

технологических операций), заканчивающаяся получением готового полуфабриката, который может быть отправлен на следующую стадию переработки или отправлен за ее пределы.

Особенности горизонтального метода учета:

Методика расчета себестоимости единицы продукции методом отсечения состоит из трех этапов:

1. на первом этапе объем производства рассчитывается в условных единицах;
2. на втором этапе оценивается стоимость одной условной единицы продукции;
3. на третьем этапе определяется стоимость готовой продукции и незавершенного производства.

Методы калькуляции себестоимости помогают компаниям не только учитывать и контролировать свои расходы, но и находить резервы для их сокращения. Выбор подходящего метода зависит от типа производства, структуры затрат и задач, стоящих перед компанией. Правильно организованная калькуляция себестоимости служит основой для принятия эффективных управленческих решений и успешного развития бизнеса.

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N.D.Kenzhebekov¹, A.K.Kabdybay²

N.D. Kenzhebekov - Candidate of Economic Sciences, Professor

A.K.Kabdybay - Candidate of Economic Sciences, Professor

¹Karaganda University of Kazpotrebsoyuz

²Karaganda Research University named after E.A. Buketov,

Republic of Kazakhstan, Karaganda, [1kenzhebekov@mail.ru](mailto:kenzhebekov@mail.ru), [2kabdybay@mail.ru](mailto:kabdybay@mail.ru)

TRANSPORT INFRASTRUCTURE OF INTERNATIONAL TRADE IN KAZAKHSTAN

The convenient geographical location of the country at the junction of two continents (Europe and Asia) and the inclusion of its transport and communication corridors in the international ones determine the possibility of using benefits not only from the transit of goods, but also in the future from participation in the processes of emerging trade and economic integration in the Eurasian space.

Kazakhstan can become a hub country in Central Asia, an integrator of intraregional economic relations, a center of attraction for capital and investment, the location of regional production facilities or branches of the world's largest companies focused on the Central Asian market, and the provision of international services. However, all of the above attributes of a multimodal center are mandatory, sustainable development and integration into the world economy will be possible due to the complexity.

The transport complex of the Republic of Kazakhstan is represented by railway, automobile, sea, river, air and pipeline modes of transport, as well as roads and railways, shipping routes, and plays an important role in the implementation of inter-economic and interstate relations. Currently, transport is one of the key industries shaping the potential of international and transit trade. Despite the consequences of the pandemic, which reduced the volume of transportation in 2020-2021, the dynamics of cargo transportation in Kazakhstan has tended to increase over the past 10 years (Table 1).

According to the Bureau of National Statistics of the SPRA of the Republic of Kazakhstan, in 2023 the volume of transported goods by all modes of transport amounted to 999.2 million tons, which is 1.6 times more than in 2013.

299.9 million tons – 30.0% of all cargo was transported by road. The length of public roads is 95,443 km.

41.5% of all cargo was transported by rail. The operational length of public railway tracks (including roads of other countries on the territory of the Republic of Kazakhstan and roads of the Republic of Kazakhstan passing through the territory of other states) is 16,579.6 km.

Table 1

Transportation of goods by all modes of transport, million tons

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total	623,7	728,8	662,2	657,9	762,4	840,8	869,9	851,1	910,5	927,2	999,2
of them:											
by rail	293,7	390,7	341,4	338,9	387,2	397,9	397,0	402,3	410,3	395,5	414,9
by road	99,0	108,1	102,5	109,4	138,6	158,5	197,6	193,2	217,1	263,2	299,9
by inland waterway ,	1,1	1,3	1,2	1,2	1,6	1,2	1,3	0,9	0,8	0,6	0,2
by pipeline	225,9	225,0	214,6	205,8	232,8	281,4	273,0	253,7	281,4	266,7	282,9
by sea	4,0	3,6	2,5	2,6	2,1	1,8	0,8	0,9	0,8	1,2	1,3
by air, thousand tons	0,02	0,02	0,02	0,02	0,02	0,04	0,03	0,02	0,03	0,02	0,02
Note – compiled by authors based on data from stat.gov.kz											

If we take into account the distance of transported goods, then rail transport plays the main role in terms of cargo turnover (Table 2).

