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Analysis of profitability of financial results and factors of its change

Abstract:

Object: It lies in the fact that profit and profitability play an important role in the process of the company's activities. They show how stable the company is in carrying out its activities and effective in achieving its goals.

The object of the study is to develop recommendations for their improvement based on the analysis of the profit and profitability of the activities of "Kazakhstan Waste Management Operator" LLP.

Methods: In the process of writing a scientific article, the following methods of scientific cognition were used: observation, grouping, generalization, comparison, questionnaire, analysis, synthesis. When writing the work, such research methods as the method of analysis and synthesis, comparative, system, factor methods, as well as accounting methodologies, financial and tax reporting were used.

Findings: Profit and profitability indicators are formed under the influence of a large number of interrelated factors that affect the results of the organization's work in different directions: some are good, others are negative. Moreover, the negative impact of some factors can reduce or even negate the positive impact of others.

Thorough consideration of the factors affecting the key indicators of the enterprise can help to achieve an understanding of the formation of profits at the enterprise, as well as reduce unnecessary costs.

The variety of factors affecting profit and profitability requires their classification, which at the same time is important for determining the main directions of searching for reserves to improve the efficiency of management.

Conclusions: In the course of the analysis, reserves for improving profit and profitability indicators were identified, and recommendations were also proposed. The main directions among which are an increase in the volume of provided services, and, accordingly, an increase in revenue, and a reduction in the costs of the enterprise.

Keywords: analysis of financial results, accounting statements, profitability coefficients, taxable profit (tax loss), nominal profit, operating profit, profit, profit from financial activities, real profit, invoice.

Introduction

Financial results, which include earnings and profitability ratios, are the outcome of an organization's performance over a given period. They serve as the main indicator of work productivity, and improving their performance is the main task of management to realize the main goal of any commercial detail – generating income (Fowler, K. L. *et al.*, 1989).

In the era of the functioning of a market economy, the activity of each enterprise is focused on obtaining the highest level of income. It is profit that is a fundamental element for the prosperity of companies, demonstrating the degree of efficiency of its work.

Profit is also the operating base and instrument for future long-term financing and improved industrial relations.

Since profit is the result of the organization's financial activities for a certain period of time, most often for a year, which plays a special strategic role. The size of profits is able to provide growth and capacity building company (Jiang, Y. *et al.*, 2009).

However, the amount of profit in itself cannot characterize the efficiency of the use of resources by the enterprise. One of the main indicators characterizing the efficiency and economic situation of the enterprise is profitability.

Profitability shows the ratio of the feasibility of resources in relation to newly acquired resources, that is, the cyclical nature of the final product (López-Gamero, M. D. *et al.*, 2010). Based on this, there is a need to calculate profitability indicators at the enterprise and timely analysis of their dynamics.

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Every organization today faces the challenge of increasing profits and profitability. This is hindered by a number of factors related to changing market conditions, as well as consumer behavior and changes in the organization (Ruf, B. M. *et al.*, 2001). To implement the task, an up-to-date and correctly conducted analysis of the results of the financial and economic activities of the organization is needed, and cost-benefit analysis is essential for evaluating financial performance and economic forecasting.

Studying the financial condition and performance of the organization, conducting economic analysis is a necessity for successful work. This makes it possible to predict the economic and commercial situation in order to achieve the ultimate goal of the organization, i.e. obtaining the maximum profit.

Literature Review

Three methods were used in this study:

1. Attitude of the organization towards corporate entrepreneurship before and after funded buyouts compared and measured by two indicators riskiness and innovation.
2. The study compares the position of the company before and after the introduction of performance indicators.
3. Also, this study shows how the internal and external factors of the entrepreneurial activity of the organization affect the results of its activities.

And also in this study, hypotheses were considered: the company's attitude to the activity of performance indicators increases after funded buyouts; the performance of the company will be higher after the funded buyback than before the transaction; the company's results after funded buyouts will exceed the company's industry average; changes in activity after funded buyouts, entrepreneurship and innovation are positively associated with a company's financial performance, which were approved but considered in relation to foreign organizations (Zahra, 1995).

