classes and divide them by the company's overall score level. The result of the last stage of the analysis is the rating of the financial state of enterprise on the basis of which can be classified as a certain group of financial stability, to form an opinion about its financial status and to make proposals for its improvement.

Table 1 calculates the rating of the financial condition of SDN in the form specified in the Appendix.

Table 1 - Classes of the criteria level of the company's financial condition

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

The results of the analysis can be attributed to one group of financial stability. The company's financial statements in the form shown in table 1 are reviewed in detail in table 2.

Table 2 - Rating of the company's financial condition

№	Indicators	Value of indicator	Class	Weight of indicators, %	Points
1	Financial condition of V.Kovalev's method	(1,1,1,1)	5	10	50
2	The coefficient of autonomy	0.39	1	10	10
3	Coefficient of providing current assets with own current assets	0.98	5	10	50
4	Liquidity ratio	0.21	2	10	20
5	Intermediate coverage ratio	0.26	5	10	50
6	Current liquidity ratio	1.6	3	10	30
7	Return on sales	0.059	2	15	30
8	Return on capital	-0.020	1	15	15
	<b>Total</b>			<b>100</b>	<b>255</b>

Note - calculated by the author

We put the yield of weight indicators higher than in other indicators, so E.Altman proposed two factors of five indicators of profitability for a wide five-factor "Z-model" to determine its probability of bankruptcy. The importance of yield indicators is also indicated in the "Golden rules of Economics", where the growth rate of balance sheet income should exceed the growth rate of revenue from sales, and the growth rate of sales should exceed the growth rate of assets.

Thus, when evaluating the significance of individual indicators, it will not be proved that the weight of two coefficients is 15 percent of the income from the proposed indicators, and the weight of the other coefficients will be equal to 10 percent.

According to the results of the rating evaluation, the value of each indicator is assigned to a class of a certain level of criteria. Then, by increasing the resulting value by a percentage of the indicator's weight, we get the sum of points, which is the index. Accumulating the totals of all indicators gives the final rating score, which reflects the level of the company's financial and economic situation on the following scale:

- Class 1-low level of financial and economic potential, which is up to 150 points;
- Insufficient level of 2nd class, 150-250 points;
- 3rd grade intermediate level, 250-350 points;
- Normal level of 4th grade, 350-450 points;
- 5th grade has a high level, 450 points.

In this regard, we can see that the company SDN has a high return for the financial and economic situation, the operation of the enterprise. As a result, we can say that the company has a high creditworthiness and is attractive to investors [5-8].

The negative impact of the financial leverage is due to the high level of the credit interest rate and a small amount of credit in 2018 (the company has sufficient funds to Finance its current activities).

In conclusion, based on the above, the rating assessment will allow you to assess the financial and economic potential of the enterprise and adequately identify shortcomings in the operation of the enterprise, develops a set of measures for its financial recovery. Such an assessment can reliably examine the creditworthiness of any company, both at the enterprise and in banks, and for investors. Directions for further research of the rating assessment of the company's financial condition may be related to the inclusion of other rating indicators, a larger or smaller indicator, the use of other normative values of indicators in professional classes and changes in their weight when evaluating the overall rating as they are conducted, the rating of the enterprise in various sectors of the economy [9-10].

Based on the analysis of the financial statements, a number of issues were identified in the activities of SDN, in particular, in terms of profitability and efficiency of the asset. The risks that arise in the company and possible forecasts in the future are reflected in table 3 in the form of a SWOT analysis.

As shown in table 3, SDN's strengths differ from their experience and important asset base. An important asset base is one of the company's strong factors. Thus, SDN has offices in other cities.

As the only company providing services to the population, we can see that the service professionals in their field and the management system in them are well developed. Particular attention should be paid to

the weaknesses and potential threats to the company identified in the analysis. One of the disadvantages of SDN is that it has too many commitments. As of December 31, 2018 the company's liabilities amounted to 59579021 thousand tenge. A high ratio of liabilities has a negative effect on profitability [11].

