

Көлік құралдарын бағалау мақсаты

1	Ұйымдастыру және басқару іс – шараларын жүргізу үшін – атап айтқанда акционерлеу, инвестициялау, жобаларды қаржыландыру, бизнесті қайта құрылымдау және санациялау, банкроттық, қайта ұйымдастыру рәсімдерін жүргізу сияқты міндеттерді шешу үшін
2	Қаржылық есепке алу мақсаттары үшін: салық салуды оңтайландыру, жарғылық капиталға жарнаның мөлшерін анықтау, активтерді сатып алу және есепке қою, оларды қайта бағалау және есептен шығару
3	Сақтандыру және кедендік құндылықтарды анықтау үшін
4	Мүлік пен мәмілелерді жүзеге асыру мақсатында-сатып алу-сату, лизинг, кепіл кезінде
5	Сот процестері үшін: мүлікті бөлу, залалды немесе жоғалған пайданы анықтау
Ескерту - дереккөз [3] негізінде автормен құрастырылған	

2-кестеде көрсетілгендей жылжымалы мүлікті бағалаудың бірнеше мақсаты бар. Әр мақсатына байланысты жылжымайтын мүлікті бағалаудың өзіндік тәсіл және әдісі болады.

Табыстық тәсілі – бағалау объектісінен күтілетін кірісті анықтауға негізделген бағалау объектісінің құнын бағалау әдістерінің жиынтығы. Табыс әдісімен алынған объектінің мәні болашақта объектінің пайдалылығымен анықталады. Табыс тәсілінің негізгі әдістері: тікелей капиталдандыру, қайтару нормасы бойынша капиталдандыру, тең тиімді аналогы, капиталдандыру және қалдық [4].

Шығындық тәсілі – бұл объектінің тозуын ескере отырып, оны ұлғайту немесе ауыстыру үшін қажетті шығындарды анықтауға негізделген объектінің құнын бағалау әдістерінің жиынтығы. Шығындық тәсілдің негізгі әдістері: элементтік есептеу, бағаны индекстеу, біртекті объектінің бағасы бойынша есептеу [4].

Қорытындылай келе, жылжымалы мүліктің құнын анықтаудың сұранысқа ие екендігін байқауға болады. Сонымен қатар, жылжымалы мүлікті бағалауда үш түрлі тәсіл және оның әдістері бар екендігі айқындалды. Көлік құралдарын бағалау үшін бірнеше мақсаттың бар екендігі және мақсатына қарай тәсіл таңдалатыны көрсетілді.

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THE KAIZEN METHOD OF COST CALCULATION IN MODERN MARKET CONDITIONS

In today's rapidly changing world, under the influence of globalization, new requirements are constantly emerging in various areas of the economy and not only. Thus, high rates of competition force companies to turn to the search for completely new approaches to optimizing profits, in particular, by minimizing costs. The successful experience of many Japanese corporations has shown that the

development of cost management techniques does not stand still. And in most cases, success in this area is due to the developed kaizen methodology, which consists in constantly moving forward, as well as in finding all possible solutions in order to improve the performance of not only the internal environment, but also the external environment of the organization. Thus, the kaizen system is, on the one hand, a simple tool, but at the same time quite complex, with the help of which the cost is reduced and a production system favorable to people is created.

The "kaizen-costing" system has been developed and successfully used at manufacturing enterprises in Japan for more than 50 years. In the Western world, Kaizen-style activities became known only in the second half of the 1980s, when the first books about the role of Kaizen in Japanese industrial corporations were published.

At the same time, "kaizen" was often presented as the activity of small groups of people united in quality circles, or individual workers who made their suggestions about improving the quality of products. This understanding of "kaizen" dominated until the mid-1990s, when Yasuhiro Monden introduced the concept of "kaizen-costing" as an approach that closely interacts with the "target-costing" system at different stages of the production process. In Monden's presentation, "kaizen-costing" for the first time takes the form of a tool that helps to reduce the cost of production and is closely related to the cost management system in the company.

The Kaizen-costing system also differs from traditional systems operating in mass production conditions. The emphasis in kaizen-costing is on providing information to employees and motivating them to reduce costs, rather than calculating a more accurate cost of production. Cost reduction acts as a group, not a personal responsibility. That is why the process of subsequent cost analysis is step-by-step and is carried out at the level of each local division or batch of products (depending on how the kaizen object is selected) participating in the Kaizen program.

The goal of kaizen-costing is to improve the company's overall performance and its responsibility centers by mobilizing internal reserves without attracting large investments from outside. The program target of Kaizen-costing is the solution of the Kaizen task at the production stage, namely, minimizing the difference between the target (after the design is completed) and the actual cost of production as a whole and for individual stages of production and cost items.

Setting and executing a kaizen task is a rather lengthy process, closely related to the business planning process. "Kaizen" in relation to human activity in the workplace is a continuous improvement of the process in which everyone participates - from the manager to the worker.

