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Шығындарды бақылау және реттеу мақсатында оларды талдаудың әдістемелік негіздері

Мақалада өндіріске жұмсалатын шығындар есебі нысанына анықтама берілген. Шығындарды олардың қалыптасу орындары және жауапкершілік орталықтары бойынша басқару қажеттігі негізделген. Шығындар орталығы ресурстар жұмсалуды бақылап отыру үшін тағайындалатын және шығындардың аналитикалық есебін жүргізетін бастауыш ұя екендігі дәлелденген. Шығындар орталықтарын құру өндірістік шығындарды ағымдық бақылау мақсатында олардың аналитикалық егжей-тегжейлі есебін жүргізу және пайда болу орындарына байланысты ажырату құралы болып табылатындығы айтылған. «Жауапкершілік орталығы» ұғымы құзыреттерге ие арнайы менеджер басқаратын кәсіпорынның бір бөлімшесі ретінде қарастырылған. Жауапкершілік орталықтарын құрудың мағынасы басқару функциясы ретіндегі шығындарды басқару мен реттеуді дұрыс ұйымдастыру болып табылатындығы туралы қорытынды жасалған. Өндіріс шығындарын басқару бөлімдері мен қызметтерінің негізгі міндеттері ажыратылып көрсетілген.

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Methodical bases of cost with a view to their control and regulation

Determination of object of the cost accounting on production is given. Need of cost management in places of forming and the responsibility centers locates. It is proved that the cost center represents primary cell of analytical accounting of the costs, established for control of these costs. It is noted that creation of cost centers is means of disaggregation of analytical accounting of production costs, their localizations in origin places for the purpose of the organization of the current control. The concept «responsibility center» which is treated as the division of the entity headed by the manager, possessing the delegated powers is considered. The conclusion that sense of creation of the centers of responsibility — more accurate organization of control and regulation of costs as management functions is drawn. Approximate obligations of departments and services in cost management on production are differentiated.

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Factors influencing the development of leadership skills of Kazakhstani youth

Present time there has been increasing interest in the topic of leadership skills development of Kazakhstani youth. The author considers globalization and set Strategy «Kazakhstan – 2050» as the most motivating factors to youth's skills development. The researcher has conducted qualitative research in the form of in-depth interviews to examining the factors that influence the development of leadership skills of Kazakhstani youth. These are the education system represented by teachers and business involvement in youth's life. Based on the findings, the researcher has defined the skills gap in the context of demotivation of education and business to be involved in every day youth's life to cultivate values and leadership skills.

Key words: Strategy, globalization, Kazakhstani youth, education, business sector, development, motivating factors, values, skills, youth problems.

Current changes in the economic, social and cultural environment in Kazakhstan, introduction of new information technologies and focus on customer management have led to the changes in developing approaches of Kazakhstani youth. The present Kazakhstan leadership requires changes in the process of personal development of Kazakhstan young people. In this regard, many issues are reviewed in the upbringing of the younger generation. As a result, the State sets certain missions and visions as well as objectives to develop actively Kazakhstan youth as future leaders.

Influence of Strategy – 2050 on Kazakhstan Youth Formation

Kazakhstan's deepened integration into the world market, recognition of Kazakhstan as a leader in Central Asia region as well as the world acknowledgement and international authority set Kazakhstan more complex and responsible objectives. In this regard, the new direction of development proposed by President corresponds to the mentioned challenges. Thus, the Strategy «Kazakhstan – 2050» is a document testifying to the fact that Kazakhstan has moved to a new level of development. «Strategy – 2050» responds to different nature of challenges and threats. It is to be implemented on the basis of innovative, economic and social development of the country and the principles of the society. This is the main essence of the new policy of Kazakhstan until the middle of the 21st century. However, the really ambitious part of the President's message is dedicated to social issues. Kazakhstani President Nazarbayev has set an objective to make a breakthrough to an absolutely new level to Kazakhstani people, consisting of more than 130 ethnic nations that differ by *culture, religion and even the language of communication* [1].