Table 2

Cargo turnover by all modes of transport, billion tkm

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total	362,7	415,1	402,9	375,5	419,5	456,4	448,8	443,6	483,5	479,7	503,5
of them:											
by rail	231,3	280,7	267,4	239,0	266,6	283,3	286,7	299,2	297,4	307,6	328,7
by road	12,6	15,9	18,5	20,2	21,7	32,0	24,7	19,6	33,7	30,0	30,1
by inland waterway	0,03	0,03	0,03	0,02	0,03	0,04	0,01	0,02	0,05	0,05	0,02
by pipeline	116,0	116,0	115,4	114,5	129,5	139,4	136,7	124,2	151,7	141,3	143,7
by sea	2,7	2,5	1,6	1,8	1,6	1,5	0,7	0,6	0,6	0,7	0,9
by air, thousand tons	0,06	0,05	0,04	0,04	0,05	0,06	0,08	0,06	0,08	0,05	0,05
Note – compiled by authors based on data from stat.gov.kz											

It accounts for 65.2% of the total cargo turnover, while motor transport accounts for 0.05%. In general, 5 railway and 6 automobile international transport corridors pass through the territory of Kazakhstan. It should be highlighted:

- The Northern corridor of the Trans-Asian railway (TAR): Western Europe-China, Korea, Japan through Russia and Kazakhstan (Dostyk-Astana-Petropavlovsk section);
- Southern corridor of the TAR: Southeastern Europe-China- Southeast Asia through Turkey, Iran, Central Asian countries and Kazakhstan (Dostyk-Saryagash section);
- The Central Asian corridor of the TAR. Central Asia – Russia and EU countries (Saryagash –Arys – Kandygash –Ozinki section of the Republic of Kazakhstan);
- the North-South corridor. Northern Europe – the Persian Gulf countries through Russia and Iran with the participation of Kazakhstan in the Aktau Seaport section -the regions of the Urals and Aktau –Atyrau);
- TRACECA. Eastern Europe – South Caucasus – Caspian Sea – Central Asia.

When carrying out intracontinental transportation along most routes in the North-South and West-East directions, it is impossible to bypass the region, which is thus a strong point of the Central Asian transport corridors.

The main role in intracontinental international transport corridors belongs to railways. Railway transportation is becoming a competitor for both sea transportation (speed advantage) and air transportation (cost advantage), pulling cargo flows to continental routes.

The Republic of Kazakhstan has created all the necessary infrastructure to ensure the unimpeded movement of export-import and transit trade flows.

Most of the interregional cargo transportation, as well as exports, is carried out through the Northern Corridor. Most of the cargo is in transit along the Southern Corridor. Import deliveries are carried out evenly along all corridors.

However, it is necessary to take into account the increased competition from alternative routes. Cargo delivery through Kazakhstan is possible only along one branch of the North-South corridor: along the eastern coast of the Caspian Sea. The current railway route is: China-Kazakhstan-Turkmenistan-Iran or China-Kazakhstan-Uzbekistan-Turkmenistan-Iran. The Trans-Caspian line also makes it possible to transport cargo through Kazakhstan, using the Caspian Sea. The current multimodal trans-Caspian route is: Xi'an (Lianyungang dry port) - Zhezkazgan - Beineu - Aktau (Aktau port) - Baku - Tbilisi - Kars, then Eastern European countries.

The western branch runs along the western coast of the Caspian Sea (Russia-Azerbaijan, Iran, India and other countries of South Asia).

Analysts of the Eurasian Development Bank note the significant potential for container transportation along the routes of the ITC "North-South", which may amount to 325 to 662 thousand TEU (from 5.9 to 11.9 million tons) by 2030, depending on the scenario (currently - 21 thousand TEU). At the same time, the development of cargo transportation along the ITC "North-South" is of significant interest to the member states of the EAEU. These countries account for 75% of the potential volume of container transportation [1].

Three groups of goods should be distinguished by the level of cost of transportation:

1 – low-income transportation: coal (export, interregional communication), ore (export, interregional communication), construction cargo (import), grain cargo (export, interregional communication), other cargo (interregional communication);

2 – high-income transportation: oil cargo (export), ferrous metals (export, import, interregional communication), chemical and mineral fertilizers (export, import, interregional communication), other cargo (import);

3 – self-sustaining transportation: coal (import), oil cargo (import, interregional communication), ore (import), construction cargo (export, interregional communication), grain cargo (import), other cargo (export).