Table 3 - SWOT analysis indicators based on the results of SDN's financial analysis

<b>Strengths</b>	<b>Weaknesses</b>
<ul style="list-style-type: none"> <li>- availability of higher professional management;</li> <li>- have special qualifications and experience;</li> <li>- availability of a database of important assets.</li> </ul>	<ul style="list-style-type: none"> <li>- availability of a large volume of long-term loan ratings;</li> <li>- insufficient share of equity;</li> <li>- low level of the company's personnel.</li> </ul>
<b>Opportunities</b>	<b>Threats</b>
<ul style="list-style-type: none"> <li>- expand the range of services provided in that;</li> <li>- ability to improve performance;</li> <li>- providing advanced technologies through the introduction of innovative technologies.</li> </ul>	<ul style="list-style-type: none"> <li>- low demand for services;</li> <li>- strengthening the competitive situation in the market;</li> <li>- development of ways to improve competitiveness;</li> <li>- The possibility of deterioration of the economic situation in Kazakhstan or the world.</li> </ul>
Note - calculated by the author	

There are also problems in the company's equity. During the study period, the authorized capital remained unchanged at the level of 72744613 thousand tenge, which is a very low cost, taking into account the share of attracted funds in the company's liabilities. In addition, SDN's equity does not have any reserve capital, which can become a "safety cushion" if the company's financial situation deteriorates. Although there was a 55.5% increase in retained earnings in the reporting period, the share of equity in total capital remained insufficient.

In addition, the company actively regulates the customer base by entering new markets and expanding the range of services provided. In the future, SDN will allow you to increase the profitability of your main services and opportunities. In addition, it focuses on improving the effectiveness of actions that can be achieved through the use of innovative technologies in the company's capabilities. Currently, SDN is working on developing new system programs and applications that allow automating part of the work performed with the staff. The introduction of advanced technologies will increase efficiency, reduce costs and increase the company's competitiveness in the market. According to the results of the SWOT analysis, there is a strong side of the company (expanding the range of services, innovative technologies, a significant asset base), but there are serious risks and disadvantages that do not allow to improve the financial position of SDN. This is a low return in the company. Increasing profitability is one of the most important factors for the company.

Profitability shows how successful an enterprise is, the higher the individual profitability ratios, the higher the members, the more effectively the activity will be accountable. Therefore, the author must determine that the company is striving for high performance, and the ways to improve management efficiency are decreasing. defines and defines an alternative to finding sources of various indicators of profitability of the system, rather than ways to increase it. When analyzing the marketing approach to improving profitability, it is important to share the influence of external and internal factors. In general, one of the activities for the company's development is to expand the sales market by reducing the price of the products offered. Therefore, it is necessary to pay attention to these external factors, i.e. an increase in production volumes, a decrease in the cost of production, and an increase in the profitability of fixed assets [12].

The result of the company's business activities is revenue. In addition, the purpose of financial and economic activities is not only to generate revenue for the company, but also to ensure high profitability. The difference in absolute income shows the level of return of the yield relative to a certain base. The company operates efficiently and economically. The amount of revenue from sales of products must be sufficient not only to cover the costs of production and sales, but also to generate income.

Therefore, one of the urgent tasks of the current stage of economic development is not only to improve the financial performance of the enterprise, but also to acquire practical skills and managers. Effective management of the formation and distribution of income to ensure the growth of investment and financial profitability of the activities of subjects of market relations.

Reducing the cost of production does not only show high profitability. Therefore, it is important to ensure that the correct marketing policy is implemented directly at the points of sale, that is, to place more

products that generate revenue. All products are divided into three groups: high, medium and low profitability. Given the above, the rational distribution of goods will allow to increase profitability and reduce costs. The size of a commercial company's profitability is closely related to the unit price, the rate of turnover, and the share of profitability. Increase in the yield of commercial companies provided by the increase in the number of new customers, growth of volumes of purchases of regular customers, increased sales of goods through falling prices and the cost of its implementation [13].

Defines an alternative to finding ways to improve various indicators of profitability. When analyzing ways to improve profitability, it is important to share the influence of external and internal factors. A close functional relationship represents indicators such as product and resource prices, the amount of resources consumed and the volume of production, revenue from sales, and return on sales.