Nazarbayev in the Strategy «Kazakhstan – 2050» has a clear understanding of characteristics people of the Republic of Kazakhstan: it is a society of educated and free people who speak three languages. They are the citizens of the world. They travel. They are open to new knowledge. They are hard-working. They are the patriots of their country. According to Strategy «Kazakhstan – 2050», this time Kazakhstan should be a society of progressive ideals. The intelligence should provide the basis for modern views of society. There should be the so-called «today heroes» that would lead Kazakhstani youth. Thus, the leader of the nation highlighted the role of scientific and creative intelligence, its duty to educate, to lead the younger generations by example. In this context, the concept of «science popularization» has a new understanding that incorporates both educational and pedagogical function [1]. Thus, the President believes that in order to implement the Strategy «Kazakhstan – 2050», Kazakhstan people should follow the century values such as diligence, hardworking and dedication.

How Globalization Affects Kazakhstan's Development?

In order to implement the set objectives by President, it is critical to understand the factors that influence the development of Kazakhstan youth. One of these factors are globalization, education system and business involvement.

To grow the successful Kazakhstan youth, it is important for them (youth) to correspond to the high level standards set by globalization processes that requires from them to be multiskilled and constantly develop the acquired skills and knowledge.

Globalization involves the circulation of ideas, practices and technologies. It differs from internationalization, universalization, modernization and westernization. As Giddens argues it involves a change in the way people understand geography and experience localness [2]. As well as offering opportunity it brings with considerable risks linked, for example, to technological change. Globalization, thus, has powerful economic, political, cultural and social dimensions.

With consequent changes happening in all spheres of human life, considering external (national, economic, technological, etc.) and internal (self-satisfaction, preferences, skills development, etc.) factors, today people find the tendency to new approaches to organizing both the personal and organizational workspace [3]. Thus, the change has the consequent implications for re-skilling, educating and motivating people in new procedures, processes and organizational structures.

In this case, Kazakhstan can be considered as one of those countries that experienced differences between local and western communication styles, has undergone fashion cultures, living standards, etc. Globalization has a certain effect on culture and people living in this country. In order to become successfully competitive on international and local markets, companies must correspond to international standards. People must possess such skills as critical thinking, negotiating, bilingualism and other skills, which would make their (people's) job performance more effective and efficient. Though, Kazakhstan is the country that respects its history and follows set rules and standards since ancient and soviet times, that is why some cultural issues, for instance hospitality, have remained and at the moment are not to be changed.

Moreover, in the context of globalization processes, the informational revolution has a great impact on all spheres of life in Kazakhstan. As Gabitov et al. argue, there is a serious danger of losing national sovereignty and national 'I', individual essence and unrepeatable traditional cultural values [4]. The tendency of universalization is not profitable for national features of Kazakhstan. So, the accepted Western and globalization models should be transformed. It is critical to mention, that any culture processes have the sign of stability and innovation. The stable sign of a culture is a cultural tradition. Through this cultural tradition human

experience is gained and passed through generation to generation. Each new generation relies on the experience and heritage left by ancestors and made its significance more valuable [5,6].

Moreover it is important to understand that it is impossible to preserve the culture in absolute purity without impact of other cultures. The main value and power is in its changeability, openness to innovations, in saving its viability in real life [7].

Besides globalization factor the author has researched other factors that influence the development of Kazakhstan youth. The author has found out the relationship between education system, Kazakhstani youth's attitude towards skills advancement and employers' views on further development, perspectives and potential of young people in future career life.

Youth through the eyes of education and business sectors

The researcher has conducted in-depth interviews with teachers in Almaty. The sampling size of the respondents consisted of 100 people. The main reasons for the sampling size are the following:

- Location criterion: Almaty is considered to be the student city. According to the National Agency of Statistics, the majority of youth, particularly, students and graduates are located in Almaty: more than 200 000 of young people live in the biggest city of the Republic of Kazakhstan. Thus, Almaty as well as Astana is the one which is the most prospective regions in developing leadership skills.

- Besides location criterion, the respondents were chosen according to the subject they teach. In order to be more objective, it was decided to consider the business and social sciences, because teachers of these disciplines could provide the reasonable answers, understanding the specifics of the research project.

Before defining a subject of the teachers, the researcher has conducted the pilot test. The investigator has interviewed teachers of business, social, engineering, medical and humanitarian sciences and found out that teachers of business and social sciences better comprehended the nature of the questions and could provide more full answers rather than teachers of other specializations. Moreover, the researcher has excluded incorrect questions and defined the optimal number of the questions in conducting the in-depth interview. Thus, the researcher has interviewed 100 teachers working in state and private universities, teaching business and social sciences.