Based on the innovation in the methodology of research, namely the consideration of industry groups in relation to the relationship between corporate social responsibility and financial indicators, new results were obtained in relation to profitability (Jefferson, G. H. *et al.*, 2000). The influence of assets on the correlation of social responsibility was established, but there were no other factors affecting profitability (Cochran *et al.*, 1984).

Other studies were also conducted on profitability and factors influencing the financial condition of the organization, which showed some preliminary evidence that leverage, liquidity, company size and age of the company play an important role in improving the financial performance of the company. The study suggests that it is necessary to determine the optimal level of debt that balances the benefits of debt with the costs of debt, and develop reliable methods of managing current assets to ensure that neither insufficient nor unnecessary funds are invested in current assets, since maintaining a balance between short-term assets and short-term liabilities is critical (Omondi *et al.*, 2013).

The theoretical and practical orientation of the concepts of profit and profitability, their analysis, as well as the search for reserves to increase them are widely studied in the works of both foreign and domestic authors (Bernhardt, K. L. *et al.*, 2000). For example, in the works of A. Smith and D. Ricardo, who describe the essence of profit and profitability. But nevertheless, there are gaps in the research data when projecting to Kazakh enterprises in this regard; there is a need for an accurate analysis of the Kazakh organization.

Methods

The article used the official statistical data of "Kazakhstan Waste Management Operator" LLP and the results of financial statements for 2020-2021, which allowed a detailed analysis of the profitability of the enterprise and a horizontal analysis showed the difference in total aggregate income for two time periods. A vertical analysis was also carried out, which made it possible to determine the structure of the property, the share of gross profit, the share of total income and the share of profit from sales. In addition, the analysis of profit and loss statements and the balance sheet was carried out. The methods of observation, grouping, generalization, comparison, questionnaire, analysis, synthesis were used in the study. To identify differences in the indicators of science statistics, a comparison method was used.

Results

Analysis of financial results is a forecast, analysis and assessment of the financial condition of an organization based on data from its accounting activities.

The final result of the analysis of financial results is an explanation of the reasons for the change and the quality of net profit – the source of capital gains and payment of dividends (King, A. A. *et al.*, 2001). The results of the analysis are also used in forecasting financial results, which can be used both in internal and

external analysis.

The analysis of financial results is one of the most important forecasts and evaluations of the economic activity of organizations (Zahra, 1993). With the help of financial analysis, it is possible to objectively and impartially assess the internal and external indicators of the analyzed object, and then make management decisions based on its results.

Analysis of financial activity of the organization includes:

- 1) study of changes in each indicator for the current analyzed period (horizontal analysis);
- 2) study of relevant indicators and main changes in the structure (vertical analysis);
- 3) study of dynamic changes in indicators over a number of reporting periods (trend analysis).
- 4) study of the influence of factors on profit and profitability (factorial analysis).

All processes and phenomena of the enterprise are interconnected with each other. Some are connected directly, while others have their connection in an indirect way (Davis, S. *et al.*, 2004). Thus, an important issue in financial analysis is the study and measurement of the factors of influence that determine the magnitude of the studied financial indicators.

Discussions

Profitability indicators play a special role in the analysis of the financial and economic activities of an enterprise. In practice, they are also called indicators of profitability, profitability or performance of the organization. Therefore, thanks to such indicators, it is possible to assess the effectiveness of the enterprise's functioning (Chen, H., & Wang, X., 2011).

Let's consider the types of profitability and find their indicators on the example of "Kazakhstan Waste Management Operator" LLP. To carry out the analysis, we calculate the coefficients for 2020 and 2021.

- Profitability of sales

Profitability indicators are enough, but nevertheless, the profitability of sales occupies a special place, as it can show several important points that affect the future activities of the organization (Chandrapala, P., & Knápková, A., 2013). The formula shows the percentage of profit received from revenue in tenge and thus characterizes the efficiency of the market and operating activities of the organization under study, since there is a relationship with pricing policy and cost control efficiency.