Competition between railway routes and corridors for long-distance freight transportation in Eurasia mainly takes place in the east-west and north-south directions. Given the policy priorities of many countries to attract additional freight flows to their transport communications, competition between railway routes is, in essence, a struggle for the transit of freight between East Asia, primarily China, and the EU countries. Nine out of 13 OSJD Europe-Asia railway corridors pass through the territory of the EEU, as well as nine Eurasian railway routes included in the UNECE Project on the Development of Eurasian Transport Links. Competing are OSJD railway corridors No. 1 and No. 2, connecting Western and Central Europe with Kazakhstan, China and Far Eastern ports through the territory of Russia, as well as OSJD corridor No. 5, connecting Central Europe through Ukraine, Russia and Kazakhstan with China. Until recently, up to 95% of freight traffic

between China and the European Union was carried out via the Northern Corridor, which runs through Kazakhstan, Russia and Belarus. As international carriers increasingly seek alternatives to crossing Russia, demand for traffic along the Middle Corridor, which links Kazakhstan with Azerbaijan, Georgia and Turkey via the Caspian Sea, has grown significantly. Its development is therefore of paramount importance for the sustainability of regional trade.

According to the Minister of Transport of Turkey, in the future, the Baku-Tbilisi-Kars line in the direction of China is planned to increase freight traffic to 1,500 freight trains per year with a reduction in delivery time to 10 days [2].

In 2018, the multimodal transport corridor China-Kazakhstan-Iran (Lianyungang-Urumqi-Dostyk-Zhezhgagan-Beineu-Aktau-Anzali) was opened across the Caspian Sea. The European Bank for Reconstruction and Development is investing 50 billion tenge to modernize key infrastructure along the Middle Corridor - the Trans-Caspian International Transport Route [3].

According to statistics, most of the transported goods are transported by road; in Kazakhstan, 6 main motor transport corridors have developed:

- 1) Tashkent - Shymkent - Taraz - Bishkek - Almaty - Khorgos;
- 2) Almaty - Karaganda - Astana - Petropavlovsk;
- 3) Shymkent – Kyzylorda – Aktobe – Uralsk – Samara;
- 4) Astrakhan – Atyrau – Aktau – Turkmenistan;
- 5) Omsk – Pavlodar – Semey – Maykapshagai;
- 6) Astana – Kostanay – Chelyabinsk – Ekaterinburg.

Also, a major role in the transit of goods is given to the Western Europe-Western China road corridor - this is the shortest route from China to Europe, with cargo transportation times from 10 to 12 days.

According to the "radial" principle, high-quality motorway projects are being implemented in the directions of Center-South, Center-East, Center-West, which will provide through travel from south to north, from west to east of Kazakhstan.

All international motorway corridors in Kazakhstan are included in the road network of the Euro-Asian Transport Links (EATL) project.

In general, for a number of goods, motor transport is more efficient, in particular - transportation of vegetables, fruits, transportation on the "door-to-door" principle - medium-sized cargo over short distances.

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А.Р. Қыздарбекова

Карагандинский исследовательский университет имени Е.А. Букетова,
Республика Казахстан, г. Караганда, alua220903@gmail.com

ОЦЕНКА ОРГАНИЗАЦИОННОЙ ЭФФЕКТИВНОСТИ С ПОМОЩЬЮ ПОКАЗАТЕЛЕЙ ПРИБЫЛЬНОСТИ: ФОКУС НА КАЗАХСТАН

Оценка организационной эффективности имеет решающее значение в быстро меняющейся корпоративной среде Казахстана, где в число секторов входят горнодобывающая промышленность, энергетика, банковское дело и развивающиеся технологии. Ключевым компонентом этой оценки являются показатели прибыльности, которые дают важную информацию о том, насколько эффективно предприятия распределяют ресурсы для получения прибыли. Прибыльность становится важнейшим показателем операционной эффективности и устойчивости организации, поскольку экономика