It was critical for the researcher to find out the work experience in education system, particularly length of work, because this criterion has an impact on reliability of teachers' answers. As the results of investigation suggest, the mean length of work in universities was 4, 17 years. According to Figure 1 the majority of respondents were connected with universities mainly for five years. It means that teachers are experienced professionals in working with young people and know their problems from within.

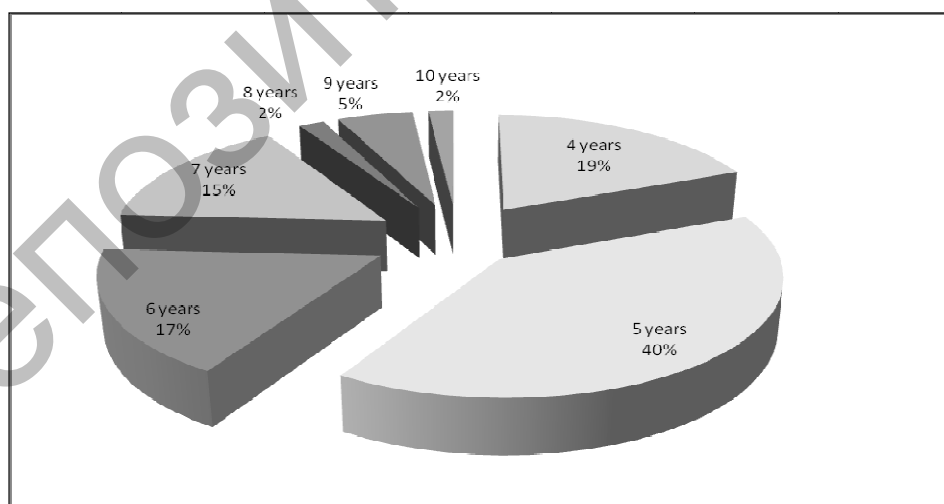


Figure 1. Length of work in universities (*developed by author*)

Another issue researched was the characteristics of Youth from teachers' point of view. The findings advocate that young people today are money oriented, open to new things, technology oriented and communicative as well as passionate (Figure 2).

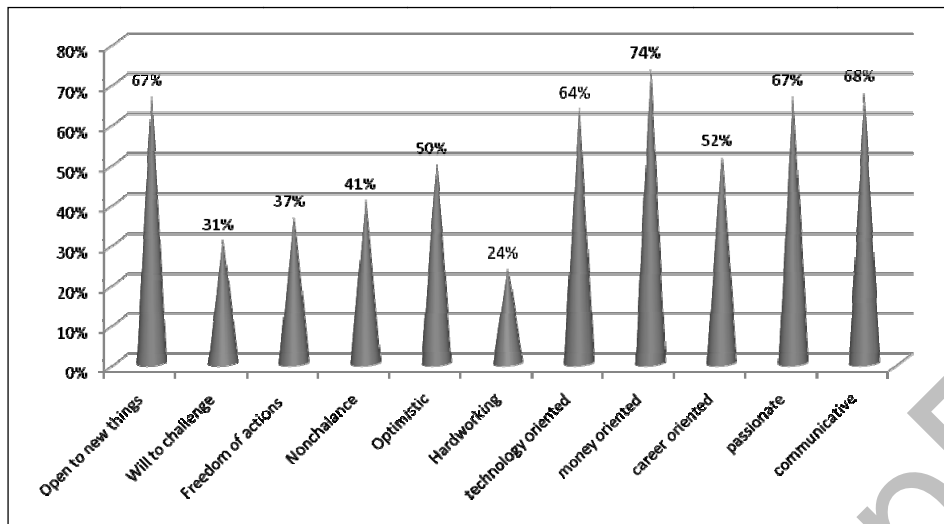


Figure 2. Characteristics of Youth (developed by author)

These characteristics are true for the generation Y born in the period between 1983 and 2003. It means that these people are easily trained; however, according to research results they were not as hardworking as Generation X people. In other words, young generation could have a problem of the quality task execution and deep understanding of the issue and problem resolution.

As for the problems the youth faces today, the teachers have indicated the following issues (Figure 3): unemployment, shortage of life experience, practical knowledge shortage, weak financial, economical and legislative literacy and housing problems.