Profitability ratios formula:

$$\text{Net Profit Margin} = \text{Gross profit} / \text{Net sales} * 100\%, \quad (1)$$

where

Net Profit Margin – profitability of sales;

Gross profit – profit from sales;

Net sales – revenue.

$$\text{Net Profit Margin (2021)} = 1455532/20977248 * 100\% = 6.94\%$$

$$\text{Net Profit Margin (2020)} = -4727434/12138215 * 100\% = -38.95\%$$

This shows that 6 tenge 94 tiyn of profit from sales was received by the organization as a result of the sale of 1 tenge of revenue in 2021.

An increase in the indicator may be caused by an increase in demand for the service.

It should be clarified that when calculating the profitability of sales and the profitability of products, the numerator can be used: gross profit, profit from sales, profit before taxes and net profit (Bosilj *et al.*, 2008).

Product profitability is one of the most important performance indicators of the enterprise, which shows the degree of benefit received from the manufactured products or services provided. Product profitability can be calculated for all products of the enterprise or for a specific product / service in order to determine how profitable they are.

The general formula for its calculation looks like this:

$$P_{\text{products}} = P / C_{\text{price}}, \quad (2)$$

where

P_{products} – profitability of products;

P – profit;

C_{price} – cost price.

$$P_{\text{products}}(2021) = 3959153/525809 * 100\% = 752.96\%$$

$$P_{\text{products}}(2020) = -4727434/5601271 * 100\% = -84.4\%.$$

This coefficient means that in 2021, 753 tenge of profit accounted for 1 tenge of cost.

Return on assets is a financial indicator that reflects the effectiveness of the use of assets acquired by the enterprise with its own and borrowed capital.

$$R_a = P_{\text{bs}} / A_{\text{av}}, \quad (3)$$

where

R_a – return on assets;

P_{bs} – balance sheet profit;

A_{av} – the average value of assets, which is found by the formula:

$$A_{\text{average}} = (\text{Assets at the beginning of the year} + \text{Assets at the end of the year}) / 2 \quad (4)$$

First you need to find the average value of assets:

$$A_{\text{average}}(2021) = (6827882 + 7855001) / 2 = 7341441.5$$

$$A_{\text{average}}(2020) = (11370956 + 6827882) / 2 = 9099419$$

Substitute the value in formula (3):

$$R_a(2021) = 3959153 / 7341441.5 * 100\% = 53.9\%$$

$$R_a(2020) = -4727434 / 9099419 * 100\% = 52\%.$$

The obtained results mean that for every tenge invested in assets on average for the year (2021 and 2020), we received 54 and 52 tenge of profit.

Profitability of fixed assets (funds) – shows the profitability from the use of fixed assets that are involved in the production of a product or service.

$$P_{\text{fa}} = P / FA_{\text{av}}, \quad (5)$$

where

P_{fa} – profitability of fixed assets;

P – profit;

FA_{av} – the average cost of fixed assets, which is found by the formula:

$$FA_{\text{av}} = (\text{FA at the beginning of the year} + \text{FA at the end of the year}) / 2 \quad (6)$$

Calculate the average value of fixed assets:

$$FA_{\text{av}}(2021) = (2406733 + 1994771) / 2 = 2200752$$

$$FA_{\text{av}}(2020) = (3024676 + 2406733) / 2 = 2715704.5.$$

Substitute into formula (5):

$$P_{\text{fa}2021} = 3959153 / 2200752 * 100\% = 180\%$$

$$P_{\text{fa}2020} = -4727434 / 2715704.5 * 100\% = 1741\%$$

In 2021, 180 tenge of profit falls on 1 tenge of fixed assets, 1,741 tenge of profit falls on 1 tenge of fixed assets in 2020.

Return on current assets is an economic indicator showing how much profit one unit of invested funds brings from current assets (Behn, B. K. *et al.*, 1999). According to the results of calculations, you can see how efficiently the company uses current assets.

$$R_{\text{ca}} = P / CA_{\text{aa}}, \quad (7)$$

where

R_{ca} – return on current assets;

P – profit;

CA_{aa} – the average amount of current assets, which is found by the formula:

$$CA_{\text{aa}} = (\text{CA at the beginning of the year} + \text{CA at the end of the year}) / 2 \quad (8)$$

Average amount of current assets:

$$CA_{aa}(2021) = (4421149 + 5790054) / 2 = 5105601.5$$

$$CA_{aa}(2020) = (8346280 + 4421149) / 2 = 6383714.5$$

Substitute into formula (7):

$$R_{ca}(2021) = 3959153 / 5105601.5 * 100\% = 77.5\%$$

$$R_{ca}(2020) = -4727434 / 6383714.5 * 100\% = -74.1\%$$

78 tenge of profit brings 1 tenge of invested funds from current assets in 2021 and 75 tenge of loss - 1 tenge of current assets in 2020.