Thus, it is important to justify and plan the level of strategic profitability and its size. This requires the formation and development of financial, pricing, financial strategy, and marketing policies.

Table 4 below shows the company's goals and the relationship between the main factors that influence their achievement.

Table 4 - Company goals and the relationship of factors that influence their achievement

Goals	Factors
Ensuring that savings are needed to improve productivity	Product range and sales volume, sales prices, optimization of production costs, volume of resource use, structure and size of efficiency and profitability
Ensuring the sustainable financial condition of an industrial company	Formation of a Reserve Fund, suppliers, banks and other contractors and sufficient profitability, diversification of investments
Satisfaction of the company owner's interests	Increase in the company's revenue due to increased productivity the amount of use of its own and attracted financial resources, the effectiveness of financial leverage, and profitability levels
Promotion of social security for the social development of the collective	Working expenses, the number and composition of labor resources used, incentive measures, the amount of profitability
Note - calculated by the author	

If a company with a total amount of the same capital is financed not only from its own funds, but also from borrowed funds, pre-tax income is reduced by adding interest to expenses. Accordingly, the amount of income tax is reduced, and capital income can be increased. In industrial practice, the company has a large margin of growth in both traditional and new profitability.

Taking into account the dynamic macroeconomic conditions of development, industrial enterprises require diversification of production capacities and in the near future choose the areas of investment that are in demand in the market. At the same time, the range will be more diverse, as far as the needs of the population are met, that is, they are interested in a wide range of consumer goods. At the same time, it is necessary to ensure the effectiveness of each investment direction. When selecting these suppliers, it is advisable to use a balanced method to determine the optimal size of purchases of goods and the purchase price of goods, permanent trademarks, and spending on commercial activities.

In cases where the company can manage its costs independently, mainly not only by consuming their quantity, but also by reducing production costs due to the slowdown of individual uncontrolled inflation and the lack of control over the cost of each input material, the company can increase revenue. Therefore, it is necessary to re-evaluate other qualitative characteristics that affect the company's revenue growth.

The set of SDN's activities aimed at improving the level of financial stability is shown in table 5.

Thus, the proposed measures and the first stage in the complex is to increase the share of long-term sources of financing through borrowing Management. In this case, you should pay attention to the indicator of your own working capital, the value of which should be positive in accordance with the conditions for ensuring the operation of the enterprise.

The risk factors used in the calculation can be a moral situation in the company: competence, honesty, and maintaining current status of employees; the size of the asset, liquidity, or transaction volume; financial and economic situation; competitiveness; complexity and variability of the activity; the influence of consumers, suppliers and governments; the level of programming the information systems; the adequacy and effectiveness of internal control systems and accounting; organizational, operational, profitability, technological and economic changes.; measures taken to correct these violations of previous audits, the date and results of the previous audit [14-16].

Table 5 - A set of measures aimed at improving the financial stability of SDN

Composition of events	Internal company effects	
1. Increasing the share of long-term financing sources through borrowing Management	Improving the capital structure	Ensuring that shares are covered by their own current assets
2. Increase in the share of private sources of financing by increasing the share of equity with own funds, including through the creation of reserves		Increase in the cost of own capital, increase in the cost of sources of own working capital
3. Quality control of work in the company	Improving the profitability of core business	Improving the efficiency of the staff
4. Introduction of risk management system	Improving the company's financial condition	Managing all possible risks in the company
Note - calculated by the author		

The company's current assets do not correspond to the set value. Implementation of the event is possible through rational borrowing management:

- it is necessary to analyze the composition and dynamics of the funds raised, their sources of borrowing and attracted goals; determine what funds may be required in the coming period;
- when determining the maximum amount of loans based on capital, it is necessary to calculate the amount of necessary funds;
- analysis of possible sources of borrowing, assessment of their value;
- determine the amount of borrowed funds on a short-term and long-term basis, the forms of their attraction;
- based on the analysis, it is necessary to create a list of potential creditors and determine the most rational options;
- favorable conditions for attracting loans, it is necessary to ensure their effective use [17].

Finally, the financial reporting Department must ensure timely settlements on borrowed funds received.