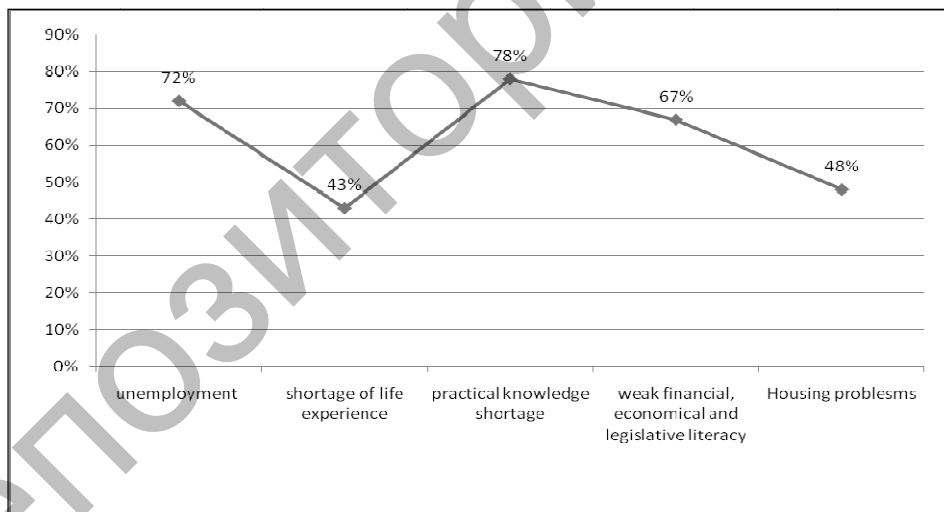


Figure 3. Problems of Kazakhstani youth (developed by author)

In this case, the researcher understands that in regard to the problems identified, unemployment is a consequence of such problems as practical knowledge and life experience shortage. According to Figure 3, the biggest problem was the deficit of practical knowledge, meaning that youth did not possess necessary skills of critical thinking or analytical skills, communication, negotiation and conflict management skills as well as time management, in other words personal effectiveness skills.

The lack of these skills indicates that young people need more attention from teachers in terms of providing them with practical knowledge to gain personal as well as professional effectiveness.

This may mean that teachers were not so motivated to work with students on developing additionally required skills besides teaching their disciplines. Moreover, as the following Figure 4 demonstrates, teachers

were not satisfied with working conditions, particularly working place, class equipment as well as salary offered. It means that teachers prefer to teach in several universities, being freelancer that does not claim the separate well-equipped working place and decent wage than being part of one university corporate culture and thus feeling obligation to teach the required by labor market knowledge and skills.

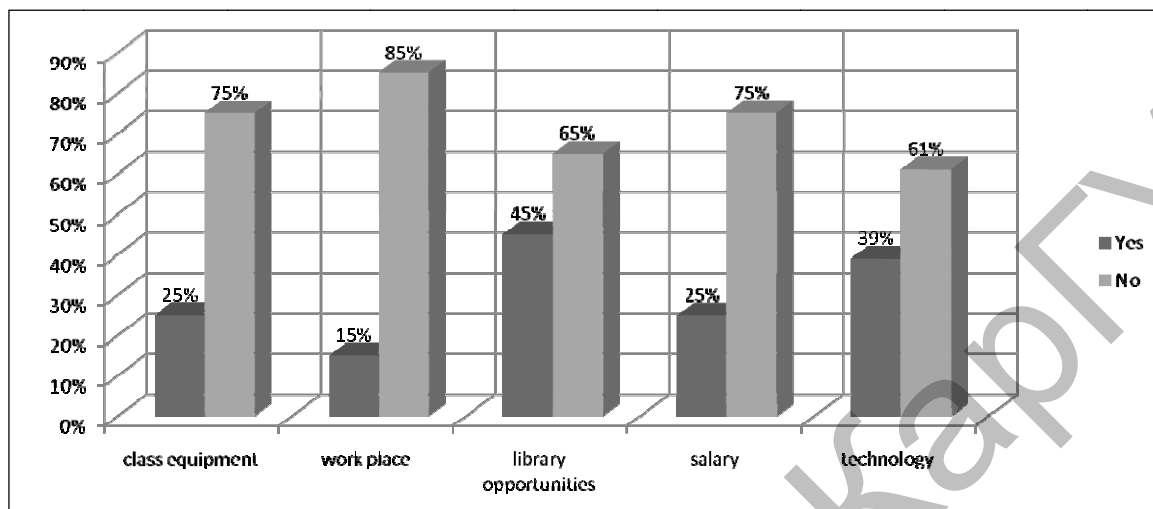


Figure 4. Satisfaction with working conditions (developed by author)