Return on equity is an indicator that can give an investor or company management an idea of how successfully the company manages to keep the return on capital at an acceptable level and thereby determine its level of attractiveness for investors (Horvathova, E. 2010).

$$R_e = P/E, \quad (9)$$

where

R_e – return on equity;

P – profit;

E – equity.

$$R_e(2021) = 3959153 / 7602319 * 100\% = 52.1\%$$

$$R_e(2020) = -4727434 / 3643166 * 100\% = -129.8\%$$

This coefficient demonstrates that the company received 52 tenge of profit in 2021 and 130 tenge of loss in 2020 from each monetary unit invested by the capital owners.

Return on borrowed capital is an indicator that characterizes the return on the use of borrowed capital and reflects the profitability per 1 tenge of borrowed funds. Return on borrowed capital is used in the investment and financial analysis of the company. You can analyze this parameter in dynamics for several periods, comparing similar indicators of other organizations in the same industry. Calculated according to the formula:

$$R_{bc} = P / C_b, \quad (10)$$

where

R_{bc} – return on borrowed capital;

P – profit;

C_b – borrowed capital.

$$R_{bc}(2021) = 3959153 / 252682 * 100\% = 1566.9\%$$

$$R_{bc}(2020) = -4727434 / 3184716 * 100\% = -148.4\%$$

1567 tenge of profit falls on 1 tenge of borrowed funds in 2021 and 148 tenge of loss falls on 1 tenge of borrowed funds in 2020.

It can be seen from the calculations that all profitability indicators of “Kazakhstan Waste Management Operator” LLP for 2021 have a positive value, because the company received both profit from sales and, in general, profit from financial and economic activities.

Dynamics of profitability indicators of “Kazakhstan Waste Management Operator” LLP for 2020-2021 is presented in Table.

Table. Analysis of profitability indicators

Index	2020 y., %	2021 y., %	Abs. change at %
Profitability of sales	-38,95	6,94	45,89
Product profitability	-84,4	753	837,4
Return on assets	-52	53,9	105,9
Profitability of fixed assets	-174,1	180	354,1
Return on current assets	-74,1	77,5	151,6
Return onequity	-129,8	52,1	181,9
Return on borrowed capital	-148,4	1566,9	1715,3

Note - compiled by the author on the basis of calculations

Table shows:

The profitability indicators have positive values, primarily due to the fact that, compared with the loss-making 2020, 2021 brought a profit (3,959,153 tenge). Profit in 2021 affected all profitability indicators, as well as loss in 2020 in the context of its period. Consider other factors that will affect profitability in 2021:

Profitability of products increased by 837.4% due to the decrease in the cost of production by 5,075,432 tenge.

The decrease in the value of average annual assets by 1,757,977.5 tenge led to an increase in the return on assets by 105.9%.

The decrease in the average cost of fixed assets by 514,952.5 tenge increased profitability by 354.1%.

The decrease in the average cost of current assets by 1,278,113 tenge led to an increase in profitability by 151.6%.

The decrease in borrowed capital by 2932034 increased profitability by 1715.3%.

To understand the reasons for the change in the profitability of sales, we will conduct a factor analysis.

Traditionally, factor analysis is understood as a method of complex and systematic research and measurement of the impact of factors on the value of the effective indicator (Chi, C. G., & Gursoy, D., 2009).

To conduct factor analysis, it is necessary to build a multifactorial dependence with subsequent analysis of the influence of each individual factor on the final result. Any factor analysis begins with modeling the initial factor system (of the type $f = x:y$) and building a multifactor model on its basis, i.e. with the identification of a specific mathematical relationship between factors.

In this case, certain requirements must be met:

The factors included in the model must actually exist and have an accurate economic value.