The subject of the financial stability assessment is the assessment of supplies and costs of resource generation sources. The level of financial stability is the basis of a certain level of solvency of the company. The generalized measure of maximum financial stability is excessive or there are no sources of reserves and losses. An assessment of financial stability will help determine the company's long-term capabilities.

Thus, as measures to improve the financial situation, it is proposed to increase the share of long-term sources of financing through borrowing Management; increase the share of own sources of financing by increasing the share of equity by creating reserve capital from net income; implement strict quality control in the company and implement a risk management system. To further increase the performance of any company, success plays an important role. The set of measures taken to increase revenue in the company is shown in figure 1.

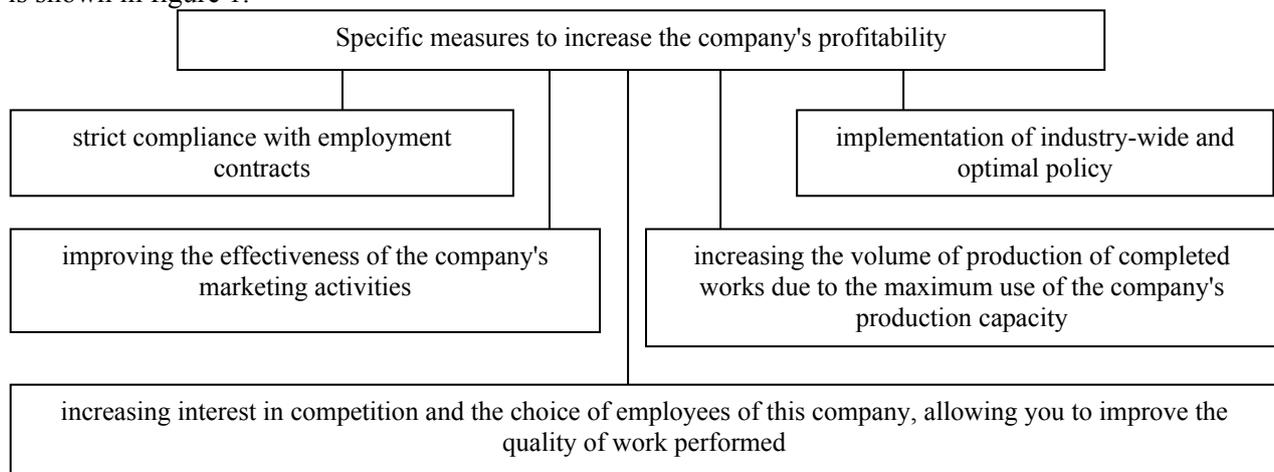


Figure 1 - Specific measures to increase the company's profitability

Note - calculated by the author

Modern manufacturing operations must comply with the following parameters:

- greater flexibility, the ability to quickly change the services provided, as the inability is subject to bankruptcy of the company;
- production technology is so complicated that it requires new types of control, organization and distribution of labor;
- quality requirements are not simple, but completely changing the nature is not enough for the successful performance of the work, it is necessary to consider ways to find new customers, providing consumers with additional services.;
- with a significant change in the structure of production costs, the share of costs associated with the sale of production increases [18].

An assessment of the company's financial condition will be incomplete without a financial stability analysis. Analyzing the liquidity of the company's balance sheet, comparing the state of liabilities with the state of assets, which allows you to assess how they are ready to pay off their debts. Analysis of the company's financial stability allows you to form an idea of its real financial condition and assess the financial risks associated with its activities.

Financial stability is one of the main characteristics of the company's financial condition. It represents the long-term stability of the company, the availability of financial sources, its solvency, creditworthiness, i.e. external financial stability. Improving financial stability is an important topic of financial management. The main task of a financial Manager is to determine the company's position on the market, its financial condition, identify the causes of deviations from the normal value and provide solutions to problems.

One of the main issues is defining the boundaries of the company's financial stability. The indicator of deviation from each normal is the indicator of imperfection of the company's financial position: Financial stability reflects the issues of inventory management, activity, and the company's development brake.