Nevertheless, teachers were motivated to work in education system and they were more motivated to do research projects than working with young people (Figure 5). It means that teachers are still interested in joining one university, but dissatisfaction with current working conditions does not let them to work at one place.

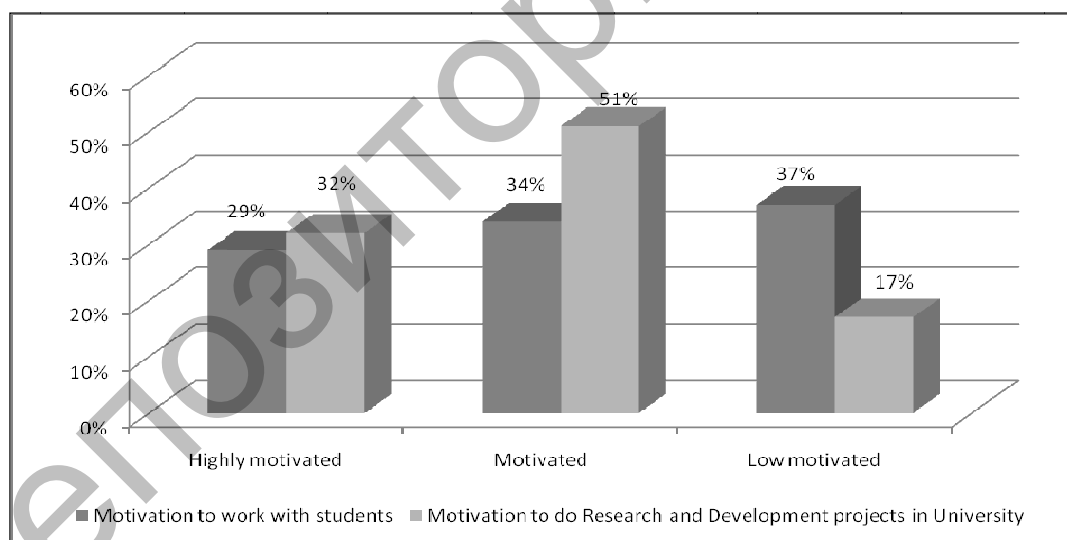


Figure 5. Motivation to work in the university (developed by author)

To sum up, in order to get qualified graduates, the society must take responsibility to build a strong education system in Kazakhstan. The following are the weak position the education system suffers from:

- Universities do not motivate teachers to stay with the university and be part of its culture. While, a strong organization culture, according to Hofstede should be «maintained not only in the minds of its members but also in the minds of its other stakeholders...» Moreover, strong culture causes positive emotions. In other words, in regard to a university culture, the researcher understands it as a positive and favorable working environment in respect of teaching and research activities; with necessary motivation conditions, including both tangible (financial) and intangible (values and rules). As a result, such «healthy»

environment ensures the quality of education process, including motivated highly qualified personnel and reputation of a strong university that provides «higher quality» of education. Thus, universities do know how to retain teacher staff. As a result teachers may work at different universities, teaching part-time.

Because the teacher staff is not retained, teachers do not motivate students to study.

Another reason for development is the low equipped classes in universities, where the students usually study and have lectures. Thus, the study process is not interesting for both students and lecturers.

The library opportunities in universities also need to be developed. Some universities do not update the books to students due to high prices of the good literature. The electronic library is available in most of the universities, however there is a limited access to international well-known databases. Thus, the universities narrow the students' development in terms of developing critical thinking, analytical skills and writing skills.

Interaction of Employers with Kazakhstani Youth

In order to get the understanding of how employers cooperate with young people, the researcher has organized the in-depth interview with employers, particularly, HR representatives, who are responsible for recruiting the staff. The sampling size has been defined in the amount of 100 employers in Almaty district. However, the researcher could interview only 57 employers. The other chosen respondents could not provide the answer due to different reasons, such as:

1. Shortage of time to meet for interview,
2. Heavy bureaucracy procedures, in terms of getting information from the company representatives,
3. Reluctance to participate in the investigation.