The indicators participating in the factor analysis must have a causal relationship with the performance indicator.

The factor model should enable a quantitative assessment of the degree of impact on the factor under study (on a generalizing indicator).

Factor analysis of the profitability indicator in the process of financial analysis is carried out on the basis of the income statement.

To perform factor analysis, we decompose formula (10) into its constituent parts:

$$P = \text{Profit} / \text{Revenue} * 100\% = (R - C - E_s - E_m) / R * 100\%, \quad (11)$$

where

R – revenue

C – cost

E_s – sales expenses (expenses for the implementation of services)

E_m – management expenses (administrative expenses).

Let's carry out the analysis by the method of chain substitutions and consider the influence of each factor on the change in the indicator of profitability of sales.

This method allows you to determine the influence of individual factors on the change in the value of the effective indicator by gradually replacing the base value of each factor indicator in the volume of the effective indicator with the actual value in the reporting period (Capon, N. *et al.*, 1990).

For this purpose, a number of conditional values of the effective indicator are considered, which consider the modification of one, then 2, 3, etc. factors, assuming that the rest do not change. Comparison of the value of the effective indicator before and after the modification of the level of one or another factor allows to eliminate from the influence of all factors, except for one, and to determine the influence of the latter on the change in the effective indicator.

Effect of change in revenue

$$\Delta P = (R_1 - C_1 - E_{s1} - E_{m1}) / R_1 * 100\% - (R_0 - C_0 - E_{s0} - E_{m0}) / R_0 * 100\% \quad (12)$$

$$\Delta P = (20977428 - 5601271 - 11264379) / 20977428 * 100\% - (12138215 - 5601271 - 11264379) / 12138215 * 100\% = 19.60 - (-38.95) = 58.55\%$$

An increase in revenue in 2021 by 8,839,213 tenge led to an increase in return on sales by 58.55%.

Impact of cost changes

$$\Delta P = (R_1 - C_1 - E_{s0} - E_{m0}) / R_1 * 100\% - (R_1 - C_0 - E_{s0} - E_{m0}) / R_0 * 100\% \quad (13)$$

$$\Delta P = (20977428 - 525809 - 11264379) / 20977428 * 100\% - (20977428 - 5601271 - 11264379) / 20977428 * 100\% = 43.80 - 19.60 = 24.2\%$$

Decreasing the cost of production by 5,075,462 increased the profitability of sales by 24.2%.

Impact of changes in selling expenses

$$\Delta P = (R_1 - C_1 - E_{s1} - E_{m0}) / R_1 * 100\% - (R_1 - C_1 - E_{s0} - E_{m0}) / R_1 * 100\% \quad (14)$$

$$\Delta P = (20977428 - 525809 - 5499573 - 11264379) / 20977428 * 100\% - (20977428 - 525809 - 11264379) / 20977428 * 100\% = 17.58\% - 43.80\% = -26.22\%$$

The appearance in 2021 of a new item of expenses for the sale of products (5499573 tenge) led to a decrease in profitability by 26.22%.

Impact of changes in the amount of administrative expenses

$$\Delta P = (R_1 - C_1 - E_{s0} - E_{m1}) / R_1 * 100\% - (R_1 - C_1 - E_{s1} - E_{m0}) / R_0 * 100\% \quad (15)$$

$$\Delta P = (20977428 - 525809 - 5499573 - 13496514) / 20977428 * 100\% - (20977428 - 525809 - 5499573 - 11264379) / 20977428 * 100\% = 6.94\% - 17.58\% = -10.64\%$$

An increase in administrative expenses by 2,232,135 tenge reduced the profitability of sales by 10.64%.

The overall positive change in sales profitability was 45.89%, which confirms the absolute change in sales profitability from and the cumulative influence of factors on the indicator:

$$\Delta P = 58.55\% + 24.2\% - 26.22\% - 10.64\% = 45.89\%$$

Thus, a factor analysis of the profitability of sales of “Kazakhstan Waste Management Operator” LLP showed that the reserves for profitability growth are an increase in sales and a reduction in cost, as well as a reduction in management and commercial expenses.