Financial stability is a characteristic feature that indicates a constant excess of the company's income over its losses, free circulation of the company's funds and their effective use, continuous production and sales of products. Financial stability is formed in all production and economic activities, and is the main component of the company's overall stability.

The company has four types of financial stability:

- insufficient financial stability: the amount of own working capital and Bank loans for this working capital, if the share price is less;
- normal stability of the financial position, ensures the company's solvency: if the cost of reserves is equal to the amount of its own working capital and borrowed funds;
- state of financial instability: consumption of sources of funds that can compensate for the cost of insignificant reserves from the amount of own trades and borrowed funds at the expense of others, etc.;
- state of financial crisis: when a company goes bankrupt, the amount of its debt to the Bank and inventory exceeds the amount of its own current assets.

The purpose of the financial stability analysis is to assess the company's ability to repay its obligations and preserve the company's ownership rights. However, the following tasks need to be solved.:

- we need to objectively assess financial stability;
- identification of factors that affect financial stability;
- aimed at strengthening financial stability by developing options for specific management decisions.

Stable financial position, in turn, production of necessary and favorable resources for the implementation and maintenance of production plans. Therefore, financial activity should be directed to the same part of economic activity as financial activity. Ensuring the planning and spending of funds, the implementation of accounting discipline, requires the use of own and borrowed capital and its effective use to achieve optimal proportions.

Table 6 below shows a list of measures aimed at increasing the financial stability of SDN.

The company's stable financial position is the result of successful management of a complete set of production and economic factors that determine the company's performance.

These are internal factors that affect the state and turnover of assets, the composition and relationships of financial resources. The main purpose of financial analysis is to assess the company's real financial condition, compare its results with the results of previous stages, and Determine whether it is possible to improve the efficiency of an economic entity using a rational financial policy. The results of such analyses

are necessary, first of all, for the owners of companies, as well as for creditors, investors, suppliers, managers and services of tax authorities.

Table 6 - Measures aimed at increasing the financial stability of SDN

Measures	Directions
1. Strengthening analysis and monitoring of accounts receivable	Development of effective methodology, commercial lending and provision, collection of clients and cash
2. Self-financing	Stimulating customer acceleration, paying for its service, and attracting new independent customers
3. Factoring operations	Periodic acceleration of turnover and collection of accounts receivable
4. Investment in short-term financial investments	Getting additional income
Note - calculated by the author	

Stabilization program. The company works with cash to fill in the difference between their expenses and its profits. The decrease of current financial needs. In fact, this is only possible by restructuring the loan forms issued through the company. Debt restructuring is a specific anti-crisis management document that can be a relatively successful condition of the company by the debtor. However, the crisis makes debt restructuring much easier on the one hand, while on the other it determines how to manage an unsatisfactory crisis under normal conditions.

To ensure the financial stability of the company, there must be a flexible capital structure to ensure its solvency and the ability to organize movement in order to create conditions for self-realization. The financial condition of the company and its stability depend on the results of its production, commercial and financial activities. In case of successful implementation of production and financial plans, this has a positive impact on the financial position of the company. On the contrary, due to an insufficient plan for production and sales of products, its cost price increases, revenues and revenues decrease, resulting in a deterioration of the financial situation and a decrease in the company's solvency.

Therefore, a stable financial position stabilizes the financial position of the company as a result of competent, skillful management of a whole set of factors that determine the results of economic activity of the enterprise. A strong financial position, in turn, has a positive impact on the implementation of industrial plans and provides the needs for the extraction of necessary resources. Today, the issue of strengthening the financial position of many existing enterprises in various sectors of the economy and spheres of activity remains relevant. The analysis shows that the main reasons for their activity are the ability to optimally organize the work of all services, not only in the effective management of them, but also at low, medium and high levels.

When conducting marketing research on economic and financial issues, you need to trust qualified and experienced specialists in financial planning and other issues, i.e. they determine the company's goal, can attract available resources and accurately evaluate, determine the possibility of using them to achieve goals, are able to formulate tasks, monitor the activities of performers, make decisions, make plans and carry out analytical work. It should be noted that attracting borrowed funds to the company's turnover is a normal phenomenon. This contributes to a temporary improvement in the financial situation if the turnover occurs for a long time [19].