As for the rest respondents, the researcher has received enough material for investigation and analysis.

As it is seen from Figure 6, all respondents used the «promotion from within» recruiting tool. Most of them (87%) applied to private employment agencies to find the right candidate for an open vacancy. Only half (47%) of respondents recognized the «direct recruitment from colleges and universities» and «job fairs and career conferences».

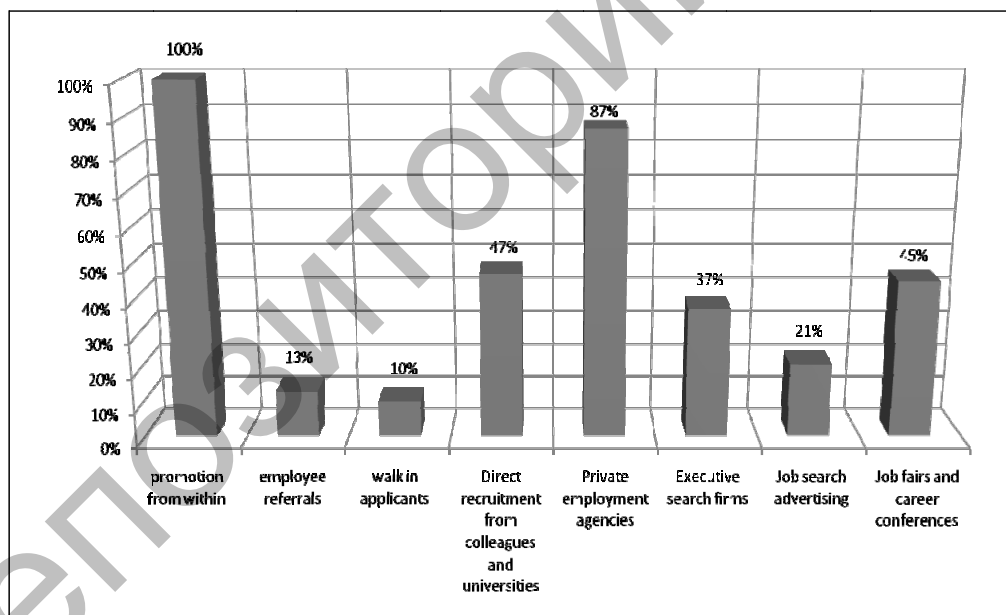


Figure 6. Popular Recruiting Methods (developed by author)

It was very critical for the researcher to understand if the employer tries to work with students and graduates. According to results, 100% of respondents provided a positive answer: all of them work with young generation. As for the form of interaction with students and graduates, the researcher has found out different answers (Figure 7):

All of the employers provide internships and have partnerships with universities, particularly, participating in different events of university and providing some sponsorship in different ways. However, guest lecturing is not as popular as visiting job fairs. The researcher assumes that guest lecturing needs more involvement in young people's lives comparing to job fairs and is less effective in finding talent people.

According to results of in-depth interview, the majority of respondents, 78%, advocated that these young talent people must possess «practical», so-called «background» competences, that will let them further develop professional as well as personal skills, such as critical thinking, analytical, time management, conflict management, negotiations and presentation skills. The rest 22% of interviewees considered these skills to be not obligatory because anyways the «newcomers» will be provided with required professional skills.