Conclusions

The financial activity of the organization is expressed by a complex of economic categories that reflect production relations in the process of capital circulation. Economic categories are subdivided into categories of social reproduction, which characterize the process of reproduction in society as a whole, and categories of individual reproduction, which characterize the process of reproduction of an individual enterprise.

The most important category of individual reproduction, reflecting the production relations of the market mode of production, is profit.

Profit is an absolute financial indicator, which is calculated by deducting costs from the amount of revenue. It can be both positive, which indicates the effective operation of the company, and negative, which indicates inefficient activity in certain areas.

The second most important category that characterizes the entire work of the organization is the indicator of profitability. The profitability indicator is a relative economic indicator that demonstrates the degree of effectiveness of the organization's work. It is calculated using the ratio of profit and another value (sales volume of products, fixed assets of the organization, number of employees, etc.). This indicator helps to investigate the efficiency of the enterprise and its management as a whole. In a broad sense, profitability refers to the ratio of profit to revenue.

These economic categories, despite the strong relationship, have a number of differences. This is due to the methods of their calculation. Profit is the amount received as a result of deducting costs from revenue. Profitability – the ratio of profit and another indicator (revenue, profitability of assets, headcount, fixed assets). Profit is an objective value, although it is divided into net and gross. Profitability can be assessed by various aspects of the company.

Indicators of profit and profitability are formed under the influence of a large number of interrelated factors that affect the results of the organization's work in different directions: some are good, others are negative. Moreover, the negative impact of some factors can reduce or even negate the positive impact of others.

A thorough consideration of the factors that affect the key performance indicators of the enterprise can help to achieve an understanding of the formation of profit in the enterprise, as well as reduce unnecessary

costs.

The variety of factors influencing profit and profitability requires their classification, which at the same time is important for determining the main directions for searching for reserves to improve economic efficiency.

The basis for analyzing profits and profitability, as well as searching for reserves for their improvement, are accounting and reporting data. Namely, the balance sheet is used (form No. 1); – income statement (Form No. 2).

As a result of the analysis of the indicators of “Kazakhstan Waste Management Operator” LLP, the following was revealed:

1) According to the results of the horizontal analysis, it can be seen that the total comprehensive income of the company increased by 8,686,587 tenge compared to 2020. There is also an increase in the main indicators of the income statement.

2) According to the vertical analysis of the income statement, it is worth noting that the share of gross profit in 2021 increased by 43.64%, which is associated with a proportional decrease in cost, the share of profit from sales increased by 45.79%, the share of total income increased by 57.72%.

3) Profitability analysis showed that all profitability indicators have positive values, primarily due to the fact that, compared with the unprofitable year 2020, 2021 brought profit (3,959,153 tenge). Profit in 2021 affected all profitability indicators, as well as loss in 2020 in the context of its period.

4) Based on the results of the factor analysis, positive and negative factors were identified that affect the level of profitability of sales of the enterprise.

Return on sales increased by 45.89% compared to 2020.

The factors that increase the level of profitability of sales include an increase in revenue and a decrease in cost.

A negative impact on the level of profitability of sales of “Kazakhstan Waste Management Operator” LLP was caused by an increase in management expenses and the appearance of expenses for the sale of services.

As a result of the influence of all these factors, the profitability of sales increased as a whole.

In the course of the analysis, reserves for improving profit and profitability indicators were identified, and recommendations were also proposed. The main directions among which is the increase in the volume of provided services, and, accordingly, the increase in revenue and reduce the costs of the enterprise.

By acting in these directions, the organization will be able to maintain the level of profit that it has to date. In addition, there is an opportunity to increase their financial performance. The application of these recommendations at the initial stage may lead to additional costs, however, in the future, it will positively affect their financial condition.

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Қаржылық нәтижелердің табыстылығын және оның өзгеру факторларын талдау

Аңдатпа:

Мақсаты: Пайда мен рентабельділік компанияның қызмет ету процесінде маңызды рөл атқарады. Олар компанияның өз қызметін жүзеге асыруда қаншалықты тұрақты және өз мақсаттарына жетуде тиімді екенін көрсетеді.

Зерттеудің мақсаты «Қалдықтармен жұмыс істеу жөніндегі қазақстандық оператор» ЖШС қызметінің пайдасы мен рентабельділігін талдау негізінде оларды жетілдіру бойынша ұсынымдар әзірлеу.