It is important to note the importance of assessing the financial position for the successful management of the company's financial position. The financial condition of a company is a set of economic indicators that characterize its production and economic activities, reflecting the availability, mobilization and ownership of available financial resources, which are the final result of all its elements of the system of economic relations.

The main purpose of financial analysis is to calculate the main financial indicators that reflect the financial position of the company, its income and expense items, the dynamics of the structure of assets and liabilities, and a complete understanding of relations with debtors and creditors. To improve the company's competitiveness in modern conditions, the financial Department must monitor the real state of the company's stability. To achieve this goal, it is necessary to have the information base necessary for studying and using the main methods of assessing the company's financial condition.

After conducting a financial analysis of the company's activities, work was carried out to determine the most powerful and key aspects of the company's financial condition. Using the results obtained, we have identified many effective ways to improve the financial condition of the company's operations. The main purpose of this analysis is to timely identify deficiencies in financial performance, find ways to prevent and eliminate them, and find sources for improving the company's financial condition.

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### **КОМПАНИЯНЫ ЕНГІЗУ БАСҚАРУ ҚЫЗМЕТІНІҢ ТИІМДІЛІГІН АРТТЫРУДА ҚАРЖЫЛЫҚ ЕСЕПТІЛІК АҚШАЛАЙ РӨЛІ**

**Аннотация.** Жыл сайын заманауи экономиканы жетілдіру мақсатында компанияның қызмет көрсету, өнім өндіру және жұмыстарды орындау іс-шараларын жақсартып отыру керек. Компаниялардың алдында тұрған басты міндеттері – өндірілген өнімді тасымалдау жағдайын, қызмет көрсету саласының жоғары тиімділігін, олардың сапасын жоғарылату болып саналады. Осы мақсаттардың орындалуы үшін компанияның қаржылық көрсеткіштерін бағалау маңызды рөл атқарады. Бұл компанияны дамытудың стратегиялық жоспарын жасауға көмектеседі, әрі шешімдердің толық түсіндірілуін және олардың орындалуын, қаржы-экономикалық қызметтің негізгі көрсеткіштерін арттыру көзін іздеуді қамтамасыз етеді.

Қазіргі кезде кәсіпорын қызметін бағалауда оның қаржылық-шаруашылық қызметінің нәтижелерін бағалау саясатын жүргізуге, оның ішінде серіктестер мен бәсекелестердің қызметін бақылауға міндетті. Компанияның қаржылық жағдайының тиімді және тұрақты жұмыс істеуінің маңызды бөлігі ретінде іскерлік белсенділік, сенімділік, бәсекеге қабілеттілік пен іскерлік ынтымақтастық жағдайын анықтай отырып, компанияның және оның серіктестерінің экономикалық мүдделеріне қаншалықты кепілдік беретінін бағалайды. Компания қызметіне қаржылық талдау жүргізілгеннен кейін оның қаржылық жағдайының ең маңызды аспектілерін және қандай бағытта жұмыс жүргізу керек екенін түсінуге болады.

Компанияның табысты жұмыс атқаруы білікті қаржылық басқаруға, дұрыс көшбасшылыққа тікелей байланысты, сондай-ақ мерзімінде, нақты, объективті және ғылыми негізделген шешімдер арқылы көрініс табады. Сондықтан мұқият және толық экономикалық талдау негізінде ұйым қызметінің нәтижелерін объективті бағалауға, кәсіпкерлік қызметті тиімді басқаруға, компанияның қаржылық тұрақтылығын оңтайландыру бойынша ұсыныстар тізбесін құруға мүмкіндіктер берілді.

Қаржылық талдаудың аталған негізгі мақсаты – компанияның қаржылық жағдайын, оның басқару кірісі мен беріледі шығыс баптарын, орындамау активі мен міндеттеме құрылымының динамикасын, борышкер және несие берушілермен қарым-қатынасындағы айырысулар толық түсінікті активтегі көрсететін негізгі қаржылық көрсеткіштерді есептеу табылады болып саналады. Компанияның қазіргі жағдайында бәсекеге қабілеттілікті арттыру үшін қаржылық дипломда департамент компания тұрақтылығының нақты шамасы жағдайын қадағалауы тиіс. түрі Осы мақсатқа шығындарды жету үшін компанияның қаржылық жағдайын бағалаудың негізгі әдістерін жағдайы оқып, қолдануға қажетті ақпараттық басқара базаға ие жеке болу қажет.

