

болады. Себебі, елімізде жаңа менеджменттің кілтін тауып, оны қолдана білсек, жоғары дамыған елдер мысалдарындағы кәсіпорындар қатарына қосыла аламыз. Сондықтан адам капиталдарының жұмысы емес, нақты әрі дұрыс ойластырылған стратегиялық жоспарлау және бақылау қазіргі менеджмент-тің бізге беріп отырған ең басты мүмкіндігі бола алады.

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THEORETICAL ASPECTS OF THE SHADOW ECONOMY

Shadow activity is a part of any economic life around the world, and almost all communities try to control this activity through education, punishment or prosecution. Since the informal economy has an impact on all types of economic activity, it can lead to a violation of the stability of sovereignty and entail threats to the security of the country. Therefore, analysis and research in the sphere of the shadow economy are important for our country and for other countries in general.

Researchers trying to measure the size of the informal sector primarily address the issue of definition. There are several dozens of definitions of the sphere of the economy "outside the state" and its individual sectors in modern scientific literature: shadow, criminal, unregistered, "gray", illegal, unobserved, unofficial, informal, underground, "black", etc. It should be noted that this variety of terms is also characteristic of foreign research: informal, underground, black market, subterranean, unfair, shadow, second, etc.

For a better understanding of the shadow economy and the definition of its concept, there are various approaches to the study of this sector, which are presented in Figure 1.

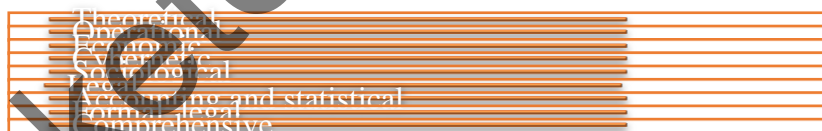


Figure 1 Approaches to the study of the shadow economy

Note - Compiled by the author on the basis of theoretical generalizations

The theoretical approach is more typical for domestic and Russian researchers, and represents the shadow economy as an economic category reflecting a complex set of economic relations [1].

Foreign researchers are more inclined to the operational approach, which defines the shadow economy by measuring it through actions [2]. This kind of approach is used in the course of solving statistical, applied problems, formulating recommendations on improving legislation and making adjustments to the ongoing socio-economic policy.

Traditionally, the list of specific tools peculiar to the economic approach includes:

- the study of the influence exerted by the shadow economy on the degree of effectiveness of the economic policy, the use and distribution of available economic resources;
- development of reliable methods for its objective assessment and measurement.

Economic concepts explore the shadow economy not only within the framework of an institutional approach, but also at the global, macro and micro levels.

From the point of view of sociological concepts of the shadow economy, this sphere is considered

within the framework of the interaction of certain social groups, which in the system of shadow institutions differ in the position, motivation of economic behavior of subjects in some significant situations [3].

Based on the cybernetic concept, the shadow economy is considered as a self-regulating and controlled system [4]. Based on this approach, a complex of effective economic and mathematical models of management and forecasting of the shadow economy, patterns of its development vectors and options involving its interaction with the official sector is being developed.

From the point of view of legal concepts, the manifestations of the shadow economy are usually considered as a special sphere of deviant (including criminal) behavior [5]. The key attention is paid to the study of a number of socially dangerous formats of economic activity, methods of preventing offenses and ways to combat them using legal means (criminal law and criminological control) [6].

Within the framework of the accounting and statistical approach, as the main criterion that distinguishes shadow economic relations, their unaccountability, that is, the lack of coverage by official statistics, is considered. With such an approach, the definition of the shadow economy is based on the leading goal of the SNA – extremely accurate accounting for all existing areas of economic activity that make a real contribution to ensuring GDP production.

One of the advantages of this approach is the possibility of obtaining a quantitative assessment of the hidden components of productive economic activity on the basis of the established SNA methodology, as well as the possibility of applying the results of calculations during the formation. economic policy and some international comparisons.

Thus, based on the above approaches to the definition of the "shadow economy", it can be defined as a set of all market legal types of production activities that are deliberately hidden from government agencies for one or more reasons: evasion of taxes on income, value added or other taxes; evasion of social security contributions; evading certain legal labor market standards, such as minimum wages, maximum working hours, safety standards, etc., as well as evading certain administrative procedures, such as filling out statistical questionnaires or administrative forms.

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ОБ ОПЫТЕ РАЗВИТИЯ ЭКОСИСТЕМЫ СТАРТАПОВ В КОКШЕТАУСКОМ УНИВЕРСИТЕТЕ им. Ш.УАЛИХАНОВА

Стартапы в университетах реализуются в соответствии законам РК: «О Науке», «О коммерциализации результатов научной и (или) научно-технической деятельности», Гражданского кодекса, а также иных нормативных правовых актов РК. Научная деятельность университета также направлена на реализацию Посланий Президента Республики Казахстан Народу Казахстана, Стратегий «Казахстан-2050», Государственной программы развития образования и науки РК на 2020-2025гг., Программы развития территорий Акмолинской области, Программы развития КУ им.Ш.Уалиханова по направлению научной работы и взаимодействию с регионом на 2021-2023годы.