One of the most striking examples of how the kaizen system works is the experience of Toyota, which developed the TPS production concept widely known for its efficiency.

The Kaizen philosophy involves the participation of all members of the large Toyota team, who actively put forward ideas and proposals to improve the production process. Toyota team members are constantly learning to be attentive to unproductive losses; they identify those costs of materials, effort and time that are not beneficial, and promptly eliminate them.

There are many examples of how Kaizen's activities have helped to reduce losses and improve the state of the environment. It is known, for example, that Toyota engines are always strictly checked, and the coolers used for testing samples were always replaced after the first use. Then the workers were asked to insert a special filter into the cooling system, which protects against possible clogging. Now Toyota saves more than 111 tons of refrigerant annually by repeatedly using it.

Toyota carried out a radical reorganization of production and human resource management systems. The reconstruction program affected many factories and assembly lines.

For example, the assembly line at the ToyotaKyushu plant was divided into eleven functional segments as a result of the reforms. It was decided to introduce five-minute intervals (buffers) between the two segments, so that in case of a breakdown within one segment, the rest would continue to work. It turned out that the performance of the line did not decrease, since the loss of time in the event of a breakdown was almost always "absorbed" by the buffer, and the entire line no longer stopped, as it was before. Having practically no effect on productivity, this innovation brought noticeable relief to workers, since it actually abolished the old unspoken rule that proclaimed any stop an extraordinary event (the latter, by the way, for some reason did not become less frequent from such an attitude towards them).

Now the workers worked with much less stress and stayed in their place overtime much less often (before the introduction of the new assembly line structure, this was a common practice). Thus, the assembly line began to acquire the character of "friendly", which subsequently made it possible to successfully solve Kaizen tasks associated with reducing variable costs (for example, hourly pay for overtime, which is significantly higher than usual, was reduced).

Consequently, thinking is most important for Kaizen, and all employees of the company, including its managers and ordinary employees, are involved in this process. We can say that "Kaizen" is the direction of the company's movement for the long term, and not for obtaining momentary benefits.

The central link of Kaizen in the field of production management is the production itself, where the value of the product is formed. Therefore, the main efforts of management should be directed, first of all, to the prevention of problems arising in this area.

The scope of application of "Kaizen – costing" are companies where there is a high level of automation, as well as added costs (labor costs and overhead costs). The use of "Kaizen – costing" is best suited for companies where a single and continuous production process is established and mass products with a wide assortment list are produced. "Kaizen – costing" can be defined as a management accounting model, the main purpose of which is to produce information to improve the quality of manufactured products by optimizing business operations and the level of production costs.

Success in applying the Kaizen –Costing model in accounting and cost calculation fully depends on the desire of the company's management, its ability to work in conditions of fierce competition and constant changes.

Both target-costing and Kaizen-costing jointly solve this problem, but at different stages of the product life cycle and by different methods. Both concepts are designed to reduce the level of individual cost items and the cost of the final product as a whole to some acceptable level, but if we divide the product life cycle into two parts – the planning and development stage and the production stage, then target-costing solves this problem at the first stage, and kaizen-costing – at the second one. Together, both systems give the company a very valuable competitive advantage, consisting in achieving a lower cost level relative to competitors and the ability to choose a convenient pricing policy for capturing / retaining the relevant market sectors.

Thus, "kaizen-costing" systems act as an effective tool that organically complements "target-costing" and allows you to create a mechanism for consistent and purposeful management of the process of creating the target value of the product.

Summing up, I would like to emphasize that there is not a single universal and correct method of managing costs and production costs. Each of the presented has its own specific features, disadvantages and advantages, and the choice and effectiveness of using a particular method depends primarily on the goals of the enterprise development, on the size of the company, on the already existing accounting and cost management system.

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ЖЕКЕ КӘСІПКЕРЛІКТІ МЕМЛЕКЕТТІК ҚОЛДАУ ЖАҒДАЙЫ

Нарықтық экономиканың элементі ретінде жеке кәсіпкерлік экономиканы құрылымдық қайта құруға, әр өңірдің экономикасын нығайтуға ықпал етеді, өндіріс пен бөлшек тауар айналымның жалпы көлемін ұлғайтады, бәсекелестіктің дамуы үшін қолайлы жағдай жасайды, халықтың едәуір бөлігін жұмыспен қамтамасыз етеді, ғылым саласы жағынан дамуды ынталандырады.

Жеке кәсіпкерлік мемлекет ішіндегі отандық өнімдерді қолдануды көбейтеді. Сол себептен жеке кәсіпкерлікті қолдау керек. Негізінен жеке кәсіпкерлік талантты жас мамандардың өз қабілеттерін шындап, өнімдерін шығаруға да өз пайдасын тигізеді.

Әлемдік тәжірибе көрсеткендей, мемлекеттік қолдаусыз шағын бизнес субъектілері банкроттыққа ұшырайды, өйткені орта есеппен әрбір 10-нан 2-3-і ғана жұмыс істейді, сондықтан