берешек Компания қызметіне қаржылық талдау жүргізілгеннен кейін компанияның қаржылық жатқызуға жағдайының күшті сатылымның және негізгі аспектілерін анықтау жұмыстары кестеден жүргізілді. Алынған мерзімді нәтижелердің бойынша компания қызметінің қаржылық жүзінде жағдайын жақсартудың белгілі көптеген тиімді жолдары анықталды. Талдаудың негізгі мақсаты – қаржылық қызметтегі кемшіліктерді табылады мерзімінде анықтау және оның алдын алу мен жою жолдарын, компанияның қаржылық резервтерді жағдайын жақсарту нарықтық көздерін іздестіру.

**Түйін сөздер:** компания, қаржылық есептілік, басқару, капитал, негізгі капитал, айналым капиталы, табыс, шығын, меншікті капитал, қарыз капиталы, нарық, актив, пассив, міндеттеме.

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## РОЛЬ ФИНАНСОВОЙ ОТЧЕТНОСТИ В ПОВЫШЕНИИ ЭФФЕКТИВНОСТИ УПРАВЛЕНЧЕСКОЙ ДЕЯТЕЛЬНОСТИ КОМПАНИИ

**Аннотация.** Ежегодно в целях совершенствования развития экономики на современном этапе необходимо улучшать мероприятия компании по оказанию услуг, производству продукции и выполнению работ. Основными задачами, стоящими перед компаниями, являются улучшение условий транспортировки производимой продукции, роста эффективности сферы услуг, их качества. Для выполнения этих целей немаловажную роль играет оценка финансовых показателей компании. Это способствует разработке стратегического плана развития компании и обеспечению полного разъяснения решений и их исполнение, поиску источников повышения основных показателей финансово-экономической деятельности.

В настоящее время при оценке деятельности предприятия необходимо проводить политику по оценке результатов его финансово-хозяйственной деятельности, в том числе контролировать деятельность партнеров и конкурентов. Оценивать, насколько они гарантируют экономические интересы компании и её партнеров, определяя состояние деловой активности, надежности, конкурентоспособности и делового сотрудничества как важную часть эффективного и устойчивого функционирования финансового положения компании. После проведения финансового анализа деятельности компании можно увидеть наиболее важные аспекты ее финансового состояния и в каком направлении нужно работать.

Успешная работа компании напрямую зависит от квалифицированного финансового управления, правильного лидерства, а также в свою очередь, проявляется в своевременности посредством конкретных, объективных и научно обоснованных решений. Благодаря тщательному и полному экономическому анализу получены возможности объективной оценки результатов деятельности организации, эффективного управления предпринимательской деятельностью, формирования перечня предложений по оптимизации финансовой устойчивости компании.

Основной целью финансового анализа является расчет основных финансовых показателей, отражающих финансовое положение компании, статьи ее управленческих доходов и расходов, динамику структуры активов и обязательств, полное понимание в отношении с должниками и кредиторами. Для повышения конкурентоспособности компании в современных условиях финансовый департамент должен следить за реальным состоянием стабильности компании. Для достижения этой цели необходимо иметь информационную базу, необходимую для изучения и использования основных методов оценки финансового состояния компании.

После проведения финансового анализа деятельности компании была проведена работа по определению наиболее сильных и ключевых аспектов финансового состояния компании. С помощью полученных результатов выявлено множество эффективных путей улучшения финансового состояния деятельности компании. Основной целью данного анализа является своевременное выявление недостатков в финансовой деятельности, поиск путей их предупреждения и устранения, источников улучшения финансового состояния компании.

**Ключевые слова:** компания, финансовая отчетность, управление, капитал, основной капитал, оборотный капитал, доход, расход, собственный капитал, заемный капитал, рынок, актив, пассив, обязательство.

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