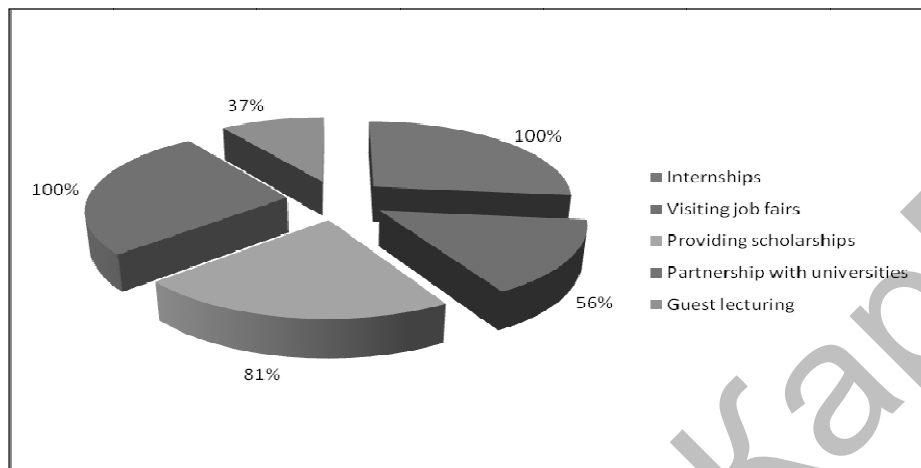


Figure 7. Interaction form with young people (developed by author)

All interviewed employers agreed that today graduates lack the essential skills which need to be developed in order to meet necessary requirements of the employer, in terms of job effectiveness and efficiency. Nevertheless, despite the opinion of the majority that young people must be prepared and skilled at the entry level, 63% of the respondents — employers provided adaptation course of the business and some trainings on improvement of the indicated skills. 37% of the interviewees have had another understanding of this issue. According to their opinion, the first on job year is critical for newcomers, when young people can polish their competences and identify the problematic zones for further development. Moreover, the respondents believed that the first year is a time of contacts' establishment and right positioning among colleagues. That is why the employers did not pay a lot of attention on training of newcomers during the first on job year.

As for the last interview question, the respondents preferred to be «realistic» and tried to avoid the term «to revise the education system». The interviewees agreed that they are not satisfied with present level of skills development among young generation and that it is a problem of the university involvement in the development of the necessary knowledge and competences that further would form the leadership skills. According to employers' opinion, the colleges and universities should pay more attention to curriculum and provide these skills as separate and obligatory courses for students.

To summarize, the employers were working with young Kazakhstanis in the different forms, however, their desired demands during selection process are stringent enough, so that the majority of the graduates did not meet the set requirements of employers.

Conclusion

According to research results, the author is arguing that education system regarding development of Kazakhstani youth does not guarantee the level of skills acquired by young people at the graduation stage. Moreover, business poorly cooperates with education system of Kazakhstan and much less involved in the student life than it should be to attract the talented and skillful candidates and creating a pool of future leaders. Nevertheless, this is not only education and business responsibility but society's values and mentality for developing required skills of Kazakhstani youth.

Since the Kazakhstan leadership, based on «Strategy 2050» is interested in developing highly potential future professionals as well as leaders, it is on the way to forming national identity and Kazakhstan values. Moreover, globalization processes dictate certain skills, including leadership skills to be acquired already during study years and recognizes dynamic and active young leaders that can adopt to different cultural environments and bring the best to the country [7].

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М.К.Ермекбаева

Қазақстан жастарының көшбасшылық дағдысы дамуына ықпал етуші факторлар

Мақалада қазіргі уақытта Қазақстан жастарының көшбасшылық дағдыларын тақырыптық салаға дамытуға қызығушылығын арттыру көзделген. Автор жастардың дағдыларының дамуына себепші фактор ретінде «Қазақстан – 2050» Стратегиясы мен жаһандануды зерттеді. Оқытушылар таныстырған білім жүйесіне және жастар өміріндегі бизнеске қатысуындағы Қазақстан жастарының көшбасшылық қасиетін дамытуға әсер ететін факторларды талдады. Осыларды негізге ала отырып, зерттеуші көшбасшылық дағдылар мен рухани құндылықтарды дәріптеуді және жастардың күнделікті өмірінде кездесетін, бизнесті танып білуге теріс әсерін тигізетін деңгейлерді анықтады.

М.К.Ермекбаева

Факторы, влияющие на развитие лидерских навыков казахстанской молодежи

В статье отмечено, что в настоящее время наблюдается усиление интереса к теме развития лидерских навыков молодежи Казахстана. Автором рассмотрены глобализация и стратегия «Казахстан – 2050» как наиболее мотивирующие факторы развития навыков молодежи. Изучены следующие факторы, влияющие на развитие лидерских качеств молодежи Казахстана: система образования, представленная преподавателями, и участие бизнеса в жизни молодежи. Основываясь на выводах, исследователь определил степень разрыва в отношении демотивации образования и бизнеса, которые должны быть вовлечены в ежедневную жизнь молодежи и культивировать ценности и лидерские навыки.