Әдісі: Ғылыми мақаланы жазу барысында ғылыми танымның келесі әдістері қолданылды: бақылау, топтастыру, жалпылау, салыстыру, сауалнама, талдау, синтез. Жұмысты жазу кезінде талдау және синтез әдісі, салыстырмалы, жүйелік, факторлық әдістер, сондай-ақ бухгалтерлік есеп, қаржылық және салықтық есеп беру әдістемелері сияқты зерттеу әдістері пайдаланылды.

Қорытынды: Пайда мен рентабельділік көрсеткіштері ұйым қызметінің нәтижелеріне әртүрлі бағытта әсер ететін өзара байланысты факторлардың үлкен санының әсерінен қалыптасады: кейбіреулері жақсы, басқалары теріс. Сонымен қатар, кейбір факторлардың теріс әсері басқалардың оң әсерін азайтуы немесе тіпті жоққа шығаруы мүмкін.

Кәсіпорын қызметінің негізгі көрсеткіштеріне әсер ететін факторларды мұқият қарастыру кәсіпорында пайданың қалыптасуы туралы түсінік алуға, сонымен қатар қажетсіз шығындарды азайтуға көмектеседі.

Пайда мен рентабельділікке әсер ететін факторлардың әртүрлілігі оларды жіктеуді талап етеді, бұл сонымен бірге басқару тиімділігін арттыру резервтерін іздеудің негізгі бағыттарын анықтау үшін маңызды.

Тұжырымдама: Талдау барысында пайда мен рентабельділік көрсеткіштерін жақсарту үшін резервтер анықталды, сондай-ақ ұсыныстар ұсынылды. Негізгі бағыттар, олардың ішінде көрсетілетін қызметтер көлемін ұлғайту, тиісінше, кірісті ұлғайту, сондай-ақ кәсіпорын шығындарын азайту.

Кілт сөздер: қаржылық нәтижелерді талдау, бухгалтерлік есеп, кірістілік коэффициенті, салық салынатын пайда (салық шығыны), номиналды пайда, операциялық пайда, пайда, қаржылық қызметтен түскен пайда, нақты пайда, шот-фактура.

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Анализ рентабельности финансовых результатов и факторов ее изменения

Аннотация

Цель: Прибыль и рентабельность играют важную роль в процессе деятельности компании. Они показывают, насколько компания стабильна в осуществлении своей деятельности и эффективна в достижении своих

целей. Целью исследования является разработка рекомендаций по их совершенствованию на основе анализа прибыли и рентабельности деятельности ТОО «Казахстанский оператор по управлению отходами».

Методы: В процессе написания научной статьи использовались следующие методы научного познания: наблюдение, группировка, обобщение, сравнение, анкетирование, анализ, синтез. При написании работы применялись следующие методы исследования: анализ и синтез, сравнительный, системный, факторный методы, а также методология бухгалтерского учета, финансовой и налоговой отчетности.

Результаты: Показатели прибыли и рентабельности формируются под влиянием большого количества взаимосвязанных факторов, которые влияют на результаты работы организации в разных направлениях: одни хорошие, другие отрицательные. Более того, негативное воздействие одних факторов может уменьшить или даже свести на нет положительное влияние других. Тщательное рассмотрение факторов, влияющих на ключевые показатели предприятия, может помочь достичь понимания формирования прибыли на предприятии, а также снизить ненужные затраты. Многообразие факторов, влияющих на прибыль и рентабельность, требует их классификации, что в то же время важно для определения основных направлений поиска резервов повышения эффективности управления.

Выводы: В ходе анализа были выявлены резервы для улучшения показателей прибыли и рентабельности, а также предложены рекомендации. Основными направлениями являются увеличение объема предоставляемых услуг, и, соответственно, повышение выручки, а также снижение издержек предприятия.

Ключевые слова: анализ финансовых результатов, бухгалтерская отчетность, коэффициент рентабельности, налогооблагаемая прибыль (налоговый убыток), номинальная прибыль, операционная прибыль, профит, прибыль от финансовой деятельности, реальная прибыль, накладная.